Australian and New Zealand Standard Industrial Classification 2006

ANZSIC

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Australian and New Zealand Standard Industrial Classification (ANZSIC)

2006

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The Australian and New Zealand Standard Industrial Classification (ANZSIC) has been developed for use in the compilation and analysis of industry statistics in Australia and New Zealand.

The Australian Bureau of Statistics and Statistics New Zealand jointly developed this classification to improve the comparability of industry statistics between the two countries and with the rest of the world.

This 2006 edition of the ANZSIC replaces the 1993 edition, which was the first version produced. Prior to then, Australia and New Zealand developed separate standard industry classifications. ANZSIC 2006 reflects the outcomes of a substantial review of the classification, which included extensive consultation with users of the classification, such as government agencies responsible for policy formulation and administration, and non-government analysts of industry structure and performance.

The purpose of the review was to ensure that the classification remained current and relevant, reflecting the changes that have occurred in the structure and composition of industry since the previous edition and recognising changing user requirements for data classified to industry.

The conceptual framework underpinning the ANZSIC has been more rigorously and consistently applied in this edition. The publication includes detailed explanations of the classification principles and the treatments of certain types of activities.

International comparability has been enhanced by aligning the classification, as far as possible, with the upcoming revision of the International Standard Industrial Classification of All Economic Activities (ISIC) (Revision 4).

We gratefully acknowledge the assistance provided by many individuals and organisations in Australia and New Zealand in the review of the ANZSIC. We encourage other organisations to use the classification to improve the comparability and usefulness of industry statistics generally.

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ABBREVIATIONS

ABS Australian Bureau of Statistics
ANZSIC Australian and New Zealand Standard Industrial Classification
APRA Australian Prudential Regulatory Authority
ASIC Australian Standard Industrial Classification
BF Business Frame
EG Enterprise Group
EN Enterprise
GEO Geographic Unit
ISIC International Standard Industrial Classification of All Economic Activities
IVA Industry Value Added
KAU Kind of Activity Unit
LE Legal Entity
n.e.c. not elsewhere classified
NAICS North American Industry Classification System
NZSIC New Zealand Standard Industrial Classification
SISCA Standard Institutional Sector Classification of Australia
SNA System of National Accounts
Statistics NZ Statistics New Zealand
TAU Type of Activity Unit
CHAPTER 1

INTRODUCTION

1.1 The Australian and New Zealand Standard Industrial Classification (ANZSIC) has been jointly developed by the Australian Bureau of Statistics (ABS) and Statistics New Zealand (Statistics NZ).

1.2 An individual business entity is assigned to an industry based on its predominant activity. The term 'business entity' is used in its widest sense to include any organisation undertaking productive activities, including companies, non-profit organisations, government departments and enterprises.

1.3 Arranging the large amount of data available about businesses into groupings that are both analytically useful and which users can understand, can be done in a number of ways. In economic statistics, this is usually achieved by either classifying the information relating to the operations of businesses (e.g. grouping all income items together); or by classifying the business units about which the data have been collected (e.g. grouping all the data about businesses operating in Tasmania).

1.4 An industrial classification is one way to organise data about business units. It provides a standard framework under which business units carrying out similar productive activities can be grouped together, with each resultant group referred to as an industry.

1.5 The ANZSIC provides a basis for the standardised collection, analysis and dissemination of economic data on an industry basis for Australia and New Zealand. Use of the ANZSIC results in improved comparability of industry statistics produced by the two countries. Prior to the development of ANZSIC 1993, separate national industrial classifications were used in Australia and New Zealand.

1.6 As well as being the standard industrial classification that underpins ABS and Statistics NZ industry statistics, the ANZSIC is widely used by government agencies, industry organisations and researchers for various administrative, regulatory, taxation and research purposes throughout Australia and New Zealand.

1.7 ANZSIC 2006 has been developed to provide a more contemporary industrial classification system. Changes in the structure and composition of the economy, changing user requirements and comparability with international standards have been taken into account. This 2006 edition of the ANZSIC replaces the 1993 edition.

UNIT OF CLASSIFICATION

1.8 Businesses can be represented in various ways for particular statistical and other purposes. Statistical agencies use the term 'unit' to refer to the representation of businesses used for particular collections of data from businesses and for the production of particular statistical outputs relating to them.
1.14 During the late 1960s, the then Commonwealth Bureau of Census and Statistics drew together the several distinct classifications then in use in Australia to produce the first Australian Standard Industrial Classification (ASIC). The original 1969 edition of the ASIC was based at the broader levels on the ISIC, with some modifications to allow for comparability with previously used classifications. The structure and composition at the finer levels were derived from extensive investigations into the activity mix characteristics of Australian businesses.

1.15 Revised editions of the classification were released by the ABS in 1978 and 1983. The 1978 edition reflected an extensive review of the 1969 edition, involving a substantial program of empirical investigation and analytical work. Numerous changes were made, mainly affecting the definitions of individual industry classes. There was little change at the higher levels of the classification. The 1983 edition updated the 1978 edition in respect of the Transport and Storage industries.

1.16 The first New Zealand Standard Industrial Classification (NZSIC) was issued in 1970, based on ISIC Rev. 2, but adapted to the New Zealand environment. It replaced a modified form of the original 1948 edition of the ISIC, which had been used by Statistics NZ from 1948. A second edition of the NZSIC was produced in 1975, with more detail in
chapter 1 • introduction

previous national classifications continued

development of the anzsic

1.17 In 1985, the ABS commenced a major review of the ASIC. The principal objectives were to improve the alignment with ISIC; to achieve a better balance across the classification by giving more attention to the services sector, including segments relating to the culture, entertainment and other recreational industries; and to take account of the effects of technological changes and changes in the structure of industry generally since the previous edition.

1.18 The possibility of Australia and New Zealand using a common industrial classification was first raised in 1990 while the ASIC review was continuing. A succession of economic agreements between Australia and New Zealand have operated since 1922. The statistical agencies have met regularly to monitor the progress of the economic relationship and to share experiences and explore common interests. Joint working relationships have been established to harmonise statistics where practicable.

1.19 As the two statistical agencies used similar principles to create their national industrial classifications, they were able to agree on the principles and strategy for development of a single classification to meet the requirements of both countries. A particular consideration was the need to update each country’s classifications to align with ISIC Rev. 3 issued in 1990.

1.20 Agreement was reached on a joint work program, which leveraged off the work already undertaken on the ASIC review. The first edition of the joint classification (ANZSIC) was released by the two agencies in 1993.

anzsic structure

1.21 The ANZSIC is a hierarchical classification with four levels, namely Divisions (the broadest level), Subdivisions, Groups and Classes (the finest level). At the Divisional level, the main purpose is to provide a limited number of categories which provide a broad overall picture of the economy and are suitable for the publication of summary tables in official statistics. The Subdivision, Group and Class levels provide increasingly detailed dissections of these categories for the compilation of more specific and detailed statistics.

1.22 The hierarchical structure of the ANZSIC is illustrated below.

<table>
<thead>
<tr>
<th>Level</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Division</td>
<td>C Manufacturing</td>
</tr>
<tr>
<td>Subdivision</td>
<td>11 Food Product Manufacturing</td>
</tr>
<tr>
<td>Group</td>
<td>111 Meat and Meat Product Manufacturing</td>
</tr>
<tr>
<td>Class</td>
<td>1111 Meat Processing</td>
</tr>
</tbody>
</table>

anzsic review

1.23 The review of ANZSIC 1993 commenced in January 2000. There was extensive consultation with users of the ANZSIC in Australia and New Zealand throughout the review process, with the outcomes reflected in this, the 2006 edition of the ANZSIC. There were several broad objectives set for the project.
A contemporary industrial classification

1.24 Industrial classifications need to be periodically reviewed to ensure they remain current and relevant, reflecting the changes that have occurred in the structure and composition of industry since the previous version, as well as satisfying emerging user requirements for industry data.

1.25 The benefits of any updates and improvements to the classification need to be assessed against, and be clearly worth, the significant costs in reworking statistical collections and outputs, changing administrative database designs, and revising statistical time series to reflect the new classification.

1.26 Since ANZSIC 1993 was developed, there have been changes in the structure, composition and organisation of industrial and business activities in Australia and New Zealand. New materials, technologies and production techniques have been adopted and some of these have affected the way industry and businesses operate. New industries and activities have emerged and need to be reflected in the classification.

1.27 The requirements of users of industry statistics have also changed. In particular, consideration needs to be given to better support alternative industry views, i.e. those different from the standard concepts embodied in the classification, e.g. tourism.

A stronger conceptual basis

1.28 ANZSIC 1993 used a mixture of supply and demand-side concepts in defining industries. This led to the classification prescribing different treatments for some very similar productive activities because of the different clients served.

1.29 The conceptual framework adopted for the development of ANZSIC 2006 uses supply-side based industry definitions and groupings. Using this approach, business units engaged in similar productive activities are grouped together. Units in an industry therefore exhibit similar production functions (a term used to describe the transformation of intermediate inputs, through the application of labour and capital, to produce outputs).

Alignment with international standards

1.30 Aligning the ANZSIC with international standards as far as possible maximises the comparability of Australian and New Zealand industry statistics with those of the rest of the world. In the interests of international statistical comparability, ANZSIC 2006 aligns with the ISIC and the North American Industry Classification System (NAICS) at the subdivision level as far as practicable.

1.31 In the ANZSIC review, close consideration was given to the work undertaken in recent years on the ISIC and the NAICS. Australia and New Zealand have been involved in international meetings reviewing the bases of these classifications. To the extent considered appropriate to Australian and New Zealand conditions, ANZSIC 2006 therefore reflects the latest international work on industrial classifications.

Other principles

1.32 The development of ANZSIC 2006 applied a number of important principles normally followed in the development of industrial classifications or for standard classifications generally. ANZSIC 2006 categories have been designed to reflect the structure of Australian and New Zealand industry, and for use in the collection, compilation and presentation of industry statistics.
1.33 In most instances, industry classes have been formed only if the activities they cover are economically significant in either Australia or New Zealand and the businesses classified to them are homogeneous in terms of industrial activity. ANZSIC categories are mutually exclusive and comprehensive in their coverage of productive economic activities.

1.34 Chapter 2 provides more detailed information on the classification principles followed in the development of ANZSIC 2006. Chapter 4 describes the methods that should be followed in classifying businesses according to the ANZSIC. Chapter 5 provides further information on the treatment of certain activities.

1.35 ANZSIC 2006 separately identifies 19 divisions, compared with 17 in ANZSIC 1993.

1.36 A new Information Media and Telecommunications Division has been introduced. It groups units mainly engaged in the creation and storing of information products for dissemination purposes; transmitting information products using analogue and digital signals; and providing transmission and storage services for information products. This has been identified as a rapidly growing sector in the Australian and New Zealand economies since the last review. The proposed ISIC Rev. 4 and NAICS 2002 also recognise these activities in a separate Division.

1.37 The very large and diverse Property and Business Services Division in ANZSIC 1993, together with some other services, has been rearranged into three new divisions in ANZSIC 2006: Rental, Hiring and Real Estate Services; Professional, Scientific and Technical Services; and Administrative and Support Services. The three separate divisions again align with the proposed ISIC Rev. 4 and NAICS 2002.

1.38 ANZSIC 2006 identifies 86 subdivisions, compared with 53 in ANZSIC 1993. The substantial increase in the number of subdivisions was driven by improvements made to the international comparability of the classification at this level and the identification of groups of economic activities with significant differences in their production functions at higher levels of the classification. Considerable change has also occurred at the lower levels of the classification.

1.39 Appendix 3 examines in more detail the changes that have occurred between the 1993 and 2006 editions of the ANZSIC.
1.40 The new divisional structure for ANZSIC 2006 is as follows:

<table>
<thead>
<tr>
<th>Division</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Agriculture, Forestry and Fishing</td>
</tr>
<tr>
<td>B</td>
<td>Mining</td>
</tr>
<tr>
<td>C</td>
<td>Manufacturing</td>
</tr>
<tr>
<td>D</td>
<td>Electricity, Gas, Water and Waste Services</td>
</tr>
<tr>
<td>E</td>
<td>Construction</td>
</tr>
<tr>
<td>F</td>
<td>Wholesale Trade</td>
</tr>
<tr>
<td>G</td>
<td>Retail Trade</td>
</tr>
<tr>
<td>H</td>
<td>Accommodation and Food Services</td>
</tr>
<tr>
<td>I</td>
<td>Transport, Postal and Warehousing</td>
</tr>
<tr>
<td>J</td>
<td>Information Media and Telecommunications</td>
</tr>
<tr>
<td>K</td>
<td>Financial and Insurance Services</td>
</tr>
<tr>
<td>L</td>
<td>Rental, Hiring and Real Estate Services</td>
</tr>
<tr>
<td>M</td>
<td>Professional, Scientific and Technical Services</td>
</tr>
<tr>
<td>N</td>
<td>Administrative and Support Services</td>
</tr>
<tr>
<td>O</td>
<td>Public Administration and Safety</td>
</tr>
<tr>
<td>P</td>
<td>Education and Training</td>
</tr>
<tr>
<td>Q</td>
<td>Health Care and Social Assistance</td>
</tr>
<tr>
<td>R</td>
<td>Arts and Recreation Services</td>
</tr>
<tr>
<td>S</td>
<td>Other Services</td>
</tr>
</tbody>
</table>

1.41 Chapter 6 describes the numbering system used in the classification and lists the ANZSIC codes and titles. Chapter 7 lists the definitions of each of the ANZSIC Divisions. Chapter 8 provides the full, detailed ANZSIC 2006 classification, with descriptions of all of the ANZSIC classes and lists of primary activities and exclusions for each class. Chapter 9 includes an alphabetic index of the primary activities identified with the corresponding ANZSIC codes.

IMPLEMENTATION OF ANZSIC 2006

1.42 Implementation of a new edition of a major classification, such as the ANZSIC, poses a number of significant issues for statistical agencies and users of the statistics. Business registers need to incorporate the new classification, statistical collections need to be redesigned and new outputs produced, and consideration needs to be given to backcasting statistical series on the new basis.

1.43 These activities are costly and pose some risks to the normal operations of the statistical agencies and users of industry classification structures. Implementation of the changes needs to be well coordinated across the time series involved and the changes need to be effectively communicated to users.

1.44 Implementation of ANZSIC 2006 will therefore take considerable time. While the review was completed in December 2004, further time was needed for development of the necessary tools to support its implementation, including this publication. There will be a progressive release of statistics on the new basis from 2007 onwards. Users will be kept informed about the implementation of ANZSIC 2006 through separate information releases issued by both agencies.
1.45 Correspondences (or concordances) between ANZSIC 2006 and ANZSIC 1993 are shown in Chapter 10, together with correspondences between ANZSIC 2006 and ISIC Rev. 3.1.

1.46 A range of other ANZSIC products and services are available for external users to assist with the correct classification of businesses. These include the computer assisted coders and the ANZSIC class change tables. These are available to users from the ABS and Statistics NZ web sites, <www.abs.gov.au> and <www.stats.govt.nz> respectively.

FURTHER INFORMATION

Australia

1.47 For more information about the ANZSIC and its associated products and services, contact ABS, PO Box 10, Belconnen, ACT 2616 or contact ABS National Information and Referral Service:

   Phone: 1300 135 070
   E-mail: client.services@abs.gov.au
   ABS web site: <www.abs.gov.au>

New Zealand

1.48 For more information about the ANZSIC and its associated products and services, contact Statistics NZ, P.O. Box 2922, Wellington or contact Statistics NZ's Information Centre:

   Phone: 0508 525 525 (toll free in New Zealand)
   +64 4 931 4600 (outside of New Zealand)
   E-mail: info@stats.govt.nz
   Statistics NZ web site: <www.stats.govt.nz>
CHAPTER 2

NATURE AND OBJECTIVES OF THE CLASSIFICATION

INTRODUCTION

2.1 To use statistical information about business units effectively, it is first necessary to organise that information into categories suitable for economic analysis. This can be done by using different classifications depending on the particular interests of users.

2.2 An industry classification is one way of organising data from a business unit perspective. It provides a standard framework under which units carrying out similar productive activities can be grouped together, with each resultant group being referred to as an industry. The term industry is used in its widest context, covering the full range of economic activities undertaken to produce both goods and services.

2.3 Each individual class is defined in terms of a specified range of activities. It is common for a business unit to engage in a range of activities wider than those designated as belonging to a particular class, and when this occurs we classify the unit based on its predominant activity.

2.4 Activities undertaken which belong to classes other than that to which the unit is classified, are described as its ‘secondary activities’. The secondary activities of a unit play no part in assigning the class to which the unit is classified, but are useful for coverage and specialisation ratio analysis. Refer to paragraph 2.20 for the definition of coverage and specialisation ratios.

2.5 In an industrial classification, each unit has to be classified uniquely to one class so that only those units with the same predominant activities are brought together to form a class.

2.6 The ANZSIC has been designed primarily as a classification of Type of Activity Units (TAUs) in the Australian statistical system, and Kind of Activity Units (KAUs) in the New Zealand statistical system, although it can also be used for classifying some other unit types. The TAU and the KAU are defined in Appendices 1 and 2 respectively.

2.7 The ANZSIC is a hierarchical classification comprising four levels, namely Divisions (the highest level of the classification), Subdivisions, Groups and Classes (the lowest level of the classification).
2.8 All classifications, particularly those that are international or national statistical standards, should satisfy a number of fundamental principles. These include that the classification:

- is comprehensive in its coverage;
- has categories which are mutually exclusive;
- has categories which can be readily understood by users and data providers;
- is hierarchical to support its use for different statistical purposes;
- should remain stable over a period of time, or be designed so that it can easily be updated; and
- be based on a strong and consistently applied conceptual framework.

2.9 The conceptual framework adopted for the development of ANZSIC 2006 uses supply-side based industry definitions and groupings. Using this approach, units engaged in similar productive activities are grouped together. Units in an industry will therefore exhibit similar production functions (a term used to describe the transformation of intermediate inputs, through the application of labour and capital, to produce outputs).

2.10 In ANZSIC 2006, this framework has been applied more rigorously and consistently than before. Industry statistics will be more consistently compiled and analytically useful as a result. Refer to paragraphs 2.16, 2.17, 2.18 for more detail on the supply-side concept.

2.11 Periodic reviews of major classifications such as the ANZSIC are required to ensure they remain current and relevant. They need to reflect new and emerging industries, and the new business methods and technologies applied in the production of goods and services. They also need to reflect new and emerging user requirements for industry classified statistics.

2.12 In the interests of international statistical comparability, ANZSIC 2006, as far as practicable, aligns at the two digit subdivision level with the proposed ISIC Rev. 4.

2.13 A basic principle in the ANZSIC is that industry classes should reflect the way activities are actually organised in the real world. This ensures that industry classes reflect realistic and recognisable segments of Australian and New Zealand industry and that the businesses classified to them have the necessary data for statistical collections.

2.14 Generally, industry classes were formed only if they were economically significant in either Australia or New Zealand. In Australia, employment had to be at least 3,500, or annual turnover at least $AUS 250 million. In New Zealand, employment had to be at least 700, or annual turnover at least $NZ 50 million. Applying this test helps ensure that the number of classes formed is justified on cost/benefit grounds and that a reasonable balance is achieved across the whole of the classification.

2.15 The criteria were modified for those industries where the standard measures of output (e.g. value added, turnover) gave a misleading picture of economic significance e.g. wholesale trade, retail trade, financial and insurance services, public administration and safety. In these cases, additional classes were not formed simply because the
2.22 The classification principles set out above for the creation of industry classes in ANZSIC 2006 often reinforce each other. For example, good industry homogeneity helps ensure the classification is on a strong conceptual basis and reflects the real world organisation of units. Economic significance helps ensure the classification reflects the real world organisation of units and that it reflects a contemporary view of Australian and New Zealand industry.

2.25 On the other hand, the review and development of the classification has to balance the often competing demands of relevance, continuity and comparability. The principles applied for the definition of classes are sometimes in conflict. For example, international comparability cannot be fully achieved if there is a different structure in
2.24 As classes are grouped into higher levels of aggregation, the degree to which units exhibit similar production functions generally falls. At the higher levels of the classification, emphasis moves increasingly to the output side of the production function, so that at the top of the hierarchy, divisions are created and defined by looking more at what is produced, and less at the activities undertaken to produce that output.

2.25 This has the important consequence of causing units with very different inputs and transformation processes to be classified to the same division, due to similarities in the intent or purpose of the outputs produced. For example, hospitals and homoeopaths are both classified to the Health Care and Social Assistance Division, based on their common purpose to improve human health. This is typical of the Service Divisions.

2.26 At the division level, the main purpose is to provide a limited number of categories which provide a broad overall picture of the economy, and are suitable for summary tables in official statistical publications. Weight is also given to maintaining continuity with previous editions of the classification.

2.27 Between the highest (Division) and lowest (Class) levels of the classification, combination of groupings is driven by a number of factors including:

- improving the international comparability of the classification at the Sub-division level;
- identifying groups of economic activities with significantly different production functions; and
- promoting some of the more economically significant industries to this higher level of the classification.

2.28 For example, subdivisions created in ANZSIC 2006 specifically to improve international comparability include:

- Subdivision 12: Beverage and Tobacco Product Manufacturing;
- Subdivision 44: Accommodation;
- Subdivision 55: Motion Picture and Sound Recording Activities;
- Subdivision 58: Telecommunications Services;
- Subdivision 60: Library and Other Information Services; and
- Subdivision 70: Computer System Design and Related Services.

2.29 Examples of subdivisions created to better identify groups of economic activities with significantly different production functions include:

- Subdivision 26: Electricity Supply; and
- Subdivision 27: Gas Supply.

2.30 Finally, examples of subdivisions created to promote some of the more economically significant industries to this higher level of the classification include:

- Subdivision 11: Food Product Manufacturing; and
- Subdivision 77: Public Order, Safety and Regulatory Services.
CHAPTER 3

UNIT OF CLASSIFICATION

INTRODUCTION

3.1 As outlined in Chapter 1, industries are formed by grouping business units that are mainly engaged in undertaking similar economic activities. Individual business units may use structures for their taxation, management, financing, production and employment functions which differ from the structures used for the same purposes by other business units. For statistical purposes, it is essential that standard definitions of business units are applied, so that the statistics required are able to be collected and compiled without gaps or duplication.

CONSISTENCY AND COMPARABILITY

3.2 The primary purpose of developing a standard industrial classification is to enable the compilation of industry statistics on a comparable and consistent basis across different statistical collections and over time. This would be extremely difficult if different business unit structures were used in different collections, or in different time periods for some collections.

3.3 To support the integrated and efficient operation of many diverse statistical collections concurrently, statistical agencies use central registers of business units, delineated according to the definitions and rules set out in their units models. Among other things, the models specify which unit types are to be classified to an industry. The industry codes assigned are maintained on the central business register. Statistical agencies use a central business register to identify the business frames for their collections, which enable survey populations to be selected.

3.4 The units model enables the statistical agency to best collect the broad and diverse range of data it requires in respect of businesses, in order to produce the range of statistical outputs required by key users. Among other things, it should also take into account the costs to businesses of providing the necessary information and the costs to the statistical agency of maintaining the central business register.

INTERNATIONAL STANDARDS

3.5 The System of National Accounts, 1993 (1993 SNA) acts as one of the most important coordinating frameworks for economic statistics. Firstly, it acts as the conceptual framework for ensuring the consistency of definitions and classifications in different, but related, fields of statistics. Secondly, it provides an accounting framework for ensuring the numerical consistency of data drawn from different sources.
UNIT MODELS

3.6 Unit models provide definitions of the units used, describe the relationships of the different unit types to each other, and identify the information held about each unit type on the business register. They form the basis for establishing and maintaining business structures on the business register for use in statistical collections. They enable qualitative and some quantitative comparisons to be made of statistical information collected from different unit types.

3.7 The System of National Accounts’ (SNA) origin traces back to the report of the Sub-Committee on National Income Statistics of the League of Nations Committee of Statistical Experts which was published in 1947. This was followed by a report called A System of National Accounts and Supporting Tables which was released in 1953. The 1953 report was slightly modified in 1960 and in 1964. Then in 1968, the United Nations Statistical Commission approved the revised SNA (1968 SNA). The next revision that occurred (and the most current version of the SNA) is the one unanimously recommended by the Statistical Commission for adoption, the 1993 SNA. A further major revision of the 1993 SNA is well advanced and expected to be endorsed in 2008.

3.8 Unit models currently used by the ABS and Statistics NZ are outlined in Appendices 1 and 2 respectively. The unit models described include both the institutional and producing units used by the two agencies. While institutional units are discussed, the major emphasis in this publication is on the producing units used to compile industry statistics.

3.9 Institutional units are at the level at which financial and balance sheet accounts are maintained and from which a consolidated financial position can be derived. The primary classification of institutional units is to institutional sector, rather than to industry.

3.11 To study production and production functions, producing units need to be defined that are as homogeneous as possible in terms of the economic activities undertaken. The 1993 SNA recommends that producing units with the same principal activity be grouped into industries according to the ISIC. Individual countries use their own national industrial classifications, which are aligned with the ISIC to the extent possible.

3.12 Statistical agencies periodically review their unit models and their business register maintenance strategies, particularly when there are major changes in the environment in which they apply, or when significant new information sources become available to update their business registers.
UNIT OF CLASSIFICATION

3.13 The Type of Activity Unit (TAU) in Australia and the Kind of Activity Unit (KAU) in New Zealand are the main producing units used for the compilation of industry statistics in the two countries. These unit types are defined in Appendices 1 and 2 respectively.

3.14 In the review of the ANZSIC, the classification principles set out in Chapter 2 were applied to these particular unit types. Therefore, ANZSIC 2006 is primarily a classification of TAU's in Australia and KAU's in New Zealand.

UNIT TERMINOLOGY

3.15 The 1993 SNA and the ISIC use the term 'establishment' to refer to their recommended producing unit. The 1993 SNA defines an establishment as 'an enterprise, or part of an enterprise, that is situated in a single location and in which only a single (non-ancillary) productive activity is carried out or in which the principal productive activity accounts for most of the value added'.

3.16 It further states that 'although the definition of an establishment allows for the possibility that there may be one or more secondary activities carried out, they should be on a small scale compared with the principal activity. If a secondary activity within an enterprise is as important, or nearly as important, as the principal activity, then that activity should be treated as taking place within a separate establishment from that in which the principal activity takes place.'

3.17 ISIC Rev. 3.1 follows the 1993 SNA unit definitions. However ISIC Rev. 3, which predated the 1993 SNA, defined a wider range of producing units, including a kind of activity unit and an establishment unit. This recognised that the establishment unit was not suitable for all industry statistics.

3.18 Both Australia and New Zealand define their main producing unit at a somewhat higher level than that recommended by the 1993 SNA. Neither restrict their unit to a single physical location and both accept a lower level of homogeneity of activity in forming units compared with the 1993 SNA. This reflects the fact that the 1993 SNA provides the conceptually ideal treatment, which is not constrained by the practical operational issues which unit definitions have to address in each country, such as availability of data from standard business accounts at different levels of business unit.

3.19 The KAU defined in ISIC Rev. 3 was the origin of the similarly named unit in the New Zealand units model. It was also more closely aligned with the management unit previously used by the ABS, and its currently used TAU, than the establishment unit.
4.1 The basic method for classifying units to categories in the ANZSIC is to classify each unit according to its predominant activity. The ABS and Statistics NZ classify each unit at the finest level of the classification. The hierarchical nature of the classification also means that the unit's classification at the ANZSIC group, subdivision and division levels can be readily established. This characteristic allows statistics to be produced at all levels of the classification if required. If users of the classification do not require the lowest level of detail of the classification, they can classify units to a higher level (e.g. at the two digit subdivision level) to suit their respective needs.

4.2 At each level of the classification, a unit can be classified to only one category. Categories for the classification of a unit at the different levels must be related to each other by aggregation or disaggregation i.e. a unit classified to the Manufacturing Division can be classified to a subdivision only within the Manufacturing Division.

4.3 There are few problems classifying units engaged in only one kind of activity (i.e. a unit would be classified according to that one activity it undertakes). While it would be ideal if units could be defined such that each unit undertakes only a single activity, this is not practicable in the real world due to data availability, provider load and resource constraints.

4.4 Many units are engaged in activities which belong to two or more industry categories, and for these 'multi-activity' units it is necessary to specify methods for classifying them to their predominant activity. This chapter describes these general methods of classification, including assessing the predominant activity of a unit.

4.5 As recommended by the ISIC, the ABS and Statistics NZ use the concept of Value Added (refer to the Australian System of National Accounts: Concepts, Sources and Methods (cat. no. 5216.0) for the definition of Value Added) to determine the predominant activity of a unit undertaking multiple activities, that is, the activity with the highest value added is the predominant activity.

4.6 In some cases it is difficult to determine predominance of a multi-activity unit based on value added because the necessary data are not available. In these instances, a proxy for value added is used. These measures are listed in order of preference below:
- sales of goods and services;
- wages and salaries; or
- number of employees.

4.7 Care needs to be taken with the use of these proxy measures in determining the predominant activity of a unit as they may not be the most reliable indicator of value added. This is particularly so in the case of units undertaking both market and non-market activities, where reliance on measures of sales of goods and services is inappropriate.
4.13 The ANZSIC contains a number of classes which are defined as undertaking combined activities. The most commonly recognised area where these activities occur is in agriculture, where farms are specifically set up to produce both livestock and crops, or combinations of different livestock.

4.14 The ANZSIC includes two combined activity classes within Division A Agriculture, Forestry and Fishing, namely Class 0144 Sheep-Beef Cattle Farming and Class 0145 Grain-Sheep or Grain-Beef Cattle Farming. These classes are representative of common combinations of farming activities in Australia and New Zealand.

4.15 Units engaged in these combined farming activities have fundamentally different production functions when compared with units specialising in farming one type of livestock or crop, as different types of inputs, capital and labour are required. While the ABS and Statistics NZ both use the ANZSIC to classify agriculture units, they have previously applied different coding rules to assign units to the combined farming classes. For ANZSIC 2006, the two statistical agencies use the same coding rules.
4.16 Other ANZSIC classes that include combined activities are Classes 3601 General Line Grocery Wholesaling, 4110 Supermarket and Grocery Stores and 4260 Department Stores. If these combined activity classes were not formed, the classification would fail to recognise distinct and identifiable segments of Australian and New Zealand industry.

COMBINED ACTIVITY CLASSES continued

CLASSIFYING A UNIT TO AN INDUSTRY

4.17 There are two different methods used to classify business units to industry, in accordance with the principles outlined above:

- classification to categories at the broadest level of the classification in the first instance i.e. an ANZSIC division, and subsequently to categories at successively lower levels ('top-down'); or
- classification directly to a category at the lowest level of the classification i.e. an ANZSIC class.

'Top-down method'

4.18 Using the top-down method, units are first classified to a division, then to a subdivision within that division, and so on until the unit is finally classified to a class. The ABS and Statistics NZ use the top-down method of classification to the ANZSIC. ISIC also recommends the use of this method because it ensures better consistency of aggregate data at the higher levels of classification.

'Direct method'

4.19 Using the direct method, units are classified directly to the lowest level of classification (i.e. ANZSIC class). Therefore, the unit will inherit the higher level categories to which the class belongs.

Different outcomes

4.20 In some cases very different outcomes can result from the two methods. For example, a unit undertakes activities which are primary to three classes where:

- 40% of its income is derived from activities of wholesaling motor vehicles;
- 35% of its income is derived from retailing motor vehicles; and
- 25% of its income is derived from retailing motor vehicle parts.

4.21 Using the 'top-down' method.

STEP 1 DETERMINE THE DIVISION TO WHICH THE UNIT BELONGS.

In this case the unit would be classified to Division G Retail Trade, as this is the Division where most activity occurs (i.e. 60% of the unit’s income is derived from its retail activities, compared with 40% from wholesale activities).

STEP 2 DETERMINE THE SUBDIVISION TO WHICH THE UNIT BELONGS.

In this case the unit would be classified to Subdivision 39 Motor Vehicle and Motor Vehicle Parts Retailing, as both retail activities belong to this subdivision.

STEP 3 DETERMINE THE GROUP TO WHICH THE UNIT BELONGS.

In this case the unit would be classified to Group 391 Motor Vehicle Retailing, as the income derived from retailing motor vehicles is greater than that derived from retailing motor vehicle parts.
Apart from the general classification principles, methods and issues outlined above, a wide range of more specific issues arise in the treatment of certain activities in the ANZSIC. The more significant of these are discussed in Chapter 5 of this publication.

It is common for businesses to change their mix of activities over time such that the predominant activity of a unit can be affected. This can occur for many reasons, including changes in product profitability, seasonal price changes, growth opportunities, the release of new products or business restructuring.

In some situations, minor shifts in the value of sales from the separate activities undertaken can result in a temporary change in the unit’s predominant activity. Theoretically, this change could result in a change to the ANZSIC of the unit.

Temporary fluctuations, based on minor shifts in activity, should not be reflected in the unit’s industry classification. Resistance factors can be applied which reduce ‘flipping’ of units between classes from year to year. This ensures that any changes in classification reflect relatively permanent changes in the predominant activity of the business.

Both the ABS and Statistics NZ apply ISIC recommended resistance factors to prevent units changing industry on the basis of temporary activity shifts. This rule states that the change to a unit’s activity must be in place for a minimum of two years before a change in the ANZSIC can be applied.

Apart from the general classification principles, methods and issues outlined above, a wide range of more specific issues arise in the treatment of certain activities in the ANZSIC. The more significant of these are discussed in Chapter 5 of this publication.
CHAPTER 5

A GUIDE TO THE CODING OF CERTAIN ACTIVITIES

INTRODUCTION

5.1 This chapter provides a guide to the treatment to be applied in ANZSIC 2006 to a number of complex industry coding issues. The guidelines include the treatment to be applied to issues which cut across the whole economy, as well as those specific to particular industries.

GOVERNMENT-OWNED UNITS

5.2 The classification of government-owned units in an industry classification may cause confusion given the existence of the category titled government or public administration. In ANZSIC 2006, the treatment of government-owned and controlled units is the same as that for non-government units i.e. units are classified according to their predominant activity. Ownership is not used as a criterion for a unit’s classification to industry.

5.3 Government units producing goods and services (e.g. education or health) are classified to the same industry as private sector units engaged in similar activities. The Public Administration and Safety Division includes all units primarily engaged in providing legislative, executive and judicial activities; or safety activities such as defence or policing. For a full definition of the Public Administration and Safety Division, see Chapter 7.

5.4 The implication of this treatment is that private sector units engaged in public administration or safety activities are classified to the Public Administration and Safety Division. This represents a significant change from ANZSIC 1993, where the Government Administration and Defence Division was restricted to government units.

OWN ACCOUNT CONSTRUCTION

5.5 A large number of new business units start up in any given period. Before commencing regular operations, some of these units need to undertake significant capital formation. In many instances, these units may decide to undertake the capital formation (e.g. construction of a furnace, a railway line, a factory or a mine) themselves. This raises the issue of whether these units are primarily engaged in construction activity, or engaged in the purpose for which the construction is being undertaken.

5.6 ANZSIC 2006 classifies a unit which undertakes own account capital formation to the industry covering its intended future operations, rather than to construction.

INDUSTRY SUPPORT SERVICES

5.7 There are a number of ANZSIC 2006 industry divisions which contain support service categories:

- Division A Agriculture, Forestry and Fishing;
- Division B Mining;
- Division K Financial and Insurance Services; and
- Division P Education and Training.
5.8 ANZSIC 2006 support service categories were created when it could be established that the output of an activity was wholly consumed by units classified to a single division. For example, support services classes such as 0522 Shearing Services and 0510 Forestry Support Services have been included in Division A Agriculture, Forestry and Fishing, as the outputs of the activities identified are wholly consumed by units classified to this division.

5.9 When a service is not wholly consumed by units classified to a single division, it is classified to a ‘general service’ division, according to the type of service being provided. For example, transport services and veterinary services are typically consumed by units in more than one industry division. Therefore, they are classified to the appropriate classes in Division I Transport, Postal and Warehousing, and Division M Professional, Scientific and Technical Services respectively.

5.10 The increasing use of contractors in the economy can cause confusion with respect to the appropriate coding of units described as ‘contractors’, ‘subcontractors’ or ‘service companies’. The activities of units called ‘contractors’, ‘subcontractors’ and ‘service companies’ are in many ways the same, but there are some important distinctions in their classification. There may also be confusion between what constitutes a contracting unit and a labour supply service (referred to as Contract Staff Services in ANZSIC 1993).

Contractors

5.11 Units called contractors can undertake a variety of activities across all industries in the economy. A contractor is commonly engaged to complete one or more of the suite of tasks embodied in the entire production process (e.g. a cleaning or catering task). In these situations, the unit is classified according to the activity it undertakes and not to the same industry as the unit contracting it. For example, a unit providing laundry services to a hospital does not get classified to the Health Care and Social Assistance Division. Instead, it is simply classified to the Laundry Services Class, as the unit is providing a laundry service.

5.12 Another common arrangement is where a unit undertakes the whole of a production process on a contract basis for another unit, and in doing so supplies the entire workforce, including supervisory staff. In this case, the contracted unit is classified according to the activity it undertakes, not to the more general Labour Supply Services Class.

Subcontractors

5.13 Units called subcontractors, like contractors, also undertake a variety of activities across all industries in the economy. These units may or may not work under the direction of the client business and can often be a sole trader i.e. a one-person business. These units are contracted to other businesses to perform one or more activities.

5.14 Traditionally, these units have been concentrated in the construction, mining and agricultural industries. However, these working arrangements have spread significantly to other industries. Subcontracting is treated in the same way as contracting in the ANZSIC, i.e. classified according to the predominant activity of the subcontractor and not to the industry of the client business they are contracted to.
Repair and maintenance activities are carried out on a wide range of items of plant, equipment, household appliances and personal goods. The nature of repair and maintenance activities can vary, from engineering operations such as engine reconditioning, to minor servicing operations such as replacing a part in a washing machine. In ANZSIC 1993, these activities were classified to a number of different divisions. In ANZSIC 2006, the classification of these activities follows the production function principle.

Labour Supply Services

The ANZSIC coding of units providing Labour Supply Services (referred to as Contract Staff Services in ANZSIC 1993) is often confused with contracting and service companies.

The ANZSIC 2006 Class 7212 Labour Supply Services is defined as:

*including units mainly engaged in supplying their own employees to other businesses on a fee or contract basis i.e. where assignments are mainly on a temporary or short-term basis and performed under the supervision of staff of the client unit.*

These units have large numbers of staff on their books and may specialise in the provision of staff in particular industries e.g. trades, nursing, office work etc.

In order to be classified to this ANZSIC class, a unit must satisfy the following conditions:

- the service provided to the client business must be one of labour supply;
- personnel supplied to the client remain employees of the unit providing the labour supply service;
- assignments are performed under the supervision of staff of the client business; and
- the labour supply unit is paid a fee by the client business for supply of the labour.

As noted above, where a unit provides the entire workforce, including the supervisory staff, to the client business, it is classified according to the nature of the activity being undertaken for the client business. The length of time covered by the contract is not a determining factor in these cases.

Service companies

Units referred to as service companies have caused difficulties in the past with respect to industry classification. While service companies appear to be similar to contractors, they have some significant differences. Service companies are usually set up by units of the same enterprise group to provide specific services to other units in the group.

Some service companies are established to ‘hold’ the employees of another, usually related, business. For example, a construction unit may set up a separate company to hold all their employees. The service company then undertakes the construction work on behalf of the first unit on a fee or contract basis. In this case, the service company is deemed to be providing a construction service i.e. the contract is for the completion of a set construction task.

In such cases, the service company is providing the entire workforce, including the supervisory staff, to the first unit. In general, it is the nature of the activities undertaken by the units known as service companies which determine their industry classification. This is in accordance with the basic industry classification principle that a unit will generally be classified to an industry according to its own predominant activity.
5.24 Two distinct cases arise with respect to businesses mainly engaged in repair and maintenance activities. Repair and maintenance activities may involve essentially the same production function as that involved in the creation of the product, or they may involve a clearly different and identifiable production function.

**Similar production functions**

5.25 In ANZSIC 2006, units mainly engaged in repair and maintenance activities involving similar production functions to those used for the creation of the original products, are classified to the industry where units creating the new product are classified.

5.26 In these cases, the degree to which the factors of production (capital and labour) are interchangeable between the creation and the repair and maintenance activities is very high. These repair and maintenance activities are included in the appropriate classes.

5.27 Examples include:
- aircraft repair and maintenance (Class 2394);
- ship and boat repair and maintenance (Classes 2391 and 2392);
- residential and non-residential buildings repair and maintenance (Classes 3011, 3019 and 3020); and
- highway, road, street, bridge or airport runway repair and maintenance (Classes 3101 and 3109).

**Different production functions**

5.28 Where units are mainly engaged in repair and maintenance activities involving different production functions to those used for the creation of the original products, they are classified to the relevant classes in the Other Services Division. Subdivision 94 Repair and Maintenance has been created within that division for repair and maintenance activities of this type.

5.29 Examples include:
- automotive repair and maintenance (Classes 9411, 9412 and 9419);
- domestic appliance repair and maintenance (Class 9421);
- electronic and precision equipment repair and maintenance (Class 9422);
- other machinery and equipment repair and maintenance (Class 9429); and
- clothing, footwear and personal accessories repair (Class 9491).

5.30 While all units mainly engaged in repair and maintenance activities involving distinctly different production functions are classified to this subdivision, some repair and maintenance activities are predominantly undertaken by units which either create the new products, or trade them. Creation of a separate class for these repair and maintenance activities anywhere in the ANZSIC would likely result in low coverage ratios. Units undertaking these activities as their predominant activity are classified to Class 9499 Other Repair and Maintenance n.e.c.

5.31 Where repair activities are carried out as a secondary activity by units which are mainly engaged in some other activity, the units are classified to the class to which their main activity is primary.
5.32 The treatment of installation activities has been problematic, as this activity is often undertaken in conjunction with other activities (e.g. manufacture or sales), as well as in isolation. Installation refers to the placement of a product into position for use, and encompasses such activities as the installation of hot water systems, air conditioning and elevators. Where another term for describing an installation-type activity appears more appropriate in terms of general usage, that term is used e.g. erection, assembly, fixing.

5.33 It is common for some business units engaged in manufacturing, construction, and wholesale or retail activities to install the products they sell to other businesses or households e.g. a business selling hot water systems to members of the public may arrange the installation of the system in the purchaser's dwelling.

5.34 Where the installation is performed by the business unit selling the product, the installation activity is treated as a secondary activity of that unit. This is because the value added of the installation activity is normally less than that of the principal activity undertaken. Where installation activities are carried out as a secondary activity, by units mainly engaged in another activity, the units are classified according to their main activity.

5.35 The installation activities performed by these units are incidental to the primary activity of the unit (i.e. an elevator manufacturer may also install the lift in a building). Consistent with the classification principle of predominance, these units are classified according to their main activity (i.e. in the case of the elevator manufacturer to the appropriate Manufacturing class).

5.36 However, there are many units that specialise in providing installation activities only. In these cases, 'installation activities' are the predominant activity for the units and are coded accordingly. The classification contains a number of classes where such installation activities are the primary activities of the class (see Table 5.1 for more information).

5.37 Business units which sell products requiring installation by technical or professional staff may subcontract the installation activities to other firms, as these activities may not be seen to be part of their core business and/or they may require particular skills. Some business units specialise in the installation of particular products or groups of products and these units are classified to specialist installation classes. Table 5.1 summarises the classification of the different types of installation activities in ANZSIC 2006.
Renting, hiring and leasing heavy machinery with an operator is included in the division where the equipment is predominantly used. This is because the output being provided is a particular service, rather than just the provision of equipment for rent, hire or lease. For example, when construction machinery is hired in conjunction with the operator, the service being paid for is a construction service and not just for the use of equipment for a day. Examples of hire with operator include:

- hire of construction machinery with operator (Class 3292);
- hire of motor vehicles with driver (Class 4623);
- hire of boats with crew (Class 4820); and

Renting with an operator

Finance leasing

Units mainly engaged in the leasing of equipment to other businesses under financial lease arrangements are classified to Class 6230 Non-Depository Financing, in Division K Financial and Insurance Services, as they are providing finance for the purchase of the equipment.
5.49 In the previous version of the ANZSIC, manufacturers who sold their produce directly to end consumers were in some cases, e.g. bakeries, classified as retailers. In ANZSIC 2006, this treatment has been changed so that units that undertake both the manufacture and sale of their product, within the one unit, are classified to manufacturing.

Renting with an operator

Renting without an operator

5.41 Other renting, hiring and leasing activities not involving an operator are mostly classified to the appropriate classes in Division L Rental, Hiring and Real Estate Services. For example, where a unit is mainly engaged in renting or leasing land or property for use by another business, the unit is classified to Class 6712 Non-Residential Property Operators in Division L, and not to the industry of the businesses served. No distinction is made as to whether the service provided is for business or household use.

AGISTMENT

5.43 The term agistment is often used to refer to two types of broad activities:
  - husbandry of animals on a fee or contract basis; and
  - leasing of vacant agricultural land.

5.44 In ANZSIC 2006, agistment is defined only as the practice where a business unit takes in some or all of another unit's livestock in exchange for a fee for feed and basic care. The practice where a business unit owns and leases its land to another unit to graze its livestock is not considered agistment.

5.45 Agistment services have been included as primary activities in the appropriate classes of Subdivision 01 Agriculture, namely horse farming, sheep farming specialised, dairy cattle farming and beef cattle farming. Units that carry out activities on a fee or contract basis should be classified to the same class as units that undertake the same activity for their own account and risk.

5.46 Units engaged in owning and leasing land, whether for agricultural or any other non-residential purpose, are classified to Class 6712 Non-Residential Property Operators, in Division L Rental, Hiring and Real Estate Services.

BENEFICIATION OF MINERALS

5.47 Beneficiation is the process whereby a mineral ore is reduced to particles that can be separated into mineral and waste, the mineral then being suitable for further processing or direct use. The operations that take place in beneficiation are primarily mechanical, such as grinding, washing, magnetic separation and centrifugal separation.

5.48 Beneficiation is treated as a mining activity, rather than as a manufacturing activity. Manufacturing operations on mineral inputs primarily use chemical and electro-chemical processes, such as electrolysis and distillation. However, there are a number of basic chemical processes which are treated as beneficiation of the mineral, rather than as manufacturing processes.

MANUFACTURERS' SALES

5.49 In the previous version of the ANZSIC, manufacturers who sold their produce directly to end consumers were in some cases, e.g. bakeries, classified as retailers. In ANZSIC 2006, this treatment has been changed so that units that undertake both the manufacture and sale of their product, within the one unit, are classified to manufacturing.
MANUFACTURERS’ SALES

5.50 The ‘trade’ activity undertaken by the manufacturer in these cases cannot be considered wholesale or retail. In ANZSIC 2006, trade is defined as the purchase and onselling of largely untransformed goods. A manufacturer starts with raw materials and uses capital and labour to transform those materials into a new final product. By this definition, manufacturers cannot wholesale or retail goods they have manufactured themselves.

5.51 Where there is a mix of manufacturing and wholesale or retail activities, the boundaries between industries may not always be clear. If, in addition to the sale of own account produced goods (a manufacturing activity), the unit also sells products sourced from other business units (a wholesale or retail activity), the classification of the unit is determined by assessing the predominant activity in the normal way.

5.52 An example of such a multi-activity unit is a business which sells to the public shoes it has manufactured itself, as well as shoes purchased from other businesses. It includes both manufacturing and retail activities, with sales sourced from both own account production and external sources.

CONTRACT MANUFACTURING

5.53 There is no special difficulty classifying units mainly engaged in the production of goods or services on a contract, commission or fee for service basis for other units. However, difficulties arise in determining the major activity of units which have goods or services produced for them on a contract, commission or fee for service basis, where these goods or services are included in the final output of the unit.

5.54 Units that arrange the manufacture of their products by another unit, paying the sub-contracted unit a commission, are referred to internationally as ‘converters’. The treatment of converters was a significant boundary issue in the development of ANZSIC 2006, because decisions made regarding the treatment of their activity affect the scope of the manufacturing, wholesale and retail divisions. The treatment of converters has been clarified in the definitions of these divisions for ANZSIC 2006.

5.55 Historically, these units have been classified to the manufacturing division, because the businesses concerned often previously manufactured the goods themselves. They have since, for various reasons, sub-contracted out the manufacturing activity to other units, either in the same country or abroad.

5.56 While converters do not physically manufacture the goods, they often own the inputs to the manufacturing process, the copyright to the design of the goods, bear the commercial responsibility and risk for the goods produced, and exert significant control over the production process.

5.57 ISIC currently classifies these units to manufacturing, provided they exert some control over the design of the goods or the manufacturing process. ISIC Rev. 3.1 specifically states that ownership of the material inputs is required for a converter to be classified to the manufacturing division:

units which sell goods or services under their own name, and for their risk, but have the actual production done by others, are to be classified as if they produce the goods or services themselves, provided that they have considerable influence on the conception of the products or, in the case of the manufacturing industry, they own the materials to be transformed.
5.58 For ANZSIC 2006, a pragmatic approach has been taken for the treatment of converters, along the lines of the existing treatment in ISIC Rev. 3.1. Converters of manufactured goods are classified as follows:

- units that own the material inputs and own the final outputs, but have the production done by others, are classified to the manufacturing division; and
- units that do not own the material inputs, but own the final outputs and have the production done by others, are not classified to the manufacturing division. They are classified either as a wholesaler or a retailer.

5.59 Units which undertake manufacturing for other units on commission are classified to the manufacturing division. The majority are classified to the industry class which includes the manufacturing activity they undertake. The only exceptions are:

- where the sub-contracted unit manufactures the goods as part of an overall production process, the sub-contractor will be classified to the same industry as the converter. For example, car manufacturing is considered one activity although it includes sub-activities such as casting, forging, welding, assembling, painting, etc. If the sub-contracted unit manufactures a specific part (such as engines or gear boxes) as an integral part of the car manufacturing, the sub-contracted unit is classified under car manufacturing; and
- where the sub-contracted unit manufactures a variety of goods and the predominance of particular goods cannot be established, the sub-contractor will be classified to the relevant manufacturing n.e.c. class.

5.60 The ANZSIC 2006 treatment of commission-based wholesaling differs from that adopted in ANZSIC 1993. Units mainly engaged in undertaking the purchase and sale of goods on a commission basis are classified to Class 3800 Commission-Based Wholesaling, unlike in the previous ANZSIC where these units were classified to various wholesaling classes depending on what the units were selling. The units have fundamental differences in their production functions when compared with non-commissioned wholesalers. These differences are based on the different capital and labour requirements required by the two activities.

5.61 Units which provide electronic auction services or electronic markets to other businesses are also included in this class. Class 3800 is the sole class in Subdivision 38, which therefore has the same title and scope as that of the class.

5.62 Consistent with the Wholesale Trade Division, ANZSIC 2006 treats commission-based retailing differently to the non-commissioned activity, as again there are fundamental production function differences between the activities. These differences are based on the different capital and labour requirements required by the two activities.

5.63 Units providing commission buying and selling activities to the general public are classified to Division G Retail Trade. Class 4320 Retail Commission-Based Buying and/or Selling has been created for the activities of units mainly engaged in onselling goods to the general public on a commission basis.

5.64 These units include commission-based sales services and commission buying services. These units were classified to the Business Services n.e.c. class in ANZSIC 1993.
SCENIC AND SIGHTSEEING TRANSPORT

5.65 In ANZSIC 1993, units using transport equipment to provide scenic and sightseeing services could be classified to either the Transport and Storage Division or Cultural and Recreational Services. There was no clear guidance provided to enable users to determine which cases would be classified to either division.

5.66 Class 5010 Scenic and Sightseeing Transport has been created in ANZSIC 2006 to accommodate all units mainly engaged in using transportation equipment to provide passenger transport for scenic and sightseeing purposes. Scenic and sightseeing transport activities have certain unique characteristics or production processes distinct from other passenger transportation.

5.67 For example, air passenger transport services can be distinguished from the operator of joy flights based on the service being provided, types of aeroplane used, schedules and routes. The joy flight operator will usually operate a small aircraft, during specified ‘opening hours’, and have different staffing, capital, maintenance and safety requirements than an operator of an air passenger transit service. Similar comparisons can be drawn between the provider of transit rail services, and a unit operating a scenic railway.

5.68 There are a number of other factors which distinguish scenic and sightseeing transport activities from general passenger transit services:
- they do not emphasise efficient transportation;
- they may use obsolete vehicles such as steam trains;
- they are local in nature and usually involve a same-day return; and
- they often involve the provision of other services, such as tour commentary.

CORPORATE HEAD OFFICES

5.69 Many large enterprise groups include one or more business units that may be described as a ‘corporate head office’ or something similar. The head office may be for the group as a whole, or for a division of the group. These units undertake activities relating to a wide range of functions, some of which are considered to be ancillary activities under the 1993 SNA.

5.70 A corporate head office typically provides strategic leadership to related units and exercises significant control over other units within an enterprise group. The Class 6961 Corporate Head Office Management Services caters for units that undertake corporate head office activities and is defined as:

Units mainly engaged in overseeing and managing, exercising operational control, and/or undertaking the strategic or organisational planning and decision-making roles of related units. Units in this class may also hold the securities of the related units for which it undertakes these activities.

5.71 Where a corporate head office undertakes a variety of management activities, and it is not possible to determine one that is predominant, the unit will be classified to Class 6961 Corporate Head Office Management Services.
5.72 Holding companies typically hold securities (or other equity interests) in other companies for the purpose of owning an interest in, or influencing the management decisions of, these firms. They do not administer or manage those entities whose securities they hold. Units mainly engaged in these activities are classified to Class 6240 Financial Asset Investing.

5.73 Where a unit undertakes activities relating to both 'head office' and 'holding company' functions, as outlined above, the unit is classified to Class 6961 Corporate Head Office Management Services.

5.74 The treatment in ANZSIC 2006 of units which own copyright and distribution rights differs to that in ANZSIC 1993. In the revised classification, these units are classified to the relevant class in Division J Information Media and Telecommunications, whether or not they actually distribute the works. The works may relate to various products e.g. music recordings, articles, books, radio or television programs, motion pictures, software etc. In ANZSIC 1993, these units were classified to Class 7730 Non-Financial Asset Investors under the Property and Business Services Division.

5.75 Owning or having a claim on a copyright, and letting others use it in exchange for a consideration, is seen as the essence of publishing activity, regardless of the nature of the other party involved. The other party may be a business which actually distributes the works, or a member of the public purchasing a copy of the work in some form.

5.76 In ANZSIC 1993, various contract packaging activities were classified to different divisions depending on what was being packed. In ANZSIC 2006, no distinction is made on the commodity being packed, with all contract packaging activities included in Class 7320 Packaging Services.

5.77 This class includes units mainly engaged in packing goods in bottles, cans, cartons, collapsible tubes, plastic sachets, plastic films or bags or other containers or materials on a contract or fee basis. The services may include labelling and/or imprinting the package.

5.78 While there was a broadly equivalent class in ANZSIC 1993, the contents of Class 7320 have been expanded to ensure a more consistent treatment of packaging activities where they are the primary activity of a business unit.

5.79 The class now includes the following additional activities:
- packing fresh fruit or vegetables (previously in Division A Agriculture, Forestry and Fishing);
- contract packing of groceries (previously in Division F Wholesale Trade); and
- packing or crating goods for transport (previously in Division I Transport, Storage and Warehousing).

5.80 The similarities of the production functions for these activities with other packaging activities indicate that they should be classified to the same ANZSIC class, rather than to the Divisions whose units are the main users of the respective packing services.
## CHAPTER 6

### NUMBERING SYSTEM AND TITLES

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<th>CONTENTS</th>
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<tr>
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</tr>
<tr>
<td>Division, subdivision, group and class codes and titles</td>
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</tr>
</tbody>
</table>
6.1 The numbering system adopted in the ANZSIC is alphanumeric and has a hierarchical structure (see example below), where the leading alpha character denotes the industry division. The ANZSIC subdivision, group and class levels are denoted by numeric codes.

<table>
<thead>
<tr>
<th>Level</th>
<th>Example</th>
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<tbody>
<tr>
<td>Division</td>
<td>C Manufacturing</td>
</tr>
<tr>
<td>Subdivision</td>
<td>11 Food Product Manufacturing</td>
</tr>
<tr>
<td>Group</td>
<td>111 Meat and Meat Product Manufacturing</td>
</tr>
<tr>
<td>Class</td>
<td>1111 Meat Processing</td>
</tr>
</tbody>
</table>

6.2 In the example above, the Manufacturing Division is denoted by the alpha character C. The 'Food Product Manufacturing' Subdivision is represented by the numeric code 11. The 'Meat and Meat Product Manufacturing' Group is represented by the numeric code 111, and the 'Meat Processing' Class is represented by the numeric code 1111.

6.3 The ANZSIC has standard classification numbering practices for groups and classes, which are outlined below.

6.4 If there is only one group in a subdivision, the three digit group code is the two digit subdivision code followed by a zero. Otherwise, the group codes are created using the two digit subdivision code and adding a number starting with one. No subdivision contains more than nine groups.

6.5 Similar conventions apply for creating class numbers within groups as for creating group numbers within subdivisions. No group contains more than nine classes. Where there is a 'miscellaneous' or 'other' class within a group, to include units mainly engaged in activities belonging to the group, but which are not elsewhere classified, a nine is added to the group code to form the four digit class code.

6.6 These residual classes do not usually constitute a homogeneous set of primary activities, but rather diverse activities which are not sufficiently significant to justify separate classes in their own right. For the purposes of the classification, they are grouped together and treated as a separate industry to retain the homogeneity of the other industry classes within the group.

6.7 Use of a nine in the fourth digit of the code designates a residual class. This enables new categories to be formed within the group by breaking up a class without necessarily affecting the other classes. For example, Group 261 Electricity Generation has 3 classes. These are Class 2611 Fossil Fuel Electricity Generation, Class 2612 Hydro-Electricity Generation and Class 2619 Other Electricity Generation. If in the future, wind electricity generation, which is currently included in Class 2619, becomes a significant activity, a new class can be formed (e.g. Class 2613 Wind Electricity Generation) without affecting Classes 2611 and 2612.

6.8 In ANZSIC 2006, changes have been made to all levels and all parts of the classification. New codes have been allocated to industries in ANZSIC 2006 independently of any previous code that has applied. Where the same code exists in both ANZSIC 1993 and ANZSIC 2006, it cannot be assumed that the contents of that category are the same in the two editions.
CHAPTER 6  •  NUMBERING SYSTEM AND TITLES

CHANGES TO CODES

6.9 For example, the ANZSIC 1993 code 1311 is designated as 'Iron Ore Mining', while in ANZSIC 2006 Class 1311 is designated as 'Wool Scouring'. The following table provides users with a comparison between ANZSIC 2006 and ANZSIC 1993 industry division code ranges.

TABLE 6.1  ANZSIC 2006 AND ANZSIC 1993 DIVISION CODE RANGES

<table>
<thead>
<tr>
<th>ANZSIC06 Division</th>
<th>Code Range</th>
<th>ANZSIC93 Division</th>
<th>Code Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A  Agriculture, Forestry and Fishing</td>
<td>0100-0599</td>
<td>A  Agriculture, Forestry and Fishing</td>
<td>0100-0499</td>
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<tr>
<td>B  Mining</td>
<td>0600-1099</td>
<td>B  Mining</td>
<td>1100-1599</td>
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<tr>
<td>C  Manufacturing</td>
<td>1100-2599</td>
<td>C  Manufacturing</td>
<td>2100-2999</td>
</tr>
<tr>
<td>D  Electricity, Gas, Water and Waste Services</td>
<td>2600-2999</td>
<td>D  Electricity, Gas and Water Supply</td>
<td>3600-3799</td>
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<tr>
<td>E  Construction</td>
<td>3000-3299</td>
<td>E  Construction</td>
<td>4100-4299</td>
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<tr>
<td>F  Wholesale Trade</td>
<td>3300-3899</td>
<td>F  Wholesale Trade</td>
<td>4500-4799</td>
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<td>G  Retail Trade</td>
<td>3900-4399</td>
<td>G  Retail Trade</td>
<td>5100-5399</td>
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<tr>
<td>H  Accommodation and Food Services</td>
<td>4400-4599</td>
<td>H  Accommodation, Cafes and Restaurants</td>
<td>5700-5799</td>
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<tr>
<td>I  Transport, Postal and Warehousing</td>
<td>4600-5399</td>
<td>I  Transport and Storage</td>
<td>6100-6799</td>
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<tr>
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<td>5400-6099</td>
<td>J  Communication Services</td>
<td>7100-7199</td>
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<td>7300-7599</td>
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<td>L  Property and Business Services</td>
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<tr>
<td>M  Professional, Scientific and Technical Services</td>
<td>6900-7099</td>
<td>M  Government Administration and Defence</td>
<td>8100-8299</td>
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<tr>
<td>N  Administrative and Support Services</td>
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<td>N  Education</td>
<td>8400-8499</td>
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<td>O  Public Administration and Safety</td>
<td>7500-7799</td>
<td>O  Health and Community Services</td>
<td>8600-8799</td>
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<td>R  Arts and Recreation Services</td>
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<tr>
<td>S  Other Services</td>
<td>9400-9699</td>
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</tbody>
</table>

CATEGORY TITLES

6.10 The ABS and Statistics NZ have endeavoured to develop titles for industry categories that are reasonably short, to support their use in statistical tables, and reasonably informative or intuitive in their meaning to users of the classification.

6.11 The ability to achieve these objectives is limited, as the objectives are sometimes competing in nature, and some combinations of activities are difficult to describe succinctly. Users of the classification should not rely on industry category titles to fully describe their contents.

6.12 For example, without knowing that Class 2611 Fossil Fuel Electricity Generation and Class 2612 Hydro-Electricity Generation were in the same ANZSIC group as Class 2619 Other Electricity Generation, it would be impossible to understand what may be contained in the class 'Other Electricity Generation'. For the definition of particular categories, users should refer to the detailed classification in Chapter 8.

CODES AND TITLES

6.13 It is nevertheless useful, for various purposes, to simply refer to lists of category codes and titles. Often this is necessary to locate the category or categories of interest for more detailed examination, or to more readily understand the hierarchy of a particular part of the classification.
This chapter separately includes lists of the:

i. ANZSIC Division Codes and Titles;

ii. ANZSIC Division and Subdivision Codes and Titles;

iii. ANZSIC Division, Subdivision and Group Codes and Titles; and

iv. ANZSIC Division, Subdivision, Group and Class Codes and Titles.
## ANZSIC Division Codes and Titles

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<thead>
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<td>B</td>
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<td>C</td>
<td>Manufacturing</td>
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<td>D</td>
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<td>Transport, Postal and Warehousing</td>
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<td>Professional, Scientific and Technical Services</td>
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</tbody>
</table>
### H Accommodation and Food Services
- 44 Accommodation
- 45 Food and Beverage Services

### I Transport, Postal and Warehousing
- 46 Road Transport
- 47 Rail Transport
- 48 Water Transport
- 49 Air and Space Transport
- 50 Other Transport
- 51 Postal and Courier Pick-up and Delivery Services
- 52 Transport Support Services
- 53 Warehousing and Storage Services

### J Information Media and Telecommunications
- 54 Publishing (except Internet and Music Publishing)
- 55 Motion Picture and Sound Recording Activities
- 56 Broadcasting (except Internet)
- 57 Internet Publishing and Broadcasting
- 58 Telecommunications Services
- 59 Internet Service Providers, Web Search Portals and Data Processing Services
- 60 Library and Other Information Services

### K Financial and Insurance Services
- 62 Finance
- 63 Insurance and Superannuation Funds
- 64 Auxiliary Finance and Insurance Services

### L Rental, Hiring and Real Estate Services
- 66 Rental and Hiring Services (except Real Estate)
- 67 Property Operators and Real Estate Services

### M Professional, Scientific and Technical Services
- 69 Professional, Scientific and Technical Services (Except Computer System Design and Related Services)
- 70 Computer System Design and Related Services

### N Administrative and Support Services
- 72 Administrative Services
- 73 Building Cleaning, Pest Control and Other Support Services

### O Public Administration and Safety
- 75 Public Administration
- 76 Defence
- 77 Public Order, Safety and Regulatory Services

### P Education and Training
- 80 Preschool and School Education
- 81 Tertiary Education
- 82 Adult, Community and Other Education

### Q Health Care and Social Assistance
- 84 Hospitals
- 85 Medical and Other Health Care Services
- 86 Residential Care Services
- 87 Social Assistance Services
ANZSIC DIVISION AND SUBDIVISION CODES AND TITLES continued

R Arts and Recreation Services
89 Heritage Activities
90 Creative and Performing Arts Activities
91 Sports and Recreation Activities
92 Gambling Activities

S Other Services
94 Repair and Maintenance
95 Personal and Other Services
96 Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use
ANZSIC DIVISION, SUBDIVISION AND GROUP CODES AND TITLES

A  Agriculture, Forestry and Fishing
   01  Agriculture
       011  Nursery and Floriculture Production
       012  Mushroom and Vegetable Growing
       013  Fruit and Tree Nut Growing
       014  Sheep, Beef Cattle and Grain Farming
       015  Other Crop Growing
       016  Dairy Cattle Farming
       017  Poultry Farming
       018  Deer Farming
       019  Other Livestock Farming
   02  Aquaculture
       020  Aquaculture
   03  Forestry and Logging
       030  Forestry and Logging
   04  Fishing, Hunting and Trapping
       041  Fishing
       042  Hunting and Trapping
   05  Agriculture, Forestry and Fishing Support Services
       051  Forestry Support Services
       052  Agriculture and Fishing Support Services

B  Mining
   06  Coal Mining
       060  Coal Mining
   07  Oil and Gas Extraction
       070  Oil and Gas Extraction
   08  Metal Ore Mining
       080  Metal Ore Mining
   09  Non-Metallic Mineral Mining and Quarrying
       091  Construction Material Mining
       099  Other Non-Metallic Mineral Mining and Quarrying

C  Manufacturing
   11  Food Product Manufacturing
       111  Meat and Meat Product Manufacturing
       112  Seafood Processing
       113  Dairy Product Manufacturing
       114  Fruit and Vegetable Processing
       115  Oil and Fat Manufacturing
       116  Grain Mill and Cereal Product Manufacturing
       117  Bakery Product Manufacturing
       118  Sugar and Confectionery Manufacturing
       119  Other Food Product Manufacturing
   12  Beverage and Tobacco Product Manufacturing
       121  Beverage Manufacturing
       122  Cigarette and Tobacco Product Manufacturing
   13  Textile, Leather, Clothing and Footwear Manufacturing
       131  Textile Manufacturing
       132  Leather Tanning, Fur Dressing and Leather Product Manufacturing
       133  Textile Product Manufacturing
       134  Knitted Product Manufacturing
       135  Clothing and Footwear Manufacturing
<table>
<thead>
<tr>
<th>ANZSIC DIVISION, SUBDIVISION AND GROUP CODES AND TITLES continued</th>
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</table>
ANZSIC DIVISION, SUBDIVISION AND GROUP CODES AND TITLES continued

D  Electricity, Gas, Water and Waste Services
   26  Electricity Supply
        261  Electricity Generation
        262  Electricity Transmission
        263  Electricity Distribution
        264  On Selling Electricity and Electricity Market Operation
   27  Gas Supply
   28  Water Supply, Sewerage and Drainage Services
        281  Water Supply, Sewerage and Drainage Services
   29  Waste Collection, Treatment and Disposal Services
        291  Waste Collection Services
        292  Waste Treatment, Disposal and Remediation Services

E  Construction
   30  Building Construction
        301  Residential Building Construction
        302  Non-Residential Building Construction
   31  Heavy and Civil Engineering Construction
        310  Heavy and Civil Engineering Construction
   32  Construction Services
        321  Land Development and Site Preparation Services
        322  Building Structure Services
        323  Building Installation Services
        324  Building Completion Services
        329  Other Construction Services

F  Wholesale Trade
   33  Basic Material Wholesaling
        331  Agricultural Product Wholesaling
        332  Mineral, Metal and Chemical Wholesaling
        333  Timber and Hardware Goods Wholesaling
   34  Machinery and Equipment Wholesaling
        341  Specialised Industrial Machinery and Equipment Wholesaling
        349  Other Machinery and Equipment Wholesaling
   35  Motor Vehicle and Motor Vehicle Parts Wholesaling
        350  Motor Vehicle and Motor Vehicle Parts Wholesaling
   36  Grocery, Liquor and Tobacco Product Wholesaling
        360  Grocery, Liquor and Tobacco Product Wholesaling
   37  Other Goods Wholesaling
        371  Textile, Clothing and Footwear Wholesaling
        372  Pharmaceutical and Toiletry Goods Wholesaling
        373  Furniture, Floor Covering and Other Goods Wholesaling
   38  Commission-Based Wholesaling
        380  Commission-Based Wholesaling

G  Retail Trade
   39  Motor Vehicle and Motor Vehicle Parts Retailing
        391  Motor Vehicle Retailing
        392  Motor Vehicle Parts and Tyre Retailing
   40  Fuel Retailing
        400  Fuel Retailing
   41  Food Retailing
        411  Supermarket and Grocery Stores
        412  Specialised Food Retailing
   42  Other Store-Based Retailing
### ANZSIC Division, Subdivision and Group Codes and Titles

<table>
<thead>
<tr>
<th>Division</th>
<th>Subdivision</th>
<th>Group</th>
<th>Code</th>
<th>Title</th>
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<tbody>
<tr>
<td>H</td>
<td>Accommodation and Food Services</td>
<td>44 Accommodation</td>
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<td>Transport, Postal and Warehousing</td>
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<td>Water Passenger Transport</td>
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<td>49 Air and Space Transport</td>
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<td>50 Other Transport</td>
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580  Telecommunications Services
59  Internet Service Providers, Web Search Portals and Data Processing Services
591  Internet Service Providers and Web Search Portals
592  Data Processing, Web Hosting and Electronic Information Storage Services

60  Library and Other Information Services
601  Libraries and Archives
602  Other Information Services

K  Financial and Insurance Services
62  Finance
621  Central Banking
622  Depository Financial Intermediation
623  Non-Depository Financing
624  Financial Asset Investing
63  Insurance and Superannuation Funds
631  Life Insurance
632  Health and General Insurance
633  Superannuation Funds
64  Auxiliary Finance and Insurance Services
641  Auxiliary Finance and Investment Services
642  Auxiliary Insurance Services

L  Rental, Hiring and Real Estate Services
66  Rental and Hiring Services (except Real Estate)
661  Motor Vehicle and Transport Equipment Rental and Hiring
662  Farm Animal and Bloodstock Leasing
663  Other Goods and Equipment Rental and Hiring
664  Non-Financial Intangible Assets (Except Copyrights) Leasing
67  Property Operators and Real Estate Services
671  Property Operators
672  Real Estate Services

M  Professional, Scientific and Technical Services
69  Professional, Scientific and Technical Services (Except Computer System Design and Related Services)
691  Scientific Research Services
692  Architectural, Engineering and Technical Services
693  Legal and Accounting Services
694  Advertising Services
695  Market Research and Statistical Services
696  Management and Related Consulting Services
697  Veterinary Services
699  Other Professional, Scientific and Technical Services

70  Computer System Design and Related Services
700  Computer System Design and Related Services

N  Administrative and Support Services
72  Administrative Services
721  Employment Services
722  Travel Agency and Tour Arrangement Services
729  Other Administrative Services
73  Building Cleaning, Pest Control and Other Support Services
731  Building Cleaning, Pest Control and Gardening Services
732  Packaging Services
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#### O Public Administration and Safety
- 75 Public Administration
  - 751 Central Government Administration
  - 752 State Government Administration
  - 753 Local Government Administration
  - 754 Justice
  - 755 Government Representation
- 76 Defence
  - 760 Defence
- 77 Public Order, Safety and Regulatory Services
  - 771 Public Order and Safety Services
  - 772 Regulatory Services

#### P Education and Training
- 80 Preschool and School Education
  - 801 Preschool Education
  - 802 School Education
- 81 Tertiary Education
  - 810 Tertiary Education
- 82 Adult, Community and Other Education
  - 821 Adult, Community and Other Education
  - 822 Educational Support Services

#### Q Health Care and Social Assistance
- 84 Hospitals
  - 840 Hospitals
- 85 Medical and Other Health Care Services
  - 851 Medical Services
  - 852 Pathology and Diagnostic Imaging Services
  - 853 Allied Health Services
  - 859 Other Health Care Services
- 86 Residential Care Services
  - 860 Residential Care Services
- 87 Social Assistance Services
  - 871 Child Care Services
  - 879 Other Social Assistance Services

#### R Arts and Recreation Services
- 89 Heritage Activities
  - 891 Museum Operation
  - 892 Parks and Gardens Operations
- 90 Creative and Performing Arts Activities
  - 900 Creative and Performing Arts Activities
- 91 Sports and Recreation Activities
  - 911 Sports and Physical Recreation Activities
  - 912 Horse and Dog Racing Activities
  - 913 Amusement and Other Recreation Activities
- 92 Gambling Activities
  - 920 Gambling Activities
ANZSIC DIVISION, SUBDIVISION AND GROUP CODES AND TITLES continued

S  Other Services

94  Repair and Maintenance
    941  Automotive Repair and Maintenance
    942  Machinery and Equipment Repair and Maintenance
    949  Other Repair and Maintenance

95  Personal and Other Services
    951  Personal Care Services
    952  Funeral, Crematorium and Cemetery Services
    953  Other Personal Services
    954  Religious Services
    955  Civic, Professional and Other Interest Group Services

96  Private Households Employing Staff and Undifferentiated Goods- and
    Service-Producing Activities of Households for Own Use
    960  Private Households Employing Staff and Undifferentiated Goods- and
          Service-Producing Activities of Households for Own Use
ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES

Agriculture, Forestry and Fishing

01 Agriculture

011 Nursery and Floriculture Production
0111 Nursery Production (Under Cover)
0112 Nursery Production (Outdoors)
0113 Turf Growing
0114 Floriculture Production (Under Cover)
0115 Floriculture Production (Outdoors)

012 Mushroom and Vegetable Growing
0121 Mushroom Growing
0122 Vegetable Growing (Under Cover)
0123 Vegetable Growing (Outdoors)

013 Fruit and Tree Nut Growing
0131 Grape Growing
0132 Kiwifruit Growing
0133 Berry Fruit Growing
0134 Apple and Pear Growing
0135 Stone Fruit Growing
0136 Citrus Fruit Growing
0137 Olive Growing
0139 Other Fruit and Tree Nut Growing

014 Sheep, Beef Cattle and Grain Farming
0141 Sheep Farming (Specialised)
0142 Beef Cattle Farming (Specialised)
0143 Beef Cattle Feedlots (Specialised)
0144 Sheep-Beef Cattle Farming
0145 Grain-Sheep or Grain-Beef Cattle Farming
0146 Rice Growing
0149 Other Grain Growing

015 Other Crop Growing
0151 Sugar Cane Growing
0152 Cotton Growing
0159 Other Crop Growing n.e.c.

016 Dairy Cattle Farming
0160 Dairy Cattle Farming

017 Poultry Farming
0171 Poultry Farming (Meat)
0172 Poultry Farming (Eggs)

018 Deer Farming
0180 Deer Farming

019 Other Livestock Farming
0191 Horse Farming
0192 Pig Farming
0193 Beekeeping
0199 Other Livestock Farming n.e.c.

02 Aquaculture

020 Aquaculture
0201 Offshore Longline and Rack Aquaculture
0202 Offshore Caged Aquaculture
0203 Onshore Aquaculture

03 Forestry and Logging

030 Forestry and Logging
0301 Forestry
0302 Logging
### ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES

#### ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES  

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ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES  

116  Grain Mill and Cereal Product Manufacturing
     1161  Grain Mill Product Manufacturing
     1162  Cereal, Pasta and Baking Mix Manufacturing

117  Bakery Product Manufacturing
     1171  Bread Manufacturing (Factory based)
     1172  Cake and Pastry Manufacturing (Factory based)
     1173  Biscuit Manufacturing (Factory based)
     1174  Bakery Product Manufacturing (Non-factory based)

118  Sugar and Confectionery Manufacturing
     1181  Sugar Manufacturing
     1182  Confectionery Manufacturing

119  Other Food Product Manufacturing
     1191  Potato, Corn and Other Crisp Manufacturing
     1192  Prepared Animal and Bird Feed Manufacturing
     1199  Other Food Product Manufacturing n.e.c.

12  Beverage and Tobacco Product Manufacturing
121  Beverage Manufacturing
     1211  Soft Drink, Cordial and Syrup Manufacturing
     1212  Beer Manufacturing
     1213  Spirit Manufacturing
     1214  Wine and Other Alcoholic Beverage Manufacturing

122  Cigarette and Tobacco Product Manufacturing
     1220  Cigarette and Tobacco Product Manufacturing

13  Textile, Leather, Clothing and Footwear Manufacturing
131  Textile Manufacturing
     1311  Wool Scouring
     1312  Natural Textile Manufacturing
     1313  Synthetic Textile Manufacturing

132  Leather Tanning, Fur Dressing and Leather Product Manufacturing
     1320  Leather Tanning, Fur Dressing and Leather Product Manufacturing

133  Textile Product Manufacturing
     1331  Textile Floor Covering Manufacturing
     1332  Rope, Cordage and Twine Manufacturing
     1333  Cut and Sewn Textile Product Manufacturing
     1334  Textile Finishing and Other Textile Product Manufacturing

134  Knitted Product Manufacturing
     1340  Knitted Product Manufacturing

135  Clothing and Footwear Manufacturing
     1351  Clothing Manufacturing
     1352  Footwear Manufacturing

14  Wood Product Manufacturing
141  Log Sawmilling and Timber Dressing
     1411  Log Sawmilling
     1412  Wood Chipping
     1413  Timber Resawing and Dressing

149  Other Wood Product Manufacturing
     1491  Prefabricated Wooden Building Manufacturing
     1492  Wooden Structural Fitting and Component Manufacturing
     1493  Veneer and Plywood Manufacturing
     1494  Reconstituted Wood Product Manufacturing
     1499  Other Wood Product Manufacturing n.e.c.

15  Pulp, Paper and Converted Paper Product Manufacturing
151  Pulp, Paper and Paperboard Manufacturing
     1510  Pulp, Paper and Paperboard Manufacturing

152  Converted Paper Product Manufacturing
     1521  Corrugated Paperboard and Paperboard Container Manufacturing
     1522  Paper Bag Manufacturing
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<td>2441 Whiteware Appliance Manufacturing</td>
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<td>2449 Other Domestic Appliance Manufacturing</td>
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ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES continued

245 Pump, Compressor, Heating and Ventilation Equipment Manufacturing
2451 Pump and Compressor Manufacturing
2452 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing

246 Specialised Machinery and Equipment Manufacturing
2461 Agricultural Machinery and Equipment Manufacturing
2462 Mining and Construction Machinery Manufacturing
2463 Machine Tool and Parts Manufacturing
2469 Other Specialised Machinery and Equipment Manufacturing

249 Other Machinery and Equipment Manufacturing
2491 Lifting and Material Handling Equipment Manufacturing
2499 Other Machinery and Equipment Manufacturing n.e.c.

25 Furniture and Other Manufacturing
251 Furniture Manufacturing
2511 Wooden Furniture and Upholstered Seat Manufacturing
2512 Metal Furniture Manufacturing
2513 Mattress Manufacturing
2519 Other Furniture Manufacturing

259 Other Manufacturing
2591 Jewellery and Silverware Manufacturing
2592 Toy, Sporting and Recreational Product Manufacturing
2599 Other Manufacturing n.e.c.

D Electricity, Gas, Water and Waste Services

26 Electricity Supply
261 Electricity Generation
2611 Fossil Fuel Electricity Generation
2612 Hydro-Electricity Generation
2619 Other Electricity Generation

262 Electricity Transmission
2620 Electricity Transmission

263 Electricity Distribution
2630 Electricity Distribution

264 On Selling Electricity and Electricity Market Operation
2640 On Selling Electricity and Electricity Market Operation

27 Gas Supply
270 Gas Supply
2700 Gas Supply

28 Water Supply, Sewerage and Drainage Services
281 Water Supply, Sewerage and Drainage Services
2811 Water Supply
2812 Sewerage and Drainage Services

29 Waste Collection, Treatment and Disposal Services
291 Waste Collection Services
2911 Solid Waste Collection Services
2919 Other Waste Collection Services

292 Waste Treatment, Disposal and Remediation Services
2921 Waste Treatment and Disposal Services
2922 Waste Remediation and Materials Recovery Services

E Construction

30 Building Construction
301 Residential Building Construction
3011 House Construction
3019 Other Residential Building Construction

302 Non-Residential Building Construction
3020 Non-Residential Building Construction

31 Heavy and Civil Engineering Construction
310 Heavy and Civil Engineering Construction
3101 Road and Bridge Construction
3109 Other Heavy and Civil Engineering Construction
ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES  continued

32  Construction Services
    321  Land Development and Site Preparation Services
         3211  Land Development and Subdivision
         3212  Site Preparation Services
    322  Building Structure Services
         3221  Concreting Services
         3222  Bricklaying Services
         3223  Roofing Services
         3224  Structural Steel Erection Services
    323  Building Installation Services
         3231  Plumbing Services
         3232  Electrical Services
         3233  Air Conditioning and Heating Services
         3234  Fire and Security Alarm Installation Services
         3239  Other Building Installation Services
    324  Building Completion Services
         3241  Plastering and Ceiling Services
         3242  Carpentry Services
         3243  Tiling and Carpeting Services
         3244  Painting and Decorating Services
         3245  Glazing Services
    329  Other Construction Services
         3291  Landscape Construction Services
         3292  Hire of Construction Machinery with Operator
         3299  Other Construction Services n.e.c.

F  Wholesale Trade
33  Basic Material Wholesaling
    331  Agricultural Product Wholesaling
         3311  Wool Wholesaling
         3312  Cereal Grain Wholesaling
         3319  Other Agricultural Product Wholesaling
    332  Mineral, Metal and Chemical Wholesaling
         3321  Petroleum Product Wholesaling
         3322  Metal and Mineral Wholesaling
         3323  Industrial and Agricultural Chemical Product Wholesaling
    333  Timber and Hardware Goods Wholesaling
         3331  Timber Wholesaling
         3332  Plumbing Goods Wholesaling
         3339  Other Hardware Goods Wholesaling

34  Machinery and Equipment Wholesaling
    341  Specialised Industrial Machinery and Equipment Wholesaling
         3411  Agricultural and Construction Machinery Wholesaling
         3419  Other Specialised Industrial Machinery and Equipment Wholesaling
    349  Other Machinery and Equipment Wholesaling
         3491  Professional and Scientific Goods Wholesaling
         3492  Computer and Computer Peripheral Wholesaling
         3493  Telecommunication Goods Wholesaling
         3494  Other Electrical and Electronic Goods Wholesaling
         3499  Other Machinery and Equipment Wholesaling n.e.c.

35  Motor Vehicle and Motor Vehicle Parts Wholesaling
    350  Motor Vehicle and Motor Vehicle Parts Wholesaling
         3501  Car Wholesaling
         3502  Commercial Vehicle Wholesaling
         3503  Trailer and Other Motor Vehicle Wholesaling
         3504  Motor Vehicle New Parts Wholesaling
         3505  Motor Vehicle Dismantling and Used Parts Wholesaling
ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES continued

36  Grocery, Liquor and Tobacco Product Wholesaling
    360  Grocery, Liquor and Tobacco Product Wholesaling
          3601  General Line Grocery Wholesaling
          3602  Meat, Poultry and Smallgoods Wholesaling
          3603  Dairy Produce Wholesaling
          3604  Fish and Seafood Wholesaling
          3605  Fruit and Vegetable Wholesaling
          3606  Liquor and Tobacco Product Wholesaling
          3609  Other Grocery Wholesaling

37  Other Goods Wholesaling
    371  Textile, Clothing and Footwear Wholesaling
          3711  Textile Product Wholesaling
          3712  Clothing and Footwear Wholesaling
    372  Pharmaceutical and Toiletry Goods Wholesaling
          3720  Pharmaceutical and Toiletry Goods Wholesaling
    373  Furniture, Floor Covering and Other Goods Wholesaling
          3731  Furniture and Floor Covering Wholesaling
          3732  Jewellery and Watch Wholesaling
          3733  Kitchen and Diningware Wholesaling
          3734  Toy and Sporting Goods Wholesaling
          3735  Book and Magazine Wholesaling
          3736  Paper Product Wholesaling
          3739  Other Goods Wholesaling n.e.c.

38  Commission-Based Wholesaling
    380  Commission-Based Wholesaling
          3800  Commission-Based Wholesaling

G  Retail Trade

39  Motor Vehicle and Motor Vehicle Parts Retailing
    391  Motor Vehicle Retailing
          3911  Car Retailing
          3912  Motor Cycle Retailing
          3913  Trailer and Other Motor Vehicle Retailing
    392  Motor Vehicle Parts and Tyre Retailing
          3921  Motor Vehicle Parts Retailing
          3922  Tyre Retailing

40  Fuel Retailing
    400  Fuel Retailing
          4000  Fuel Retailing

41  Food Retailing
    411  Supermarket and Grocery Stores
          4110  Supermarket and Grocery Stores
    412  Specialised Food Retailing
          4121  Fresh Meat, Fish and Poultry Retailing
          4122  Fruit and Vegetable Retailing
          4123  Liquor Retailing
          4129  Other Specialised Food Retailing

42  Other Store-Based Retailing
    421  Furniture, Floor Coverings, Houseware and Textile Goods Retailing
          4211  Furniture Retailing
          4212  Floor Coverings Retailing
          4213  Houseware Retailing
          4214  Manchester and Other Textile Goods Retailing
    422  Electrical and Electronic Goods Retailing
          4221  Electrical, Electronic and Gas Appliance Retailing
          4222  Computer and Computer Peripheral Retailing
          4229  Other Electrical and Electronic Goods Retailing
    423  Hardware, Building and Garden Supplies Retailing
          4231  Hardware and Building Supplies Retailing
          4232  Garden Supplies Retailing
ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES continued

424 Recreational Goods Retailing
4241 Sport and Camping Equipment Retailing
4242 Entertainment Media Retailing
4243 Toy and Game Retailing
4244 Newspaper and Book Retailing
4245 Marine Equipment Retailing

425 Clothing, Footwear and Personal Accessory Retailing
4251 Clothing Retailing
4252 Footwear Retailing
4253 Watch and Jewellery Retailing
4259 Other Personal Accessory Retailing

426 Department Stores
4260 Department Stores

427 Pharmaceutical and Other Store-Based Retailing
4271 Pharmaceutical, Cosmetic and Toiletry Goods Retailing
4272 Stationery Goods Retailing
4273 Antique and Used Goods Retailing
4274 Flower Retailing
4279 Other Store-Based Retailing n.e.c.

43 Non-Store Retailing and Retail Commission Based Buying and/or Selling
431 Non-Store Retailing
4310 Non-Store Retailing
432 Retail Commission-Based Buying and/or Selling
4320 Retail Commission-Based Buying and/or Selling

H Accommodation and Food Services
44 Accommodation
440 Accommodation
4400 Accommodation

45 Food and Beverage Services
451 Cafes, Restaurants and Takeaway Food Services
4511 Cafes and Restaurants
4512 Takeaway Food Services
4513 Catering Services
452 Pubs, Taverns and Bars
4520 Pubs, Taverns and Bars
453 Clubs (Hospitality)
4530 Clubs (Hospitality)

I Transport, Postal and Warehousing
46 Road Transport
461 Road Freight Transport
4610 Road Freight Transport
462 Road Passenger Transport
4621 Interurban and Rural Bus Transport
4622 Urban Bus Transport (Including Tramway)
4623 Taxi and Other Road Transport

47 Rail Transport
471 Rail Freight Transport
4710 Rail Freight Transport
472 Rail Passenger Transport
4720 Rail Passenger Transport

48 Water Transport
481 Water Freight Transport
4810 Water Freight Transport
482 Water Passenger Transport
4820 Water Passenger Transport

49 Air and Space Transport
490 Air and Space Transport
4900 Air and Space Transport
### ANZSIC Division, Subdivision, Group and Class Codes and Titles  

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**Other Transport**  
- Class 501: Scenic and Sightseeing Transport  
  - Group 5010: Scenic and Sightseeing Transport  
- Class 502: Pipeline and Other Transport  
  - Group 5021: Pipeline Transport  
  - Group 5029: Other Transport n.e.c.  

#### Division 51  
**Postal and Courier Pick-up and Delivery Services**  
- Class 510: Postal and Courier Pick-up and Delivery Services  
  - Group 5101: Postal Services  
  - Group 5102: Courier Pick-up and Delivery Services  

#### Division 52  
**Transport Support Services**  
- Class 521: Water Transport Support Services  
  - Group 5211: Stevedoring Services  
  - Group 5212: Port and Water Transport Terminal Operations  
  - Group 5219: Other Water Transport Support Services  
- Class 522: Airport Operations and Other Air Transport Support Services  
  - Group 5220: Airport Operations and Other Air Transport Support Services  
- Class 529: Other Transport Support Services  
  - Group 5291: Customs Agency Services  
  - Group 5292: Freight Forwarding Services  
  - Group 5299: Other Transport Support Services n.e.c.  

#### Division 53  
**Warehousing and Storage Services**  
- Class 530: Warehousing and Storage Services  
  - Group 5301: Grain Storage Services  
  - Group 5309: Other Warehousing and Storage Services  

#### Division J  
**Information Media and Telecommunications**  
- Class 541: Publishing (except Internet and Music Publishing)  
  - Group 5411: Newspaper Publishing  
  - Group 5412: Magazine and Other Periodical Publishing  
  - Group 5413: Book Publishing  
  - Group 5414: Directory and Mailing List Publishing  
  - Group 5419: Other Publishing (except Software, Music and Internet)  
- Class 542: Software Publishing  
  - Group 5420: Software Publishing  

#### Division 55  
**Motion Picture and Sound Recording Activities**  
- Class 551: Motion Picture and Video Activities  
  - Group 5511: Motion Picture and Video Production  
  - Group 5512: Motion Picture and Video Distribution  
  - Group 5513: Motion Picture Exhibition  
  - Group 5514: Post-production Services and Other Motion Picture and Video Activities  
- Class 552: Sound Recording and Music Publishing  
  - Group 5521: Music Publishing  
  - Group 5522: Music and Other Sound Recording Activities  

#### Division 56  
**Broadcasting (except Internet)**  
- Class 561: Radio Broadcasting  
  - Group 5610: Radio Broadcasting  
- Class 562: Television Broadcasting  
  - Group 5621: Free-to-Air Television Broadcasting  
  - Group 5622: Cable and Other Subscription Broadcasting  

#### Division 57  
**Internet Publishing and Broadcasting**  
- Class 570: Internet Publishing and Broadcasting  
  - Group 5700: Internet Publishing and Broadcasting  

#### Division 58  
**Telecommunications Services**  
- Class 580: Telecommunications Services  
  - Group 5801: Wired Telecommunications Network Operation  
  - Group 5802: Other Telecommunications Network Operation  
  - Group 5809: Other Telecommunications Services  

#### Division 59  
**Internet Service Providers, Web Search Portals and Data Processing Services**  
- Class 591: Internet Service Providers and Web Search Portals  
  - Group 5910: Internet Service Providers and Web Search Portals
ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES continued

592 Data Processing, Web Hosting and Electronic Information Storage Services
  5921 Data Processing and Web Hosting Services
  5922 Electronic Information Storage Services

60 Library and Other Information Services
  601 Libraries and Archives
    6010 Libraries and Archives
  602 Other Information Services
    6020 Other Information Services

K Financial and Insurance Services
  62 Finance
    621 Central Banking
      6210 Central Banking
    622 Depository Financial Intermediation
      6221 Banking
      6222 Building Society Operation
      6223 Credit Union Operation
      6229 Other Depository Financial Intermediation
    623 Non-Depository Financing
      6230 Non-Depository Financing
    624 Financial Asset Investing
      6240 Financial Asset Investing

63 Insurance and Superannuation Funds
  631 Life Insurance
    6310 Life Insurance
  632 Health and General Insurance
    6321 Health Insurance
    6322 General Insurance
  633 Superannuation Funds
    6330 Superannuation Funds

64 Auxiliary Finance and Insurance Services
  641 Auxiliary Finance and Investment Services
    6411 Financial Asset Broking Services
    6419 Other Auxiliary Finance and Investment Services
  642 Auxiliary Insurance Services
    6420 Auxiliary Insurance Services

L Rental, Hiring and Real Estate Services
  66 Rental and Hiring Services (except Real Estate)
    661 Motor Vehicle and Transport Equipment Rental and Hiring
      6611 Passenger Car Rental and Hiring
      6619 Other Motor Vehicle and Transport Equipment Rental and Hiring
    662 Farm Animal and Bloodstock Leasing
      6620 Farm Animal and Bloodstock Leasing
    663 Other Goods and Equipment Rental and Hiring
      6631 Heavy Machinery and Scaffolding Rental and Hiring
      6632 Video and Other Electronic Media Rental and Hiring
      6639 Other Goods and Equipment Rental and Hiring n.e.c.
    664 Non-Financial Intangible Assets (Except Copyrights) Leasing
      6640 Non-Financial Intangible Assets (Except Copyrights) Leasing

67 Property Operators and Real Estate Services
  671 Property Operators
    6711 Residential Property Operators
    6712 Non-Residential Property Operators
  672 Real Estate Services
    6720 Real Estate Services

M Professional, Scientific and Technical Services
  69 Professional, Scientific and Technical Services (Except Computer System Design and Related Services)
    691 Scientific Research Services
      6910 Scientific Research Services
### ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES

**continued**

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<th>ANZSIC Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>692</td>
<td>Architectural, Engineering and Technical Services</td>
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<tr>
<td>6921</td>
<td>Architectural Services</td>
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<td>6922</td>
<td>Surveying and Mapping Services</td>
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<tr>
<td>6923</td>
<td>Engineering Design and Engineering Consulting Services</td>
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<td>Other Specialised Design Services</td>
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<td>6925</td>
<td>Scientific Testing and Analysis Services</td>
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<td>Legal and Accounting Services</td>
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<td>Market Research and Statistical Services</td>
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<td>Management and Related Consulting Services</td>
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<td>Corporate Head Office Management Services</td>
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<td>Management Advice and Related Consulting Services</td>
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### 70 Computer System Design and Related Services

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### N Administrative and Support Services

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<td>Employment Services</td>
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<td>Employment Placement and Recruitment Services</td>
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<td>7212</td>
<td>Labour Supply Services</td>
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<td>722</td>
<td>Travel Agency and Tour Arrangement Services</td>
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<td>Other Administrative Services</td>
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<td>Office Administrative Services</td>
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<td>Credit Reporting and Debt Collection Services</td>
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<td>Call Centre Operation</td>
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### 73 Building Cleaning, Pest Control and Other Support Services

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<td>Building Cleaning, Pest Control and Gardening Services</td>
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<td>Building and Other Industrial Cleaning Services</td>
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<td>7312</td>
<td>Building Pest Control Services</td>
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<td>7313</td>
<td>Gardening Services</td>
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<td>732</td>
<td>Packaging Services</td>
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### O Public Administration and Safety

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### 76 Defence

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#### ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES  

#### 77 Public Order, Safety and Regulatory Services

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<td>Public Order and Safety Services</td>
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#### 772 Regulatory Services

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#### P Education and Training

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<td>8101</td>
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#### 82 Adult, Community and Other Education

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#### 822 Educational Support Services

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#### Q Health Care and Social Assistance

#### 84 Hospitals

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<td>Hospitals (Except Psychiatric Hospitals)</td>
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#### 85 Medical and Other Health Care Services

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CHAPTER 7

DIVISION DEFINITIONS

This chapter contains detailed definitions for all ANZSIC 2006 divisions.

DIVISION A: AGRICULTURE, FORESTRY AND FISHING

The Agriculture, Forestry and Fishing Division includes units mainly engaged in growing crops, raising animals, growing and harvesting timber, and harvesting fish and other animals from farms or their natural habitats. The division makes a distinction between two basic activities: production and support services to production. Included as production activities are horticulture, livestock production, aquaculture, forestry and logging, and fishing, hunting and trapping.

The term ‘agriculture’ is used broadly to refer to both the growing and cultivation of horticultural and other crops (excluding forestry), and the controlled breeding, raising or farming of animals (excluding aquaculture).

Aquacultural activities include the controlled breeding, raising or farming of fish, molluscs and crustaceans.

Forestry and logging activities include growing, maintaining and harvesting forests, as well as gathering forest products.

Fishing, hunting and trapping includes gathering or catching marine life such as fish or shellfish, or other animals, from their uncontrolled natural environments in water or on land.

Also included in the division are units engaged in providing support services to the units engaged in production activities.

DIVISION B: MINING

The Mining Division includes units that mainly extract naturally occurring mineral solids, such as coal and ores; liquid minerals, such as crude petroleum; and gases, such as natural gas. The term mining is used in the broad sense to include underground or open cut mining; dredging; quarrying; well operations or evaporation pans; recovery from ore dumps or tailings as well as beneficiation activities (i.e. preparing, including crushing, screening, washing and flotation) and other preparation work customarily performed at the mine site, or as a part of mining activity.

The Mining Division distinguishes two basic activities: mine operation and mining support activities.

Mine operation includes units operating mines, quarries, or oil and gas wells on their own account, or for others on a contract or fee basis, as well as mining sites under development.

Mining support activities include units that perform mining services on a contract or fee basis, and exploration (except geophysical surveying).
DIVISION C: MANUFACTURING

Units in the Manufacturing Division include units mainly engaged in the physical or chemical transformation of materials, substances or components into new products (except agriculture and construction). The materials, substances or components transformed by units in this division are raw materials that are products of agriculture, forestry, fishing and mining, or products of other manufacturing units.

Units in the Manufacturing Division are often described as plants, factories or mills and characteristically use power-driven machines and other materials-handling equipment. However, units that transform materials, substances or components into new products by hand, or in the unit's home, are also included. Activities undertaken by units incidental to their manufacturing activity, such as selling directly to the consumer products manufactured on the same premises from which they are sold, such as bakeries and custom tailors, are also included in the division. If, in addition to self-produced products, other products that are not manufactured by the same unit are also sold, the rules for the treatment of mixed activities have to be applied and units classified according to their predominant activity.

Assembly of the component parts of manufactured products, either self-produced or purchased from other units, is considered manufacturing. For example, assembly of self-manufactured prefabricated components at a construction site is considered manufacturing, as the assembly is incidental to the manufacturing activity. Conversely, when undertaken as a primary activity, the on-site assembly of components manufactured by others is considered to be construction.

The boundaries between the Manufacturing Division and other divisions in ANZSIC can sometimes be unclear. The units in the Manufacturing Division are engaged in the transformation of materials into new products. Their output is a new product. However, the definition of what constitutes a 'new product' can be somewhat subjective. As clarification, the following activities are examples of manufacturing activities included in the Manufacturing Division in ANZSIC 2006:

- Milk bottling and pasteurising;
- Both processing and canning or bottling;
- Fresh fish packaging (including oyster shucking, fish filleting);
- Printing and related support activities;
- Ready-mixed concrete production;
- Leather tanning and dressing;
- Grinding of lenses to prescription;
- Wood preserving and treatment;
- Electroplating, plating, metal heat treating, and polishing;
- Fabricating signs and advertising displays;

DISCRIPTION B: MINING

Units in the Mining Division are grouped and classified according to the natural resource mined or to be mined. Industries include units that extract natural resources, and/or those that beneficiate the mineral mined. Beneficiation is the process whereby the extracted material is reduced to particles that can be separated into mineral and waste, the former suitable for further processing or direct use. The operations that take place in beneficiation are primarily mechanical, such as grinding, washing, magnetic separation, and centrifugal separation. In contrast, manufacturing operations primarily use chemical and electro-chemical processes, such as electrolysis and distillation.
DIVISION C: MANUFACTURING continued

- Tyre retreading;
- Ship, boat, railway rolling stock and aircraft repair and maintenance; and
- Substantial alteration, renovation or reconstruction of goods such as transport equipment.

There are some other activities that are often considered 'manufacturing', but for ANZSIC, these are classified in another division. These activities include:

- Logging and production of crops or livestock (included in the Agriculture, Forestry and Fishing Division);
- Construction of structures and fabricating operations performed at the site of construction by contractors (included in the Construction Division);
- Publishing and the combined activity of publishing and printing (included in the Information Media and Communications Division); and
- Beneficiation (included in the Mining Division).

The subdivisions in the Manufacturing Division generally reflect distinct production processes related to material inputs, production equipment and employee skills.

DIVISION D: ELECTRICITY, GAS, WATER AND WASTE SERVICES

The Electricity, Gas, Water and Waste Services Division comprises units engaged in the provision of electricity; gas through mains systems; water; drainage; and sewage services. This division also includes units mainly engaged in the collection, treatment and disposal of waste materials; remediation of contaminated materials (including land); and materials recovery activities.

Electricity supply activities include the generation, transmission and distribution of electricity and the on-selling of electricity via power distribution systems operated by others.

Gas supply includes the distribution of gas, such as natural gas or liquefied petroleum gas, through mains systems.

Water supply includes the storage, treatment and distribution of water; drainage services include the operation of drainage systems; and sewage services include the collection, treatment and disposal of waste through sewer systems and sewage treatment facilities.

DIVISION E: CONSTRUCTION

The Construction Division includes units mainly engaged in the construction of buildings and other structures, additions, alterations, reconstruction, installation, and maintenance and repairs of buildings and other structures.

Units engaged in demolition or wrecking of buildings and other structures, and clearing of building sites are included in Division E Construction. It also includes units engaged in blasting, test drilling, landfill, levelling, earthmoving, excavating, land drainage and other land preparation.

DIVISION F: WHOLESALE TRADE

The Wholesale Trade Division includes units mainly engaged in the purchase and onselling, the commission-based buying, and the commission-based selling of goods, without significant transformation, to businesses. Units are classified to the Wholesale Trade Division in the first instance if they buy goods and then onsell them (including on a commission basis) to businesses.
DIVISION F: WHOLESALE TRADE continued

Wholesalers’ premises are usually a warehouse or office with little or no display of their goods, large storage facilities, and are not generally located or designed to attract a high proportion of walk-in customers. Wholesaling is often characterised by high value and/or bulk volume transactions, and customers are generally reached through trade-specific contacts.

The Wholesale Trade Division distinguishes two types of wholesalers:
- merchant wholesalers who take title to the goods they sell, including import/export merchants; and
- units whose main activity is the commission-based buying and/or the commission-based selling of goods, acting as wholesale agents or brokers, or business to business electronic markets, both of whom arrange the sale of goods on behalf of others for a commission or fee without taking title to the goods.

A unit which sells to both businesses and the general public will be classified to the Wholesale Trade Division if it operates from premises such as warehouses or offices with little or no display of goods, has large storage facilities, and is not generally located or designed to attract a high proportion of walk-in customers.

For units that have goods manufactured for them on commission and then sell those goods, the following treatment guidelines are to be followed:
- units that own the material inputs and own the final outputs, but have the production done by others will be included in the Manufacturing Division;
- units that do not own the material inputs but own the final outputs and have the production done by others will not be included in the Manufacturing Division (these may be included in Wholesale Trade or other divisions); and
- units that do not own the material inputs, do not own the final outputs but undertake the production for others will be included in the Manufacturing Division.

As a result, units that have goods manufactured for them on commission will be included in the Wholesale Trade Division where they do not own the material inputs to the manufacturing process, but take title to the outputs and sell them in the manner prescribed above for typical wholesaling units.

DIVISION G: RETAIL TRADE

The Retail Trade Division includes units mainly engaged in the purchase and onselling, the commission-based buying, and the commission-based selling of goods, without significant transformation, to the general public. The Retail Trade Division also includes units that purchase and onsell goods to the general public using non-traditional means, including the internet. Units are classified to the Retail Trade Division in the first instance if they buy goods and then onsell them (including on a commission basis) to the general public.

Retail units generally operate from premises located and designed to attract a high volume of walk-in customers, have an extensive display of goods, and/or use mass media advertising designed to attract customers. The display and advertising of goods may be physical or electronic.

Physical display and advertising includes shops, printed catalogues, billboards and print advertisements. Electronic display and advertising includes catalogues, internet websites, television and radio advertisements and infomercials. While non-store retailers, by
The Information Media and Telecommunications Division includes units mainly engaged in:

- creating, enhancing and storing information products in media that allows for their dissemination;
- transmitting information products using analogue and digital signals (via electronic, wireless, optical and other means); and
- providing transmission services and/or operating the infrastructure to enable the transmission and storage of information and information products.

Information products are defined as those which are not necessarily tangible, and, unlike traditional goods, are not associated with a particular form. The value of the information products is embedded in their content rather than in the format in which they are distributed. For example, a movie can be screened at a cinema, telecast on television or copied to video for sale or rental. The division includes some activities that primarily create, enhance and disseminate information products, subject to copyright.

It is the intangible nature of the information products which determines their unique dissemination process, which may include via a broadcast, electronic means, or physical form. They do not usually require direct contact between the supplier/producer and the consumer, which distinguishes them from distribution activities included in the Wholesale Trade and Retail Trade Divisions.

Excluded from the division are units mainly engaged in:
The Professional, Scientific and Technical Services Division includes units mainly engaged in providing professional, scientific and technical services. Units engaged in providing these services apply common processes where labour inputs are integral to the production or service delivery. Units in this division specialise and sell their expertise. In most cases, equipment and materials are not major inputs. The activities undertaken generally require a high level of expertise and training and formal (usually tertiary level) qualifications.

These services include scientific research, architecture, engineering, computer systems design, law, accountancy, advertising, market research, management and other consultancy, veterinary science and professional photography.
The Public Administration and Safety Division includes units mainly engaged in Central, State or Local Government legislative, executive and judicial activities; in providing physical, social, economic and general public safety and security services; and in enforcing regulations. Also included are units of military defence, government representation and international government organisations.

Central, State or Local Government legislative, executive and judicial activities include the setting of policy; the oversight of government programs; collecting revenue to fund government programs; creating statute laws and by-laws; creating case law through the judicial processes of civil, criminal and other courts; and distributing public funds.

The provision of physical, social, economic and general public safety and security services, and enforcing regulations, includes units that provide police services; investigation and security services; fire protection and other emergency services; correctional and detention services; regulatory services; border control; and other public order and safety services.

Also included are units of military defence, government representation and international government organisations.

Government ownership is not a criterion for classification to this industry division. Government units producing ‘private sector like’ goods and services are classified to the same industry as private sector units engaged in similar activities. Private sector units engaged in public administration or military defence are classified to the Public Administration and Safety Division. Units that engage in a combination of public administration and service delivery activities are to be classified to this division.

Excluded are units mainly engaged in providing health care and social assistance services, which are included in Division Q Health Care and Social Assistance.
DIVISION P: EDUCATION AND TRAINING

The Education and Training Division includes units mainly engaged in the provision and support of education and training, except those engaged in the training of animals e.g. dog obedience training, horse training.

Education may be provided in a range of settings, such as educational institutions, the workplace, or the home. Generally, instruction is delivered through face-to-face interaction between teachers/instructors and students, although other means and mediums of delivery, such as by correspondence, radio, television or the internet, may be used.

Education and training is delivered by teachers or instructors who explain, tell or demonstrate a wide variety of subjects. The commonality of processes involved, such as the labour inputs of teachers and instructors, and their subject matter knowledge and teaching expertise, uniquely distinguishes this industry from other industries.

Education support services include a range of support services which assist in the provision of education, such as curriculum setting and examination marking.

DIVISION Q: HEALTH CARE AND SOCIAL ASSISTANCE

The Health Care and Social Assistance Division includes units mainly engaged in providing human health care and social assistance. Units engaged in providing these services apply common processes, where the labour inputs of practitioners with the requisite expertise and qualifications are integral to production or service delivery.

DIVISION R: ARTS AND RECREATION SERVICES

The Arts and Recreation Services Division includes units mainly engaged in the preservation and exhibition of objects and sites of historical, cultural or educational interest; the production of original artistic works and/or participation in live performances, events, or exhibits intended for public viewing; and the operation of facilities or the provision of services that enable patrons to participate in sporting or recreational activities, or to pursue amusement interests.

This division excludes units that are involved in the production, or production and distribution of motion pictures, videos, television programs or television and video commercials. These units are included in the Information Media and Telecommunications Division.

DIVISION S: OTHER SERVICES

The Other Services Division includes a broad range of personal services; religious, civic, professional and other interest group services; selected repair and maintenance activities; and private households employing staff. Units in this division are mainly engaged in providing a range of personal care services, such as hair, beauty and diet and weight management services; providing death care services; promoting or administering religious events or activities; or promoting and defending the interests of their members.

Also included are units mainly engaged in repairing and/or maintaining equipment and machinery (except ships, boats, aircraft, or railway rolling stock) or other items (except buildings); as well as units of private households that engage in employing workers on or about the premises in activities primarily concerned with the operation of households.
The Other Services Division excludes units mainly engaged in providing buildings or dwellings repair and maintenance services (included in the Construction or Administrative and Support Services Divisions as appropriate), and units mainly engaged in providing repair and maintenance services of books, ships, boats, aircraft or railway rolling stock (included in the Manufacturing Division).
CHAPTER 8

THE DETAILED CLASSIFICATION

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CLASSIFICATION

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The Agriculture, Forestry and Fishing Division includes units mainly engaged in growing crops, raising animals, growing and harvesting timber, and harvesting fish and other animals from farms or their natural habitats. The division makes a distinction between two basic activities: production, and support services to production. Included as production activities are horticulture, livestock production and aquaculture, forestry and logging, and fishing, hunting and trapping.

The term ‘agriculture’ is used broadly to refer to both the growing and cultivation of horticultural and other crops (excluding forestry), and the controlled breeding, raising or farming of animals (excluding aquaculture).

Aquacultural activities include the controlled breeding, raising or farming of fish, molluscs and crustaceans.

Forestry and logging activities include growing, maintaining and harvesting forests, as well as gathering forest products. Fishing, hunting and trapping include gathering or catching marine life such as fish or shellfish, or other animals, from their uncontrolled natural environments in water or on land. Also included in the division are units engaged in providing support services to the units engaged in production activities.
DIVISION A – AGRICULTURE, FORESTRY AND FISHING
Subdivision 01 – Agriculture
Group 011 – Nursery and Floriculture Production

011 NURSERY AND FLORICULTURE PRODUCTION

0111 Nursery Production (Under Cover)
This class consists of units mainly engaged in propagating and/or growing plants (or parts of plants) under cover. 'Under cover' is generally defined as greenhouses, cold frames, cloth houses and lath houses. Also included are units mainly engaged in propagating and/or growing plant nursery products (except nursery stock for forests), bulbs, corms, or tubers under cover.

Primary activities
- Bedding plant growing (under cover)
- Bulb propagating (under cover)
- Fruit tree nursery operation (under cover)
- Nursery production n.e.c. (under cover)
- Ornamental plant growing (under cover)
- Perennial growing (under cover)
- Seedling growing (under cover)
- Vine stock nursery operation (under cover)

Exclusions/References
Units mainly engaged in
- propagating and/or growing plants (or parts of plants) outdoors are included in Class 0112 Nursery Production (Outdoors);
- growing turf for transplanting are included in Class 0113 Turf Growing;
- growing cut flowers or foliage for display or growing flowers for seed collection under cover are included in Class 0114 Floriculture Production (Under Cover); and
- growing nursery stock for forests are included in Class 0510 Forestry Support Services.

0112 Nursery Production (Outdoors)
This class consists of units mainly engaged in propagating and/or growing plants (or parts of plants) outdoors. Also included are units mainly engaged in propagating and/or growing plant nursery products (such as ornamental plants, fruit trees or seedlings), bulbs, corms, or tubers outdoors.

Primary activities
- Bulb propagating (outdoors)
- Fruit tree nursery operation (outdoors)
- Nursery production n.e.c. (outdoors)
- Ornamental plant growing (outdoors)
- Seedling growing (outdoors)
- Vine stock nursery operation (outdoors)

Exclusions/References
Units mainly engaged in
- propagating and/or growing plants (or parts of plants) under cover are included in Class 0111 Nursery Production (Under Cover);
- growing turf for transplanting are included in Class 0113 Turf Growing;
Nursery Production (Outdoors) continued

- growing cut flowers or foliage for display or growing flowers for seed collection outdoors are included in Class 0115 Floriculture Production (Outdoors); and
- growing nursery stock for forests are included in Class 0510 Forestry Support Services.

0113 Turf Growing

This class consists of units mainly engaged in growing turf for transplanting.

Primary activities

- Turf growing

0114 Floriculture Production (Under Cover)

This class consists of units mainly engaged in growing and/or producing floriculture products such as cut flowers or foliage, or flower seeds under cover. 'Under cover' is generally defined as greenhouses, cold frames, cloth houses and lath houses.

Primary activities

- Display foliage growing (under cover)
- Flower growing (under cover)
- Orchid growing (under cover)
- Seed, flower, growing (under cover)

Exclusions/References

Units mainly engaged in

- growing and/or producing floriculture products outdoors are included in Class 0115 Floriculture Production (Outdoors); and
- growing bulbs or ornamental plants under cover are included in Class 0111 Nursery Production (Under Cover).

0115 Floriculture Production (Outdoors)

This class consists of units mainly engaged in growing and/or producing floriculture products outdoors, such as cut flowers or foliage, or flower seeds.

Primary activities

- Calla lily growing (outdoor)
- Display foliage growing (outdoors)
- Flower growing (outdoors)
- Hydrangea growing (outdoors)
- Peony growing (outdoor)
- Seed, flower, growing (outdoors)

Exclusions/References

Units mainly engaged in

- growing and/or producing floriculture products under cover are included in Class 0114 Floriculture Production (Under Cover); and
- growing bulbs or ornamental plants outdoors for sale are included in Class 0112 Nursery Production (Outdoors).
DIVISION A – AGRICULTURE, FORESTRY AND FISHING
Subdivision 01 – Agriculture

012 MUSHROOM AND VEGETABLE GROWING

0121 Mushroom Growing
This class consists of units mainly engaged in growing cultivated mushrooms in climate-controlled environments.

Primary activities
- Cultivated mushroom growing
- Mushroom spawn growing

Exclusions/References
- Units mainly engaged in growing truffles are included in Class 0123 Vegetable Growing (Outdoors); and
- gathering forest mushrooms are included in Class 0301 Forestry.

0122 Vegetable Growing (Under Cover)
This class consists of units mainly engaged in growing vegetable crops under cover (including hydroponic systems). 'Under cover' is generally defined as greenhouses, cold frames, cloth houses and lath houses.

Primary activities
- Capsicum growing (under cover)
- Cucumber growing (under cover)
- Herb growing (under cover)
- Lettuce growing (under cover)
- Sprout growing (under cover)
- Tomato growing (under cover)
- Vegetable growing n.e.c. (under cover)

Exclusions/References
- Units mainly engaged in growing cultivated mushrooms are included in Class 0121 Mushroom Growing;
- growing vegetables outdoors in open fields are included in Class 0123 Vegetable Growing (Outdoors); and
- processing vegetables, including freezing, dehydrating or canning, are included in Class 1140 Fruit and Vegetable Processing.

0123 Vegetable Growing (Outdoors)
This class consists of units mainly engaged in growing vegetable crops outdoors in open fields. Units mainly engaged in growing fresh herbs, melons, and tomatoes (outdoors) are also included in this class.

Primary activities
- Asparagus growing (outdoors)
- Bean growing (outdoors; except dry field beans or soybeans)
- Carrot growing (outdoors)
- Garlic growing (outdoors)
- Herb growing (outdoors)
- Kumara growing (outdoors)
- Melon growing (outdoors)
Berry Fruit Growing

This class consists of units mainly engaged in growing berry fruit.

Primary activities

- Blackberry growing
- Blackcurrant growing
- Kiwifruit Growing

This class consists of units mainly engaged in growing kiwifruit.

Primary activities

- Kiwifruit growing

Berry Fruit Growing

This class consists of units mainly engaged in growing berry fruit.

Primary activities

- Berry fruit growing
- Blackberry growing
- Blackcurrant growing
Olive Growing
This class consists of units mainly engaged in growing olives.

Primary activities
- Olive growing

Citrus Fruit Growing
This class consists of units mainly engaged in growing citrus fruit.

Primary activities
- Citrus fruit growing
- Citrus orchard operation
- Grapefruit growing
- Lemon growing
- Mandarin growing
- Orange growing
- Tangelo growing

Stone Fruit Growing
This class consists of units mainly engaged in growing stone fruit such as apricots, cherries, nectarines, peaches and plums.

Primary activities
- Apricot growing
- Cherry growing
- Nectarine growing
- Peach growing
- Plum or prune growing

Apple and Pear Growing
This class includes units mainly engaged in growing apples, pears or other pome fruit such as nashi pears or quinces.

Primary activities
- Apple growing
- Nashi pear growing
- Pear growing
- Quince growing

Berry Fruit Growing continued
- Blueberry growing
- Boysenberry growing
- Cranberry growing
- Gooseberry growing
- Loganberry growing
- Raspberry growing
- Redcurrant growing
- Strawberry growing

Apple and Pear Growing
This class includes units mainly engaged in growing apples, pears or other pome fruit such as nashi pears or quinces.

Primary activities
- Apple growing
- Nashi pear growing
- Pear growing
- Quince growing

Stone Fruit Growing
This class consists of units mainly engaged in growing stone fruit such as apricots, cherries, nectarines, peaches and plums.

Primary activities
- Apricot growing
- Cherry growing
- Nectarine growing
- Peach growing
- Plum or prune growing

Citrus Fruit Growing
This class consists of units mainly engaged in growing citrus fruit.

Primary activities
- Citrus fruit growing
- Citrus orchard operation
- Grapefruit growing
- Lemon growing
- Mandarin growing
- Orange growing
- Tangelo growing

Olive Growing
This class consists of units mainly engaged in growing olives.

Primary activities
- Olive growing
DIVISION A – AGRICULTURE, FORESTRY AND FISHING
Subdivision 01 – Agriculture

Group    Class    Description

014

SHEEP, BEEF CATTLE AND GRAIN FARMING

0141
Sheep Farming (Specialised)
This class consists of units mainly engaged in farming sheep.

Primary activities
- Prime lamb raising
- Raw sheep milk production
- Sheep agistment service
- Sheep farming
- Wool growing

Exclusions/References
Units mainly engaged in
growing grain in conjunction with sheep farming are included in Class 0145 Grain-Sheep or Grain-Beef Cattle Farming; and
sheep farming both sheep and beef cattle are included in Class 0144 Sheep-Beef Cattle Farming.

0139
Other Fruit and Tree Nut Growing
This class consists of units mainly engaged in growing tree nuts, tropical fruit, subtropical fruit, and other fruit not elsewhere classified.

Primary activities
- Almond growing
- Avocado growing
- Banana growing
- Brazil nut growing
- Cashew nut growing
- Chestnut growing
- Coconut growing
- Custard apple growing
- Feijoa growing
- Fig growing
- Loquat growing
- Macadamia nut growing
- Mango growing
- Passionfruit growing
- Pawpaw growing
- Pecan nut growing
- Persimmon growing
- Pineapple growing
- Tamarillo growing
- Walnut growing

Exclusions/References
Units mainly engaged in manufacturing olive oil are included in Class 1150 Oil and Fat Manufacturing.

Olive Growing continued

0139

This class consists of units mainly engaged in growing tree nuts, tropical fruit, subtropical fruit, and other fruit not elsewhere classified.

Primary activities
- Almond growing
- Avocado growing
- Banana growing
- Brazil nut growing
- Cashew nut growing
- Chestnut growing
- Coconut growing
- Custard apple growing
- Feijoa growing
- Fig growing
- Loquat growing
- Macadamia nut growing
- Mango growing
- Passionfruit growing
- Pawpaw growing
- Pecan nut growing
- Persimmon growing
- Pineapple growing
- Tamarillo growing
- Walnut growing

Exclusions/References
Units mainly engaged in manufacturing olive oil are included in Class 1150 Oil and Fat Manufacturing.

Sheep Farming (Specialised)
This class consists of units mainly engaged in farming sheep.

Primary activities
- Prime lamb raising
- Raw sheep milk production
- Sheep agistment service
- Sheep farming
- Wool growing

Exclusions/References
Units mainly engaged in
growing grain in conjunction with sheep farming are included in Class 0145 Grain-Sheep or Grain-Beef Cattle Farming; and
sheep farming both sheep and beef cattle are included in Class 0144 Sheep-Beef Cattle Farming.

Olive Growing continued
<table>
<thead>
<tr>
<th>Class ID</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0142</td>
<td><strong>Beef Cattle Farming (Specialised)</strong></td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in farming beef cattle.</td>
</tr>
<tr>
<td></td>
<td><strong>Primary activities</strong></td>
</tr>
<tr>
<td></td>
<td>- Beef cattle farming</td>
</tr>
<tr>
<td></td>
<td>- Buffalo, domesticated, grazing</td>
</tr>
<tr>
<td></td>
<td>- Dairy cattle agistment service</td>
</tr>
<tr>
<td></td>
<td>- Dairy cattle replacement farming</td>
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<tr>
<td></td>
<td><strong>Exclusions/References</strong></td>
</tr>
<tr>
<td></td>
<td>Units mainly engaged in</td>
</tr>
<tr>
<td></td>
<td>- operating beef cattle feedlots are included in Class 0143 Beef Cattle Feedlots (Specialised);</td>
</tr>
<tr>
<td></td>
<td>- growing grain in conjunction with beef cattle farming are included in Class 0145 Grain-Sheep or Grain-Beef Cattle Farming; and</td>
</tr>
<tr>
<td></td>
<td>- farming both sheep and beef cattle are included in Class 0144 Sheep-Beef Cattle Farming.</td>
</tr>
<tr>
<td>0143</td>
<td><strong>Beef Cattle Feedlots (Specialised)</strong></td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in operating feedlots for beef cattle. A feedlot is a confined area with watering and feeding facilities where cattle are hand or mechanically fed for the purposes of production.</td>
</tr>
<tr>
<td></td>
<td><strong>Primary activities</strong></td>
</tr>
<tr>
<td></td>
<td>- Beef cattle feedlot operation</td>
</tr>
<tr>
<td></td>
<td><strong>Exclusions/References</strong></td>
</tr>
<tr>
<td></td>
<td>Units mainly engaged in</td>
</tr>
<tr>
<td></td>
<td>- farming beef cattle are included in Class 0142 Beef Cattle Farming (Specialised).</td>
</tr>
<tr>
<td>0144</td>
<td><strong>Sheep-Beef Cattle Farming</strong></td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in farming both sheep and beef cattle.</td>
</tr>
<tr>
<td></td>
<td><strong>Primary activities</strong></td>
</tr>
<tr>
<td></td>
<td>- Beef cattle and sheep farming</td>
</tr>
<tr>
<td></td>
<td>- Sheep and beef cattle farming</td>
</tr>
<tr>
<td></td>
<td><strong>Exclusions/References</strong></td>
</tr>
<tr>
<td></td>
<td>Units mainly engaged in</td>
</tr>
<tr>
<td></td>
<td>- farming beef cattle (specialised) are included in Class 0142 Beef Cattle Farming (Specialised);</td>
</tr>
<tr>
<td></td>
<td>- farming sheep (specialised) are included in Class 0141 Sheep Farming (Specialised); and</td>
</tr>
<tr>
<td></td>
<td>- growing grain in conjunction with sheep or beef cattle farming are included in Class 0145 Grain-Sheep or Grain-Beef Cattle Farming.</td>
</tr>
<tr>
<td>0145</td>
<td><strong>Grain-Sheep or Grain-Beef Cattle Farming</strong></td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in growing grain in conjunction with sheep farming or beef cattle farming.</td>
</tr>
<tr>
<td></td>
<td><strong>Primary activities</strong></td>
</tr>
<tr>
<td></td>
<td>- Beef cattle farming and grain growing</td>
</tr>
</tbody>
</table>
Grain-Sheep or Grain-Beef Cattle Farming continued

- Grain growing and sheep or beef cattle farming
- Prime lamb raising and grain growing
- Sheep farming and grain growing

Exclusions/References

Units mainly engaged in
- farming sheep (specialised) are included in Class 0141 Sheep Farming (Specialised);
- farming beef cattle (specialised) are included in Class 0142 Beef Cattle Farming (Specialised); and
- growing grain are included in Class 0149 Other Grain Growing.

0146 Rice Growing

This class consists of units mainly engaged in growing rice.

Primary activities

- Rice growing

0149 Other Grain Growing

This class consists of units mainly engaged in growing cereal or coarse grains or other cereal crops (except rice). Also included are units mainly engaged in growing oilseeds, pasture seeds, lupins, field peas or beans.

Primary activities

- Barley growing
- Cereal grain growing
- Coarse grain growing
- Field pea or field bean growing
- Grain seed growing
- Lupin growing
- Maize growing
- Millet growing
- Oat growing
- Oilseed growing n.e.c.
- Pasture seed growing
- Safflower growing
- Sorghum growing (except forage sorghum)
- Soybean growing
- Sunflower growing
- Wheat growing

Exclusions/References

Units mainly engaged in
- growing grain combined with farming of sheep or beef cattle are included in Class 0145 Grain-Sheep or Grain-Beef Cattle Farming;
- growing forage sorghum are included in Class 0159 Other Crop Growing n.e.c.; and
- growing rice are included in Class 0146 Rice Growing.
Dairy Cattle Farming

This class consists of units mainly engaged in farming dairy cattle. Also included are units mainly engaged in sharemilking i.e. where the unit is contracted to milk the herd and/or perform other farm duties for a share of the milk income.

Primary activities

Other Crop Growing n.e.c.

This class consists of units mainly engaged in growing horticultural crops and plants not elsewhere classified, including animal fodder crops such as hay, sudan grass and silage.

Primary activities

- Arrowroot growing
- Bamboo growing
- Flax seed growing
- Fodder growing
- Forage sorghum growing
- Ginger growing
- Hop growing
- Jute growing
- Lavender growing
- Lucerne growing
- Mustard growing
- Pasture growing for hay or silage
- Peanut growing
- Pharmaceutical/cosmetic plant growing
- Seed growing n.e.c.
- Spice crop growing
- Sudan grass growing
- Tobacco growing
- Vegetable growing for fodder

Exclusions/References

Units mainly engaged in growing edible herbs are included in either Class 0122 Vegetable Growing (Under Cover) or 0123 Vegetable Growing (Outdoors).

Dairy Cattle Farming

This class consists of units mainly engaged in farming dairy cattle. Also included are units mainly engaged in sharemilking i.e. where the unit is contracted to milk the herd and/or perform other farm duties for a share of the milk income.

Primary activities
### Dairy Cattle Farming  
- Dairy cattle farming  
- Raw cattle milk production  
- Sharemilking dairy cattle  

**Exclusions/References**  
Units mainly engaged in farming dairy cattle for replacement, or dairy cattle agistment service, are included in Class 0142 Beef Cattle Farming (Specialised).

### POULTRY FARMING

#### 017  
- **0171 Poultry Farming (Meat)**  
This class consists of units mainly engaged in raising poultry for production of meat or in hatching meat breed chicks. This class also includes the raising of game birds for meat or in hatching game birds for raising for meat.

**Primary activities**  
- Chicken farming (for meat)  
- Duck farming  
- Game bird farming  
- Goose farming  
- Poultry farming (for meat)  
- Poultry hatchery operation (meat breeds)  
- Turkey farming  

**Exclusions/References**  
Units mainly engaged in  
- farming poultry for the production of eggs or in hatching egg breed chicks are included in Class 0172 Poultry Farming (Eggs);  
- farming ostriches or emus are included in Class 0199 Other Livestock Farming n.e.c.; and  
- processing poultry meat are included in Class 1112 Poultry Processing.

#### 0172 Poultry Farming (Eggs)

This class consists of units mainly engaged in farming poultry for production of eggs or in hatching egg breed chicks.

**Primary activities**  
- Egg farm operation  
- Poultry farming (for eggs)  
- Poultry hatchery operation (egg breeds)  

**Exclusions/References**  
Units mainly engaged in raising poultry (including game birds) for the production of meat or in hatching meat breed chicks or game birds for raising for meat are included in Class 0171 Poultry Farming (Meat).

### DEER FARMING

#### 018  
- **0180 Deer Farming**  
This class consists of units mainly engaged in farming deer.

**Primary activities**  
- Deer breeding
Deer Farming continued
- Deer farming for venison
- Deer velvet production

019 OTHER LIVESTOCK FARMING

0191 Horse Farming
This class consists of units mainly engaged in farming horses.

Primary activities
- Horse agistment service
- Horse breeding
- Stud farm operation (horses)

0192 Pig Farming
This class consists of units mainly engaged in farming pigs.

Primary activities
- Pig farming
- Pig raising

0193 Beekeeping
This class consists of units mainly engaged in raising bees, including collecting honey, royal jelly, bees’ wax, or other bee products.

Primary activities
- Apiculture
- Beekeeping

Exclusions/References
Units mainly engaged in manufacturing honey are included in Class 1199 Other Food Product Manufacturing n.e.c.

0199 Other Livestock Farming n.e.c.
This class consists of units mainly engaged in breeding or raising farm or domestic animals not elsewhere classified.

Primary activities
- Alpaca farming
- Bird breeding (except poultry or game birds)
- Cat breeding
- Crocodile farming
- Dairy goat farming
- Dog breeding
- Emu farming
- Fur skin animal (including possum and ferret) farming
- Goat farming
- Livestock raising n.e.c.
- Ostrich farming
- Pet breeding
- Rabbit farming
Other Livestock Farming n.e.c. continued
- Snake farming
- Worm farming

Exclusions/References
- Units mainly engaged in aquaculture are included in the appropriate classes of Group 020 Aquaculture; and
- breeding poultry or game birds for either meat or eggs are included in the appropriate classes of Group 017 Poultry Farming.
020  AQUACULTURE

0201 Offshore Longline and Rack Aquaculture
This class consists of units mainly engaged in offshore farming of molluscs and seaweed using longlines (rope) or racks.

Primary activities
- Mussel farming (longline)
- Offshore longline or rack aquaculture
- Oyster farming (rack)
- Paua farming (longline or rack)
- Pearl oyster farming (rack)
- Seaweed farming (longline or rack)

0202 Offshore Caged Aquaculture
This class consists of units mainly engaged in offshore farming of finfish using cages.

Primary activities
- Finfish farming (caged)
- Salmon farming (caged)
- Trout farming (caged)
- Tuna farming (caged)

0203 Onshore Aquaculture
This class consists of units mainly engaged in farming finfish, crustaceans or molluscs in tanks or ponds onshore.

Primary activities
- Crustacean or mollusc breeding or farming (pond or tank)
- Fish breeding or farming (pond or tank)
- Fish hatchery operation
- Ornamental fish farming
- Paua farming (pond)
- Prawn farming (pond)
- Salmon farming (pond or tank)
- Trout farming (pond or tank)
- Tuna farming (pond or tank)
- Yabby farming (pond or tank)
DIVISION A – AGRICULTURE, FORESTRY AND FISHING

Subdivision 03 – Forestry and Logging

Group 030 Class 0301 Description

0301 FORESTRY AND LOGGING

Forestry
This class consists of units mainly engaged in growing standing timber in native or plantation forests, or timber tracts, for commercial benefit. This class also includes the gathering of forest products such as mushrooms, kauri gum or resin from forest environments.

Primary activities
- Forest product gathering
- Forestry growing operation
- Kauri gum digging
- Native orchid gathering
- Pine cone collecting
- Resin gathering
- Sphagnum moss gathering

Exclusions/References
Units mainly engaged in
- providing support services to forestry, including silvicultural services such as planting, pruning or thinning, or forest nursery operation are included in Class 0510 Forestry Support Services;
- logging forests are included in Class 0302 Logging;
- investing in any of the above activities are included in Class 6240 Financial Asset Investing; and
- distilling eucalyptus oil are included in Class 1899 Other Basic Chemical Product Manufacturing n.e.c.

0302 Logging
This class consists of units mainly engaged in logging native or plantation forests, including felling, cutting and/or roughly hewing logs into products such as railway sleepers or posts. This class also includes units mainly engaged in cutting trees and scrubs for firewood.

Primary activities
- Firewood cutting (forest)
- Logging
- Mine timber hewing (forest)
- Pole hewing (forest)
- Post shaping (forest)
- Railway sleeper hewing
- Rough shaping of forest timber
- Timber hewing (forest)
- Tree cutting or felling

Exclusions/References
Units mainly engaged in
- gathering forest products are included in Class 0301 Forestry; and
- log sawmilling or woodchipping are included in Class 1411 Log Sawmilling.
<table>
<thead>
<tr>
<th>Division</th>
<th>Agriculture, Forestry and Fishing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subdivision</td>
<td>Fishing, Hunting and Trapping</td>
</tr>
<tr>
<td>Group</td>
<td>Class</td>
</tr>
<tr>
<td>041</td>
<td>FISHING</td>
</tr>
<tr>
<td>0411</td>
<td>Rock Lobster and Crab Potting</td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in catching rock lobsters or crabs from their natural habitats of ocean or coastal waters, using baited pots.</td>
</tr>
<tr>
<td></td>
<td>Primary activities</td>
</tr>
<tr>
<td></td>
<td>Crab fishing or potting</td>
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<tr>
<td></td>
<td>Rock lobster fishing or potting</td>
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<tr>
<td></td>
<td>Saltwater crayfish fishing</td>
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<tr>
<td></td>
<td>Exclusions/References</td>
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<tr>
<td></td>
<td>Units mainly engaged in</td>
</tr>
<tr>
<td></td>
<td>wholesaling fresh or frozen rock lobsters are included in Class 3604 Fish and Seafood Wholesaling; and</td>
</tr>
<tr>
<td></td>
<td>farming crustaceans in tanks or ponds onshore are included in Class 0203 Onshore Aquaculture.</td>
</tr>
<tr>
<td>0412</td>
<td>Prawn Fishing</td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in catching prawns from ocean or coastal waters.</td>
</tr>
<tr>
<td></td>
<td>Primary activities</td>
</tr>
<tr>
<td></td>
<td>Prawn fishing</td>
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<td></td>
<td>Scampi fishing</td>
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<td></td>
<td>Exclusions/References</td>
</tr>
<tr>
<td></td>
<td>Units mainly engaged in</td>
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<tr>
<td></td>
<td>farming prawns in onshore ponds are included in Class 0203 Onshore Aquaculture; and</td>
</tr>
<tr>
<td></td>
<td>wholesaling fresh or frozen prawns are included in Class 3604 Fish and Seafood Wholesaling.</td>
</tr>
<tr>
<td>0413</td>
<td>Line Fishing</td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in line fishing in inshore, mid-depth or surface waters. This class includes units engaged in several fishing methods, including surface or bottom long lining, trolling, or hand or powered-reel fishing.</td>
</tr>
<tr>
<td></td>
<td>Primary activities</td>
</tr>
<tr>
<td></td>
<td>Bottom long line fishing</td>
</tr>
<tr>
<td></td>
<td>Line fishing</td>
</tr>
<tr>
<td></td>
<td>Ocean trolling</td>
</tr>
<tr>
<td></td>
<td>Squid jigging</td>
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<tr>
<td></td>
<td>Surface long line fishing</td>
</tr>
<tr>
<td></td>
<td>Exclusions/References</td>
</tr>
<tr>
<td></td>
<td>Units mainly engaged in trawling, seining or netting are included in Class 0414 Fish Trawling, Seining and Netting.</td>
</tr>
<tr>
<td>0414</td>
<td>Fish Trawling, Seining and Netting</td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in trawling, seining or netting in mid-depth to deep ocean or coastal waters using a variety of net fishing methods. Trawling methods involve one or two boats towing a very large hag net, either on the sea bed or in mid-depth waters. Seining</td>
</tr>
</tbody>
</table>
Hunting and Trapping

This class consists of units mainly engaged in hunting, trapping or taking animals, birds or reptiles in the wild for commercial, population control or pest control purposes.

Primary activities
- Bird trapping

Exclusions/References
Units mainly engaged in
- hatching or farming birds in controlled environments are included in the appropriate classes of Group 020 Aquaculture; and

0401 Other Hunting

This class consists of units mainly engaged in hunting, trapping or taking animals, birds or reptiles in the wild for commercial, population control or pest control purposes.

Primary activities
- Bird trapping

Exclusions/References
Units mainly engaged in
- hatching or farming birds in controlled environments are included in the appropriate classes of Group 020 Aquaculture; and

042 HUNTING AND TRAPPING

0420 Hunting and Trapping

This class consists of units mainly engaged in hunting, trapping or taking animals, birds or reptiles in the wild for commercial, population control or pest control purposes.

Primary activities
- Bird trapping

Exclusions/References
Units mainly engaged in
- hatching or farming birds in controlled environments are included in the appropriate classes of Group 020 Aquaculture; and
### DIVISION A – AGRICULTURE, FORESTRY AND FISHING

**Subdivision 04 – Fishing, Hunting and Trapping**

<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Description</th>
</tr>
</thead>
</table>

Hunting and Trapping *continued*

- Buffalo hunting
- Crocodile hunting
- Culling of wild animals
- Deer hunting
- Dingo hunting or trapping
- Fur skin animal hunting or trapping
- Game preserve, commercial, operation
- Kangaroo hunting
- Mutton bird catching
- Possum hunting and trapping
- Rabbit hunting or trapping
- Snake catching

**Exclusions/References**

Units mainly engaged in pest control for industrial or domestic purposes are included in Class 7312 Building Pest Control Services.
### DIVISION A – AGRICULTURE, FORESTRY AND FISHING

**Subdivision 05 – Agriculture, Forestry and Fishing Support Services**

**Group Class Description**

<table>
<thead>
<tr>
<th>051</th>
<th>050</th>
<th>FOREST SUPPORT SERVICES</th>
</tr>
</thead>
<tbody>
<tr>
<td>051</td>
<td>050</td>
<td>Forestry Support Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This class consists of units mainly engaged in providing support services to forestry. Services include silvicultural services, such as planting, pruning and thinning trees, forest reafforestation, forest plantation conservation or maintenance. This class also includes units mainly engaged in operating forestry planting stock nurseries.</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Primary activities</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Forest conservation service</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Forest nursery operation or service</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Forest pest control service (except aerial or wild animal control)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Forest planting</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Reafforestation service</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Silvicultural service</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Timber plantation maintenance</td>
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<td></td>
<td></td>
<td>• Timber tract maintenance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Tree pruning (forest)</td>
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<tr>
<td></td>
<td></td>
<td>• Tree thinning (forest)</td>
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<tr>
<td></td>
<td></td>
<td><strong>Exclusions/References</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Units mainly engaged in planting or propagating non-forest nursery stock are included in either Class 0111 Nursery Production (Under Cover) or 0112 Nursery Production (Outdoors); wild animal pest control are included in Class 0420 Hunting and Trapping; aerial pest control services are included in Class 0529 Other Agriculture and Fishing Support Services; and forest fire fighting services are included in Class 7713 Fire Protection and Other Emergency Services.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>052</th>
<th>051</th>
<th>AGRICULTURE AND FISHING SUPPORT SERVICES</th>
</tr>
</thead>
<tbody>
<tr>
<td>052</td>
<td>051</td>
<td>Cotton Ginning</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This class consists of units mainly engaged in ginning cotton.</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Primary activities</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Cotton ginning</td>
</tr>
<tr>
<td>052</td>
<td>051</td>
<td>Shearing Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This class consists of units mainly engaged in providing shearing services for sheep, goats and other livestock raised mainly for their hair.</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Primary activities</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Alpaca shearing</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Goat shearing</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Sheep shearing</td>
</tr>
<tr>
<td>052</td>
<td>051</td>
<td>Other Agriculture and Fishing Support Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This class consists of units mainly engaged in providing agricultural and fishing support services not elsewhere classified.</td>
</tr>
</tbody>
</table>
Other Agriculture and Fishing Support Services continued

Primary activities
- Aerial crop spraying or dusting
- Aerial mustering
- Aerial pest control or baiting
- Aerial seeding service
- Aerial topdressing
- Agricultural support service n.e.c.
- Aquaculture support service
- Artificial insemination service
- Crop harvesting
- Dairy herd testing
- Farm irrigation service
- Fertiliser spreading (including aerial)
- Fishing support service
- Fruit or vegetable picking
- Hay or silage baling or pressing
- Livestock dipping
- Livestock drafting or droving
- Seed grading or cleaning
- Wool classing (including reclassing and bulk classing)

Exclusions/References
Units mainly engaged in
- providing domestic pet boarding services are included in Class 9539 Other Personal Services n.e.c.; and
- constructing fences or clearing land are included in the appropriate classes of Division E Construction.
The Mining Division includes units that mainly extract naturally occurring mineral solids, such as coal and ores; liquid minerals, such as crude petroleum; and gases, such as natural gas. The term mining is used in the broad sense to include: underground or open cut mining; dredging; quarrying; well operations or evaporation pans; recovery from ore dumps or tailings as well as beneficiation activities (i.e. preparing, including crushing, screening, washing and flotation) and other preparation work customarily performed at the mine site, or as a part of mining activity.

The Mining Division distinguishes two basic activities: mine operation and mining support activities.

Mine operation includes units operating mines, quarries, or oil and gas wells on their own account, or for others on a contract or fee basis, as well as mining sites under development.

Mining support activities include units that perform mining services on a contract or fee basis, and exploration (except geophysical surveying).

Units in the Mining Division are grouped and classified according to the natural resource mined or to be mined. Industries include units that extract natural resources, and/or those that beneficiate the mineral mined. Beneficiation is the process whereby the extracted material is reduced to particles that can be separated into mineral and waste, the former suitable for further processing or direct use. The operations that take place in beneficiation are primarily mechanical, such as grinding, washing and magnetic separation, and centrifugal separation. In contrast, manufacturing operations primarily use chemical and electro-chemical processes, such as electrolysis and distillation.

The products produced by units classified to the Mining Division involve the minimum amount of processing to produce a marketable product. The Mining Division excludes units mainly engaged in refining or smelting of minerals or ores (other than preliminary smelting of gold), or in the manufacture of such products of mineral origin as coke or cement. These units are classified to the Manufacturing Division.
Coal Mining

This class consists of units mainly engaged in open-cut or underground mining of black or brown coal.

Primary activities
- Black coal mining
- Brown coal mining
- Lignite mining
- Peat cutting (except horticultural)

Exclusions/References
Units mainly engaged in
- extraction of horticultural peat are included in Class 0990 Other Non-Metallic Mineral Mining and Quarrying; and
- peat briquetting, where the peat is purchased and not mined, are included in Class 1709 Other Petroleum and Coal Product Manufacturing.
Oil and Gas Extraction

This class consists of units mainly engaged in producing crude oil, natural gas or condensate through the extraction of oil and gas deposits.

**Primary activities**
- Gas, natural, extraction
- Natural gas extraction
- Oil shale mining
- Petroleum gas extraction

**Exclusions/References**
Units mainly engaged in
- refining heavy and light component crude oil, manufacturing and/or blending materials into petroleum fuel, and manufacturing fuel from liquefied petroleum gases are included in Class 1701 Petroleum Refining and Petroleum Fuel Manufacturing;
- liquefying natural gas are included in Class 1811 Industrial Gas Manufacturing.
Gold Ore Mining
This class consists of units mainly engaged in mining gold ore and in beneficiating gold ore, or in the preliminary extraction of gold from ore mined by the same unit by smelting or by extraction of gold from a liquor.

Primary activities
- Alluvial gold mining
- Eluvial gold mining
- Gold bullion production

Exclusions/References
- Units mainly engaged in custom smelting or refining of copper are included in Class 2133 Copper, Silver, Lead and Zinc Smelting and Refining.

Copper Ore Mining
This class consists of units mainly engaged in mining copper ore.

Primary activities
- Copper ore leaching
- Copper ore mining
- Electro won copper production

Exclusions/References
- Units mainly engaged in custom smelting or refining of copper are included in Class 2133 Copper, Silver, Lead and Zinc Smelting and Refining.

Bauxite Mining
This class consists of units mainly engaged in bauxite mining.

Primary activities
- Aluminium ore mining
- Bauxite mining

Exclusions/References
- Units mainly engaged in production of alumina are included in Class 2131 Alumina Production.

Copper Ore Mining
This class consists of units mainly engaged in mining copper ore.

Primary activities
- Copper ore leaching
- Copper ore mining
- Electro won copper production

Exclusions/References
- Units mainly engaged in custom smelting or refining of copper are included in Class 2133 Copper, Silver, Lead and Zinc Smelting and Refining.

Gold Ore Mining
This class consists of units mainly engaged in mining gold ore and in beneficiating gold ore, or in the preliminary extraction of gold from ore mined by the same unit by smelting or by extraction of gold from a liquor.

Primary activities
- Alluvial gold mining
- Eluvial gold mining
- Gold bullion production
DIVISION B – MINING
Subdivision 08 – Metal Ore Mining

Gold Ore Mining continued
- Gold dredging
- Gold mining
- Gold ore roasting and flotation extraction, including metallurgical hydro-extraction
- Gold washing or sluicing
- Reworking of mullock heaps or tailings for gold

Exclusions/References
Units mainly engaged in custom smelting or refining of gold are included in Class 2139 Other Basic Non-Ferrous Metal Manufacturing.

0805 Mineral Sand Mining
This class consists of units mainly engaged in mining mineral sand (except iron sand).

Primary activities
- Ilmenite sand mining
- Leucoxene sand mining
- Mineral sand mining
- Monazite sand mining
- Rutile sand mining
- Synthetic rutile production
- Zircon sand mining

0806 Nickel Ore Mining
This class consists of units mainly engaged in mining nickel ore.

Primary activities
- Nickel ore mining

0807 Silver-Lead-Zinc Ore Mining
This class consists of units mainly engaged in mining ores of silver, lead or zinc.

Primary activities
- Lead ore mining
- Silver-lead-zinc ore mining
- Silver ore mining
- Zinc ore mining

Exclusions/References
Units mainly engaged in roasting of sulphide concentrate or in smelting or refining of silver lead or zinc are included in Class 2133 Copper, Silver, Lead and Zinc Smelting and Refining.

0809 Other Metal Ore Mining
This class consists of units mainly engaged in mining metallic mineral ore not elsewhere classified.

Primary activities
- Antimony ore mining
- Beryllium ore mining
- Bismuth ore mining
Other Metal Ore Mining

- Iron pyrite mining
- Manganese ore mining
- Metallic ore mining n.e.c.
- Molybdenite mining
- Platinum group metal mining
- Tantalite mining
- Tin ore mining
- Tungsten ore mining
- Uranium ore mining
DIVISION B – MINING
Subdivision 09 – Non-Metallic Mineral Mining and Quarrying

091 CONSTRUCTION MATERIAL MINING

0911 Gravel and Sand Quarrying
This class consists of units mainly engaged in quarrying, washing or screening sand or natural gravel.

Primary activities
- Pebble quarrying
- River gravel quarrying, washing or screening
- Rock, ornamental, gathering
- Sand quarrying, washing or screening

Exclusions/References
Units mainly engaged in
- quarrying, crushing or screening crushed or broken stone are included in Class 0919 Other Construction Material Mining; and
- quarrying silica for industrial purposes are included in Class 0990 Other Non-Metallic Mineral Mining and Quarrying.

0919 Other Construction Material Mining
This class consists of units mainly engaged in quarrying, crushing or screening crushed or broken stone or in quarrying dimension stone or construction materials not elsewhere classified. This class also includes the quarrying of clay, marble, granite, limestone, slate or dolomite for use as a manufacturing input.

Primary activities
- Aggregate quarrying
- Bentonite quarrying
- Blue metal stone quarrying
- Brick shale quarrying
- Building stone quarrying
- Cement clay quarrying
- Chalk quarrying
- Clay quarrying
- Construction material crushing or screening
- Dimension stone quarrying
- Earth, soil or filling quarrying
- Fullers earth quarrying
- Granite quarrying
- Limestone quarrying
- Marble quarrying
- Road fill quarrying
- Sandstone quarrying
- Slate quarrying
- Stone quarrying
- Tile clay quarrying
Other Non-Metallic Mineral Mining and Quarrying

Primary activities
- Abrasives mining
- Alabaster mining
- Alum mining
- Alunite mining
- Barite mining
- Chrysoprase mining
- Diamond mining
- Diatomite mining
- Felspar quarrying
- Flint quarrying
- Fluorspar mining
- Gemstone mining
- Glauconite mining
- Graphite mining
- Green sand mining
- Gypsum mining
- Horticultural peat extraction
- Jade mining
- Kyanite mining
- Lithium mineral mining
- Magnesite mining
- Mica mining
- Mineral pigment mining n.e.c.
- Opal mining
- Phosphate rock mining
- Quartz quarrying n.e.c.
- Salt harvesting
- Silica mining (for industrial purposes)
- Talc quarrying
- Vermiculite mining

Exclusions/References
Units mainly engaged in
- quarrying river gravel are included in Class 0911 Gravel and Sand Quarrying;
- manufacture, within the same unit, of non-metallic mineral products (such as brick, glass, cement, slate paving, cut and polished ornamental stone) are included in the appropriate classes of Division C Manufacturing; and
- incidental quarrying of earth soil or filling carried out by a contractor at a construction site are included in the appropriate classes of Division E Construction.
Other Non-Metallic Mineral Mining and Quarrying continued

Exclusions/References

Units mainly engaged in

- cutting peat as a result of the removal of overburden from brown coal mines are included in Class 0600 Coal Mining;
- refining salt are included in Class 1199 Other Food Product Manufacturing n.e.c.; and
- gemstone cutting are included in Class 2591 Jewellery and Silverware Manufacturing
Other Mining Support Services

This class consists of units mainly engaged in providing mining support services integral to the mining process.

**Primary activities**
- Cementing oil and gas well castings
- Directional drilling and redrilling
- Mining draining and pumping service
- Oil and gas field support service n.e.c.

**Exclusions/References**
- Units mainly engaged in carrying out an entire mining operation are classified according to the deposit type;
- Providing geological or geophysical surveying services on a contract or fee basis are included in Class 6922 Surveying and Mapping Services;
- Providing ore testing, assaying or similar laboratory type services on a contract or fee basis are included in Class 6925 Scientific Testing and Analysis Services;
- Providing services incidental to the mining industry, such as catering and transport, are coded to the appropriate industry for that activity;
- Undertaking general exploration contracts for particular minerals or in providing related drilling services are included in Class 1012 Mineral Exploration; and
- Undertaking mine site preparation and removal of overburden done on a contract or fee basis are included in Class 3212 Site Preparation Services.

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**101**

**EXPLORATION**

**1011 Petroleum Exploration**

This class consists of units mainly engaged in exploring for crude petroleum and natural gas.

*Primary activities*
- Natural gas exploration
- Petroleum exploration

**1012 Mineral Exploration**

This class consists of units mainly engaged in exploring for minerals (except for crude petroleum or natural gas).

*Primary activities*
- Mineral exploration

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**OTHER MINING SUPPORT SERVICES**

**1090 Other Mining Support Services**

This class consists of units mainly engaged in providing mining support services integral to the mining process.

*Primary activities*
- Cementing oil and gas well castings
- Directional drilling and redrilling
- Mining draining and pumping service
- Oil and gas field support service n.e.c.
The Manufacturing Division includes units mainly engaged in the physical or chemical transformation of materials, substances or components into new products (except agriculture and construction). The materials, substances or components transformed by units in this division are raw materials that are products of agriculture, forestry, fishing and mining, or products of other manufacturing units.

Units in the Manufacturing Division are often described as plants, factories or mills and characteristically use power-driven machines and other materials-handling equipment. However, units that transform materials, substances or components into new products by hand, or in the unit’s home, are also included. Activities undertaken by units incidental to their manufacturing activity, such as selling directly to the consumer products manufactured on the same premises from which they are sold, such as bakeries and custom tailors, are also included in the division. If, in addition to self-produced products, other products that are not manufactured by the same unit are also sold, the rules for the treatment of mixed activities have to be applied and units classified according to their predominant activity.

Assembly of the component parts of manufactured products, either self-produced or purchased from other units, is considered manufacturing. For example, assembly of self-manufactured prefabricated components at a construction site is considered manufacturing, as the assembly is incidental to the manufacturing activity. Conversely, when undertaken as a primary activity, the on-site assembly of components manufactured by others is considered to be construction.

The boundaries between the Manufacturing Division and other divisions in ANZSIC can sometimes be unclear. The units in the Manufacturing Division are engaged in the transformation of materials into new products. Their output is a new product. However, the definition of what constitutes a ‘new product’ can be somewhat subjective. As clarification, the following activities are examples of manufacturing activities included in the Manufacturing Division in ANZSIC 2006:

- Milk bottling and pasteurising;
- Both processing and canning or bottling;
- Fresh fish packaging (including oyster shucking, fish filleting);
- Printing and related support activities;
- Ready-mixed concrete production;
- Leather tanning and dressing;
- Grinding of lenses to prescription;
- Wood preserving and treatment;
- Electroplating, plating, metal heat treating, and polishing;
- Fabricating signs and advertising displays;
- Tyre retreading;
- Ship, boat, railway rolling stock and aircraft repair and maintenance; and
- Substantial alteration, renovation or reconstruction of goods such as transport equipment.
There are some other activities that are often considered 'manufacturing', but for ANZSIC, these are classified in another division. These activities include:

- Logging and production of crops or livestock (included in the Agriculture, Forestry and Fishing Division);
- Construction of structures and fabricating operations performed at the site of construction by contractors (included in the Construction Division);
- Publishing and the combined activity of publishing and printing (included in the Information Media and Communications Division); and
- Beneficiation (included in the Mining Division).

The subdivisions in the Manufacturing Division generally reflect distinct production processes related to material inputs, production equipment and employee skills.

Refer to Chapter 5 for a guide to the coding of certain activities such as contract manufacturing.
DIVISION C – MANUFACTURING

Subdivision 11 – Food Product Manufacturing

Group Class Description

111 MEAT AND MEAT PRODUCT MANUFACTURING

1111 Meat Processing

This class consists of units mainly engaged in slaughtering animals (except poultry), boning, freezing, preserving or packing meat (except poultry) or canning meat (except poultry, seafood, bacon, ham and corned meat). Units mainly engaged in manufacturing meat from abattoir by-products (except from products of poultry slaughtering) and rendering lard or tallow are also included.

Primary activities
- Abattoir operation (except poultry)
- Animal meat packing and freezing
- Animal oil or fat, unrefined, manufacturing
- Lard or tallow rendering
- Meat extract or essence manufacturing
- Meat manufacturing (except bacon, ham and poultry)
- Meat or bone meal manufacturing (except fish or poultry meal)
- Meat packing (except poultry)
- Meat, canned, manufacturing (except poultry, bacon, ham and corned meat)
- Meat, dehydrated, manufacturing (except poultry)
- Meat, frozen, manufacturing (except poultry)

Exclusions/References

Units mainly engaged in
- slaughtering, dressing, processing and packing poultry are included in Class 1112 Poultry Processing;
- manufacturing or canning cured meats are included in Class 1113 Cured Meat and Smallgoods Manufacturing; and
- manufacturing refined animal oils or fats are included in Class 1150 Oil and Fat Manufacturing.

1112 Poultry Processing

This class consists of units mainly engaged in slaughtering and dressing birds (including poultry and game birds) and/or preparing and processing, boning, chilling, freezing or packaging (including canning) the whole or selected parts of bird carcasses.

Primary activities
- Frozen poultry manufacturing
- Game bird (e.g. pheasant, quail) slaughtering
- Poultry abattoir operation
- Poultry croquette manufacturing
- Poultry meat or bone meal manufacturing
- Poultry meat packing
- Poultry meat processing (including canning)

Exclusions/References

Units mainly engaged in manufacturing poultry-based smallgoods are included in Class 1113 Cured Meat and Smallgoods Manufacturing.
**Seafood Processing**

This class consists of units mainly engaged in processing fish or other seafoods. Processes include skinning or shelling, grading, filleting, boning, crumbing, battering and freezing of the seafood. This class also includes units mainly engaged in operating vessels which gather and process fish or other seafoods.

**Primary activities**
- Crustacean, processed, manufacturing (including cooked and/or frozen) n.e.c.
- Fish cleaning or filleting
- Fish fillet manufacturing
- Fish loaf or cake manufacturing
- Fish paste manufacturing
- Fish pate manufacturing
- Fish, canned, manufacturing
- Fish, dried or smoked, manufacturing
- Mollusc, processed, manufacturing (including shelled)
- Oyster, shelling, freezing or bottling in brine
- Scallop, preserved, manufacturing
- Seafood, canned, manufacturing
- Seafood, preserved, manufacturing
- Whole fin fish freezing

**Exclusions/References**
Units mainly engaged in gathering fish or other seafoods are included in the appropriate classes of Group 041 Fishing.
DIVISION C – MANUFACTURING
Subdivision 11 – Food Product Manufacturing

Group 113  Description

113  DAIRY PRODUCT MANUFACTURING

1131  Milk and Cream Processing
This class consists of units mainly engaged in processing raw milk. Processes include pasteurisation of milk and separation to produce milk and cream with varying fat content.

Primary activities
- Cream, pasteurised, manufacturing (except canned)
- Milk, low fat, manufacturing
- Milk, pasteurised, manufacturing
- Skim milk manufacturing
- Standard milk manufacturing
- Ultra heat treatment milk manufacturing

Exclusions/References
Units mainly engaged in
- manufacturing or canning buttermilk, condensed or evaporated milk, flavoured milk or sour cream are included in Class 1133 Cheese and Other Dairy Product Manufacturing;
- and
- manufacturing milk or yoghurt substitutes from non-dairy substances such as soy, are included in Class 1199 Other Food Product Manufacturing n.e.c.

1132  Ice Cream Manufacturing
This class consists of units mainly engaged in manufacturing ice cream or frozen confectionery.

Primary activities
- Confections, frozen manufacturing
- Fruit ice, frozen, manufacturing
- Gelato manufacturing
- Ice cream manufacturing
- Sorbet manufacturing

Exclusions/References
Units mainly engaged in
- manufacturing ice cream mixes or soft serve mixes are included in Class 1133 Cheese and Other Dairy Product Manufacturing;
- manufacturing frozen bakery and pastry desserts are included in Class 1172 Cake and Pastry Manufacturing (Factory based); and
- manufacturing ice cream from non-dairy substances such as soy, are included in Class 1199 Other Food Product Manufacturing n.e.c.

1133  Cheese and Other Dairy Product Manufacturing
This class consists of units mainly engaged either in manufacturing renneted or cultured dairy products such as cheese or yoghurt, or in manufacturing other dairy products such as butter, milk powder and condensed or evaporated milk.

Primary activities
- Anhydrous milk fat (butter oil) manufacturing
- Butter manufacturing
- Buttermilk manufacturing
Fruit and Vegetable Processing

This class consists of units mainly engaged in manufacturing canned, bottled, preserved, quick frozen or dried fruit (except sun-dried) and vegetable products. Also included are units mainly engaged in manufacturing dehydrated vegetable products, soups, sauces, pickles and mixed meat and vegetable products.

Primary activities

- Baby food, canned or bottled, manufacturing (except milk based)
- Baked bean manufacturing
- Bean/legume, dried or canned, manufacturing
- Chutney or relish manufacturing
- Coconut, desiccated, manufacturing
- Fruit dehydrating or drying (except sun drying) manufacturing
- Fruit juice, 100 percent pure or concentrated, manufacturing
- Fruit pulp, puree or spread manufacturing
- Fruit salad manufacturing
- Fruit, frozen, manufacturing
- Fruit, preserved, manufacturing (including canned or bottled)
- Grape crushing
- Jam manufacturing (including conserves, jellies or fruit spreads)
OIL AND FAT MANUFACTURING

This class consists of units mainly engaged in manufacturing crude vegetable or marine animal oil, fat, cake or meal, margarine, compound cooking oil or fat, blended table or salad oil, or refined or hydrogenated oil or fat not elsewhere classified. Units mainly engaged in manufacturing refined animal oil are also included in this class.

Primary activities
- Animal oil, refined, manufacturing
- Cotton seed oil manufacturing
- Deodourised vegetable oil manufacturing
- Edible oil or fat, blended, manufacturing
- Fish or other marine animal oil or meal manufacturing
- Lard, refined, manufacturing
- Margarine manufacturing
- Olive oil manufacturing
- Tallow, refined, manufacturing
Oil and Fat Manufacturing continued

- Vegetable oil, meal or cake manufacturing

Exclusions/References

Units mainly engaged in

- rendering lard or tallow are included in Class 1111 Meat Processing; and
- distilling or refining essential oils are included in Class 1899 Other Basic Chemical Product Manufacturing n.e.c.

116

GRAIN MILL AND CEREAL PRODUCT MANUFACTURING

Grain Mill Product Manufacturing

This class consists of units mainly engaged in milling flour or meal intended for human consumption from grains, vegetables or plants. Processes include blending and cleaning the grain, treating it with heat and moisture and then passing it through a succession of rollers to produce a variety of flour grades, from coarsely to finely ground products.

Primary activities

- Arrowroot manufacturing
- Baking powder manufacturing
- Barley malt manufacturing
- Barley meal or flour manufacturing
- Cornflour manufacturing
- Cornmeal manufacturing
- Dextrin manufacturing
- Dextrose manufacturing (except prepared)
- Glucose manufacturing
- Gluten manufacturing
- Malt extract manufacturing
- Malt manufacturing
- Pollard manufacturing (from wheat, barley or rye)
- Rice flour, meal or offal manufacturing
- Rice manufacturing (including parboiled)
- Rice starch manufacturing
- Rye flour, meal or offal manufacturing
- Sago manufacturing
- Self-raising flour manufacturing
- Semolina manufacturing
- Starch manufacturing
- Tapioca manufacturing
- Unpopped corn manufacturing (for popcorn)
- Wheat germ manufacturing
- Wheaten bran manufacturing
- Wheaten flour manufacturing
- Wheaten malt manufacturing
- Wheatmeal manufacturing

Exclusions/References

Units mainly engaged in
Grain Mill Product Manufacturing continued
- manufacturing prepared cereal breakfast food are included in Class 1162 Cereal, Pasta and Baking Mix Manufacturing;
- manufacturing grain offal, crushed grain or cereals for animal or bird feed and fodder are included in Class 1192 Prepared Animal and Bird Feed Manufacturing;
- repacking and wholesaling flour or cereal foods are included in Class 3609 Other Grocery Wholesaling; and
- manufacturing malted milk-based powder and mixtures are included in Class 1133 Cheese and Other Dairy Product Manufacturing.

1162 Cereal, Pasta and Baking Mix Manufacturing
This class consists of units mainly engaged in manufacturing prepared cereal foods (including oatmeal), fresh and dried pasta, and prepared baking mixes.

Primary activities
- Baking mix, prepared, manufacturing
- Bread mix, dry, manufacturing
- Cake mix manufacturing
- Cereal food manufacturing n.e.c.
- Coatings made from cereal food (except biscuit or breadcrumb) manufacturing
- Custard powder manufacturing
- Dessert, dried prepared, manufacturing
- Noodle manufacturing
- Oatmeal manufacturing
- Oats, hulled or shelled, manufacturing
- Oats, kilned or unkilned, manufacturing
- Pasta, fresh or dried, manufacturing
- Pastry mix manufacturing
- Prepared breakfast cereal manufacturing

Exclusions/References
Units mainly engaged in
- milling flour from grains, vegetables and plants are included in Class 1161 Grain Mill Product Manufacturing;
- manufacturing fresh or frozen bread dough are included in Class 1171 Bread Manufacturing (Factory based);
- manufacturing frozen pastry products are included in Class 1172 Cake and Pastry Manufacturing (Factory based); and
- manufacturing grain offal, crushed grain or cereals for animal or bird feed and fodder are included in Class 1192 Prepared Animal and Bird Feed Manufacturing.

117 BAKERY PRODUCT MANUFACTURING
1171 Bread Manufacturing (Factory based)
This class consists of units mainly engaged in manufacturing leavened and unleavened bread from factory based premises. Units mainly engaged in manufacturing bread dough (either fresh or frozen), breadcrumbs, or baking bread from home are also included.
**Cake and Pastry Manufacturing (Factory based)**

**Primary activities**
- Cake icing or decorating (factory based)
- Cake or pastry-based pudding and dessert manufacturing (factory based)
- Cake or pastry-based slice manufacturing (factory based)
- Cake or pastry manufacturing (factory based)
- Crumpet manufacturing (factory based)
- Doughnut manufacturing (factory based)
- Pastry manufacturing (includes frozen dough; factory based)
- Pie manufacturing (including meat, fruit or vegetable pies; factory based)

**Exclusions/References**
- Units mainly engaged in manufacturing cakes and pastries from factory based premises are included in Class 1172 Cake and Pastry Manufacturing (Factory based);
- manufacturing bread and selling directly to consumers from the same premises are included in Class 1174 Bakery Product Manufacturing (Non-factory based); and
- retailing bakery products not manufactured on the same premises are included in Class 4129 Other Specialised Food Retailing.

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**Bread Manufacturing (Factory based) continued**

**Primary activities**
- Bagel manufacturing (factory based)
- Bread bakery operation (factory based)
- Bread dough, frozen, manufacturing (factory based)
- Bread roll manufacturing (factory based)
- Bread, leavened or unleavened, manufacturing (factory based)
- Breadcrum manufacturing (factory based)
- English muffin manufacturing (factory based)
- Fruit loaf manufacturing (factory based)
- Panini manufacturing (factory based)
- Pita bread manufacturing (factory based)

**Exclusions/References**
- Units mainly engaged in manufacturing cakes and pastries from factory based premises are included in Class 1172 Cake and Pastry Manufacturing (Factory based);
- manufacturing bread and selling directly to consumers from the same premises are included in Class 1174 Bakery Product Manufacturing (Non-factory based); and
- retailing bakery products not manufactured on the same premises are included in Class 4129 Other Specialised Food Retailing.
Sugar Manufacturing

This class consists of units mainly engaged in manufacturing raw or refined sugar or molasses from sugar cane, raw cane sugar or sugar beet.

Primary activities

- Brown sugar manufacturing
- Cane syrup manufacturing
- Caster sugar manufacturing
- Icing sugar manufacturing

Bakery Product Manufacturing (Non-factory based)

This class consists of units mainly engaged in manufacturing and selling directly to consumers from the same premises, bread and other bakery products.

Primary activities

- Manufacturing and selling bread from the same premises (non-factory based)
- Manufacturing and selling other bakery products from the same premises (non-factory based)

Exclusions/References

Units mainly engaged in

- manufacturing pet food biscuits are included in Class 1192 Prepared Animal and Bird Feed Manufacturing;
- manufacturing and selling directly to consumers biscuits manufactured on the same premises are included in Class 1174 Bakery Product Manufacturing (Non-factory-based); and
- retailing bakery products (not manufactured on the same premises) are included in Class 4129 Other Specialised Food Retailing.

Biscuit Manufacturing (Factory based)

This class consists of units mainly engaged in manufacturing biscuits from either factory based premises or home.

Primary activities

- Biscuit dough manufacturing (factory based)
- Biscuit manufacturing (except pet food biscuits; factory based)
- Ice cream cone or wafer manufacturing (factory based)

Exclusions/References

Units mainly engaged in

- manufacturing pet food biscuits are included in Class 1192 Prepared Animal and Bird Feed Manufacturing;
- manufacturing and selling directly to consumers biscuits manufactured on the same premises are included in Class 1174 Bakery Product Manufacturing (Non-factory-based); and
- retailing bakery products (not manufactured on the same premises) are included in Class 4129 Other Specialised Food Retailing.
Sugar Manufacturing continued
- Molasses manufacturing
- Sugar manufacturing
- Treacle manufacturing

1182 Confectionery Manufacturing
This class consists of units mainly engaged in manufacturing confectionery, chocolate or cocoa products, with or without sugar.

Primary activities
- Chewing gum manufacturing
- Chocolate manufacturing
- Cocoa product manufacturing
- Confectionery manufacturing
- Crystallised or glace fruit manufacturing
- Drinking chocolate manufacturing
- Licorice manufacturing
- Marshmallow manufacturing
- Marzipan manufacturing
- Nut, candied, manufacturing
- Popcorn, candied, manufacturing

119 OTHER FOOD PRODUCT MANUFACTURING

1191 Potato, Corn and Other Crisp Manufacturing
This class consists of units mainly engaged in manufacturing potato crisps, corn chips and other crisps.

Primary activities
- Corn chip manufacturing
- Crisp manufacturing
- Potato crisp manufacturing
- Taco, tortilla or tostada shell manufacturing

1192 Prepared Animal and Bird Feed Manufacturing
This class consists of units mainly engaged in manufacturing prepared animal or bird feed, including cereal meal, grain offal or crushed grain for use as animal fodder (from whole grain, except from rice or rye). Units may manufacture canned, chilled or dried animal or bird feed or treats, including pet milk.

Primary activities
- Animal feed, prepared, manufacturing (except uncanned meat or bone meal or protein-enriched skim milk powder)
- Animal food, canned, manufacturing
- Bird feed manufacturing
- Cattle lick manufacturing
- Cereal meal manufacturing (for fodder, except from rice or rye)
- Chaff manufacturing
- Crushed grain manufacturing (including mixed; for fodder)
- Dehydrated lucerne manufacturing
Prepared Animal and Bird Feed Manufacturing continued

- Dog and cat biscuit manufacturing
- Fodder, prepared, manufacturing
- Grain offal manufacturing (for fodder; except from rice or rye)
- Lucerne cube manufacturing
- Lucerne meal manufacturing
- Pet food, canned, manufacturing
- Poultry feed, prepared, manufacturing
- Sheep lick manufacturing

Exclusions/References

- Units mainly engaged in slaughtering animals for pet food are included in Class 1111 Meat Processing; and
- manufacturing rice or rye, meal or offal for use as fodder are included in Class 1161 Grain Mill Product Manufacturing.

Other Food Product Manufacturing n.e.c.

This class consists of units mainly engaged in manufacturing other food products not elsewhere classified. Included in this class are units mainly engaged in manufacturing coffee and tea, food flavourings, seasonings and colourings, frozen pre-prepared meals and health supplements.

Primary activities

- Coffee manufacturing
- Colouring, food, manufacturing
- Dessert mix, liquid, manufacturing
- Egg pulping or drying
- Flavoured water pack manufacturing (for freezing into flavoured ice)
- Food dressing manufacturing
- Food flavouring manufacturing
- Food manufacturing n.e.c.
- Gelatine manufacturing
- Ginger product manufacturing (except confectionery)
- Health supplement manufacturing
- Herb, processed, manufacturing
- Honey, blended, manufacturing
- Hop extract, concentrated, manufacturing
- Jelly crystal manufacturing
- Pre-prepared meal, frozen, manufacturing
- Rice preparation manufacturing n.e.c.
- Salt, cooking or table, manufacturing
- Savoury speciality manufacturing
- Seasoning, food, manufacturing
- Soya bean concentrate, isolate or textured protein manufacturing
- Spice manufacturing
- Tea blending
Other Food Product Manufacturing n.e.c. continued

- Tea manufacturing
- Worcestershire sauce manufacturing
- Yeast or yeast extract manufacturing

Exclusions/References

Units mainly engaged in
- manufacturing salt for industrial purposes are included in Class 1813 Basic Inorganic Chemical Manufacturing; and
- providing catering services are included in Class 4513 Catering Services.
This class consists of units mainly engaged in the fermentation, distillation or blending of fortified spirits for human consumption.

**Primary activities**
- Carbonated water or cordial manufacturing
- Cider, non-alcoholic, manufacturing
- Cordial manufacturing
- Energy drink manufacturing
- Fruit drink, less than 100 percent pure juice, manufacturing
- Ginger beer, non-alcoholic, manufacturing
- Ice manufacturing (except dry ice)
- Mineral water manufacturing
- Powder flavour manufacturing (for soft drinks)
- Purified water manufacturing
- Soda water manufacturing
- Soft drink manufacturing
- Syrup, chocolate, caramel or vanilla, manufacturing
- Syrup, fruit, manufacturing
- Tonic water manufacturing

**Exclusions/References**
- Units mainly engaged in manufacturing flavoured milk are included in Class 1133 Cheese and Other Dairy Product Manufacturing;
- manufacturing fruit purees, or 100 percent fruit juice drinks or concentrates, are included in Class 1140 Fruit and Vegetable Processing;
- manufacturing dry ice are included in Class 1811 Industrial Gas Manufacturing; and
- bottling soft drink or cordial on a fee or contract basis are included in Class 7320 Packaging Services.

**Beer Manufacturing**
This class consists of units mainly engaged in manufacturing beer, ale, stout or porter.

**Primary activities**
- Beer manufacturing (except non-alcoholic beer)

**Exclusions/References**
- Units mainly engaged in
  - manufacturing malt or malt extract (including homebrew malt mixtures) are included in Class 1161 Grain Mill Product Manufacturing; and
  - bottling beer on a fee or contract basis are included in Class 7320 Packaging Services.

**Spirit Manufacturing**
This class consists of units mainly engaged in the fermentation, distillation or blending of fortified spirits for human consumption.
Cigarette and Tobacco Product Manufacturing

This class consists of units mainly engaged in manufacturing cigarettes, cigars, smoking or chewing tobacco, snuff or in redrying tobacco leaf.

Primary activities

- Chewing tobacco manufacturing

Wine and Other Alcoholic Beverage Manufacturing

This class consists of units mainly engaged in manufacturing or blending wine, fermented cider or wine vinegar, or alcoholic beverages not elsewhere classified. The class also includes units that grow grapes and manufacture the wine at the same unit.

Primary activities

- Beverage n.e.c., alcoholic, manufacturing
- Carbonated wine manufacturing
- Cider, alcoholic, manufacturing
- Fortified wine manufacturing
- Mead manufacturing
- Perry, alcoholic, manufacturing
- Sherry manufacturing
- Sparkling wine manufacturing
- Wine-based fruit drink 'cooler' manufacturing
- Wine manufacturing
- Wine vinegar manufacturing
- Unfortified wine manufacturing

Exclusions/References

Units mainly engaged in manufacturing ethyl alcohol not fit for human consumption are included in Class 1812 Basic Organic Chemical Manufacturing; and bottling (but not blending) spirits on a fee or contract basis are included in Class 7320 Packaging Services.

Wine and Other Alcoholic Beverage Manufacturing

This class consists of units mainly engaged in manufacturing or blending wine, fermented cider or wine vinegar, or alcoholic beverages not elsewhere classified. The class also includes units that grow grapes and manufacture the wine at the same unit.

Primary activities

- Beverage n.e.c., alcoholic, manufacturing
- Carbonated wine manufacturing
- Cider, alcoholic, manufacturing
- Fortified wine manufacturing
- Mead manufacturing
- Perry, alcoholic, manufacturing
- Sherry manufacturing
- Sparkling wine manufacturing
- Wine-based fruit drink 'cooler' manufacturing
- Wine manufacturing
- Wine vinegar manufacturing
- Unfortified wine manufacturing

Exclusions/References

Units mainly engaged in manufacturing ethyl alcohol not fit for human consumption are included in Class 1812 Basic Organic Chemical Manufacturing; and bottling (but not blending) spirits on a fee or contract basis are included in Class 7320 Packaging Services.

Cigarette and Tobacco Product Manufacturing

This class consists of units mainly engaged in manufacturing cigarettes, cigars, smoking or chewing tobacco, snuff or in redrying tobacco leaf.

Primary activities

- Chewing tobacco manufacturing
### Cigarette and Tobacco Product Manufacturing

- Cigar manufacturing
- Cigarette manufacturing
- Pipe tobacco manufacturing
- Snuff manufacturing
- Tobacco leaf redrying
- Tobacco manufacturing

**Exclusions/References**

Units mainly engaged in drying (except redrying) tobacco leaf are included in Class 0159 Other Crop Growing n.e.c.
1311  **Wool Scouring**
This class consists of units mainly engaged in scouring, carbonising, carding or combing of wool or in manufacturing unspun wool tops.

*Primary activities*
- Lanolin manufacturing
- Noil, wool, manufacturing
- Scoured wool manufacturing
- Slag wool manufacturing
- Tops, unspun wool, manufacturing
- Wool grease manufacturing
- Wool wax manufacturing
- Wool, carded or combed, manufacturing

*Exclusions/References*
Units mainly engaged in manufacturing fellmongered or sliepe wool are included in Class 1320 Leather Tanning, Fur Dressing and Leather Product Manufacturing.

1312  **Natural Textile Manufacturing**
This class consists of units mainly engaged in spinning yarns or weaving fabrics wholly or predominantly made of natural fibres such as cotton or wool. Also included are units mainly engaged in manufacturing yarns or woven fabrics wholly or predominantly made from flax or silk.

*Primary activities*
- Cotton sewing thread manufacturing
- Tow manufacturing (from flax, hemp or jute)
- Tyre cord yarn or fabric, cotton, manufacturing
- Woven fabric, cotton, manufacturing
- Woven fabric, woollen or worsted wool, manufacturing
- Yarn, cotton, flax or silk, manufacturing
- Yarn, woollen, manufacturing

*Exclusions/References*
Units mainly engaged in:
- ginning cotton are included in Class 0521 Cotton Ginning;
- manufacturing textile furnishings or curtains from fabrics manufactured at the same unit are included in Class 1333 Cut and Sewn Textile Product Manufacturing; and
- manufacturing textile floor coverings are included in Class 1331 Textile Floor Covering Manufacturing.

1313  **Synthetic Textile Manufacturing**
This class consists of units mainly engaged in spinning yarns or weaving fabrics wholly or predominantly made of synthetic fibres.

*Primary activities*
- Fabric, woven, manufacturing (elastic or elastomeric)
- Fabric, woven, manufacturing (predominantly of synthetic fibre)
Leather Tanning, Fur Dressing and Leather Product Manufacturing

This class consists of units mainly engaged in the production of fellmongered wool, pelt or slipe wool; and in tanning, currying, dressing, finishing, dyeing, embossing or japanning leather, animal skins or fur. Units mainly engaged in manufacturing products (except clothing and footwear) such as suitcases, handbags, wallets, saddlery or harnesses of leather or leather substitutes are also included.

Primary activities

- Bag, leather or leather substitute, manufacturing
- Bleaching and currying fur
- Currying hides
- Embossing hides and skins
- Fellmongery operation
- Finishing hides and skins
- Fur rug manufacturing
- Fur skin dressing or dyeing
- Handbag manufacturing (including metal mesh handbags)
- Harness manufacturing
- Japanning hides and skins
- Leather or leather substitute goods manufacturing n.e.c.
- Leather packing, industrial, manufacturing
- Machine belting, leather or leather substitute, manufacturing
- Pelt finishing and tanning
- Pulling sheep and lamb skin
- Saddle manufacturing
- Scraping fur and pelt
- Seat cover, sheepskin, manufacturing
- Slipe wool manufacturing
- Suitcase manufacturing (including canvas)
- Tanning hides and skins

Exclusions/References

Units mainly engaged in

- manufacturing synthetic or artificial fibres (including tow and staple) are included in Class 1829 Other Basic Polymer Manufacturing;
- manufacturing textile furnishings or curtains from fabrics manufactured at the same unit are included in Class 1324 Cut and Sewn Textile Product Manufacturing; and
- manufacturing textile floor coverings are included in Class 1331 Textile Floor Covering Manufacturing.

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LEATHER TANNING, FUR DRESSING AND LEATHER PRODUCT MANUFACTURING

1320 Leather Tanning, Fur Dressing and Leather Product Manufacturing

This class consists of units mainly engaged in the production of fellmongered wool, pelt or slipe wool; and in tanning, currying, dressing, finishing, dyeing, embossing or japanning leather, animal skins or fur. Units mainly engaged in manufacturing products (except clothing and footwear) such as suitcases, handbags, wallets, saddlery or harnesses of leather or leather substitutes are also included.

Primary activities

- Bag, leather or leather substitute, manufacturing
- Bleaching and currying fur
- Currying hides
- Embossing hides and skins
- Fellmongery operation
- Finishing hides and skins
- Fur rug manufacturing
- Fur skin dressing or dyeing
- Handbag manufacturing (including metal mesh handbags)
- Harness manufacturing
- Japanning hides and skins
- Leather or leather substitute goods manufacturing n.e.c.
- Leather packing, industrial, manufacturing
- Machine belting, leather or leather substitute, manufacturing
- Pelt finishing and tanning
- Pulling sheep and lamb skin
- Saddle manufacturing
- Scraping fur and pelt
- Seat cover, sheepskin, manufacturing
- Slipe wool manufacturing
- Suitcase manufacturing (including canvas)
- Tanning hides and skins
Leather Tanning, Fur Dressing and Leather Product Manufacturing continued

- Toy, leather, manufacturing
- Wallet manufacturing (including metal mesh wallets)

Exclusions/References

Units mainly engaged in
- manufacturing textile or canvas bags for packaging are included in Class 1333 Cut and Sewn Textile Product Manufacturing;
- manufacturing leather belts or gloves, or fur or leather clothing are included in Class 1351 Clothing Manufacturing; and
- manufacturing leather footwear are included in Class 1352 Footwear Manufacturing.

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TEXTILE PRODUCT MANUFACTURING

1331 Textile Floor Covering Manufacturing

This class consists of units mainly engaged in manufacturing carpets, rugs or other textile floor coverings from natural or synthetic fibres, using weaving and tufting processes. This class also includes units mainly engaged in manufacturing mats or matting of jute or twisted rags.

Primary activities

- Carpet manufacturing
- Carpet tile manufacturing
- Floor covering, textile, manufacturing n.e.c.
- Floor rug, textile, manufacturing
- Hard fibre floor covering manufacturing (including sisal, coir and grass mat manufacturing)
- Jute matting manufacturing

Exclusions/References

Units mainly engaged in manufacturing rubber floor coverings or underlays are included in Class 1920 Natural Rubber Product Manufacturing.

1332 Rope, Cordage and Twine Manufacturing

This class consists of units mainly engaged in manufacturing rope, cordage, twine, net or related products from natural or synthetic fibres.

Primary activities

- Cable manufacturing (from natural or synthetic fibres)
- Cord manufacturing (except wire rope or tyre cord)
- Cordage manufacturing
- Fish net manufacturing
- Net manufacturing n.e.c.
- Netting, textile, manufacturing
- Rope manufacturing (except wire rope)
- String manufacturing
- Twine manufacturing

Exclusions/References

Units mainly engaged in
Cut and Sewn Textile Product Manufacturing

This class consists of units mainly engaged in manufacturing textile products (except apparel) from natural or synthetic fabric, primarily by cutting and sewing. Also included are units mainly engaged in manufacturing cut and sewn textile products from fabrics woven at the same unit.

Primary activities

- Animal blanket/cover manufacturing
- Awning, textile, manufacturing
- Bag or sack, textile or canvas, manufacturing (for packaging)
- Bed linen manufacturing
- Blind, textile, manufacturing (including plastic coated)
- Canvas goods manufacturing n.e.c.
- Cotton textile furnishing manufacturing
- Curtain manufacturing
- Cushion manufacturing (except rubber)
- Flag or banner, manufacturing
- Hose, canvas, manufacturing
- Life jacket manufacturing
- Motor vehicle cover manufacturing
- Parachute manufacturing
- Pillow manufacturing (except rubber)
- Sail manufacturing
- Seat cover, textile, manufacturing (except sheepskin)
- Sleeping bag manufacturing
- Soft furnishing manufacturing
- Synthetic fibre textile furnishing manufacturing
- Tent manufacturing (except oxygen tents or toy tents)
- Textile furnishing manufacturing n.e.c.
- Woollen textile furnishing manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing canvas suitcases, trunks or similar containers, or sheepskin seat covers are included in Class 1320 Leather Tanning, Fur Dressing and Leather Product Manufacturing;
- manufacturing electric blankets are included in Class 2449 Other Domestic Appliance Manufacturing;
- manufacturing seat belts are included in Class 2319 Other Motor Vehicle Parts Manufacturing;
- manufacturing rubber pillows or cushions are included in Class 1920 Natural Rubber Product Manufacturing; and
Knitted Product Manufacturing

This class consists of units mainly engaged in manufacturing knitted or crocheted fabrics or knitted clothing, including hosiery, cardigans, jackets, pullovers or similar garments.

**Primary activities**
- Clothing, knitted, manufacturing
- Crocheted fabric manufacturing
- Custom knitting of pullovers or cardigans
- Hosiery manufacturing
- Jersey, knitted, manufacturing
- Knitted fabric manufacturing
- Panty hose manufacturing
- Sock manufacturing
- Stocking manufacturing
- Tights manufacturing

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Textile Finishing and Other Textile Product Manufacturing

This class consists of units mainly engaged in finishing textile products, using processes such as automated embroidery, bleaching, dyeing, printing (except screen printing) or pleating on a fee or commission basis. This class also includes units mainly engaged in manufacturing felt, felt products (except clothing) or other textile products not elsewhere classified.

**Primary activities**
- Badge, woven, manufacturing
- Binding, textile, manufacturing
- Embroidered apparel manufacturing
- Embroidered fabric manufacturing
- Felt manufacturing
- Label, printed cloth, manufacturing
- Label, woven cloth, manufacturing
- Textile dyeing
- Textile fabric coating
- Textile printing (except screen printing)
- Textile product manufacturing n.e.c.
- Underfelt manufacturing

**Exclusions/References**
- Units mainly engaged in screen printing and heat transfer onto clothing or fabric are included in Class 1611 Printing; and
- manufacturing felt clothing are included in Class 1351 Clothing Manufacturing.

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Knitted Product Manufacturing

This class consists of units mainly engaged in manufacturing knitted or crocheted fabrics or knitted clothing, including hosiery, cardigans, jackets, pullovers or similar garments.

**Primary activities**
- Clothing, knitted, manufacturing
- Crocheted fabric manufacturing
- Custom knitting of pullovers or cardigans
- Hosiery manufacturing
- Jersey, knitted, manufacturing
- Knitted fabric manufacturing
- Panty hose manufacturing
- Sock manufacturing
- Stocking manufacturing
- Tights manufacturing
Clothing Manufacturing

This class consists of units mainly engaged in manufacturing clothing (except knitted clothing).

Included are units manufacturing outerwear, underwear, sleepwear, infant clothing, headwear, fur or leather clothing and clothing accessories. This class also includes units mainly engaged in providing clothing trade services such as hem stitching, basque knitting or buttonholing.

Primary activities

- Belt manufacturing (for clothing)
- Clothing accessory manufacturing n.e.c.
- Clothing manufacturing n.e.c.
- Clothing, fur, manufacturing
- Clothing, leather, manufacturing
- Clothing, plastic or rubber, manufacturing
- Glove manufacturing (except rubber)
- Handkerchief manufacturing
- Hat and cap manufacturing
- Headwear manufacturing
- Helmet, fabric or leather, manufacturing
- Infants’ clothing manufacturing
- Jeans manufacturing
- Laces manufacturing
- Men’s and boys’ wear manufacturing
- Outerwear manufacturing
- Sleepwear manufacturing
- Swimwear manufacturing
- Tie manufacturing
- Underwear manufacturing
- Uniform manufacturing
- Waterproof clothing manufacturing
- Wetsuit manufacturing
- Women’s and girls’ wear manufacturing
- Workwear manufacturing

Exclusions/References

Units mainly engaged in manufacturing clothing of woven or other fabrics (except knitted) are included in Class 1351 Clothing Manufacturing.

Units mainly engaged in manufacturing hosiery, knitted clothing, knitted cardigans or pullovers, or other knitted clothing are included in Class 1340 Knitted Product Manufacturing;

Units mainly engaged in manufacturing bicycle helmets are included in Class 1913 Polymer Foam Product Manufacturing;

Units mainly engaged in manufacturing rubber gloves are included in Class 1920 Natural Rubber Product Manufacturing;
Footwear Manufacturing

This class consists of units mainly engaged in manufacturing footwear or footwear components such as uppers and upper parts, and outer and inner soles and heels.

Primary activities
- Boot manufacturing
- Footwear component manufacturing
- Footwear manufacturing (including safety or protective footwear)
- Orthopaedic shoe manufacturing (excluding orthopaedic extension footwear)
- Sandal manufacturing
- Shoe manufacturing
- Slipper manufacturing

Exclusions/References

Units mainly engaged in manufacturing orthopaedic extension footwear are included in Class 2412 Medical and Surgical Equipment Manufacturing.
**Log Sawmilling**

This class consists of units mainly engaged in manufacturing rough sawn timber, and boards.

*Primary activities*
- Log sawmilling
- Rough sawn timber manufacturing
- Shook manufacturing (for containers)

*Exclusions/References*
- Units mainly engaged in hewing or rough shaping timber or cutting firewood in forests are included in Class 0302 Logging;
- manufacturing softwood or hardwood wood chips are included in Class 1412 Wood Chipping; and
- kiln drying, seasoning or chemically preserving timber (except chemical preservation of logs sawn at the same unit) are included in Class 1413 Timber Resawing and Dressing.

**Wood Chipping**

This class consists of units mainly engaged in manufacturing softwood or hardwood wood chips.

*Primary activities*
- Hardwood wood chip manufacturing
- Softwood wood chip manufacturing

**Timber Resawing and Dressing**

This class consists of units mainly engaged in resawing or dressing timber, timber boards and mouldings. Dressing timber includes seasoning (kiln or air drying) or chemical preservation.

*Primary activities*
- Air-drying timber
- Building timber manufacturing
- Chemically preserving timber (except chemical preservation of logs sawn at the same unit)
- Dressed timber or moulding manufacturing
- Kiln drying timber
- Seasoning timber
- Wooden flooring manufacturing (solid timber only)

*Exclusions/References*
- Units mainly engaged in manufacturing wooden structural fittings (including kitchen fittings) or components such as doors, windows and other wooden framing are included in Class 1492 Wooden Structural Fitting and Component Manufacturing;
- manufacturing veneers or plywood are included in Class 1493 Veneer and Plywood Manufacturing; and
- manufacturing reconstituted wood products are included in Class 1494 Reconstituted Wood Product Manufacturing.
### Veneer and Plywood Manufacturing

This class consists of units mainly engaged in manufacturing veneers and plywood.

**Primary activities**
- Core, plywood or veneer, manufacturing
- Glue laminated lumber (Glulam) manufacturing
- Laminated veneer lumber (LVL) manufacturing
- Plywood manufacturing
- Veneer manufacturing

### Prefabricated Wooden Building Manufacturing

This class consists of units mainly engaged in manufacturing wooden prefabricated buildings.

**Primary activities**
- Building, prefabricated wood, manufacturing
- Bus shelter, prefabricated wood, manufacturing
- Carport, prefabricated wood, manufacturing
- Conservatory, prefabricated wood, manufacturing
- Garage, prefabricated wood, manufacturing
- Gazebo, prefabricated wood, manufacturing
- Kit set home, prefabricated wood, manufacturing
- Shed, prefabricated wood, manufacturing

### Wooden Structural Fitting and Component Manufacturing

This class consists of units mainly engaged in manufacturing wooden structural fittings and components such as roof trusses, doors, wood-framed doors, wall and window frames, shop fronts and joinery (including kitchen fittings) for buildings.

**Primary activities**
- Finger-jointing manufacturing
- Roof truss, wooden, manufacturing
- Wood or wood-framed door manufacturing
- Wood-framed window manufacturing
- Wooden kitchen cabinet manufacturing
- Wooden structural component/fitting manufacturing

**Exclusions/References**
- Units mainly engaged in manufacturing corestock are included in Class 1494 Reconstituted Wood Product Manufacturing;
- manufacturing dressed timber, mouldings or floorboards are included in Class 1413 Timber Resawing and Dressing;
- manufacturing wooden furniture (except custom-made built-in furniture) are included in Class 2511 Wooden Furniture and Upholstered Seat Manufacturing;
- assembling or installing wooden structural fittings manufactured by other units are included in Class 3242 Carpentry Services; and
- on-site fabrication of built-in furniture or other joinery are included in Class 3242 Carpentry Services.
DIVISION C – MANUFACTURING
Subdivision 14 – Wood Product Manufacturing

Group   Class    Description

1494  Reconstituted Wood Product Manufacturing
This class consists of units mainly engaged in manufacturing wood boards and sheets from reconstituted wood fibres such as wood chips, sawdust, wood shavings, slabwood or off-cuts. Also included are units that manufacture laminations of timber and non-timber materials (including decorative plastic laminates on boards or other substrates).

Primary activities
- Chip board manufacturing
- Corestock manufacturing
- Fibreboard manufacturing
- Hardboard manufacturing
- Laminations of timber and non-timber materials manufacturing
- Medium density fibreboard (MDF) manufacturing
- Oriented strand board (OSB) manufacturing
- Particleboard manufacturing

1499  Other Wood Product Manufacturing n.e.c.
This class consists of units mainly engaged in manufacturing wood products not elsewhere classified, including wicker ware, cork, bamboo or cane products (excluding furniture).

Primary activities
- Container, wooden, manufacturing
- Ornamental woodwork manufacturing
- Pallet (wooden) manufacturing
- Picture or mirror frame, wooden, manufacturing
- Tool handle, wooden, manufacturing
- Trellis, wooden, manufacturing
- Wood product manufacturing n.e.c.
- Wood turning

Exclusions/References
- Units mainly engaged in manufacturing shooks for containers are included in Class 1411 Log Sawmilling;
- manufacturing wooden, wicker, bamboo or cane furniture are included in the appropriate classes of Group 251 Furniture Manufacturing; and
- manufacturing wooden toys and sporting goods are included in Class 2592 Toy, Sporting and Recreational Product Manufacturing.
DIVISION C – MANUFACTURING

Subdivision 15 – Pulp, Paper and Converted Paper Product Manufacturing

Group Class Description

151 PULP, PAPER AND PAPERBOARD MANUFACTURING

1510 Pulp, Paper and Paperboard Manufacturing
This class consists of units mainly engaged in manufacturing wood pulp (chemical or mechanical), paper or paperboard. It includes the manufacture of bulk paper from any fibre (including used paper) and the production of pulp from used paper.

Primary activities
- Newsprint manufacturing
- Paper manufacturing
- Paper pulp manufacturing
- Paperboard manufacturing
- Wood pulp manufacturing

Exclusions/References
Units mainly engaged in
- manufacturing corrugated paperboard sheeting or containers, or paperboard containers, are included in Class 1521 Corrugated Paperboard and Paperboard Container Manufacturing;
- manufacturing paper stationery are included in Class 1523 Paper Stationery Manufacturing;
- manufacturing bitumen or tar treated papers, felts or foils (including laminated or impregnated) in which the lamination or impregnation is the main ingredient are included in Class 1709 Other Petroleum and Coal Product Manufacturing;
- manufacturing non-bituminous and non-plastic laminations of paper or paperboard with other materials, non-bitumised building paper or paperboard, or abrasive coated papers, in which the lamination or coating is the main ingredient are included in Class 2090 Other Non-Metallic Mineral Product Manufacturing; and
- manufacturing chemically treated paper or sensitised photographic paper are included in Class 1891 Photographic Chemical Product Manufacturing.

152 CONVERTED PAPER PRODUCT MANUFACTURING

1521 Corrugated Paperboard and Paperboard Container Manufacturing
This class consists of units mainly engaged in manufacturing corrugated paperboard containers, sheeting or solid paperboard containers.

Primary activities
- Corrugated paperboard container manufacturing
- Corrugated paperboard manufacturing
- Paperboard container manufacturing

Exclusions/References
Units mainly engaged in
- manufacturing paperboard are included in Class 1510 Pulp, Paper and Paperboard Manufacturing; and
- manufacturing paper bags and sacks are included in Class 1522 Paper Bag Manufacturing.

1522 Paper Bag Manufacturing
This class consists of units mainly engaged in manufacturing paper bags (including multiwall bags of paper).
<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1523</td>
<td>Paper Stationery Manufacturing</td>
<td>This class consists of units mainly engaged in manufacturing paper stationery products, including paper products used for writing, filing and similar applications. Primary activities: - Paper label manufacturing (except adhesive) - Paper stationery manufacturing - Paperboard game manufacturing - Paperboard toy manufacturing - Playing cards manufacturing</td>
</tr>
<tr>
<td>1524</td>
<td>Sanitary Paper Product Manufacturing</td>
<td>This class consists of units mainly engaged in manufacturing sanitary paper-based products from paper or cellulose wadding. Primary activities: - Disposable paper nappy (cellulose-based) manufacturing - Facial tissue manufacturing - Paper napkin manufacturing - Paper towel manufacturing - Sanitary napkin (cellulose-based) manufacturing - Sanitary paper product manufacturing n.e.c. - Tampon (cellulose-based) manufacturing - Toilet tissue manufacturing</td>
</tr>
<tr>
<td>1529</td>
<td>Other Converted Paper Product Manufacturing</td>
<td>This class consists of units mainly engaged in manufacturing paper products not elsewhere classified. Primary activities: - Adhesive paper label manufacturing - Moulded paper pulp product (e.g. egg trays or cartons) manufacturing - Paper product manufacturing n.e.c. - Wallpaper manufacturing</td>
</tr>
</tbody>
</table>

**Exclusions/References**

Units mainly engaged in:
- manufacturing non-paper stationery products such as pens and pencils are included in Class 2599 Other Manufacturing n.e.c.;
- manufacturing adhesive paper labels are included in Class 1529 Other Converted Paper Product Manufacturing;
- printing paper stationery are included in Class 1611 Printing; and
- publishing greeting cards or calendars are included in Class 5419 Other Publishing (except Software, Music and Internet).
Exclusions/ References

Units mainly engaged in
- manufacturing wood pulp, paper or paperboard are included in Class 1510 Pulp, Paper and Paperboard Manufacturing;
- manufacturing paper stationery are included in Class 1523 Paper Stationery Manufacturing;
- manufacturing bitumen treated papers, felts or foils (including laminated or impregnated) in which the treatment is the main ingredient are included in Class 1709 Other Petroleum and Coal Product Manufacturing;
- manufacturing non-bituminous and non-plastic laminations of paper or paperboard with other materials, non-bitumised building paper or paperboard, or abrasive coated papers, in which the lamination or coating is the main ingredient are included in Class 2090 Other Non-Metallic Mineral Product Manufacturing; and
- manufacturing chemically-treated photocopying paper or sensitised photographic paper are included in Class 1891 Photographic Chemical Product Manufacturing.
DIVISION C – MANUFACTURING
Subdivision 16 – Printing (including the Reproduction of Recorded Media)
Group  Class  Description

161  PRINTING AND PRINTING SUPPORT SERVICES

1611  Printing
This class consists of units mainly engaged in printing and/or providing reprographic services. Printing methods may include off-set lithographic, reprographic, digital, relief and screen printing. Units may print onto a variety of materials, including paper, plastic and metal. Also included are units mainly engaged in screen printing on wearing apparel.

Primary activities
- Digital printing
- Off-set lithographic printing
- Photocopying service
- Relief printing, including letterpress and flexographic printing
- Screen printing on made-up clothing
- Seriography (screen printing)

Exclusions/References
Units mainly engaged in
- pre-press, preparation and finishing printing support services are included in Class 1612 Printing Support Services; and
- publishing newspapers are included in Class 5411 Newspaper Publishing.

1612  Printing Support Services
This class consists of units mainly engaged in providing printing support services such as pre-press (e.g. typesetting, colour separation or platemaking), post-press or finishing (e.g. laminating, embossing or book binding) services.

Primary activities
- Book repair service
- Bookbinding service
- Colour separation service, printing
- Image setting service, printing
- Platemaking service, printing
- Pre-press printing service
- Printing support service n.e.c.
- Typesetting service

Exclusions/References
Units mainly engaged in printing or photocopying are included in Class 1611 Printing.

162  REPRODUCTION OF RECORDED MEDIA

1620  Reproduction of Recorded Media
This class consists of units mainly engaged in the reproduction of pre-recorded audio, video, software and other data on electronic, optical and magnetic media.

Primary activities
- Audio tape, pre-recorded, reproduction
- Cassette tape, pre-recorded audio, reproduction
- CD-ROM software, pre-recorded, reproduction
Reproduction of Recorded Media continued

- Compact disc, pre-recorded, reproduction
- Computer tape or disk, pre-recorded, reproduction
- Digital video disc (DVD), pre-recorded, reproduction
- Video tape, pre-recorded, reproduction

Exclusions/References

Units mainly engaged in

- publishing optical or magnetic media, including software, are included in the appropriate classes of Division J Information Media and Telecommunications; and
- audio, motion picture and/or video production and/or distribution are included in the appropriate classes of Division J Information Media and Telecommunications.
170  PETROLEUM AND COAL PRODUCT MANUFACTURING

1701  Petroleum Refining and Petroleum Fuel Manufacturing

This class consists of units mainly engaged in refining heavy and light component crude oil, manufacturing and/or blending materials into petroleum fuels, and manufacturing fuels from the liquefaction of petroleum gases.

Primary activities
- Automotive diesel manufacturing
- Automotive petroleum refining
- Aviation fuel (Avgas) manufacturing
- Blending petroleum fuel with ethanol
- Fuel oil manufacturing
- Gas oil manufacturing
- Heating oil manufacturing
- Industrial diesel manufacturing
- Jet fuel manufacturing
- Kerosene manufacturing
- Liquefied petroleum gas (LPG) manufacturing (in conjunction with petroleum refining)
- Motor spirit manufacturing
- Oil or grease base stock manufacturing
- Petroleum refining or blending

Exclusions/References
Units mainly engaged in
- processing of oil and grease stocks are included in Class 1709 Other Petroleum and Coal Product Manufacturing;
- manufacturing organic alcohol solvents such as methanol, ethanol, glycols and ether are included in Class 1812 Basic Organic Chemical Manufacturing;
- manufacturing cyclic crude and intermediate compounds are included in Class 1709 Other Petroleum and Coal Product Manufacturing;
- manufacturing pure hydrocarbon gases are included in Class 1811 Industrial Gas Manufacturing;
- manufacturing paraffin and petroleum waxes and jellies are included in Class 1709 Other Petroleum and Coal Product Manufacturing; and
- manufacturing ethanol and other industrial alcohols are included in Class 1812 Basic Organic Chemical Manufacturing.

1709  Other Petroleum and Coal Product Manufacturing

This class consists of units mainly engaged in further refining heavy and light oil components into petroleum and coal products not elsewhere classified, using oil and grease base stocks, as well as synthetic organic compound base stocks. This class also includes units mainly engaged in distilling coal tars and/or manufacturing cyclic organic hydrocarbon intermediate compounds from refined petroleum or natural gas.

Primary activities
- Aromatic hydrocarbon manufacturing
- Asphalt and bituminous material manufacturing (except hot-mix bituminous paving)
Other Petroleum and Coal Product Manufacturing continued

- Benzene manufacturing
- Bituminous adhesive or mastic manufacturing
- Blending of tar, asphalt and/or bitumen material
- Brake fluid manufacturing
- Carbon tetrachloride manufacturing
- Char manufacturing
- Chloroform manufacturing
- Coal coke manufacturing
- Coal tar distilling
- Emulsion, bituminous, manufacturing
- Fuel briquette manufacturing (except charcoal)
- Grinding oil manufacturing
- Hydraulic fluid manufacturing
- Lubricating oil and grease manufacturing
- Mineral turpentine manufacturing
- Motor oil manufacturing
- Naphthalene manufacturing
- Paraffin wax manufacturing
- Petroleum coke and petroleum coke product manufacturing
- Petroleum jelly manufacturing
- Petroleum oil blending
- Petroleum solvent manufacturing
- Petroleum wax manufacturing
- Phenol manufacturing
- Recovery of lubricating oil or grease from used petroleum waste products
- Rust arresting compound manufacturing
- Styrene manufacturing
- Synthetic motor oil manufacturing
- Tar, refined, manufacturing
- Toluene manufacturing
- Transmission fluid manufacturing

Exclusions/References

Units mainly engaged in
- manufacturing glues and adhesives are included in Class 1915 Adhesive Manufacturing;
- manufacturing coatings for concrete and masonry are included in Class 1916 Paint and Coatings Manufacturing;
- charcoal briquettes manufacturing are included in Class 1812 Basic Organic Chemical Manufacturing; and
- manufacturing hot-mix bituminous paving are included in Class 3101 Road and Bridge Construction.
Industrial Gas Manufacturing

This class consists of units mainly engaged in manufacturing industrial organic and inorganic gas in compressed, liquid or solid forms.

**Primary activities**
- Acetylene gas manufacturing
- Ammonia gas manufacturing
- Argon gas manufacturing
- Arsine gas manufacturing
- Butane gas manufacturing
- Carbon dioxide manufacturing
- Carbon monoxide manufacturing
- Chlorine gas manufacturing
- Deuterium gas manufacturing
- Dry ice manufacturing
- Ethane gas manufacturing
- Ethylene gas manufacturing
- Helium manufacturing
- Hydrogen chloride gas manufacturing
- Hydrogen manufacturing
- Hydrogen sulphide gas manufacturing
- Industrial gas manufacturing n.e.c.
- Inorganic gas manufacturing
- Isobutane gas manufacturing
- Krypton gas manufacturing
- Liquefied natural gas manufacturing
- Medicinal gas manufacturing
- Methane manufacturing
- Neon gas manufacturing
- Nitrogen (gas and liquid) manufacturing
- Nitrous oxide manufacturing
- Organic gas manufacturing
- Oxygen manufacturing
- Phosphine gas manufacturing
- Propane gas manufacturing
- Refrigeration gas manufacturing
- Silane gas manufacturing
- Sulphur dioxide gas manufacturing
- Sulphur hexafluoride gas manufacturing
- Xenon gas manufacturing

**Exclusions/References**
- Units mainly engaged in manufacturing fuels from the liquefaction of petroleum gases are included in Class 1701 Petroleum Refining and Petroleum Fuel Manufacturing; and
Basic Organic Chemical Manufacturing

This class consists of units mainly engaged in manufacturing basic organic chemicals, including wood or gum chemicals (e.g. organic tanning extracts and charcoal briquettes); high grade activated charcoal and/or carbon black; organic dyes and pigments. This class also includes units mainly engaged in manufacturing organic acids and industrial alcohols such as ethanol, methanol, ethylene glycol and ether.

Primary activities

- Acetaldehyde manufacturing
- Acid, acetic, manufacturing
- Acid, organic, manufacturing
- Activated carbon/charcoal manufacturing
- Carbon black manufacturing
- Charcoal briquette manufacturing
- Citric acid manufacturing
- Ethanol manufacturing
- Ether manufacturing
- Ethylene glycol manufacturing
- Extraction and/or distillation of wood and gum
- Formaldehyde manufacturing
- Glycol manufacturing n.e.c.
- Gum chemical manufacturing
- Industrial alcohol manufacturing
- Lactic acid manufacturing
- Lake colour manufacturing
- Methanol manufacturing
- Organic dye or pigment manufacturing
- Tall oil manufacturing
- Tanning extract, organic, manufacturing
- Turpentine (except mineral turpentine) manufacturing
- Vinyl chloride manufacturing
- Wood tar manufacturing

Exclusions/References

- Units mainly engaged in manufacturing briquettes from petroleum coke other than charcoal are included in Class 1709 Other Petroleum and Coal Product Manufacturing;
- manufacturing mineral turpentine are included in Class 1709 Other Petroleum and Coal Product Manufacturing;
- manufacturing electrostatic and photographic toners are included in Class 1916 Paint and Coatings Manufacturing;
- manufacturing food colourings are included in Class 1199 Other Food Product Manufacturing n.e.c.; and
- distilling liquors (alcoholic beverages) are included in Class 1213 Spirit Manufacturing.
Basic Inorganic Chemical Manufacturing

This class consists of units mainly engaged in manufacturing basic inorganic chemicals, including dyes and pigments; chromium sulphate (used in leather tanning); acids; and salts. This class also includes units mainly engaged in manufacturing chlorine, sodium hydroxide and other alkali using electrochemical processes.

Primary activities

- Acid, inorganic, manufacturing n.e.c.
- Alkaline salt manufacturing n.e.c.
- Aluminium hydroxide manufacturing
- Ammonium hydroxide manufacturing
- Calcium chloride (lime) manufacturing
- Chromium sulphate manufacturing (for application in leather tanning)
- Fluoride manufacturing
- Hydrochloric acid manufacturing
- Hydrofluoric acid manufacturing
- Hydrogen peroxide manufacturing
- Hypophosphite manufacturing
- Industrial salt manufacturing
- Inorganic dye or pigment manufacturing
- Nitric acid manufacturing
- Nitrite manufacturing
- Phosphoric acid manufacturing
- Silicate manufacturing
- Sodium bicarbonate manufacturing
- Sodium carbonate manufacturing
- Sodium hydroxide manufacturing
- Sulphide manufacturing
- Sulphur compound manufacturing
- Sulphuric acid manufacturing (except smelter by-product)
- Zinc oxide manufacturing
- Zinc peroxide manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing bleaches and disinfectants are included in Class 1851 Cleaning Compound Manufacturing;
- manufacturing synthetic organic dyes and pigments are included in Class 1812 Basic Organic Chemical Manufacturing;
- manufacturing fertilisers are included in Class 1831 Fertiliser Manufacturing;
- manufacturing sulphuric acid as a smelter by-product are included in Class 2133 Copper, Silver, Lead and Zinc Smelting and Refining;
- manufacturing inorganic herbicides, insecticides, fungicides and pesticides are included in Class 1832 Pesticide Manufacturing; and
- manufacturing photographic chemicals are included in Class 1891 Photographic Chemical Product Manufacturing.
DIVISION C – MANUFACTURING
Subdivision 18 – Basic Chemical and Chemical Product Manufacturing

Group 182 Class 1821 Description

182 BASIC POLYMER MANUFACTURING

1821 Synthetic Resin and Synthetic Rubber Manufacturing
This class consists of units mainly engaged in the manufacture of synthetic resins, non-vulcanisable elastomers and mixing and blending of resins and polymeric materials. This class also includes units mainly engaged in manufacturing synthetic rubbers and blends.

Primary activities
- Cellulosic resin manufacturing
- Cresol formaldehyde manufacturing
- Dendritic polymer (dendrimer) manufacturing
- Melamine formaldehyde manufacturing
- Non-cellulose resin manufacturing
- Non-vulcanisable elastomer manufacturing
- Phenol formaldehyde manufacturing
- Polyacrylate manufacturing
- Polybutadiene manufacturing
- Polycarbonate manufacturing (except polycarbonate sheet)
- Polyethylene manufacturing
- Polymethacrylate manufacturing
- Polypropylene manufacturing
- Polystyrene manufacturing
- Polyurethane manufacturing
- Polyvinyl acetate manufacturing
- Polyvinylchloride (PVC) manufacturing
- Synthetic resin manufacturing
- Synthetic rubber composite manufacturing
- Synthetic rubber manufacturing
- Urea formaldehyde manufacturing

Exclusions/References
Units mainly engaged in
- manufacturing polymer products are included in the appropriate classes of Group 191 Polymer Product Manufacturing;
- manufacturing natural rubber products are included in Class 1920 Natural Rubber Product Manufacturing;
- manufacturing polycarbonate sheets are included in Class 1912 Rigid and Semi-Rigid Polymer Product Manufacturing;
- custom compounding of resins made elsewhere are included in Class 1919 Other Polymer Product Manufacturing; and
- manufacturing tyres are included in Class 1914 Tyre Manufacturing.

1829 Other Basic Polymer Manufacturing
This class consists of units mainly engaged in manufacturing other basic polymers (except synthetic resins and synthetic rubbers). Included in this class are units mainly engaged in manufacturing cellulose (e.g. rayon and acetate) and non-cellulose (e.g. nylon, polyolefin and polyester) fibres and filaments.
Fertiliser Manufacturing

This class consists of units mainly engaged in manufacturing and mixing fertilisers.

Primary activities

- Ammonium phosphate manufacturing
- Ammonium sulphate manufacturing
- Animal and vegetable fertiliser manufacturing
- Bonedust manufacturing
- Bonemeal fertiliser manufacturing
- Calcium sulphate manufacturing
- Controlled release fertiliser preparation manufacturing
- Fertiliser manufacturing n.e.c.
- Fishmeal fertiliser manufacturing
- Humic substance manufacturing
- Nitrogenous fertiliser material manufacturing
- Phosphate fertiliser material manufacturing
- Potash fertiliser manufacturing
- Potassium chloride fertiliser manufacturing
- Prilled ammonium nitrate manufacturing
- Sodium nitrate fertiliser manufacturing
- Sulphuric lime manufacturing
- Superphosphate manufacturing
- Urea, fertiliser grade, manufacturing

Exclusions/References

Units mainly engaged in manufacturing textiles using synthetic or artificial fibres through spinning, weaving or further processing are included in Class 1313 Synthetic Textile Manufacturing.

FERTILISER AND PESTICIDE MANUFACTURING

183 1831

Fertiliser Manufacturing

This class consists of units mainly engaged in manufacturing and mixing fertilisers.

Primary activities

- Ammonium phosphate manufacturing
- Ammonium sulphate manufacturing
- Animal and vegetable fertiliser manufacturing
- Bonedust manufacturing
- Bonemeal fertiliser manufacturing
- Calcium sulphate manufacturing
- Controlled release fertiliser preparation manufacturing
- Fertiliser manufacturing n.e.c.
- Fishmeal fertiliser manufacturing
- Humic substance manufacturing
- Nitrogenous fertiliser material manufacturing
- Phosphate fertiliser material manufacturing
- Potash fertiliser manufacturing
- Potassium chloride fertiliser manufacturing
- Prilled ammonium nitrate manufacturing
- Sodium nitrate fertiliser manufacturing
- Sulphuric lime manufacturing
- Superphosphate manufacturing
- Urea, fertiliser grade, manufacturing
### 184  
**Human Pharmaceutical and Medicinal Product Manufacturing**

This class consists of units mainly engaged in manufacturing pharmaceutical and medicinal products for human use from both natural (plants) and synthetic sources (chemicals). This class also consists of units mainly engaged in manufacturing diagnostic substances for antibodies, antigens and chemical/diagnostic testing agents.

**Primary activities**
- Ampoule manufacturing
- Analgesic manufacturing
- Anthelmintic manufacturing
- Antibacterial manufacturing
- Antibiotic manufacturing
- Antigen manufacturing
- Antitoxin manufacturing
- Biotechnological manufacture of pharmaceutical and medicinal products
- Blood serum manufacturing
- Contraceptive, medicinal, manufacturing (except rubber contraceptives)
- Diagnostic substance manufacturing
- Drug manufacturing (except veterinary)
- Herbal drug manufacturing
- Hormone manufacturing (except veterinary)
- Medicinal capsule manufacturing
- Medicinal chemical manufacturing
- Medicinal ointment manufacturing
- Medicine manufacturing (except veterinary)

Exclusions/References
- Units mainly engaged in manufacturing fertilisers are included in Class 1831 Fertiliser Manufacturing.
DIVISION C – MANUFACTURING

Subdivision 18 – Basic Chemical and Chemical Product Manufacturing

Group Class Description

185 CLEANING COMPOUND AND TOILETRY PREPARATION MANUFACTURING

1851 Cleaning Compound Manufacturing
This class consists of units mainly engaged in manufacturing cleaning compounds, including toothpastes, soaps and other detergents, surface active agents, polishes and speciality cleaning preparations.

Primary activities
- Candle manufacturing
- Denture cleaner manufacturing
- Detergent manufacturing
Cosmetic and Toiletry Preparation Manufacturing

This class consists of units mainly engaged in manufacturing cosmetic and toiletry preparations.

Primary activities

- After-shave lotion manufacturing
- Barrier cream manufacturing
- Cosmetic deodorant manufacturing
- Depilatory manufacturing
- Eye shadow manufacturing
- Face cream and lotion manufacturing
- Hair preparation manufacturing
- Lip balm manufacturing
- Lipstick manufacturing
- Mascara manufacturing
- Nail polish preparation manufacturing
- Perfume manufacturing
- Shaving preparation manufacturing
- Sunscreen preparation manufacturing
- Talcum powder manufacturing
- Toilet lanolin manufacturing

Cleaning Compound Manufacturing continued

- Dishwashing detergent manufacturing
- Disinfectant manufacturing
- Emulsifier manufacturing
- Glycerine manufacturing
- Hypochlorite-based bleach manufacturing
- Laundry detergent manufacturing
- Penetrant manufacturing
- Peroxide preparation manufacturing
- Polish manufacturing
- Scouring compound manufacturing
- Soap manufacturing
- Toothpaste manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing hair shampoos and shaving preparations are included in Class 1852 Cosmetic and Toiletry Preparation Manufacturing;
- manufacturing solvent cleaners are included in Class 1701 Petroleum Refining and Petroleum Fuel Manufacturing; and
- manufacturing agents used to tan leather are included in Class 1813 Basic Inorganic Chemical Manufacturing.

1852 Cosmetic and Toiletry Preparation Manufacturing

This class consists of units mainly engaged in manufacturing cosmetic and toiletry preparations.
Cosmetic and Toiletry Preparation Manufacturing continued

Exclusions/References

Units mainly engaged in

- the contract packaging of cosmetics and toiletry items are included in Class 7320 Packaging Services; and
- manufacturing sanitary paper-based products from sanitary paper or cellulose wadding, such as toilet or facial tissues, disposable paper nappies, sanitary napkins, tampons and other sanitary paper-based products, are included in Class 1524 Sanitary Paper Product Manufacturing.

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OTHER BASIC CHEMICAL PRODUCT MANUFACTURING

1891 Photographic Chemical Product Manufacturing

This class consists of units mainly engaged in manufacturing photographic sensitised film, paper, cloth, plates and chemicals.

Primary activities

- Photographic chemical manufacturing
- Photographic sensitised cloth manufacturing
- Photographic sensitised film manufacturing
- Photographic sensitised paper manufacturing
- Photographic sensitised plate manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing carbon black are included in class 1812 Basic Organic Chemical Manufacturing; and
- manufacturing unsensitised papers and other paper products are included in Class 1510 Pulp, Paper and Paperboard Manufacturing.

1892 Explosive Manufacturing

This class consists of units mainly engaged in manufacturing explosives.

Primary activities

- Ammonium nitrate, explosive, manufacturing
- Blasting powder manufacturing
- Cellulose nitrate manufacturing
- Detonator manufacturing (cap or fuse)
- Dynamite manufacturing
- Explosive fuse manufacturing
- Fireworks manufacturing
- Gun cotton manufacturing
- Match manufacturing
- Propellent powder manufacturing
- Pyrotechnic goods manufacturing
- Pyrotechnic manufacturing
- Safety fuse manufacturing
- Signal flare manufacturing
Explosive Manufacturing continued

Exclusions/References
   Units mainly engaged in manufacturing ammunition are included in Class 2299 Other Fabricated Metal Product Manufacturing n.e.c.

1899 Other Basic Chemical Product Manufacturing n.e.c.
This class consists of units mainly engaged in manufacturing chemical products not elsewhere classified.

Primary activities
   ■ Antifreeze manufacturing
   ■ Beeswax manufacturing
   ■ Concrete additive or masonry surface treatment manufacturing
   ■ Dry cleaning compound manufacturing
   ■ Embalming compound manufacturing (formaldehyde and additives)
   ■ Eucalyptus oil distilling
   ■ Extraction of essential oils
   ■ Flux manufacturing (welding and soldering)
   ■ Sandalwood oil distilling
   ■ Tea-tree oil distilling
Rigid and Semi-Rigid Polymer Product Manufacturing

This class consists of units mainly engaged in manufacturing rigid or semi-rigid polymer products.

**Primary activities**
- Badge, plastic, manufacturing
- Bathtub, plastic, manufacturing
- Bottle, plastic, manufacturing
- Bucket, plastic, manufacturing
- Clothes peg, plastic, manufacturing
- Cultured marble surfacing product manufacturing
- Dinnerware, plastic, manufacturing
- Drinking fountain, plastic, manufacturing
- Electrical insulation box, polymer, manufacturing
- Food container, plastic, manufacturing (including microwave safe)
- Furniture, plastic, manufacturing
- Gutter and spout, plastic, manufacturing
- Light switch and plug, polymer, manufacturing
- Pipe fittings, plastic, manufacturing
- Pipe, plastic, manufacturing
- Plastic union manufacturing
- Plumbing fittings, plastic, manufacturing (including joints, elbows and flanges)
- Polycarbonate sheet manufacturing
- Polymer container manufacturing n.e.c.
- Profile shapes, plastic, manufacturing n.e.c.
- Rod or tube, plastic, manufacturing
- Safety goggle, plastic, manufacturing
- Shower stall, plastic, manufacturing
- Toilet fixture, plastic, manufacturing
- Toilet, plastic, manufacturing
- Watering can, plastic, manufacturing

Polymer Film and Sheet Packaging Material Manufacturing

This class consists of units mainly engaged in manufacturing unsupported polymer film or polymer sheet into packaging materials. This includes bubble packaging, bags, coatings or laminates in a variety of forms.

**Primary activities**
- Bag, plastic, manufacturing
- Bag, sack or packet (plastic film or sheeting), manufacturing
- Bubble packaging manufacturing
- Film, plastic, manufacturing
- Food wrapping, plastic, manufacturing
- Garbage bag, plastic, manufacturing
- Plastic lamination with paper
<table>
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<th>Class</th>
<th>Description</th>
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| 1913  | Polymer Foam Product Manufacturing  
This class consists of units mainly engaged in manufacturing polymer foam products. Also included in this class are units mainly engaged in manufacturing polymer filler products used to fill cavities in walls, as well as insulation and cushioning materials for swimming pools and spas, and for marine flotation.  
**Primary activities**  
- Bicycle safety helmet manufacturing  
- Cooler and ice chest, polymeric foam, manufacturing  
- Cup, polymeric foam, manufacturing  
- Food container, polymeric foam, manufacturing  
- Insulation and cushioning material, polymer, manufacturing  
- Polymeric foam product manufacturing n.e.c.  
- Sheet foam manufacturing |
| 1914  | Tyre Manufacturing  
This class consists of units mainly engaged in manufacturing tyres from synthetic polymers and/or natural rubber, tyre repair materials and inner tubes. This class also includes units mainly engaged in manufacturing retread or rebuilt tyres using both natural and synthetic rubber.  
**Primary activities**  
- Aircraft tyre manufacturing  
- Inner tube manufacturing  
- Motor vehicle tyre manufacturing  
- Retread or rebuilt tyre manufacturing  
- Tyre manufacturing (pneumatic, semi-pneumatic or solid) |
| 1915  | Adhesive Manufacturing  
This class consists of units mainly engaged in the manufacture of glues, adhesives and other bonding materials of an organic nature.  
**Primary activities**  
- Adhesive manufacturing  
- Casein glue manufacturing  
- Glue manufacturing  
- Rubber adhesives manufacturing  
**Exclusions/References**  
Units mainly engaged in  
- manufacturing synthetic resins are included in Class 1821 Synthetic Resin and Synthetic Rubber Manufacturing;  
- manufacturing cellulose nitrate and gun cotton are included in Class 1892 Explosive Manufacturing; and  
- manufacturing asphalt and bituminous materials are included in Class 1709 Other Petroleum and Coal Product Manufacturing. |
| 1916  | Paint and Coatings Manufacturing  
This class consists of units mainly engaged in mixing pigments, solvents and binders into paints and coatings. This class also includes manufacturing allied paint products (e.g. putties, caulking |
Other Polymer Product Manufacturing

This class consists of units mainly engaged in manufacturing polymer composite products such as fibreglass products and resilient floor coverings, as well as other polymer products not elsewhere classified.

Primary activities

- Awning, fibreglass, manufacturing
- Conveyor belt, plastic or composite, manufacturing
- Floor covering, resilient polymer, manufacturing
- Garbage bin, plastic, manufacturing
- Garden hose, plastic or composite, manufacturing
- Gloves, plastic, manufacturing
- High-density safety equipment manufacturing (e.g. military helmets)

Paint and Coatings Manufacturing continued

compounds, paint and varnish removers) and rubbing compounds. This class also includes units mainly engaged in manufacturing inks and toners.

Primary activities

- Carbon ink manufacturing
- Caulking compound manufacturing
- Drawing ink manufacturing
- Enamel manufacturing
- Filler and putty manufacturing (including spray forms)
- Ink manufacturing n.e.c.
- Inkjet ink manufacturing
- Lacquer manufacturing
- Paint or varnish remover manufacturing
- Paint tinting manufacturing
- Primer manufacturing
- Printing ink manufacturing
- Rubbing compound (fruits) manufacturing
- Shellac manufacturing
- Silk screen ink manufacturing
- Stain manufacturing (including decking stains and oils)
- Toner manufacturing n.e.c.
- Undercoat and top coat paint manufacturing
- Varnish manufacturing
- Water repellent coating manufacturing (for concrete and masonry)
- Writing ink manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing wallpaper are included in Class 1529 Other Converted Paper Product Manufacturing; and
- manufacturing bituminous paint and creosote are included in Class 1709 Other Petroleum and Coal Product Manufacturing.

1919 Other Polymer Product Manufacturing

This class consists of units mainly engaged in manufacturing polymer composite products such as fibreglass products and resilient floor coverings, as well as other polymer products not elsewhere classified.

Primary activities

- Awning, fibreglass, manufacturing
- Conveyor belt, plastic or composite, manufacturing
- Floor covering, resilient polymer, manufacturing
- Garbage bin, plastic, manufacturing
- Garden hose, plastic or composite, manufacturing
- Gloves, plastic, manufacturing
- High-density safety equipment manufacturing (e.g. military helmets)
Natural Rubber Product Manufacturing

This class consists of units mainly engaged in manufacturing products made solely of natural rubber.

**Primary activities**

- Bath mat, natural rubber, manufacturing
- Condom, natural rubber, manufacturing
- Conveyor belt, natural rubber, manufacturing
- Diaphragm, natural rubber, manufacturing
- Dummy, natural rubber, manufacturing
- Floor covering or underlay, resilient natural rubber, manufacturing
- Garden hose, natural rubber, manufacturing
- Hose, natural rubber, manufacturing, n.e.c.
- Hot water bottle, natural rubber, manufacturing
- Mattress protector, natural rubber, manufacturing
- Pillow or cushion, natural rubber, manufacturing
- Plug, natural rubber, manufacturing
- Rubber balloon, natural rubber, manufacturing
- Rubber band, natural rubber, manufacturing
- Rubber glove, natural rubber, manufacturing
- Sponge, natural rubber, manufacturing
- Teething ring, natural rubber, manufacturing
- Tubing, natural rubber, manufacturing
- Washer, natural rubber, manufacturing

**Exclusions/References**

Units mainly engaged in:

- Texturising fibres and filaments made elsewhere are included in Class 1829 Other Basic Polymer Manufacturing;
- Manufacturing textile glass fibres are included in Class 2090 Other Non-Metallic Mineral Product Manufacturing; and
- Manufacturing fiberglass furniture are included in Class 2519 Other Furniture Manufacturing.

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NATURAL RUBBER PRODUCT MANUFACTURING

Natural Rubber Product Manufacturing

This class consists of units mainly engaged in manufacturing products made solely of natural rubber.

**Primary activities**

- Bath mat, natural rubber, manufacturing
- Condom, natural rubber, manufacturing
- Conveyor belt, natural rubber, manufacturing
- Diaphragm, natural rubber, manufacturing
- Dummy, natural rubber, manufacturing
- Floor covering or underlay, resilient natural rubber, manufacturing
- Garden hose, natural rubber, manufacturing
- Hose, natural rubber, manufacturing, n.e.c.
- Hot water bottle, natural rubber, manufacturing
- Mattress protector, natural rubber, manufacturing
- Pillow or cushion, natural rubber, manufacturing
- Plug, natural rubber, manufacturing
- Rubber balloon, natural rubber, manufacturing
- Rubber band, natural rubber, manufacturing
- Rubber glove, natural rubber, manufacturing
- Sponge, natural rubber, manufacturing
- Teething ring, natural rubber, manufacturing
- Tubing, natural rubber, manufacturing
- Washer, natural rubber, manufacturing
### Exclusions/References

Units mainly engaged in manufacturing synthetic rubber are included in Class 1821 Synthetic Resin and Synthetic Rubber Manufacturing.

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<td>Natural Rubber Product Manufacturing continued</td>
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Glass and Glass Product Manufacturing

This class consists of units mainly engaged in manufacturing glass or glass products.

Primary activities

- Automotive glass manufacturing
- Bead, glass, manufacturing
- Block, glass, manufacturing
- Bottle, glass, manufacturing
- Container, glass, manufacturing
- Crystal glass manufacturing
- Domestic glassware manufacturing
- Drinking glass manufacturing
- Flat glass manufacturing
- Glass or glass product manufacturing (except glass wool or glass wool products)
- Glass, sheet, manufacturing
- Insulator, glass, manufacturing
- Jar, glass, manufacturing
- Kitchenware, glass, manufacturing
- Laboratory glassware manufacturing
- Laminated sheet glass manufacturing
- Mirror manufacturing
- Optical glass or blanks for lenses manufacturing
- Ornamental glassware manufacturing
- Ovenware, glass, manufacturing
- Plate glass manufacturing
- Safety glass manufacturing
- Scientific glassware manufacturing
- Stained glass sheet manufacturing
- Tubing, glass, manufacturing
- Window glass manufacturing
- Windscreen glass manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing glass wool or glass wool products are included in Class 2090 Other Non-Metallic Mineral Product Manufacturing;
- manufacturing aluminium framed windows and shower screens are included in Class 2223 Architectural Aluminium Product Manufacturing;
- glazing metal and metal products for the trade are included in Class 2293 Metal Coating and Finishing;
- manufacturing glass optical fibre cables ( uninsulated cable) are included in Class 2419 Other Professional and Scientific Equipment Manufacturing; and
- manufacturing glass optical fibre cables (insulated cable) are included in Class 2431 Electric Cable and Wire Manufacturing.
Other Ceramic Product Manufacturing

This class consists of units mainly engaged in manufacturing ceramic products not elsewhere classified. This includes shaping and kiln firing clay-based non-metallic minerals to produce ceramic products, including refractory (high temperature) clay, porcelain or vitreous china.

Primary activities
- Bathroom fixture, vitreous china, manufacturing
- Brick, fireclay, manufacturing
- Brick, refractory, manufacturing
- Cement, refractory, manufacturing
- Ceramic goods manufacturing
- Clay paver manufacturing
- Clay, refractory, manufacturing
- Crockery manufacturing
- Crucible, refractory, manufacturing
- Earthenware, table or kitchen, manufacturing
- Flower pot, ceramic, manufacturing
- Graphite crucible or foundry accessory manufacturing
- Insulator, porcelain, manufacturing
- Pipe, ceramic, manufacturing (including vitreous china or porcelain)
- Porcelain goods manufacturing
- Pottery goods manufacturing
- Refractory product manufacturing
- Roof tile, clay or terracotta, manufacturing
- Silica brick, refractory, manufacturing
- Stoneware pipe or fittings manufacturing
- Terracotta goods manufacturing
- Tile, ceramic, wall or floor, manufacturing
- Vitreous china goods manufacturing
- Zirconia, ceramic, manufacturing

Exclusions/References
- Units mainly engaged in manufacturing non-refractory type silica lime bricks, blocks, etc, are included in Class 2090 Other Non-Metallic Mineral Product Manufacturing; and

Clay Brick Manufacturing

This class consists of units mainly engaged in manufacturing clay bricks (except refractory bricks).

Primary activities
- Brick, clay, manufacturing (excluding refractory bricks)
- Brick, face or texture, manufacturing

Exclusions/References
- Units mainly engaged in manufacturing clay refractory bricks are included in Class 2029 Other Ceramic Product Manufacturing.
DIVISION C – MANUFACTURING
Subdivision 20 – Non-Metallic Mineral Product Manufacturing

Group Class Description

203 CEMENT, LIME, PLASTER AND CONCRETE PRODUCT MANUFACTURING

2031 Cement and Lime Manufacturing
This class consists of units mainly engaged in manufacturing portland, natural and other hydraulic cement from crushed limestone and clay/shale. Also included are units mainly engaged in manufacturing lime and lime products from calcareous materials.

Primary activities
- Agricultural lime manufacturing
- Burnt lime manufacturing
- Cement manufacturing (except adhesive or refractory)
- Exterior cement-based cladding manufacturing
- Fibre cement exterior wall manufacturing
- Hydrated lime manufacturing
- Hydraulic cement manufacturing
- Lime manufacturing
- Portland cement manufacturing
- Quick hydrated lime manufacturing
- Slag cement manufacturing
- Slake lime manufacturing

Exclusions/References
- Units mainly engaged in manufacturing adhesive cement are included in Class 1915 Adhesive Manufacturing; and manufacturing refractory cement are included in Class 2029 Other Ceramic Product Manufacturing.

2032 Plaster Product Manufacturing
This class consists of units mainly engaged in manufacturing gypsum-based plaster, plasterboard or other plaster products.

Primary activities
- Acoustic tile, plaster, manufacturing
- Cornice, plaster, manufacturing
- Display model, plaster, manufacturing
- Fibrous plaster product manufacturing
- Insulating board, plaster, manufacturing
- Moulding, plaster, manufacturing
- Plaster of paris manufacturing
- Plaster product manufacturing (except dental or medical plasters)
- Plasterboard manufacturing
- Sheet, plaster, manufacturing
- Tile, plaster, manufacturing
- Wall or ceiling board, plaster, manufacturing
Concrete Product Manufacturing

This class consists of units mainly engaged in manufacturing concrete products. Included in this class are units manufacturing aerated and concrete composite products.

Primary activities

- Autoclaved aerated concrete product manufacturing
- Block, concrete, manufacturing
- Box culvert, concrete, manufacturing
- Brick, concrete, manufacturing
- Building board, cement based, manufacturing
- Cistern, concrete, manufacturing
- Concrete/styrofoam composite product manufacturing
- Floor or wall tile, concrete, manufacturing
- Flower pot, concrete, manufacturing
- Manhole cover, concrete, manufacturing
- Meter box, concrete, manufacturing
- Monument or grave marker, concrete, manufacturing
- Moulding, concrete, manufacturing
- Ornamental concrete or terrazzo product manufacturing
- Panel or section, prefabricated concrete, manufacturing
- Pipe, concrete, manufacturing
- Post or pole, concrete, manufacturing
- Prefabricated concrete building manufacturing
- Railway sleeper, concrete, manufacturing
- Roof component, concrete, manufacturing
- Roof tile, concrete, manufacturing
- Sink or tub, concrete, manufacturing
- Tank, concrete, manufacturing
- Terrazzo product manufacturing

Ready-Mixed Concrete Manufacturing

This class consists of units mainly engaged in manufacturing ready-mixed concrete or mortar, dry mix concrete and concrete slurry.

Primary activities

- Concrete slurry manufacturing
- Dry mix concrete manufacturing
- Mortar, dry mix, manufacturing
- Ready-mixed concrete manufacturing

Concrete Product Manufacturing

This class consists of units mainly engaged in manufacturing concrete products. Included in this class are units manufacturing aerated and concrete composite products.

Primary activities

- Autoclaved aerated concrete product manufacturing
- Block, concrete, manufacturing
- Box culvert, concrete, manufacturing
- Brick, concrete, manufacturing
- Building board, cement based, manufacturing
- Cistern, concrete, manufacturing
- Concrete/styrofoam composite product manufacturing
- Floor or wall tile, concrete, manufacturing
- Flower pot, concrete, manufacturing
- Manhole cover, concrete, manufacturing
- Meter box, concrete, manufacturing
- Monument or grave marker, concrete, manufacturing
- Moulding, concrete, manufacturing
- Ornamental concrete or terrazzo product manufacturing
- Panel or section, prefabricated concrete, manufacturing
- Pipe, concrete, manufacturing
- Post or pole, concrete, manufacturing
- Prefabricated concrete building manufacturing
- Railway sleeper, concrete, manufacturing
- Roof component, concrete, manufacturing
- Roof tile, concrete, manufacturing
- Sink or tub, concrete, manufacturing
- Tank, concrete, manufacturing
- Terrazzo product manufacturing
DIVISION C – MANUFACTURING

Subdivision 20 – Non-Metallic Mineral Product Manufacturing

Group 209 Class 2090 Other Non-Metallic Mineral Product Manufacturing

This class consists of units mainly engaged in manufacturing abrasives, lightweight aggregates and other expanded non-metallic mineral, or non-metallic mineral products not elsewhere classified. This class also includes the manufacture of synthetic abrasives.

Primary activities

- Abrasives manufacturing
- Acoustic tile, panel or board manufacturing (glass or mineral wool)
- Brick, silica lime, manufacturing
- Building board, imitation brick or stone, manufacturing
- Carbon product manufacturing (except brushes, electrodes or bearings)
- Chalk product manufacturing n.e.c.
- Diamond powder manufacturing
- Expanded non-metallic mineral manufacturing
- Feldspar, ground, manufacturing
- Flooring material magnesite, manufacturing
- Foundry core, sand, manufacturing
- Fullers earth, ground, manufacturing
- Granulated slag manufacturing
- Graphite product manufacturing n.e.c.
- Headstone manufacturing (except concrete)
- Insulation, glass fibre or mineral wool, manufacturing
- Mica product manufacturing
- Mineral earths, ground, manufacturing
- Mineral wool manufacturing
- Mineral wool product manufacturing
- Monument making (except concrete)
- Perlite, expanded, manufacturing
- Processed lightweight aggregate manufacturing
- Resin coated sand manufacturing
- Rockwool manufacturing
- Silicon carbide abrasives manufacturing
- Slag crushing
- Stone cutting, dressing, polishing or shaping
- Stone product manufacturing
- Synthetic gemstone manufacturing
- Talc, ground, manufacturing
- Vermiculite, expanded, manufacturing
Other Non-Metallic Mineral Product Manufacturing continued

Exclusions/References

Units mainly engaged in
- mining clay, marble, dolomite, slate, limestone and ornamental stone as inputs for manufacturing are included in Class 0919 Other Construction Material Mining;
- manufacturing refractory products of non-metallic minerals are included in Class 2029 Other Ceramic Product Manufacturing;
- coating machine tools with boron nitride are included in Class 2293 Metal Coating and Finishing;
- manufacturing brushes, electrodes or bearings of carbon or graphite are included in Class 2439 Other Electrical Equipment Manufacturing; and
- manufacturing headstones and monuments from concrete are included in Class 2034 Concrete Product Manufacturing.
Iron Smelting and Steel Manufacturing

This class consists of units mainly engaged in smelting and/or refining iron ore or iron sands into basic iron products such as ingots, billets and slabs. Also included are units mainly engaged in manufacturing steel from iron alloyed with other elements (e.g. with carbon to produce carbon steel; with chromium to produce stainless steel); the conversion of basic iron and steel products (generally by hot or cold rolling) into primary shapes such as sheets, bars and rods; and recycling scrap ferrous metals.

**Primary activities**
- Band, steel, manufacturing
- Bar, iron or steel, manufacturing
- Blank, steel, manufacturing
- Direct reduction iron (DRI) manufacturing
- Ferro-alloy manufacturing (including, manganese, silicon or chrome)
- Flat-rolled product, iron or steel, manufacturing
- High carbon tool steel manufacturing
- High speed steel manufacturing
- Pig iron manufacturing
- Powder, iron or steel, manufacturing
- Rail fastening or other rail accessory manufacturing
- Rail, steel, manufacturing
- Roof decking, steel, manufacturing
- Section, steel, manufacturing
- Semi-finished product, iron or steel, manufacturing
- Skelp, steel, manufacturing
- Spring steel manufacturing
- Stainless steel manufacturing
- Steel alloy manufacturing
- Structural steel shape manufacturing (not fabricated)
- Tinplate sheet or strip manufacturing

**Exclusions/References**
Units mainly engaged in
- iron ore pelletising or agglomerating in association with iron ore mining are included in Class 0801 Iron Ore Mining;
- producing coke for non-ferrous metallurgy or fuel use are included in Class 1709 Other Petroleum and Coal Product Manufacturing;
- iron and steel casting are included in Class 2121 Iron and Steel Casting;
- non-ferrous metal casting are included in Class 2141 Non-Ferrous Metal Casting;
- manufacturing ferrous pipes or tubes (except cast or forged) are included in Class 2122 Steel Pipe and Tube Manufacturing; and
- drawing steel wire and making steel fence posts are included in Class 2291 Spring and Wire Product Manufacturing.
DIVISION C – MANUFACTURING
Subdivision 21 – Primary Metal and Metal Product Manufacturing

Group  Class Description

212 BASIC FERROUS METAL PRODUCT MANUFACTURING

2121 Iron and Steel Casting
This class consists of units mainly engaged in manufacturing finished iron and steel products by casting (also known as 'founding') molten ferrous metals in moulds.

Primary activities
- Castings, iron, manufacturing
- Castings, steel, manufacturing
- Chain, cast steel, manufacturing
- Die-casting, steel, manufacturing
- Direct casting, iron, manufacturing
- Direct casting, steel, manufacturing
- Moulded cast iron pipe or tube manufacturing
- Pipe fitting, cast, ferrous, manufacturing
- Stainless steel cast, seamless pipe or tube manufacturing
- Tube, spun-cast iron, manufacturing
- Valve or valve parts, steam, gas or water, cast, manufacturing (ferrous metal)

Exclusions/References
Units mainly engaged in
- manufacturing finished or semi-finished products from iron castings by machining or other processing (except pipes, tubes, pipe or tube fittings, or steam, gas or water fittings) are included in the classes covering the manufacture of these articles; and
- manufacturing finished or semi-finished products from iron or steel forging are included in Class 2210 Iron and Steel Forging.

2122 Steel Pipe and Tube Manufacturing
This class consists of units mainly engaged in manufacturing seamless or welded steel pipes or tubes, or ferrous metal pipe or tube fittings (except cast or forged).

Primary activities
- Cold drawn steel pipe or tube manufacturing
- Fittings, steam, gas or water, manufacturing (ferrous metal; except cast or forged)
- Galvanized seamless or welded steel pipe or tube manufacturing
- Hot rolling pipe and tube manufacturing

Exclusions/References
Units mainly engaged in
- manufacturing cast metal pipe or tube fittings are included in Class 2121 Iron and Steel Casting; and
- manufacturing forged metal pipe or tube fittings are included in Class 2210 Iron and Steel Forging.

213 BASIC NON-FERROUS METAL MANUFACTURING

2131 Alumina Production
This class consists of units mainly engaged in refining bauxite to form alumina (aluminium oxide).

Primary activities
- Alumina manufacturing
Other Basic Non-Ferrous Metal Manufacturing

This class consists of units mainly engaged in primary smelting, secondary smelting and refining of other non-ferrous metals, or the recovery of such metals from drosses, ashes, scrap or other waste material. The metal is cast into ingots or other basic shapes. This class also includes units mainly engaged in manufacturing non-ferrous metal powders or flakes of molybdenum, tantalum or tungsten.

Primary activities

- Antimony, refined, manufacturing
- Bismuth smelting or refining
- Bronze manufacturing

Alumina Production continued

- Bauxite refining
- Calcined alumina manufacturing

2132 Aluminium Smelting

This class consists of units mainly engaged in smelting alumina to produce aluminium, or recovering aluminium from scrap. The aluminium is cast into basic shapes or may be cast according to customer specifications. Also included in this class are units manufacturing aluminium alloys from primary aluminium smelted at the same unit.

Primary activities

- Aluminium casting
- Aluminium from scrap recovery
- Aluminium smelting (from alumina)
- Electrolytic aluminium manufacturing

2133 Copper, Silver, Lead and Zinc Smelting and Refining

This class consists of units mainly engaged in primary smelting or refining of copper, silver, lead or zinc, or in the recovery of these metals from waste or scrap. This class also includes by-production of sulphuric acid in conjunction with the smelting of these metals.

Primary activities

- Blister copper manufacturing
- Copper smelting, refining
- Copper, silver, lead or zinc from scrap or waste material recovering
- Electrolytic copper manufacturing
- Electrolytic zinc manufacturing
- Lead smelting or refining
- Silver-lead bullion manufacturing
- Silver smelting, refining
- Spelter manufacturing
- Wirebar, copper, manufacturing
- Zinc smelting or refining

Exclusions/References

Units mainly engaged in mining but not smelting ores of copper, silver, lead and zinc are included in the appropriate classes of Group 080 Metal Ore Mining.

2139 Other Basic Non-Ferrous Metal Manufacturing

This class consists of units mainly engaged in primary smelting, secondary smelting and refining of other non-ferrous metals, or in the recovery of such metals from drosses, ashes, scrap or other waste material. The metal is cast into ingots or other basic shapes. This class also includes units mainly engaged in manufacturing non-ferrous metal powders or flakes of molybdenum, tantalum or tungsten.

Primary activities

- Antimony, refined, manufacturing
- Bismuth smelting or refining
- Bronze manufacturing
### Other Basic Non-Ferrous Metal Manufacturing

- Can de-tinning
- Gold refining
- Molybdenum metal powder or flake manufacturing
- Nickel oxide production in association with nickel smelting
- Nickel smelting or refining
- Non-ferrous alloy manufacturing n.e.c.
- Non-ferrous metal n.e.c. from waste material recovering
- Non-ferrous metal n.e.c. refining
- Rare earth metal smelting
- Silicon smelting
- Solder manufacturing
- Tantalum metal powder manufacturing
- Tin smelting
- Titanium smelting
- Welding rod manufacturing

### Exclusions/References

Units mainly engaged in
- production of unrefined gold bullion as part of an integrated mining unit are included in Class 0804 Gold Ore Mining;
- manufacturing of metallic compounds n.e.c. not in association with smelting are included in Class 1813 Basic Inorganic Chemical Manufacturing; and
- manufacturing welding and foundry fluxes are included in Class 1899 Other Basic Chemical Product Manufacturing n.e.c.

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### BASIC NON-FERROUS METAL PRODUCT MANUFACTURING

### 2141 Non-Ferrous Metal Casting

This class consists of units mainly engaged in manufacturing finished non-ferrous metal products by casting molten non-ferrous metals in moulds. Also included in this class are units mainly engaged in cleaning and finishing cast non-ferrous products.

**Primary activities**
- Castings, non-ferrous metal, manufacturing n.e.c.
- Die casting, non-ferrous metal, manufacturing n.e.c.

**Exclusions/References**

Units mainly engaged in
- smelting or casting aluminium are included in 2132 Aluminium Smelting; and
- manufacturing other finished or semi-finished articles from castings, by machining or other processing, are included in the classes covering the manufacture of these articles.

### 2142 Aluminium Rolling, Drawing, Extruding

This class consists of units mainly engaged in hot or cold rolling, drawing or extruding aluminium. Also included are units mainly engaged in manufacturing aluminium powders or flakes.

**Primary activities**
- Aluminium foil, household, manufacturing
Aluminium Rolling, Drawing, Extruding continued

- Aluminium rolling, drawing or extruding
- Bar, aluminium, manufacturing
- Foil, aluminium, manufacturing
- Paper-backed aluminium foil manufacturing
- Pipe, aluminium, manufacturing
- Plastic-coated aluminium foil manufacturing
- Plate, aluminium, manufacturing
- Powder or flake, aluminium, manufacturing
- Rod, aluminium, manufacturing
- Section, aluminium, rolling, drawing or extruding
- Sheet, aluminium, manufacturing
- Strip, aluminium, manufacturing
- Tube, aluminium, manufacturing
- Wire, aluminium, manufacturing

Exclusions/References

Units mainly engaged in
- casting aluminium shapes are included in Class 2132 Aluminium Smelting; and
- manufacturing stranded, braided or insulated aluminium wire, cable or strip are included in Class 2431 Electric Cable and Wire Manufacturing.

2149 Other Basic Non-Ferrous Metal Product Manufacturing

This class consists of units mainly engaged in hot or cold rolling, drawing or extruding non-ferrous metal. Also included are units mainly engaged in manufacturing non-ferrous metal powders or flakes not elsewhere classified.

Primary activities

- Bar, non-ferrous metal, manufacturing (except aluminium)
- Foil, non-ferrous metal, manufacturing (except aluminium)
- Non-ferrous metal rolling, drawing or extruding (except aluminium)
- Pipe, non-ferrous metal, manufacturing (except aluminium)
- Plate, non-ferrous metal, manufacturing (except aluminium)
- Powder or flake, non-ferrous metal, manufacturing, n.e.c.
- Rod, non-ferrous metal, manufacturing (except aluminium)
- Section, non-ferrous metal, rolling, drawing or extruding (except aluminium)
- Sheet, non-ferrous metal, manufacturing (except aluminium)
- Strip, non-ferrous metal, manufacturing (except insulated or from aluminium)
- Tube, non-ferrous metal, manufacturing (except aluminium)
- Wire, non-ferrous metal, manufacturing (except stranded, braided or insulated or from aluminium)

Exclusions/References

Units mainly engaged in
- manufacturing metal powders or flakes of molybdenum, tantalum or tungsten are included in Class 2139 Other Basic Non-Ferrous Metal Manufacturing;
Other Basic Non-Ferrous Metal Product Manufacturing continued

- rolling, drawing or extruding aluminium or in manufacturing aluminium powders or flakes
  are included in Class 2142 Aluminium Rolling, Drawing, Extruding; and
- manufacturing non-ferrous stranded, braided or insulated wire, cable or strip are included
  in Class 2431 Electric Cable and Wire Manufacturing.
**Structural Steel Fabricating**

This class consists of units mainly engaged in fabricating structural steel components of buildings or other structures.

**Primary activities**

- Fabricated structural steel manufacturing (ready-made parts for structures)
- Girder, prefabricated steel, manufacturing
- Joist, prefabricated steel, manufacturing
- Prefabricated structural steel parts manufacturing
- Rafter, prefabricated steel, manufacturing
- Reinforcing mesh, welded steel, manufacturing
- Reinforcing steel rod, processed, manufacturing (from wire bar or merchant bar)
- Roof truss, prefabricated steel, manufacturing
- Scaffolding, prefabricated steel, manufacturing
- Steel plate, perforated, manufacturing

**Exclusions/References**

Units mainly engaged in the manufacture of complete steel-framed and clad structures such as prefabricated sheds and garages are included in Class 2222 Prefabricated Metal Building Manufacturing; the erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in Division E Construction; the construction (including on-site assembly) of complete pipelines or steel towers are included in Class 3109 Other Heavy and Civil Engineering Construction; and

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**Iron and Steel Forging**

This class consists of units mainly engaged in manufacturing finished or semi-finished iron or steel products by forging (compressive force exerted through a die).

**Primary activities**

- Chain, forged steel, manufacturing
- Fittings, steam, gas or water, forged iron or steel, manufacturing
- Forgings, iron or steel, manufacturing
- Horse shoe mass production
- Pipe fittings, forged iron or steel, manufacturing
- Tube fittings, forged iron or steel, manufacturing
- Valves or valve parts, steam, gas or water, forged iron or steel, manufacturing

**Exclusions/References**

Units mainly engaged in manufacturing finished or semi-finished products from metal forging by machining or other processing are included in the classes covering the manufacture of these products.
Structural Steel Fabricating continued

- the erection or installation (including on-site fabrication) of structural steel components for buildings or other structures are included in Class 3224 Structural Steel Erection Services.

2222 Prefabricated Metal Building Manufacturing

This class consists of units mainly engaged in manufacturing prefabricated metal buildings.

Primary activities

- Building, prefabricated metal, manufacturing
- Bus shelter, prefabricated metal, manufacturing
- Carport, prefabricated metal, manufacturing
- Garage, prefabricated metal, manufacturing
- Kit set home, prefabricated metal, manufacturing
- Shed, prefabricated metal, manufacturing

Exclusions/References

Units mainly engaged in

- the erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in the appropriate classes of Division E Construction;
- the erection or installation (including on-site fabrication) of structural steel components for buildings or other structures are included in Class 3224 Structural Steel Erection Services;
- manufacturing structural steel components of buildings or other structures, other than in structurally complete sets, are included in Class 2221 Structural Steel Fabricating; and
- hiring out prefabricated metal buildings are included in Division I, Rental, Hiring and Real Estate Services.

2223 Architectural Aluminium Product Manufacturing

This class consists of units mainly engaged in manufacturing architectural aluminium products such as doors, railings, roofing and guttering, or aluminium framed windows, doors or shower screens (complete with glass).

Primary activities

- Aluminium framed door, glazed, manufacturing
- Aluminium roofing manufacturing
- Architectural aluminium product manufacturing
- Ceiling section, fabricated aluminium, manufacturing
- Curtain wall, aluminium, manufacturing
- Door or door frame, aluminium, manufacturing
- Downpipe, aluminium, manufacturing
- Fascia, aluminium, manufacturing
- Fly screen door, aluminium, manufacturing
- Garage door, aluminium, manufacturing
- Gate, aluminium, manufacturing
- Guttering, aluminium, manufacturing
- Ornamental architectural aluminium work manufacturing
- Partition, prefabricated aluminium, manufacturing
Other Structural Metal Product Manufacturing
This class consists of units mainly engaged in manufacturing architectural steel, wrought iron or other metal (except aluminium) products such as window frames, doors, stairs or staircases, railings, gates, balustrades or ornamental partitions.

Primary activities
- Architectural metal product manufacturing (except aluminium)
- Balcony, metal, manufacturing (except aluminium)
- Balustrade, metal, manufacturing (except aluminium)
- Curtain wall, metal, manufacturing (except aluminium)
- Door or door frame, metal, manufacturing (except aluminium)
- Door, fire resistant, manufacturing
- Fascia, metal, manufacturing (except aluminium)
- Fire escape, prefabricated metal, manufacturing (except aluminium)

Exclusions/References
Units mainly engaged in manufacturing sheet metal products for building purposes such as downpipes, guttering or ducts are included in Class 2224 Metal Roof and Guttering Manufacturing (except Aluminium); rolling, drawing or extruding aluminium into basic aluminium products (e.g. pipes, rods, bars and tubes) are included in Class 2142 Aluminium Rolling, Drawing, Extruding; manufacturing aluminium blinds or awnings are included in Class 2299 Other Fabricated Metal Product Manufacturing n.e.c.; and installing windows or window frames are included in Class 3245 Glazing Services.

2224 Metal Roof and Guttering Manufacturing (except Aluminium)
This class consists of units mainly engaged in manufacturing metal roofing components, including guttering, from sheet metal other than aluminium.

Primary activities
- Guttering, metal, manufacturing (except aluminium)
- Roofing component, metal, manufacturing (except aluminium)
- Roofing, metal, manufacturing (except aluminium)

Exclusions/References
Units mainly engaged in the manufacturing of aluminium roofing and guttering are included in Class 2223 Architectural Aluminium Product Manufacturing.

2229 Other Structural Metal Product Manufacturing
This class consists of units mainly engaged in manufacturing architectural steel, wrought iron or other metal (except aluminium) products such as window frames, doors, stairs or staircases, railings, gates, balustrades or ornamental partitions.

Primary activities
- Architectural metal product manufacturing (except aluminium)
- Balcony, metal, manufacturing (except aluminium)
- Balustrade, metal, manufacturing (except aluminium)
- Curtain wall, metal, manufacturing (except aluminium)
- Door or door frame, metal, manufacturing (except aluminium)
- Door, fire resistant, manufacturing
- Fascia, metal, manufacturing (except aluminium)
- Fire escape, prefabricated metal, manufacturing (except aluminium)
Other Structural Metal Product Manufacturing continued
- Fly screen door, metal, manufacturing (except aluminium)
- Garage door, metal, manufacturing (except aluminium)
- Gate, metal, manufacturing (except aluminium or wire)
- Ornamental architectural metalwork manufacturing (except aluminium)
- Partition, prefabricated metal, manufacturing (except aluminium)
- Railing, metal, manufacturing (except aluminium)
- Roller shutter, metal, manufacturing (except aluminium)
- Shop front, metal, manufacturing (except aluminium)
- Shutter, metal, manufacturing (except aluminium)
- Skylight, metal, manufacturing (except aluminium)
- Stair or staircase, prefabricated metal, manufacturing (except aluminium)
- Window frame or sash, metal, manufacturing (except aluminium)
- Window screen, metal, manufacturing (except aluminium)

Exclusions/References
Units mainly engaged in
- fabricating structural steel are included in Class 2221 Structural Steel Fabricating;
- manufacturing sheet metal (except aluminium) products such as downpipes, guttering or ducts are included in Class 2224 Metal Roof and Guttering Manufacturing (except Aluminium);
- manufacturing metal blinds or awnings are included in Class 2299 Other Fabricated Metal Product Manufacturing n.e.c.; and
- installing windows or window frames are included in Class 3245 Glazing Services.

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METAL CONTAINER MANUFACTURING
2231 Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing
This class consists of units mainly engaged in manufacturing boilers, tanks and other metal containers from heavy gauge metals.

Primary activities
- Boiler, metal, manufacturing
- Farm storage tank, metal, manufacturing
- Gas cylinder manufacturing
- Metal vat or tank manufacturing
- Silo, metal, manufacturing
- Steam generating boiler manufacturing
- Steam superheater manufacturing
- Storage tank, metal, manufacturing

Exclusions/References
Units mainly engaged in
- erecting (including on-site fabricating) heavy gauge containers in buildings or other structures are included in Division E Construction; and
- manufacturing metal containers (except boilers, tanks and other heavy gauge metal containers) are included in Class 2239 Other Metal Container Manufacturing.
### 2239 Other Metal Container Manufacturing

This class consists of units mainly engaged in manufacturing metal containers not elsewhere classified.

*Primary activities*
- Bin, metal, manufacturing
- Can, metal, manufacturing
- Drum, metal, manufacturing
- Food and drink can manufacturing
- Garbage can, metal, manufacturing
- Letter box, metal, manufacturing
- Metal container, metal, manufacturing n.e.c.
- Tool box, metal, manufacturing
- Vacuum bottle and jug manufacturing

*Exclusions/References*
Units mainly engaged in manufacturing boilers, tanks and other heavy gauge metal containers are included in Class 2231 Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing.

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### 224 SHEET METAL PRODUCT MANUFACTURING (EXCEPT METAL STRUCTURAL AND CONTAINER PRODUCTS)

#### 2240 Sheet Metal Product Manufacturing (except Metal Structural and Container Products)

This class consists of units mainly engaged in manufacturing other sheet metal products not elsewhere classified such as pressed or spun metal holloware, air ducts and bottle closures.

*Primary activities*
- Bottle closure, metal, manufacturing
- Chute, sheet metal, manufacturing
- Coppersmithing (except boiler making)
- Cornice, sheet metal, manufacturing
- Crown seal, metal, manufacturing
- Duct work, air conditioning, manufacturing
- Duct, sheet metal, manufacturing
- Eyelet, metal, manufacturing
- Funnel, sheet metal, manufacturing
- Holloware, pressed or spun metal, manufacturing
- Hopper, sheet metal, manufacturing
- Machine guard, sheet metal, manufacturing
- Motor vehicle number plate manufacturing
- Stainless steel pressed holloware manufacturing
- Stove pipe, sheet metal, manufacturing
- Tag, sheet metal, manufacturing
- Ventilator, sheet metal, manufacturing
**Spring and Wire Product Manufacturing**

This class consists of units mainly engaged in manufacturing wire or wire products, cable, wire netting, nails or rolled steel fence posts.

**Primary activities**
- Barbed wire manufacturing
- Braided ferrous wire, cable or strip, manufacturing
- Chain manufacturing (except forged, cast or sprocket chain)
- Fence dropper, wire, manufacturing
- Fence post or dropper, rolled steel, manufacturing
- Gate, wire, manufacturing
- Guard, wire, manufacturing
- Hook, wire, manufacturing
- Household articles, wire, manufacturing
- Nail manufacturing
- Pin manufacturing (except metallic dowel pins)
- Round wire manufacturing
- Safety pin manufacturing
- Screening, wire, manufacturing
- Shopping trolley manufacturing
- Skewer, metal, manufacturing
- Sling, wire, manufacturing
- Spike, wire, manufacturing
- Spring manufacturing
- Stranded ferrous wire, cable or strip, manufacturing
- Welded link chain manufacturing
- Wire mesh manufacturing (except reinforcing mesh)
- Wire netting manufacturing
- Wire product manufacturing n.e.c.
- Woven wire product manufacturing (except mattress supports)

**Exclusions/References**

Units mainly engaged in
- manufacturing coiled steel rod for drawing into wire are included in Class 2110 Iron Smelting and Steel Manufacturing;
Spring and Wire Product Manufacturing continued
- Manufacturing wire mattress supports (except upholstered) of woven wire, link mesh, or wire spring are included in Class 2299 Other Fabricated Metal Product Manufacturing n.e.c.; and
- Manufacturing electric or telephone cable or wire are included in Class 2431 Electric Cable and Wire Manufacturing.

2292 Nut, Bolt, Screw and Rivet Manufacturing
This class consists of units mainly engaged in manufacturing metal nuts, bolts, screws, rivets, fasteners, metal washers or other precision turned metal items.

Primary activities
- Dowel pin, metal, manufacturing
- Expansion bolt, metal, manufacturing
- Machine screw, metal, manufacturing
- Masonry anchor, metal, manufacturing
- Nut or bolt, metal, manufacturing
- Rivet, metal, manufacturing
- Screw, metal, manufacturing
- Set screw, metal, manufacturing
- Turnbuckle, metal, manufacturing
- Washer, metal, manufacturing

2293 Metal Coating and Finishing
This class consists of units mainly engaged in engraving, polishing, heat treating, plating, galvanising, anodising, colouring, plastic dipping, ceramic or other coating or finishing of client supplied metals or metal products. This class also includes units mainly engaged in metal coating of non-metal products not elsewhere classified.

Primary activities
- Anodising
- Boron nitride coating of machine tool parts
- Brass finishing or plating
- Cadmium plating
- Chromium plating
- Copper plating
- Enamelling of metal
- Engraving on metal (except process or photographic)
- Galvanising of client supplied materials
- Gold plating
- Heat treating metal or metal products
- Metal coating n.e.c.
- Metal polishing or finishing
- Nickel plating
- Painting of manufactured metal products
- Plastic coating of metal
- Powder coating of metal and metal products
Other Fabricated Metal Product Manufacturing n.e.c.

This class consists of units mainly engaged in manufacturing hand tools (except of wood, pneumatic or power operated), general hardware and other fabricated metal products not elsewhere classified.

Primary activities

- Ammunition manufacturing
- Awning or blind, metal, manufacturing (including aluminium)
- Bathroom or toilet fittings, metal, manufacturing
- Blow torch manufacturing
- Bottle or can opener manufacturing (except power operated)
- Button, metal, manufacturing
- Clothes hoist manufacturing
- Coupling, metal, manufacturing
- Cutlery manufacturing (except of solid silver or gold)
- Door handle, metal, manufacturing
- Drilling bit manufacturing (except twist drills)
- Fabricated metal product manufacturing n.e.c.
- Fire sprinkler manufacturing
- Firearm manufacturing
- Fittings, steam, gas or water, manufacturing (non-ferrous metal)
- Garden tool manufacturing (except power operated)
- Grease gun manufacturing (except pneumatic or power operated)
- Hand tool manufacturing (except pneumatic or power operated)
- Handbag frame, metal, manufacturing
- Key manufacturing
- Knife blank manufacturing
- Knife, hand held, manufacturing (except power operated)
- Livestock yarding equipment, metal, manufacturing
- Lock manufacturing
- Machine knife or blades manufacturing
- Mast, aluminium, manufacturing
- Mattress support, woven wire, link mesh or wire spring, manufacturing (except upholstered)
- Pipe coil manufacturing
- Pipe fittings, non-ferrous metal, manufacturing
- Platework n.e.c.
- Razor or razor blade manufacturing (except power operated)
- Scissor manufacturing (except electric)
- Screwdriver manufacturing (including bits or blades; except pneumatic or power operated)
- Soldering iron manufacturing (except power operated)
- Sprocket chain manufacturing
Other Fabricated Metal Product Manufacturing n.e.c. continued

- Steel wool manufacturing
- Tackle block, metal, manufacturing
- Tube fittings, non-ferrous metal, manufacturing
- Tubing, flexible metal, manufacturing
- Turnstile, metal, manufacturing
- Valve or valve parts, steam, gas or water, manufacturing (non-ferrous metal)
- Vice, bench, manufacturing

Exclusions/References
Units mainly engaged in
- manufacturing propellant powder and percussion caps for ammunition are in Class 1892 Explosive Manufacturing;
- manufacturing wooden tools handles are included in Class 1499 Other Wood Product Manufacturing n.e.c.;
- manufacturing electrical welding or soldering equipment are included in Class 2439 Other Electrical Equipment Manufacturing;
- manufacturing pneumatic or power operated hand tools are included in Class 2463 Machine Tool and Parts Manufacturing;
- manufacturing gas or water meters are included in Class 2419 Other Professional and Scientific Equipment Manufacturing;
- manufacturing metal cabinets and other metal furniture are included in Class 2512 Metal Furniture Manufacturing; and
- manufacturing barbecues are included in Class 2441 Whiteware Appliance Manufacturing.
231  MOTOR VEHICLE AND MOTOR VEHICLE PART MANUFACTURING

2311  Motor Vehicle Manufacturing
This class consists of units mainly engaged in manufacturing motor vehicles or motor vehicle engines.

Primary activities
- Bus manufacturing
- Hydrogen, fuelcell, hybrid or electric vehicle manufacturing
- Motor car manufacturing
- Motor vehicle assembling
- Motor vehicle engine manufacturing
- Truck manufacturing (except off-highway)
- Van manufacturing

Exclusions/References
Units mainly engaged in
- converting motor vehicle bodies (car, bus or truck) using an existing engine and chassis are included in Class 2312 Motor Vehicle Body and Trailer Manufacturing;
- manufacturing motor vehicle parts are included in Class 2319 Other Motor Vehicle Parts Manufacturing;
- manufacturing motor cycles and transport equipment n.e.c. (including unusual terrain vehicles such as hovercrafts) are included in Class 2399 Other Transport Equipment Manufacturing n.e.c.;
- manufacturing off-highway trucks are included in Class 2462 Mining and Construction Machinery Manufacturing;
- manufacturing forklift trucks are included in Class 2491 Lifting and Material Handling Equipment Manufacturing; and
- repairing or maintaining motor vehicles are included in the appropriate classes of Group 941 Automotive Repair and Maintenance.

2312  Motor Vehicle Body and Trailer Manufacturing
This class consists of units mainly engaged in manufacturing motor vehicle bodies (including buses and trucks), caravans and trailers, and in vehicle modifications involving permanent changes to bodywork using an existing engine and chassis.

Primary activities
- Ambulance converting
- Boat trailer manufacturing
- Bus vehicle body assembly on supplied motor and chassis
- Campervan manufacturing
- Caravan manufacturing
- Firetruck converting
- Horse float manufacturing
- Motor vehicle converting
- Stock crate manufacturing
- Trailer manufacturing
- Truck body manufacturing
Other Motor Vehicle Parts Manufacturing

This class consists of units mainly engaged in manufacturing motor vehicle parts not elsewhere classified. This class also includes factory engine reconditioning on a changeover basis.

Primary activities
- Automotive parts manufacturing n.e.c.
- Car accessory manufacturing
- Child car restraint manufacturing
- Clutch assembly manufacturing
- Factory reconditioning of changeover motors
- Gearbox manufacturing
- Marine conversion of automotive engines
- Muffler manufacturing
- Radiator manufacturing
- Roof rack manufacturing
- Seat belt manufacturing

Exclusions/References
Units mainly engaged in manufacturing motor vehicle batteries are included in Class 2439 Other Electrical Equipment Manufacturing; and reconditioning alternators and starter motors other than on a factory exchange basis are included in Class 9419 Other Automotive Repair and Maintenance.

Automotive Electrical Component Manufacturing

This class consists of units mainly engaged in manufacturing automotive electrical components, automotive air conditioners or instruments.

Primary activities
- Air conditioner, automotive, manufacturing
- Alternator manufacturing
- Automotive electrical component manufacturing (except batteries)
- Automotive electrical component, factory reconditioning
- Automotive wire manufacturing
- Car horn, electric, manufacturing
- Heater and demister, automotive, manufacturing
- Ignition coil manufacturing
- Light fittings, automotive, manufacturing
- Spark plug manufacturing
- Spotlight, automotive, manufacturing
- Starter motor manufacturing
- Windscreen wiper manufacturing

Exclusions/References
Units mainly engaged in manufacturing motor vehicle batteries are included in Class 2439 Other Electrical Equipment Manufacturing; and reconditioning alternators and starter motors other than on a factory exchange basis are included in Class 9419 Other Automotive Repair and Maintenance.

Other Motor Vehicle Parts Manufacturing

This class consists of units mainly engaged in manufacturing motor vehicle parts not elsewhere classified. This class also includes factory engine reconditioning on a changeover basis.

Primary activities
- Automotive parts manufacturing n.e.c.
- Car accessory manufacturing
- Child car restraint manufacturing
- Clutch assembly manufacturing
- Factory reconditioning of changeover motors
- Gearbox manufacturing
- Marine conversion of automotive engines
- Muffler manufacturing
- Radiator manufacturing
- Roof rack manufacturing
- Seat belt manufacturing
**Boatbuilding and Repair Services**

This class consists of units mainly engaged in manufacturing or repairing vessels of under 50 tonnes displacement.

**Primary activities**
- Boat repairing
- Boatbuilding
- Canoe manufacturing
- Dinghy manufacturing
- Inflatable boat manufacturing
- Jet boat building
- Motorboat, inboard and outboard, building

**Exclusions/References**
Units mainly engaged in:
- manufacturing complete motor vehicle parts completely out of fibreglass or plastic are included in Class 1919 Other Polymer Product Manufacturing;
- manufacturing motor vehicle tyres are included in Class 1914 Tyre Manufacturing;
- manufacturing windscreens are included in Class 2010 Glass and Glass Product Manufacturing;
- manufacturing car seats (except child restraints) are included in Class 2511 Wooden Furniture and Upholstered Seat Manufacturing; and
- automotive engine reconditioning are included in Class 9419 Other Automotive Repair and Maintenance.

**239 OTHER TRANSPORT EQUIPMENT MANUFACTURING**

**2391 Shipbuilding and Repair Services**

This class consists of units mainly engaged in manufacturing or repairing vessels of 50 tonnes and over displacement, submarines or major components for ships and submarines not elsewhere classified.

**Primary activities**
- Drydock operation
- Hull cleaning
- Ship repairing
- Ship wrecking
- Shipbuilding
- Submarine constructing

**Exclusions/References**
Units mainly engaged in building boats are included in Class 2392 Boatbuilding and Repair Services.

**2392 Boatbuilding and Repair Services**

This class consists of units mainly engaged in manufacturing or repairing vessels of under 50 tonnes displacement.

**Primary activities**
- Boat repairing
- Boatbuilding
- Canoe manufacturing
- Dinghy manufacturing
- Inflatable boat manufacturing
- Jet boat building
- Motorboat, inboard and outboard, building
### Aircraft Manufacturing and Repair Services
- **Primary activities**
  - Aircraft engine building or repairing
  - Aircraft manufacturing
  - Airframe building and repair
  - Avionics equipment repairing n.e.c.
  - Glider manufacturing and repair (except hang glider)
  - Guided missile manufacturing
  - Helicopter manufacturing or repairing

**Exclusions/References**
- Units mainly engaged in manufacturing hang gliders are included in Class 2592 Toy, Sporting and Recreational Product Manufacturing; and
- manufacturing hovercraft are included in Class 2399 Other Transport Equipment Manufacturing n.e.c.

### Railway Rolling Stock Manufacturing and Repair Services
- **Primary activities**
  - Cable car manufacturing
  - Locomotive manufacturing
  - Rail carriage manufacturing
  - Railway rolling stock manufacturing
  - Repair of locomotives and rolling stock
  - Tram manufacturing

**Exclusions/References**
- Units mainly engaged in constructing railroads are included in Class 3109 Other Heavy and Civil Engineering Construction.

### Aircraft Manufacturing and Repair Services
- **Primary activities**
  - Aircraft engine building or repairing
  - Aircraft manufacturing
  - Airframe building and repair
  - Avionics equipment repairing n.e.c.
  - Glider manufacturing and repair (except hang glider)
  - Guided missile manufacturing
  - Helicopter manufacturing or repairing

**Exclusions/References**
- Units mainly engaged in manufacturing hang gliders are included in Class 2592 Toy, Sporting and Recreational Product Manufacturing; and
- manufacturing hovercraft are included in Class 2399 Other Transport Equipment Manufacturing n.e.c.
Other Transport Equipment Manufacturing n.e.c.
This class consists of units mainly engaged in manufacturing bicycles, motor cycles, hovercrafts and other transport equipment not elsewhere classified (including unusual terrain vehicles).

**Primary activities**
- Baby stroller manufacturing
- Bicycle manufacturing
- Golf buggy manufacturing
- Horse drawn vehicle manufacturing
- Hovercraft manufacturing
- Motor cycle manufacturing
- Scooter, electronic, manufacturing
- Trotting gig manufacturing
- Unusual terrain vehicle manufacturing
- Wheelbarrow manufacturing
- Wheelchair manufacturing
- Wheelchair, electronic, manufacturing

**Exclusions/References**
Units mainly engaged in
- manufacturing off-highway trucks are included in Class 2462 Mining and Construction Machinery Manufacturing;
- manufacturing forklift trucks are included in Class 2491 Lifting and Material Handling Equipment Manufacturing;
- manufacturing wheeled toys (such as skateboards) or sporting goods n.e.c. are included in Class 2592 Toy, Sporting and Recreational Product Manufacturing; and
- repairing motor cycles are included in Class 9419 Other Automotive Repair and Maintenance.
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2411  Photographic, Optical and Ophthalmic Equipment Manufacturing
This class consists of units mainly engaged in manufacturing photographic equipment (except sensitised photographic film, paper, plates or chemicals), optical instruments or equipment, or ophthalmic equipment. Also included are units mainly engaged in grinding optical lenses.

Primary activities
- Binocular manufacturing
- Camera manufacturing
- Contact lens manufacturing
- Microscope manufacturing
- Ophthalmic article manufacturing
- Optical instrument or equipment manufacturing
- Optical lens grinding
- Spectacle frame manufacturing
- Spectacle lens grinding
- Spectacles manufacturing
- Telescope manufacturing

Exclusions/References
Units mainly engaged in
- manufacturing optical glasses or blanks for lenses are included in Class 2010 Glass and Glass Product Manufacturing;
- manufacturing sensitised photographic films, plates, papers or chemicals are included in Class 1891 Photographic Chemical Product Manufacturing;
- manufacturing photocopying machines are included in Class 2421 Computer and Electronic Office Equipment Manufacturing;
- testing sight, diagnosing sight defects or dispensing spectacles or contact lenses are included in Class 8532 Optometry and Optical Dispensing; and
- processing photographic films are included in Class 9532 Photographic Film Processing.

2412  Medical and Surgical Equipment Manufacturing
This class consists of units mainly engaged in manufacturing medical, surgical or dental equipment, including dentures.

Primary activities
- Artificial eye manufacturing
- Artificial joint manufacturing
- Artificial limb manufacturing
- Dental amalgam manufacturing
- Dental chair manufacturing (fitted with mechanical device)
- Dental instrument or equipment manufacturing
- Dental plaster or cement manufacturing
- Denture manufacturing
- Electromedical equipment manufacturing
- First aid equipment manufacturing
- Hearing aid manufacturing
Other Professional and Scientific Equipment Manufacturing

This class consists of units mainly engaged in manufacturing navigational, measuring or other professional and scientific equipment not elsewhere classified such as control or meteorological or surveying equipment or instruments, or specialised parts for such equipment.

Primary activities
- Clock manufacturing
- Control equipment, electrical, manufacturing
- Electricity and electric signal testing equipment manufacturing
- Gas meter manufacturing
- Global positioning system (GPS) equipment manufacturing
- Laboratory analytic instrument manufacturing
- Magnetic resonance imaging (except medical) equipment manufacturing
- Measuring instrument manufacturing
- Meteorological instrument manufacturing n.e.c.
- Nautical instrument manufacturing
- Navigational systems and equipment manufacturing
- Optical fibre cable, uninsulated, manufacturing
- Parking meter manufacturing
- Professional and scientific equipment manufacturing n.e.c.
- Radar systems and equipment manufacturing
- Radio remote control equipment manufacturing n.e.c.
- Signalling equipment, electrical, manufacturing n.e.c.
- Sonar systems and equipment manufacturing
- Surveying instrument manufacturing
- Taxi meter manufacturing
- Traffic signal, electrical, manufacturing
- Watch manufacturing
- Water meter manufacturing

Exclusions/References
Units mainly engaged in manufacturing ophthalmic equipment are included in Class 2411 Photographic, Optical and Ophthalmic Equipment Manufacturing.
Computer and Electronic Office Equipment Manufacturing

This class consists of units mainly engaged in manufacturing computers, computer peripheral equipment or other electronic office equipment.

Primary activities

- Calculator manufacturing
- Cash register manufacturing
- Computer manufacturing
- Computer monitor manufacturing
- Computer peripheral manufacturing
- Computer printer manufacturing
- Joystick manufacturing
- Keyboard manufacturing
- Laptop manufacturing
- Office machine (electronic) manufacturing
- Photocopying machine manufacturing
- Typewriter (electronic) manufacturing

Exclusions/References

- Units mainly engaged in maintaining or repairing computers are included in Class 9422 Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance;
- Manufacturing digital telecommunications switches, local area network and wide area network communications equipment, such as bridges, routers and gateways; or internal or external computer modems; are included in Class 2422 Communication Equipment Manufacturing;
- Manufacturing electronic components for computers, such as sound, video, controller and network interface cards, and semiconductor equipment are included in Class 2429 Other Electronic Equipment Manufacturing; and
- Providing computer consultancy services are included in Class 7000 Computer System Design and Related Services.
Communication Equipment Manufacturing

This class consists of units mainly engaged in manufacturing electronic and/or studio equipment for television or radio broadcasting; data transmission equipment, such as routers or modems; or telecommunication (including telephone) data communication, receiver or transceiver equipment.

Primary activities
- Cable television equipment manufacturing
- Data transmission equipment (bridges, gateways, routers etc.) manufacturing
- Intercom equipment manufacturing
- Modern manufacturing
-Pager manufacturing
- Radio broadcast studio equipment manufacturing
- Radio transceiver manufacturing
- Radio transmitter manufacturing
- Remote monitoring alarm system equipment manufacturing
- Telecommunication equipment manufacturing
- Telephone equipment manufacturing
- Telephone switching equipment manufacturing
- Telephone, cellular, manufacturing
- Television antenna or parts manufacturing
- Television studio equipment manufacturing

Exclusions/References
Units mainly engaged in
- installing radio or television broadcasting equipment or telephone, telegraph or telex equipment are included in Class 3109 Other Heavy and Civil Engineering Construction;
- manufacturing audio or visual receivers such as televisions or radios, or sound reproducing and/or recording equipment, are included in Class 2429 Other Electronic Equipment Manufacturing; and
- manufacturing alarm system equipment (except remote monitoring alarm systems) are included in Class 2429 Other Electronic Equipment Manufacturing.

Other Electronic Equipment Manufacturing

This class consists of units mainly engaged in manufacturing audio or visual receiving sets, sound reproducing and/or recording equipment, radio receiving sets (except radio transceivers or radio telegraphic or telephone receivers), television receiving sets, headphones, electronic equipment or components not elsewhere classified.

Primary activities
- Amplifier, audio-frequency, manufacturing
- Blank computer disc manufacturing
- Blank video cassette manufacturing
- Circuit board, printed (bare or loaded), manufacturing
- Compact disc player manufacturing
- Earphone manufacturing
- Electronic circuit component manufacturing
- Fire alarm apparatus manufacturing
Electric Cable and Wire Manufacturing

This class consists of units mainly engaged in manufacturing cables, wires or strips capable of conducting electricity, including braided or insulated non-ferrous cables, wires or strips. Units mainly engaged in manufacturing optical fibre cables for data transmission, including telecommunications cables are also included.

Primary activities
- Co-axial cable manufacturing
- Fuse wire manufacturing
- Non-ferrous cable, wire or strip manufacturing
- Optical fibre cable, insulated, manufacturing
- Telecommunications cable manufacturing
- Wire or cable, electric, manufacturing

Exclusions/References
Units mainly engaged in manufacturing electronic scooters or wheelchairs are included in Class 2399 Other Transport Equipment Manufacturing n.e.c.; manufacturing television antennae or parts are included in Class 2422 Communication Equipment Manufacturing; manufacturing radio transceivers, radio telegraphic or telephonic receivers, radio or television broadcasting equipment (including studio apparatus n.e.c.), closed circuit television equipment or parts for radio, television or audio equipment are included in Class 2422 Communication Equipment Manufacturing; manufacturing remote monitoring alarm system equipment or intercom equipment are included in Class 2422 Communication Equipment Manufacturing; repairing record players, tape recorders, radio or television receivers are included in Class 9421 Domestic Appliance Repair and Maintenance; and installing or repairing car radios or cassette players are included in Class 9411 Automotive Electrical Services.
Other Electrical Equipment Manufacturing

This class consists of units mainly engaged in manufacturing batteries, electric motors, generators, electricity transmission or distribution equipment, switchgear, switchboards, transformers or other electrical machinery, equipment, supplies or components not elsewhere classified.

Primary activities

- Battery manufacturing (including motor vehicles)
- Brush, carbon, manufacturing
- Distribution box or board, electricity, manufacturing
- Dry cell battery manufacturing
- Dynamo manufacturing n.e.c.
- Electric motor manufacturing n.e.c.
- Electric motor rewinding
- Electrical equipment or machinery manufacturing n.e.c.
- Furnace, electric, manufacturing (except space heaters)
- Fuse or cutout manufacturing
- Generator manufacturing (except wind powered)
- Magnet manufacturing

Exclusions/References

- Units mainly engaged in manufacturing uninsulated optical fibre cable are included in Class 2419 Other Professional and Scientific Equipment Manufacturing; and
- laying or installing electric or telephone cable or wire are included in Class 3232 Electrical Services.

2432 Electric Lighting Equipment Manufacturing

This class consists of units mainly engaged in manufacturing light bulbs, tubes or fittings (except automotive) or electric signs.

Primary activities

- Bulb or tube, electric light, manufacturing
- Element, electrical, manufacturing
- Fittings, electric light, manufacturing (except automotive)
- Flashlight bulb manufacturing
- Lamp, infra-red or ultra-violet, manufacturing
- Neon sign manufacturing
- Sign, electric, manufacturing
- Spotlight manufacturing (except automotive)

Exclusions/References

- Units mainly engaged in manufacturing automotive light fittings or automotive spotlights are included in Class 2313 Automotive Electrical Component Manufacturing; and
- manufacturing lamp or light shades are included in the appropriate classes of Division C Manufacturing.

2439 Other Electrical Equipment Manufacturing

This class consists of units mainly engaged in manufacturing batteries, electric motors, generators, electricity transmission or distribution equipment, switchgear, switchboards, transformers or other electrical machinery, equipment, supplies or components not elsewhere classified.

Primary activities

- Battery manufacturing (including motor vehicles)
- Brush, carbon, manufacturing
- Distribution box or board, electricity, manufacturing
- Dry cell battery manufacturing
- Dynamo manufacturing n.e.c.
- Electric motor manufacturing n.e.c.
- Electric motor rewinding
- Electrical equipment or machinery manufacturing n.e.c.
- Furnace, electric, manufacturing (except space heaters)
- Fuse or cutout manufacturing
- Generator manufacturing (except wind powered)
- Magnet manufacturing

Exclusions/References

- Units mainly engaged in manufacturing uninsulated optical fibre cable are included in Class 2419 Other Professional and Scientific Equipment Manufacturing; and
- laying or installing electric or telephone cable or wire are included in Class 3232 Electrical Services.
Whiteware Appliance Manufacturing

This class consists of units mainly engaged in manufacturing domestic electric, electronic or gas whiteware appliances. Whiteware includes domestic cooking, refrigeration, freezing or washing appliances. Also included are units mainly engaged in manufacturing food waste disposal units or barbecues.

Primary activities

- Barbecue, solid fuel or gas, manufacturing
- Clothes drier, domestic, manufacturing
- Dishwasher, domestic, manufacturing
- Food waste disposal unit, domestic, manufacturing
- Freezer, domestic, manufacturing
- Microwave oven, domestic, manufacturing
- Ovens, domestic, manufacturing
- Rangehood, domestic, manufacturing
- Refrigerator compressor, domestic, manufacturing
- Refrigerator, domestic, manufacturing
- Stove, domestic, manufacturing
- Washing machine, domestic, manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing windmills are included in Class 2461 Agricultural Machinery and Equipment Manufacturing;
- manufacturing soldering or welding flux are included in Class 1899 Other Basic Chemical Product Manufacturing n.e.c.;
- manufacturing automotive electrical parts (except batteries) are included in Class 2313 Automotive Electrical Component Manufacturing;
- installing (on-site assembly) of heavy electrical machinery are included in Class 3109 Other Heavy and Civil Engineering Construction.

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DOMESTIC APPLIANCE MANUFACTURING

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Whiteware Appliance Manufacturing

This class consists of units mainly engaged in manufacturing domestic electric, electronic or gas whiteware appliances. Whiteware includes domestic cooking, refrigeration, freezing or washing appliances. Also included are units mainly engaged in manufacturing food waste disposal units or barbecues.

Primary activities

- Barbecue, solid fuel or gas, manufacturing
- Clothes drier, domestic, manufacturing
- Dishwasher, domestic, manufacturing
- Food waste disposal unit, domestic, manufacturing
- Freezer, domestic, manufacturing
- Microwave oven, domestic, manufacturing
- Ovens, domestic, manufacturing
- Rangehood, domestic, manufacturing
- Refrigerator compressor, domestic, manufacturing
- Refrigerator, domestic, manufacturing
- Stove, domestic, manufacturing
- Washing machine, domestic, manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing commercial or industrial fixed space heating, cooling or air conditioning equipment, or refrigeration equipment, are included in Class 2452 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing;
- manufacturing commercial or industrial food processing machinery or other specialised machinery are included in Class 2469 Other Specialised Machinery and Equipment Manufacturing;
Whiteware Appliance Manufacturing continued

- undertaking plumbing or electrical work arising from the installation of hot water systems or appliances; or installing household, industrial or commercial heating, refrigeration or air conditioning equipment are included in Division E Construction; and
- repairing electrical appliances are included in Class 9421 Domestic Appliance Repair and Maintenance.

2449 Other Domestic Appliance Manufacturing

This class consists of units mainly engaged in manufacturing electric, electronic or gas domestic appliances not elsewhere classified.

Primary activities

- Air conditioner compressor, domestic, manufacturing
- Air conditioner, domestic, manufacturing
- Blanket, electric, manufacturing
- Domestic appliance manufacturing n.e.c.
- Electric toothbrush manufacturing
- Fan, domestic electric, manufacturing
- Gas heating appliance, domestic, manufacturing
- Hair drier, domestic electric, manufacturing
- Heater, domestic, manufacturing
- Hot water system, domestic, manufacturing
- Hot water urn, domestic, manufacturing
- Kerosene heater, domestic, manufacturing
- Kettle or jug, electric, manufacturing
- Oil heater, domestic, manufacturing
- Sewing machine, domestic, manufacturing
- Space heater, domestic, manufacturing
- Toaster, domestic electric, manufacturing
- Vacuum cleaner, domestic, manufacturing
- Water treatment equipment, domestic, manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing cooking, cleaning, refrigeration, freezing or washing appliances intended for domestic use are included in Class 2441 Whiteware Appliance Manufacturing;
- manufacturing fixed space heating, cooling or ventilation equipment or commercial or industrial refrigeration equipment are included in Class 2452 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing;
- manufacturing industrial fans are included in Class 2499 Other Machinery and Equipment Manufacturing n.e.c.; and
- manufacturing commercial food processing machinery, or other specialised machinery n.e.c., are included in Class 2469 Other Specialised Machinery and Equipment Manufacturing.
PUMP, COMPRESSOR, HEATING AND VENTILATION EQUIPMENT MANUFACTURING

2451 Pump and Compressor Manufacturing
This class consists of units mainly engaged in manufacturing air or gas compressors, pumps or pumping machinery (except refrigeration or air conditioning compressors or parts).

Primary activities
- Air compressor manufacturing
- Gas compressor manufacturing (except refrigeration or air conditioning compressors)
- Hydraulic pump, fluid power, manufacturing
- Petrol pump manufacturing
- Pump manufacturing
- Pumping equipment manufacturing

Exclusions/References
Units mainly engaged in
- manufacturing domestic refrigeration or air conditioning compressors are included in the appropriate classes of Group 244 Domestic Appliance Manufacturing;
- repairing pumps and compressors are included in Class 9429 Other Machinery and Equipment Repair and Maintenance; and
- installing petrol pumps are included in Class 3299 Other Construction Services n.e.c.

2452 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing
This class consists of units mainly engaged in manufacturing commercial or industrial fixed space heating, cooling and air conditioning equipment (except motor vehicle air conditioners) or specialised parts for such equipment. Also included are units mainly engaged in manufacturing commercial or industrial gas heating equipment, refrigerated display counter units or vending machines.

Primary activities
- Air conditioning compressor or parts, commercial or industrial, manufacturing
- Air conditioning equipment, commercial or industrial, manufacturing (except motor vehicles)
- Beverage dispensing equipment (cooling) manufacturing
- Coolroom refrigeration plant manufacturing
- Refrigeration equipment, commercial or industrial, manufacturing
- Solar water heating system, commercial or industrial, manufacturing
- Space heating system, commercial or industrial, manufacturing
- Vending machine, refrigerated, manufacturing
- Water cooler, commercial or industrial, manufacturing
- Water heater, commercial or industrial, manufacturing

Exclusions/References
Units mainly engaged in
- manufacturing cooking, cleaning, refrigeration, freezing or washing appliances intended for domestic use are included in Class 2441 Whiteware Appliance Manufacturing;
- manufacturing domestic heating, including space heating, or air conditioning equipment are included in Class 2449 Other Domestic Appliance Manufacturing;
Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing continued

- manufacturing motor vehicle air conditioners are included in Class 2313 Automotive Electrical Component Manufacturing;
- manufacturing duct work for air conditioning or space heating equipment are included in Class 2240 Sheet Metal Product Manufacturing (except Metal Structural and Container Products); and
- installing commercial or industrial space heating equipment or air conditioning equipment (including duct work) are included in Class 3233 Air Conditioning and Heating Services.

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SPECIALISED MACHINERY AND EQUIPMENT MANUFACTURING

2461 Agricultural Machinery and Equipment Manufacturing

This class consists of units mainly engaged in manufacturing agricultural machinery or equipment, tractors for agricultural purposes (except crawler tractors), lawn mowers or specialised parts for such equipment.

Primary activities

- Agricultural harvesting equipment manufacturing
- Agricultural implement manufacturing (except garden tools)
- Agricultural machinery or equipment manufacturing n.e.c.
- Agricultural planting equipment manufacturing
- Irrigation equipment manufacturing
- Lawn mower manufacturing
- Mowing equipment manufacturing
- Tractor attachment, agricultural, manufacturing
- Tractor, agricultural, manufacturing (except crawler tractors)
- Windmill, agricultural, manufacturing

Exclusions/References

Units mainly engaged in
- repairing agricultural machinery and equipment are included in Class 9429 Other Machinery and Equipment Repair and Maintenance;
- manufacturing crawler tractors are included in Class 2462 Mining and Construction Machinery Manufacturing;
- manufacturing garden tools are included in Class 2299 Other Fabricated Metal Product Manufacturing n.e.c.; and
- manufacturing pneumatic or power operated hand tools are included in Class 2463 Machine Tool and Parts Manufacturing.

2462 Mining and Construction Machinery Manufacturing

This class consists of units mainly engaged in manufacturing construction, earthmoving or mining machinery and equipment, or specialised parts for such equipment. Also included are units mainly engaged in manufacturing crawler tractors and tractors for construction or earthmoving purposes.

Primary activities

- Back hoe manufacturing
- Concrete mixer manufacturing
- Crawler tractor manufacturing
- Crushing machinery manufacturing n.e.c.
Mining and Construction Machinery Manufacturing continued

- Dozer, angle dozer, bulldozer manufacturing
- Drilling machinery manufacturing n.e.c.
- Earthmoving machinery manufacturing
- Front-end loader manufacturing
- Grader, road, manufacturing
- Jack hammer manufacturing
- Mining machinery manufacturing
- Off-highway truck manufacturing
- Pneumatic drill manufacturing (for construction work)
- Roller, road, manufacturing
- Tractor, construction or earthmoving, manufacturing

Exclusions/References

Units mainly engaged in
- repairing mining and construction machinery are included in Class 9429 Other Machinery and Equipment Repair and Maintenance;
- manufacturing agricultural tractors are included in Class 2461 Agricultural Machinery and Equipment Manufacturing; and
- manufacturing cranes, winches, hoists or hoisting equipment, or materials handling equipment n.e.c. are included in Class 2491 Lifting and Material Handling Equipment Manufacturing.

2463 Machine Tool and Parts Manufacturing

This class consists of units mainly engaged in manufacturing woodworking or metalworking machinery or equipment, or specialised parts for such equipment. Also included are units mainly engaged in manufacturing pneumatic or power operated hand tools, dies or die sets.

Primary activities

- Die, metalworking, manufacturing (hand or machine tool)
- Drilling machinery, woodworking or metalworking, manufacturing
- Drill, portable electric, manufacturing
- Explosive powered tool manufacturing (except for construction work)
- Forging machinery manufacturing
- Foundry machinery manufacturing (except furnaces)
- Hand tool, pneumatic or power operated, manufacturing
- Lathe, woodworking or metal working, manufacturing
- Machine tool attachment or parts manufacturing n.e.c.
- Metal moulding machinery manufacturing
- Metalworking machinery manufacturing n.e.c.
- Milling machine, metalworking, manufacturing
- Mould making machinery manufacturing
- Pneumatic tool manufacturing n.e.c.
- Power tool, pneumatic or power operated, manufacturing n.e.c.
- Press, woodworking or metal working, manufacturing
- Saw, power operated, manufacturing
Other Specialised Machinery and Equipment Manufacturing

This class consists of units mainly engaged in manufacturing specialised machinery and equipment not elsewhere classified or parts for such equipment not elsewhere classified.

Primary activities
- Amusement machine manufacturing
- Bakery machinery manufacturing
- Bottling machine, food or drink, manufacturing
- Can making or sealing machinery manufacturing (food or drink processing)
- Canning machinery, food or drink, manufacturing
- Carnival or fairground equipment, mechanical, manufacturing
- Cement making machinery manufacturing
- Chemical processing machinery manufacturing
- Crushing machinery manufacturing (food processing)
- Distilling equipment, beverage, manufacturing
- Dry-cleaning machinery manufacturing
- Filter manufacturing (food processing machinery)
- Flour milling machinery manufacturing
- Food packing machinery manufacturing
- Food processing machinery, commercial, manufacturing
- Ironing or pressing machinery, industrial, manufacturing
- Juice extractor, fruit or vegetable, commercial, manufacturing
- Knitting machine, industrial, manufacturing
- Laundry machinery, industrial, manufacturing
- Moulding machine manufacturing n.e.c.
- Paper making machinery or equipment manufacturing
- Printing machinery or equipment manufacturing
- Sewing machine, industrial, manufacturing
- Slicing machinery, food, manufacturing
- Specialised machinery and equipment manufacturing n.e.c.
- Textile working machinery manufacturing
- Toaster, commercial electric, manufacturing
- Tyre retreading or repairing machinery manufacturing

Exclusions/References
Units mainly engaged in
- repairing machine tools are included in Class 9429 Other Machinery and Equipment Repair and Maintenance;
- manufacturing woodworking or metalworking hand tools (except pneumatic or power operated) are included in Class 2299 Other Fabricated Metal Product Manufacturing n.e.c.; and
- manufacturing electrical welding equipment are included in Class 2439 Other Electrical Equipment Manufacturing.
Lifting and Material Handling Equipment Manufacturing

This class consists of units mainly engaged in manufacturing forklift trucks, cranes, winches, hoists or hoisting equipment, conveyors or conveying systems, materials handling equipment not elsewhere classified, or specialised parts for such equipment. This class also includes units mainly engaged in manufacturing elevators, escalators or lifts, or in manufacturing tractors not elsewhere classified.

**Primary activities**
- Capstan manufacturing (except for lathes)
- Conveyor or conveying system manufacturing
- Crane manufacturing
- Derrick manufacturing
- Elevator manufacturing
- Escalator or escalator parts manufacturing
- Forklift truck manufacturing
- Hoist or hoisting equipment manufacturing (except clothes hoists)
- Hydraulic lifting equipment and parts manufacturing
- Jacking equipment manufacturing
- Pneumatic conveyor system manufacturing
- Robotic material handling equipment manufacturing
- Staking machinery manufacturing
- Tractor manufacturing n.e.c.
- Winch manufacturing

**Exclusions/References**
Units mainly engaged in
- repairing specialised machinery and equipment are included in Class 9429 Other Machinery and Equipment Repair and Maintenance;
- manufacturing domestic appliances are included in the appropriate classes in Group 244 Domestic Appliance Manufacturing;
- manufacturing woodworking or metal working machinery or equipment are included in Class 2463 Machine Tool and Parts Manufacturing; and
- manufacturing industrial machinery and equipment used in a wide range of industries are included in Class 2499 Other Machinery and Equipment Manufacturing n.e.c.

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2491 Lifting and Material Handling Equipment Manufacturing

This class consists of units mainly engaged in manufacturing forklift trucks, cranes, winches, hoists or hoisting equipment, conveyors or conveying systems, materials handling equipment not elsewhere classified, or specialised parts for such equipment. This class also includes units mainly engaged in manufacturing elevators, escalators or lifts, or in manufacturing tractors not elsewhere classified.

**Primary activities**
- Capstan manufacturing (except for lathes)
- Conveyor or conveying system manufacturing
- Crane manufacturing
- Derrick manufacturing
- Elevator manufacturing
- Escalator or escalator parts manufacturing
- Forklift truck manufacturing
- Hoist or hoisting equipment manufacturing (except clothes hoists)
- Hydraulic lifting equipment and parts manufacturing
- Jacking equipment manufacturing
- Pneumatic conveyor system manufacturing
- Robotic material handling equipment manufacturing
- Staking machinery manufacturing
- Tractor manufacturing n.e.c.
- Winch manufacturing

**Exclusions/References**
Units mainly engaged in
- repairing lifting and material handling equipment are included in Class 9429 Other Machinery and Equipment Repair and Maintenance;
- manufacturing agricultural tractors are included in Class 2461 Agricultural Machinery and Equipment Manufacturing;
- manufacturing crawler tractors are included in Class 2462 Mining and Construction Machinery Manufacturing; and
- manufacturing industrial machinery and equipment used in a wide range of industries are included in Class 2499 Other Machinery and Equipment Manufacturing n.e.c.
Lifting and Material Handling Equipment Manufacturing continued

- the erection or installation (including on-site fabrication) of structural steel components for overhead cranes, conveyor systems or similar structures are included in Division E Construction.
- installing elevators, escalators or lifts are included in Division E Construction.

2499 Other Machinery and Equipment Manufacturing n.e.c.

This class consists of units mainly engaged in manufacturing machinery and equipment or parts for such equipment not elsewhere classified.

Primary activities

- Bearing manufacturing
- Diesel engine manufacturing n.e.c.
- Engine, internal combustion, manufacturing n.e.c.
- Fan, industrial, manufacturing
- Filter, internal combustion engine, manufacturing
- Furnace, industrial, manufacturing (except electric furnaces or space heaters)
- Gas burner, industrial, manufacturing
- Generator, gas, manufacturing
- Hydraulic cylinder manufacturing
- Machinery or equipment manufacturing n.e.c.
- Marine engine manufacturing (except diesel inboard engines 37kW brake power and over)
- Marine jet unit manufacturing
- Oil burner, industrial, manufacturing
- Outboard motor manufacturing
- Oven, industrial, manufacturing (except electric)
- Pressure gauge manufacturing
- Press, mechanical, manual or hydraulic, manufacturing n.e.c.
- Sporting machinery manufacturing n.e.c.
- Vending machine manufacturing (except refrigerated)
- Water treatment equipment, commercial, manufacturing
- Weighing machinery manufacturing (except electronic)
- Wire working machinery manufacturing

Exclusions/References

Units mainly engaged in

- repairing industrial machinery and equipment are included in Class 9429 Other Machinery and Equipment Repair and Maintenance;
- manufacturing motor vehicle engines (including diesel engines) are included in Class 2311 Motor Vehicle Manufacturing;
- manufacturing air conditioning, space heating or refrigeration equipment (including refrigerated vending machines) are included in Class 2452 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing;
- manufacturing electronic computers or electronic office or business machines are included in Class 2421 Computer and Electronic Office Equipment Manufacturing; and
- manufacturing appliances, including domestic appliances such as ovens, are included in the appropriate classes of Group 244 Domestic Appliance Manufacturing.
Metal Furniture Manufacturing

This class consists of units mainly engaged in manufacturing furniture, storage structures, shelving, or parts of furniture predominantly of metal, including sheet metal, tubular metal or other forms of metal.

Primary activities
- Cabinet, metal, manufacturing
- Cabinet, radio, radiogram or television, manufacturing (metal framed)
- Disassembled furniture, metal, manufacturing
- Filing cabinet, metal, manufacturing
- Furniture fittings, metal, manufacturing
- Furniture part, metal, manufacturing

Furniture and Upholstered Seat Manufacturing

This class consists of units mainly engaged in manufacturing furniture of wood or predominantly of wood (except custom-made built-in furniture), complete upholstered seating with wooden or metal frames (including seats convertible into beds) or in upholstering wooden furniture. This class also includes units mainly engaged in manufacturing upholstered seats with frames of any material for transport equipment.

Primary activities
- Bedroom suite, wooden, manufacturing
- Chair manufacturing (except dental chairs fitted with mechanical devices)
- Dining room furniture, wooden, manufacturing
- Disassembled furniture, wooden, manufacturing
- Disassembled kitchen furniture, wooden, manufacturing
- Furniture part, wooden, manufacturing
- Furniture reupholstering
- Lounge suite manufacturing
- Office furniture, wooden, manufacturing
- Outdoor furniture, wooden, manufacturing
- Seat, upholstered, manufacturing
- Table, wooden, manufacturing
- Upholstered furniture manufacturing

Exclusions/References
Units mainly engaged in
- manufacturing custom made built-in furniture or installing (except on-site fabrication) shop fronts made of wood or joinery n.e.c. are included in Class 1492 Wooden Structural Fitting and Component Manufacturing;
- manufacturing furniture predominantly of metal, including sheet metal and tubular metal, are included in Class 2512 Metal Furniture Manufacturing;
- manufacturing dental chairs fitted with mechanical devices are included in Class 2412 Medical and Surgical Equipment Manufacturing; and
- finishing or French polishing furniture are included in Class 9499 Other Repair and Maintenance n.e.c.

Metal Furniture Manufacturing

This class consists of units mainly engaged in manufacturing furniture, storage structures, shelving, or parts of furniture predominantly of metal, including sheet metal, tubular metal or other forms of metal.

Primary activities
- Cabinet, metal, manufacturing
- Cabinet, radio, radiogram or television, manufacturing (metal framed)
- Disassembled furniture, metal, manufacturing
- Filing cabinet, metal, manufacturing
- Furniture fittings, metal, manufacturing
- Furniture part, metal, manufacturing
Other Furniture Manufacturing

This class consists of units mainly engaged in manufacturing furniture or parts of furniture from materials not elsewhere classified such as cane, bamboo or rattan.

Primary activities
- Bamboo furniture manufacturing
- Cane furniture manufacturing
- Fibreglass furniture manufacturing
- Furniture manufacturing n.e.c.
- Furniture part manufacturing n.e.c.
- Rattan furniture manufacturing

Exclusions/References
Units mainly engaged in repairing or restoring furniture are included in Class 9499 Other Repair and Maintenance n.e.c.

Mattress Manufacturing

This class consists of units mainly engaged in manufacturing mattresses, including rubber or latex.

Primary activities
- Bed base, upholstered, manufacturing
- Inner spring mattress manufacturing
- Mattress support manufacturing
- Mattress, plastic, rubber, latex or sponge, manufacturing
- Mattress, upholstered, manufacturing
- Water mattress manufacturing

Exclusions/References
Units mainly engaged in manufacturing wire mattress supports (not upholstered), link mesh or wire spring are included in Class 2299 Other Fabricated Metal Product Manufacturing n.e.c.;
- manufacturing rubber mattress protectors, pillows or cushions are included in Class 1920 Natural Rubber Product Manufacturing; and
- manufacturing textile (natural or synthetic) mattress protectors, pillows or cushions are included in Class 1333 Cut and Sewn Textile Product Manufacturing.

Other Furniture Manufacturing

This class consists of units mainly engaged in manufacturing furniture or parts of furniture from materials not elsewhere classified such as cane, bamboo or rattan.

Primary activities
- Bamboo furniture manufacturing
- Cane furniture manufacturing
- Fibreglass furniture manufacturing
- Furniture manufacturing n.e.c.
- Furniture part manufacturing n.e.c.
- Rattan furniture manufacturing

Exclusions/References
Units mainly engaged in
- manufacturing blinds, shades or other window coverings of textile materials are included in Class 1333 Cut and Sewn Textile Product Manufacturing;
- manufacturing plastic furniture are included in Class 1912 Rigid and Semi-Rigid Polymer Product Manufacturing;
Other Furniture Manufacturing continued
- manufacturing concrete furniture are included in the appropriate classes of Group 203 Cement, Lime, Plaster and Concrete Product Manufacturing; and
- repairing or restoring furniture are included in Class 9499 Other Repair and Maintenance n.e.c.

259

OTHER MANUFACTURING

2591 Jewellery and Silverware Manufacturing
This class consists of units mainly engaged in manufacturing jewellery or silverware using precious or semi-precious metal and stones, and the cutting of such stones. This class also includes units mainly engaged in manufacturing custom-made or costume jewellery, trophies, badges or medals, or minting coins.

Primary activities
- Badge manufacturing n.e.c.
- Coin minting
- Costume jewellery manufacturing
- Custom-made jewellery manufacturing
- Diamond cutting
- Gem cutting
- Goldsmithing
- Lapidary work
- Medal manufacturing
- Silverware manufacturing
- Trophy manufacturing

Exclusions/References
Units mainly engaged in
- the production of pearls are included in Class 0201 Offshore Longline and Rack Aquaculture;
- cutting and polishing headstones and monumental stone are included in Class 2090 Other Non-Metallic Mineral Product Manufacturing;
- engraving, polishing, treating or plating are included in Class 2293 Metal Coating and Finishing; and
- manufacturing watches, clocks or other timing instruments are included in Class 2419 Other Professional and Scientific Equipment Manufacturing.

2592 Toy, Sporting and Recreational Product Manufacturing
This class consists of units mainly engaged in manufacturing toys made from all materials except fur or leather and sporting or recreational products (except vehicles, clothing and footwear).

Primary activities
- Archery equipment manufacturing
- Billiard, snooker or pool table and equipment manufacturing
- Cricket set manufacturing
- Fishing tackle manufacturing
- Hang glider manufacturing
DIVISION C – MANUFACTURING
Subdivision 25 – Furniture and Other Manufacturing

Group Class Description

Toy, Sporting and Recreational Product Manufacturing continued

- Lawn bowls equipment manufacturing
- Playground equipment manufacturing
- Sailboard manufacturing
- Skateboard manufacturing
- Sports equipment manufacturing n.e.c.
- Surfboard manufacturing
- Toy manufacturing (except fur or leather)
- Tricycle manufacturing
- Weight training equipment manufacturing

Exclusions/References

Units mainly engaged in
- manufacturing wet suits, life jackets, rucksacks, sports clothing or sports footwear are included in the appropriate classes of Subdivision 13 Textile, Leather, Clothing and Footwear Manufacturing;
- manufacturing sails, tents or sleeping bags are included in Class 1333 Cut and Sewn Textile Product Manufacturing;
- manufacturing dinghies, canoes and small boats other than sailboards are included in Class 2392 Boatbuilding and Repair Services; and
- manufacturing toys made of fur or leather are included in Class 1320 Leather Tanning, Fur Dressing and Leather Product Manufacturing.

2599 Other Manufacturing n.e.c.

This class consists of units mainly engaged in manufacturing products not elsewhere classified, including musical instruments, umbrellas, brooms, brushes and writing and marking equipment.

Primary activities

- Ball point pen manufacturing
- Broom manufacturing
- Brush manufacturing
- Floor mop manufacturing
- Hair brush manufacturing
- Manufacturing n.e.c.
- Musical instrument manufacturing
- Paint brush manufacturing
- Pen manufacturing
- Pencil manufacturing
- Sign manufacturing (except electrical)
- Stamp pad manufacturing
- Stapler manufacturing
- Tooth brush manufacturing (except electrical)
- Umbrella manufacturing
- Vacuum flask manufacturing
- Wig manufacturing
- Zipper manufacturing
Other Manufacturing n.e.c. continued

Exclusions/References

Units mainly engaged in

- manufacturing amplifiers, loudspeakers and other electronic musical equipment are included in Class 2429 Other Electronic Equipment Manufacturing;
- manufacturing electric tooth brushes are included in Class 2449 Other Domestic Appliance Manufacturing;
- manufacturing electrical signs are included in Class 2432 Electric Lighting Equipment Manufacturing;
- manufacturing metal signs are included in Class 2299 Other Fabricated Metal Product Manufacturing n.e.c.; and
- signwriting are included in Class 6924 Other Specialised Design Services.
The Electricity, Gas, Water and Waste Services Division comprises units engaged in the provision of electricity; gas through mains systems; water; drainage; and sewage services. This division also includes units mainly engaged in the collection, treatment and disposal of waste materials; remediation of contaminated materials (including land); and materials recovery activities.

Electricity supply activities include the generation, transmission and distribution of electricity and the on-selling of electricity via power distribution systems operated by others.

Gas supply includes the distribution of gas, such as natural gas or liquefied petroleum gas, through mains systems.

Water supply includes the storage, treatment and distribution of water; drainage services include the operation of drainage systems; and sewage services include the collection, treatment and disposal of waste through sewer systems and sewage treatment facilities.

Units mainly engaged in the construction of water, gas, sewerage or stormwater drains or mains, electricity or other transmission lines or towers, pipelines, or any other civil engineering projects are included in Division E Construction. Units engaged in trade services such as the installation of electrical wiring or fittings in buildings or other construction projects, or plumbing services are included in Group 323 Building Installation Services. Also excluded from this division are units mainly engaged in the manufacture of new materials or products from refined waste and scrap which are included in Division C Manufacturing. Units providing waste management consultancy services are included in Division M Professional, Scientific and Technical Services.
### DIVISION D – ELECTRICITY, GAS, WATER AND WASTE SERVICES

**Subdivision 26 – Electricity Supply**

**Group**

<table>
<thead>
<tr>
<th>Class</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>261</td>
<td><strong>ELECTRICITY GENERATION</strong></td>
</tr>
<tr>
<td>2611</td>
<td>Fossil Fuel Electricity Generation</td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in the generation of electricity using mineral or fossil fuels (e.g. coal or coal derived products, mineral gases, mineral oil or mineral oil derived products) in internal combustion or combustion-turbine conventional steam processes.</td>
</tr>
</tbody>
</table>

**Primary activities**

- Electricity generation using coal or coal derived products
- Electricity generation using mineral gas including coal gas
- Electricity generation using mineral oil or mineral oil derived products
- Electricity generation using other mineral fuels

**Exclusions/References**

Units mainly engaged in electricity generation using biomass gaseous products such as methane generated from waste products/vegetation are included in Class 2619 Other Electricity Generation.

<table>
<thead>
<tr>
<th>2612</th>
<th>Hydro-Electricity Generation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>This class consists of units mainly engaged in the generation of electricity using hydro-electric generation processes. Units that use pumped hydro storage generation processes are included.</td>
</tr>
</tbody>
</table>

**Primary activities**

- Hydro-electricity generation

**Exclusions/References**

Units mainly engaged in electricity generation using tidal generation processes are included in Class 2619 Other Electricity Generation.

<table>
<thead>
<tr>
<th>2619</th>
<th>Other Electricity Generation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>This class consists of units mainly engaged in the generation of electricity using wind, solar, tidal, biomass not elsewhere classified and other methods of electricity generation not elsewhere classified.</td>
</tr>
</tbody>
</table>

**Primary activities**

- Biomass electricity generation n.e.c.
- Electricity generation n.e.c.
- Geothermal electricity generation
- Solar electricity generation
- Tidal electricity generation
- Wind electricity generation

**Exclusions/References**

Units mainly engaged in electricity generation using biomass products such as mineral or fossil fuels (e.g. coal or coal derived products, mineral gases, mineral oil or mineral oil derived products) are included in Class 2611 Fossil Fuel Electricity Generation.

<table>
<thead>
<tr>
<th>262</th>
<th><strong>ELECTRICITY TRANSMISSION</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>2620</td>
<td>Electricity Transmission</td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in operating high voltage electricity transmission systems including lines and transformer stations. These units transmit or facilitate the</td>
</tr>
</tbody>
</table>
2640  On Selling Electricity and Electricity Market Operation

This class consists of units mainly engaged in on selling electricity via power distribution systems operated by others. It also includes units mainly engaged in providing services to the electricity market which facilitate the matching of supply and demand for electricity.

**Primary activities**
- Electricity market operation
- Electricity retailing
- Electricity wholesaling

**Exclusions/References**
- Units mainly engaged in trading in electricity contracts are included in Division K Financial and Insurance Services;
- the construction of electricity or other transmission lines or towers, pipelines, or any other civil engineering projects are included in Class 3224 Structural Steel Erection Services; and
- the installation of electrical wiring or fittings in buildings or other construction projects are included in Class 3232 Electrical Services.
**DIVISION D – ELECTRICITY, GAS, WATER AND WASTE SERVICES**

**Subdivision 27 – Gas Supply**

<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>270</td>
<td><strong>GAS SUPPLY</strong></td>
</tr>
<tr>
<td></td>
<td>2700</td>
<td>Gas Supply</td>
</tr>
</tbody>
</table>

This class consists of units primarily engaged in the distribution of gas such as natural gas or liquefied petroleum gas through mains systems.

**Primary activities**

- Coal gas distribution through mains system
- Fuel gas distribution through mains system
- Liquefied petroleum gas distribution through mains system
- Liquefied petroleum gas reforming for distribution through mains system
- Natural gas distribution through mains system

**Exclusions/References**

Units mainly engaged in:

- treating natural gas to produce purified natural gas or liquefied hydrocarbon gases, or operating natural gas absorption or separation plants, are included in Class 0700 Oil and Gas Extraction;
- manufacturing liquefied petroleum gas in conjunction with petroleum refining are included in Class 1701 Petroleum Refining and Petroleum Fuel Manufacturing;
- construction repair or maintenance of gas mains are included in Class 9429 Other Machinery and Equipment Repair and Maintenance;
- wholesaling or retailing liquefied petroleum gas in bottles or bulk (except through a mains system) are included in Class 3321 Petroleum Product Wholesaling; and
- operating pipelines for the transportation of gas are included in Class 5021 Pipeline Transport.
281 WATER SUPPLY, SEWERAGE AND DRAINAGE SERVICES

2811 Water Supply
This class consists of units mainly engaged in the bulk storage or distribution of water. Also included are units mainly engaged in the treatment of water prior to or during distribution in the water supply system. The water supply system may include pumping stations, aqueducts and/or distribution mains.

Primary activities
- Dam operation (water supply)
- Desalination plant operation
- Mineral water supply from the ground
- Water distribution by pipeline
- Water filtration plant operation
- Water reservoir operation
- Water supply for irrigation
- Water supply pumping station operation
- Water supply system operation

Exclusions/References
Units mainly engaged in
- the construction or repair of water storage dams, mains or pumping stations are included in Class 3109 Other Heavy and Civil Engineering Construction;
- operating sewerage or drainage systems or sewage treatment plants are included in Class 2812 Sewerage and Drainage Services;
- the purification and bottling of water for retail sale are included in Division C Manufacturing; and
- operating irrigation systems are included in Class 0529 Other Agriculture and Fishing Support Service

2812 Sewerage and Drainage Services
This class consists of units mainly engaged in operating sewerage or drainage systems or sewage treatment plants.

Primary activities
- Sewage pumping station operation
- Sewage treatment plant operation
- Sewerage system operation
- Stormwater drainage system operation
- Town drainage system operation

Exclusions/References
Units mainly engaged in the construction or repair of sewerage or stormwater drainage systems are included in Class 3109 Other Heavy and Civil Engineering Construction.
### 291 WASTE COLLECTION SERVICES

#### 2911 Solid Waste Collection Services
This class consists of units mainly engaged in the collection and haulage (except long distance) of domestic, commercial or industrial solid waste (except through sewerage systems). This class also includes units who provide portable toilets, bins and other receptacles for hire to clients as part of a waste collection service.

**Primary activities**
- Bin hiring and waste collection service
- Garbage collection service
- Hazardous waste, solid, collection service
- Industrial waste, solid, collection service
- Metal barrel/skip hiring and waste collection service
- Night soil collection service
- Portable toilet hiring and waste collection service
- Rubbish collection service
- Solid waste collection service
- Solid waste haulage service (local)
- Waste, solid, collection service

**Exclusions/References**
Units mainly engaged in
- operating sewerage or drainage systems or sewage treatment plants are included in Class 2812 Sewerage and Drainage Services;
- liquid and other waste collection and haulage services are included in Class 2919 Other Waste Collection Services;
- long distance haulage of waste are included in Division I Transport, Postal and Warehousing; and
- road sweeping or street cleaning are included in Class 7311 Building and Other Industrial Cleaning Services.

#### 2919 Other Waste Collection Services
This class consists of units mainly engaged in the collection and haulage (except long distance) of domestic, commercial or industrial liquid waste and other waste types (except through sewerage systems).

**Primary activities**
- Hazardous waste (except solid) collection service
- Industrial waste (except solid) collection service
- Liquid waste collection service
- Liquid waste haulage service (local)
- Oil collection service
- Septic tank waste collection service (except repairs and maintenance)
- Waste collection service n.e.c.

**Exclusions/References**
Units mainly engaged in
**Other Waste Collection Services continued**

- operating sewerage or drainage systems or sewage treatment plants are included in Class 2812 Sewerage and Drainage Services;
- solid waste collection and haulage services are included in Class 2911 Solid Waste Collection Services;
- long distance haulage of waste are included in Division I Transport, Postal and Warehousing; and
- repair and maintenance of septic tanks are included in Class 3231 Plumbing Services.

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**292**

**WASTE TREATMENT, DISPOSAL AND REMEDIATION SERVICES**

**2921**

**Waste Treatment and Disposal Services**

This class consists of units mainly engaged in the treatment or disposal of solid, liquid and other waste types (including hazardous). Also, included are units mainly engaged in operating landfills, combustors, incinerators, compost dumps and other treatment facilities (except sewage treatment facilities), including waste transfer stations.

**Primary activities**

- Garbage disposal service
- Hazardous waste treatment or disposal service
- Operating landfills
- Operating other waste treatment facilities
- Rubbish dump or tip operation
- Sanitary disposal service
- Septic tank pumping or cleaning service (except repairs and maintenance)

**Exclusions/References**

Units mainly engaged in

- operating sewerage or drainage systems or sewage treatment plants are included in Class 2812 Sewerage and Drainage Services; and
- repair and maintenance of septic tanks are included in Class 3231 Plumbing Services.

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**2922**

**Waste Remediation and Materials Recovery Services**

This class consists of units mainly engaged in the remediation and clean up of contaminated buildings and mine sites, mine reclamation activities, removal of hazardous material such as asbestos and lead paint and other toxic material abatement. This class also includes units mainly engaged in providing materials recovery and sorting services.

**Primary activities**

- Asbestos removal service
- Hazardous material removal
- Lead paint abatement service
- Materials recovery station operation
- Materials separating and sorting operation
- Mine reclamation
- Remediation service, environmental
- Toxic material abatement
- Waste remediation
Waste Remediation and Materials Recovery Services continued

Exclusions/References

Units mainly engaged in
- operating sewerage or drainage systems or sewage treatment plants are included in Class 2812 Sewerage and Drainage Services;
- portable toilet renting are included in Class 2911 Solid Waste Collection Services;
- providing cleaning services are included in Class 7311 Building and Other Industrial Cleaning Services;
- cutting peat as a result of overburden from brown coal are included in Class 0600 Coal Mining; and
- undertaking mine site preparation and removal of overburden done on contract or fee are included in Class 3212 Site Preparation Services.
The Construction Division includes units mainly engaged in the construction of buildings and other structures, additions, alterations, reconstruction, installation, and maintenance and repairs of buildings and other structures.

Units engaged in demolition or wrecking of buildings and other structures, and clearing of building sites are included in Division E Construction. It also includes units engaged in blasting, test drilling, landfill, levelling, earthmoving, excavating, land drainage and other land preparation.

The industries within this division have been defined on the basis of their unique production processes. As with all industries, the production processes are distinguished by their use of specialised human resources and specialised physical capital. Construction activities are generally administered or managed at a relatively fixed place of business, but the actual construction work is performed at one or more different project sites.
DIVISION E – CONSTRUCTION
Subdivision 30 – Building Construction
Group 30 Class Description

301 RESIDENTIAL BUILDING CONSTRUCTION

3011 House Construction
This class consists of units mainly engaged in the construction of houses (except semi-detached houses) or in carrying out alterations, additions or renovations to houses, or in organising or managing these activities.

Primary activities
- Garage construction
- House construction, alteration or renovation
- House, prefabricated, assembly, erection or installation (on site)

Exclusions/References
Units mainly engaged in
- off-site production of prefabricated buildings or building components are included in the appropriate classes of Group 222 Structural Metal Product Manufacturing;
- providing special trade repair services such as electrical or plumbing repairs are included in the appropriate classes of Group 323 Building Installation Services; and
- providing architectural or building consultancy services are included in the appropriate classes of Group 692 Architectural, Engineering and Technical Services.

3019 Other Residential Building Construction
This class consists of units mainly engaged in the construction of residential buildings (except houses) or in carrying out alterations, additions or renovations to such buildings or in organising or managing these activities.

Primary activities
- Apartment construction
- Duplex house construction
- Flat construction
- High-rise flat construction
- Renovation or alteration of residential building n.e.c.
- Semi-detached house construction

Exclusions/References
Units mainly engaged in
- off-site production of prefabricated buildings or building components are included in the appropriate classes of Group 222 Structural Metal Product Manufacturing;
- the construction of hotels, hostels, hospitals and other public buildings are included in Class 3020 Non-Residential Building Construction;
- providing special trade repair services such as electrical or plumbing repairs are included in the appropriate classes of Group 323 Building Installation Services; and
- providing architectural or building consultancy services are included in the appropriate classes of Group 692 Architectural, Engineering and Technical Services.
DIVISION E – CONSTRUCTION
Subdivision 30 – Building Construction

302  NON-RESIDENTIAL BUILDING CONSTRUCTION

3020  Non-Residential Building Construction

This class consists of units mainly engaged in the construction of non-residential buildings such as hotels, motels, hostels, hospitals, prisons or other buildings, in carrying out alterations, additions or renovation to such buildings, or in organising or managing these activities.

Primary activities
- Commercial building construction
- Industrial building construction
- Office building construction
- Prefabricated non-residential building assembly, erection or installation on-site (except sheds, garages or carports)
- Prefabricated temperature controlled structures installation
- Renovation or alteration of non-residential buildings

Exclusions/References
Units mainly engaged in
- off-site production of prefabricated metal buildings or metal building components are included in the appropriate classes of Group 222 Structural Metal Product Manufacturing;
- providing special trade repair services such as electrical or plumbing repairs are included in the appropriate classes of Group 323 Building Installation Services; and
- providing architectural or building consultancy services are included in the appropriate classes of Group 692 Architectural, Engineering and Technical Services.
Other Heavy and Civil Engineering Construction

This class consists of units mainly engaged in the construction of railway permanent way, dams, irrigation systems, harbour or river works, water or gas supply systems, oil refineries (except buildings), pipelines or construction projects not elsewhere classified, in the on-site assembly of furnaces or heavy electrical machinery from prefabricated components, or in the general repair of such structures, machinery or equipment, or in organising or managing these activities.

Primary activities

- Breakwater construction
- Cable laying
- Canal construction
- Dam construction
- Distribution line, electricity or communication, construction
- Dredging (harbours or rivers)
- Electrical machinery, heavy, installation (on-site assembly)
- Electricity power plant construction (except buildings)
- Flood control system construction
- Furnace construction (for industrial plants from prefabricated components)
- Golf course construction
- Harbour work construction (except buildings)

Exclusions/References

Units mainly engaged in

- manufacturing bituminous surfacing materials (except hot-mix bituminous paving) are included in Class 1709 Other Petroleum and Coal Product Manufacturing;
- the construction of tunnels for any purpose are included in Class 3109 Other Heavy and Civil Engineering Construction; and
- providing special trade repair services or in undertaking special trade construction of component parts of roads or bridges e.g. in construction of kerbs or gutters only or in installing electrical wiring for traffic lights are generally included in the appropriate classes of Subdivision 32 Construction Services.

Road and Bridge Construction

This class consists of units mainly engaged in the construction or general repair of roads, bridges, aerodrome runways or parking lots, or in organising or managing these activities.

Primary activities

- Aerodrome runway construction
- Asphalt surfacing
- Bridge construction (including construction from prefabricated components)
- Elevated highway construction
- Overpass construction
- Parking lot construction (except buildings)
- Repair or maintenance of roads or bridges
- Road construction or sealing

Other Heavy and Civil Engineering Construction

This class consists of units mainly engaged in the construction of railway permanent way, dams, irrigation systems, harbour or river works, water or gas supply systems, oil refineries (except buildings), pipelines or construction projects not elsewhere classified, in the on-site assembly of furnaces or heavy electrical machinery from prefabricated components, or in the general repair of such structures, machinery or equipment, or in organising or managing these activities.

Primary activities

- Breakwater construction
- Cable laying
- Canal construction
- Dam construction
- Distribution line, electricity or communication, construction
- Dredging (harbours or rivers)
- Electrical machinery, heavy, installation (on-site assembly)
- Electricity power plant construction (except buildings)
- Flood control system construction
- Furnace construction (for industrial plants from prefabricated components)
- Golf course construction
- Harbour work construction (except buildings)
Other Heavy and Civil Engineering Construction continued

- Irrigation system construction
- Jetty construction
- Lake construction
- Mine site construction n.e.c.
- Oil refinery construction (except buildings)
- Pile driving
- Pipeline construction
- Railway permanent way construction
- River work construction
- Sewage or stormwater drainage system construction
- Sewage treatment plant construction
- Sports field construction
- Swimming pool, below ground concrete or fibreglass, construction
- Television or radio transmitting tower construction
- Tunnel construction
- Water tank construction (except for structural steel)

Exclusions/References

Units mainly engaged in

- the erection or installation (including on-site fabrication) of metal silos or storage tanks are included in Class 3224 Structural Steel Erection Services;
- the installation of hot water systems are included in Class 3231 Plumbing Services; and
- providing special trade repair services or in undertaking special trade construction of component parts for canals, dams, etc (e.g. in constructing stone retaining walls only or in constructing or repairing fences only) are generally included in the appropriate classes of Subdivision 32 Construction Services.
DIVISION E – CONSTRUCTION
Subdivision 32 – Construction Services

Group  Class Description

321  LAND DEVELOPMENT AND SITE PREPARATION SERVICES

3211 Land Development and Subdivision
This class consists of units primarily engaged in subdividing land into lots and servicing land (such as excavation work for the installation of roads and utility lines), for subsequent sale.

Primary activities
- Land subdivision or development

Exclusions/References
Units mainly engaged in
- constructing buildings on lots they subdivide or develop are included in the appropriate classes of Subdivision 30 Building Construction;
- construction of roads on a subcontract basis for land subdividers are included in Class 3101 Road and Bridge Construction; and
- legal subdivision of land without land preparation are included elsewhere in the classification system based on the primary activity of the unit.

3212 Site Preparation Services
This class consists of units mainly engaged in earthmoving work such as levelling of construction sites, excavation of foundations, trench digging or removal of overburden.

Primary activities
- Demolition of buildings or other structures
- Earthmoving
- Earthmoving plant and equipment hiring with operator
- Excavation
- Explosives laying
- Ground de-watering
- Land clearing
- Levelling (construction sites)
- Removal of overburden
- Trench digging

Exclusions/References
Units mainly engaged in
- quarrying sand or gravel are included in Class 0911 Gravel and Sand Quarrying;
- quarrying earth soil or filling are included in Class 0919 Other Construction Material Mining; and
- selling sand, gravel or other quarried construction materials are included in Class 3339 Other Hardware Goods Wholesaling.

322 BUILDING STRUCTURE SERVICES

3221 Concreting Services
This class consists of units mainly engaged in concreting work, concrete pouring or other concrete work on construction projects.

Primary activities
- Concrete footpath construction
Structural Steel Erection Services

This class consists of units mainly engaged in the erection (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures such as bridges, overhead cranes or electricity transmission towers.

Primary activities
- Metal silo erection
- Metal storage tank erection
- Reinforcing steel erection
- Structural steel erection

Exclusions/References
Units mainly engaged in the installation of insulation materials are included in Class 3243 Tiling and Carpeting Services; and the installation of wooden roof trusses are included in Class 3242 Carpentry Services.

Roofing Services

This class consists of units mainly engaged in roof tiling, metal roof fixing and the application of roof coatings.

Primary activities
- Metal roof fixing
- Roof painting, spraying or coating
- Roof tiling

Exclusions/References
Units mainly engaged in the installation of insulation materials are included in Class 3239 Other Building Installation Services; the installation of roof guttering are included in Class 3231 Plumbing Services; and the installation of wooden roof trusses are included in Class 3242 Carpentry Services.

Structural Steel Erection Services

This class consists of units mainly engaged in the erection (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures such as bridges, overhead cranes or electricity transmission towers.

Primary activities
- Metal silo erection
- Metal storage tank erection
- Reinforcing steel erection
- Structural steel erection

Exclusions/References
Units mainly engaged in the installation of insulation materials are included in Class 3243 Tiling and Carpeting Services; and the installation of wooden roof trusses are included in Class 3242 Carpentry Services.
**Structural Steel Erection Services continued**
- Truss or joist, steel, erection
- Welding work on construction projects

**Exclusions/References**
Units mainly engaged in
- the construction of buildings (which incorporate structural steel components) are included in the appropriate classes of Subdivision 30 Building Construction; and
- the construction of complete structures such as bridges, towers or oil refinery plants (which incorporate structural steel components) are included in the appropriate classes of Subdivision 31 Heavy and Civil Engineering Construction.

### 323

#### BUILDING INSTALLATION SERVICES

**Plumbing Services**
This class consists of units mainly engaged in plumbing or drainage (except sewerage or stormwater drainage systems construction). Also included are units mainly engaged in septic tank and other plumbing installation and repair.

**Primary activities**
- Drain construction or repairing (except sewerage or stormwater drainage systems)
- Gas plumbing
- Guttering, roof, installation or repair
- Hot water system installation
- Plumbing (except marine)
- Repair of installed plumbing
- Septic tank installation (including repair)
- Solar hot water system installation

**Exclusions/References**
Units mainly engaged in
- the construction of sewerage or stormwater drainage systems are included in Class 3109 Other Heavy and Civil Engineering Construction;
- installation of fire sprinkler systems are included in Class 3234 Fire and Security Alarm Installation Services;
- repairing gas appliances are included in Class 9421 Domestic Appliance Repair and Maintenance; and
- pumping or cleaning septic tanks are included in Class 2921 Waste Treatment and Disposal Services.

**3232**

#### Electrical Services
This class consists of units mainly engaged in the installation of electrical wiring or fittings in buildings or other construction projects. Electrical work arising from the installation of appliances is included in this class.

**Primary activities**
- Electric light installation
- Electric wiring installation
- Electrical installation work (e.g. switchboards, circuit breakers, e.t.c.)
DIVISION E – CONSTRUCTION
Subdivision 32 – Construction Services

Group 3234

Fire and Security Alarm Installation Services
This class consists of units mainly engaged in the installation of fire protection, detection and control systems, and in installing security systems.

Primary activities
  - Closed circuit video surveillance system installation
  - Fire alarm system installation

Exclusions/References
  - Units mainly engaged in manufacturing air conditioning duct work are included in Class 2240 Sheet Metal Product Manufacturing (except Metal Structural and Container Products);
  - the on-site assembly of industrial furnaces from prefabricated components are included in Class 3109 Other Heavy and Civil Engineering Construction; and
  - installing motor vehicle air conditioning equipment are included in Class 9411 Automotive Electrical Services.

3233

Air Conditioning and Heating Services
This class consists of units mainly engaged in the installation of heating equipment, refrigeration equipment, air conditioning equipment, or in the installation of air conditioning duct work.

Primary activities
  - Air conditioning duct work installation
  - Air conditioning equipment installation (except motor vehicle air conditioning equipment)
  - Coolroom refrigerator installation
  - Freezer room construction
  - Heating equipment installation (except industrial furnaces)
  - Oil heater installation
  - Refrigeration equipment installation
  - Ventilation equipment installation n.e.c.

Exclusions/References
  - Units mainly engaged in repairing electricity transmission or distribution lines are included in Class 3109 Other Heavy and Civil Engineering Construction;
  - installing fire and/or security systems are included in Class 3234 Fire and Security Alarm Installation Services; and
  - repairing electrical appliances are included in Class 9421 Domestic Appliance Repair and Maintenance.

Electrical Services continued
  - Installation of television antennae or cable
  - Installation of television satellite dish
  - Repair or maintenance of electrical wiring (except of electricity transmission or distribution lines)
  - Telecommunication cable or wire installation (except transmission lines)
  - Traffic signal installation

Exclusions/References
  - Units mainly engaged in manufacturing air conditioning duct work are included in Class 2240 Sheet Metal Product Manufacturing (except Metal Structural and Container Products);
  - the on-site assembly of industrial furnaces from prefabricated components are included in Class 3109 Other Heavy and Civil Engineering Construction; and
  - installing motor vehicle air conditioning equipment are included in Class 9411 Automotive Electrical Services.

3233

Air Conditioning and Heating Services
This class consists of units mainly engaged in the installation of heating equipment, refrigeration equipment, air conditioning equipment, or in the installation of air conditioning duct work.

Primary activities
  - Air conditioning duct work installation
  - Air conditioning equipment installation (except motor vehicle air conditioning equipment)
  - Coolroom refrigerator installation
  - Freezer room construction
  - Heating equipment installation (except industrial furnaces)
  - Oil heater installation
  - Refrigeration equipment installation
  - Ventilation equipment installation n.e.c.

Exclusions/References
  - Units mainly engaged in repairing electricity transmission or distribution lines are included in Class 3109 Other Heavy and Civil Engineering Construction;
  - installing fire and/or security systems are included in Class 3234 Fire and Security Alarm Installation Services; and
  - repairing electrical appliances are included in Class 9421 Domestic Appliance Repair and Maintenance.
Fire and Security Alarm Installation Services continued

- Fire sprinkler installation
- Repair of installed fire or burglar security alarm systems
- Security system installation
- Smoke detector installation

Exclusions/References

Units mainly engaged in the installation and monitoring of security systems are included in Class 7712 Investigation and Security Services.

3239 Other Building Installation Services

This class consists of units mainly engaged in building installation services not elsewhere classified.

Primary activities

- Awning, blind or shutter installation
- Curtain installation
- Elevator, escalator or lift installation
- Flywire screen installation
- Insulation material installation

324 BUILDING COMPLETION SERVICES

3241 Plastering and Ceiling Services

This class consists of units mainly engaged in plastering, plaster fixing or finishing.

Primary activities

- Cement rendering of buildings
- Decorative plaster fixing
- Fibrous plaster fixing or finishing
- Plaster work on construction projects
- Plasterboard fixing or finishing

3242 Carpentry Services

This class consists of units mainly engaged in carpentry work or the fixing of wooden formwork on construction projects.

Primary activities

- Carpentry work on construction projects
- Joinery work on construction projects (on-site fabrication only)
- Roof truss, wooden, fixing
- Wooden flooring installation
- Wooden formwork erection
- Wooden kitchen cabinet installation
- Wooden roof truss installation

Exclusions/References

Units mainly engaged in manufacturing prefabricated, wooden built-in cabinets, cupboards or shop fronts and their installation (except on-site fabrication) are included in Class 1492 Wooden Structural Fitting and Component Manufacturing.
Landscape Construction Services

This class consists of units mainly engaged in constructing landscapes, including landforming and the provision of retaining walls and paths, decks, fences, ponds and similar structures.

Glazing Services

This class consists of units mainly engaged in glazing, including glass installation and repair work.

Primary activities
- Glazing
- Window frame installation
- Window installation
- Window insulation fixing

Exclusions/References
Units mainly engaged in the fabrication of aluminium and timber framed glass products are included in the appropriate classes of Division C Manufacturing.

Painting and Decorating Services

This class consists of units mainly engaged in painting, decorating or wallpapering houses or other structures.

Primary activities
- House painting
- Painting of buildings or other structures
- Spray painting of buildings or other structures
- Wallpapering

Exclusions/References
Units mainly engaged in roof painting, spraying or coating are included in Class 3223 Roofing Services.

Tiling and Carpeting Services

This class consists of units mainly engaged in laying carpet, or setting wall or floor tiles.

Primary activities
- Carpet or carpet tile laying
- Floor covering laying n.e.c.
- Floor sanding
- Floor tiling (using ceramic, concrete or cut stone tiles)
- Linoleum or linotile fixing
- Mosaic work on construction projects
- Slate flooring installation
- Terrazzo laying
- Wall tiling (using ceramic, concrete or cut stone tiles)

Exclusions/References
Units mainly engaged in installing roofing tiles are included in Class 3223 Roofing Services; and installing wooden flooring are included in Class 3242 Carpentry Services.

Other Construction Services

Landscape Construction Services

This class consists of units mainly engaged in constructing landscapes, including landforming and the provision of retaining walls and paths, decks, fences, ponds and similar structures.
Landscape Construction Services continued
Units also engaged in garden planting or installation of sprinkler/drainage systems in conjunction with constructing landscapes are included.

Primary activities
- Brick paving
- Fence construction
- Pond construction
- Landscape construction
- Lawn construction
- Retaining wall construction
- Rockery work
- Streetscape planting

Exclusions/References
Units mainly engaged in
- landscape consultancy and design services are included in Class 6921 Architectural Services;
- garden maintenance activities and maintenance of lawns are included in Class 7313 Gardening Services.

3292 Hire of Construction Machinery with Operator
This class consists of units mainly engaged in hiring construction machinery, plant or equipment with operator(s).

Primary activities
- Construction machinery hiring with operator (except earthmoving equipment)
- Crane hiring with operator

Exclusions/References
Units mainly engaged in hiring earthmoving plant and equipment with operator are included in Class 3212 Site Preparation Services.

3299 Other Construction Services n.e.c.
This class consists of units mainly engaged in construction services not elsewhere classified.

Primary activities
- Metal wall cladding fixing to buildings
- Petrol bowser installation
- Sand blasting or steam cleaning of building exteriors
- Scaffolding construction
- Waterproofing of building
The Wholesale Trade Division includes units mainly engaged in the purchase and onselling, the commission based buying, and the commission based selling of goods, without significant transformation, to businesses. Units are classified to the Wholesale Trade Division in the first instance if they buy goods and then onsell them (including on a commission basis) to businesses.

Wholesalers’ premises are usually a warehouse or office with little or no display of goods, large storage facilities and are not generally located or designed to attract a high proportion of walk-in customers. Wholesaling is often characterised by high value and/or bulk volume transactions, and customers are generally reached through trade-specific contacts.

The Wholesale Trade Division distinguishes two types of wholesalers:

- merchant wholesalers who take title to the goods they sell, including import/export merchants; and
- units whose main activity is the commission based buying and/or the commission based selling of goods, acting as wholesale agents or brokers, or business to business electronic markets, both of whom arrange the sale of goods on behalf of others for a commission or fee without taking title to the goods.

A unit which sells to both businesses and the general public will be classified to the Wholesale Trade Division if it operates from premises such as warehouses or offices with little or no display of goods, has large storage facilities, and is not generally located or designed to attract a high proportion of walk-in customers.

For units that have goods manufactured for them on commission and then sell those goods, the following treatment guidelines are to be followed:

- units that own the material inputs, own the final outputs but have the production done by others will be included in the Manufacturing Division;
- units that do not own the material inputs, own the final outputs but have the production done by others will not be included in the Manufacturing Division (these may be included in wholesale trade or other divisions); and
- units that do not own the material inputs, do not own the final outputs but undertake the production for others will be included in the Manufacturing Division.

As a result, units that have goods manufactured for them on commission will be included in the Wholesale Trade Division where they do not own the material inputs to the manufacturing process, but take title to the outputs and sell them in the manner prescribed above for typical wholesaling units.
DIVISION F – WHOLESALE TRADE
Subdivision 33 – Basic Material Wholesaling

331 AGRICULTURAL PRODUCT WHOLESALING

3311 Wool Wholesaling
This class consists of units mainly engaged in wholesaling wool.

Primary activities
- Wool wholesaling

Exclusions/References
Units mainly engaged in
- providing wool broking services are included in Class 3800 Commission-Based Wholesaling;
- providing wool classing (including reclassing or bulk classing) services are included in Class 0529 Other Agricultural and Fishing Support Services;
- providing wool dumping services are included in Class 5299 Other Transport Support Services n.e.c.; and
- providing wool testing services are included in Class 6925 Scientific Testing and Analysis Services.

3312 Cereal Grain Wholesaling
This class consists of units mainly engaged in wholesaling wheat or other cereal grains.

Primary Activities
- Cereal grain wholesaling
- Rice wholesaling
- Wheat wholesaling

Exclusions/References
Units mainly engaged in
- wholesaling milled or polished rice are included in Class 3609 Other Grocery Wholesaling.

3319 Other Agricultural Product Wholesaling
This class consists of units mainly engaged in wholesaling skins, hides or tallow, stock feed and other agricultural products not elsewhere classified.

Primary activities
- Farm produce wholesaling n.e.c.
- Feed wholesaling
- Flower, cut, wholesaling
- Hide wholesaling
- Leather wholesaling
- Livestock wholesaling
- Meat meal wholesaling
- Nursery stock, horticultural, wholesaling
- Seed, farm or garden, wholesaling
- Sugar, raw, wholesaling
- Tallow wholesaling
- Tobacco leaf wholesaling
- Tree or shrub, potted, wholesaling
- Vegetable oil meal wholesaling
**DIVISION F – WHOLESALE TRADE**

**Subdivision 33 – Basic Material Wholesaling**

**Group Class Description**

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**Other Agricultural Product Wholesaling continued**

**Exclusions/References**

Units mainly engaged in

- wholesaling wool are included in Class 3311 Wool Wholesaling;
- wholesaling cereal grains are included in Class 3312 Cereal Grain Wholesaling;
- wholesaling agricultural chemicals, fertiliser, pesticides and weedkiller are included in Class 3323 Industrial and Agricultural Chemical Product Wholesaling;
- wholesaling agricultural machinery and equipment are included in Class 3411 Agricultural and Construction Machinery Wholesaling;
- wholesaling meat, poultry, eggs, dairy products, fruit, vegetables, honey, e.t.c. are included in the appropriate classes of Group 360 Grocery, Liquor and Tobacco Product Wholesaling;
- providing livestock broking services are included in Class 3800 Commission-Based Wholesaling; and
- wholesaling fence posts and fencing wire are included in Class 3339 Other Hardware Goods Wholesaling.

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**MINERAL, METAL AND CHEMICAL WHOLESALING**

**332 Petroleum Product Wholesaling**

This class consists of units mainly engaged in wholesaling petroleum or petroleum products, liquefied petroleum gas, heating oil or other fuel oils.

**Primary activities**

- Bitumen wholesaling
- Crude oil wholesaling
- Crude petroleum wholesaling
- Diesel oil wholesaling
- Distillate wholesaling
- Fuel oil wholesaling
- Heating oil dealing (wholesaling)
- Kerosene wholesaling
- Liquefied petroleum gas (LPG) wholesaling (in bulk or in containers)
- Oil or grease, industrial or lubricating, wholesaling
- Paraffin wholesaling
- Petroleum product wholesaling

**Exclusions/References**

Units mainly engaged in distributing liquefied petroleum gas through a mains system are included in Class 2700 Gas Supply.

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**3322 Metal and Mineral Wholesaling**

This class consists of units mainly engaged in wholesaling pig iron, ingot steel or semi-fabricated products of iron or steel such as sheet, strip, bars, rods, sections, structural steel or tubes; wholesaling minerals (including coal or coke) not elsewhere classified; or wholesaling metal waste or scrap.

**Primary activities**

- Aluminium or aluminium alloy wholesaling
Industrial and Agricultural Chemical Product Wholesaling

This class consists of units mainly engaged in wholesaling industrial or agricultural chemicals or chemical products, including waste or scrap.

Primary activities

- Acid wholesaling
- Adhesive wholesaling
- Agricultural chemical wholesaling
- Alcohol, industrial, wholesaling
- Bleaching compound wholesaling
- Chemical colour wholesaling
- Chemical wholesaling n.e.c.
- Cleanser, abrasive, wholesaling
- Detergent, industrial, wholesaling
- Dry-cleaning preparation wholesaling
- Dyestuff wholesaling
- Explosive wholesaling (except ammunition)
- Fertiliser wholesaling
- Gas, industrial, wholesaling (except liquefied petroleum gas)
- Gelatine wholesaling
- Herbicide wholesaling
- Industrial oil or fat wholesaling
- Insecticide wholesaling
- Liquefied gas wholesaling (except liquefied petroleum gas)
- Marine oil wholesaling
- Match wholesaling
- Methylated spirit wholesaling
- Oil treating compound wholesaling
- Pesticide wholesaling
- Photographic chemical wholesaling
- Pigment wholesaling
- Plastic block, rod, plate or other unfinished form wholesaling
### Industrial and Agricultural Chemical Product Wholesaling

- Plastic film sheeting wholesaling
- Plasticiser wholesaling
- Polish wholesaling
- Sheep dip wholesaling
- Sheep lick wholesaling
- Soap, industrial, wholesaling
- Synthetic rubber wholesaling
- Tanning requisite wholesaling
- Water proofing compound wholesaling
- Weedkiller wholesaling

**Exclusions/References**

Units mainly engaged in:
- wholesaling pharmaceutical and toiletry goods are included in Class 3720 Pharmaceutical and Toiletry Goods Wholesaling; and
- wholesaling liquefied petroleum gas (LPG) are included in Class 3321 Petroleum Product Wholesaling.

#### 333

**TIMBER AND HARDWARE GOODS WHOLESALING**

#### 3331 Timber Wholesaling

This class consists of units mainly engaged in wholesaling timber (except firewood).

**Primary activities**

- Plywood wholesaling
- Timber dealing, wholesaling, (except firewood)
- Veneer, wood, wholesaling

**Exclusions/References**

Units mainly engaged in firewood wholesaling are included in Class 3739 Other Goods Wholesaling n.e.c.

#### 3332 Plumbing Goods Wholesaling

This class consists of units mainly engaged in wholesaling plumbing goods.

**Primary activities**

- Bath wholesaling
- Bathroom or toilet fitting wholesaling
- Downpipe or guttering wholesaling
- Gas fitting wholesaling
- Hot water system wholesaling
- Pipes and pipe fitting wholesaling
- Plumber’s fitting wholesaling
- Plumbing tool wholesaling
- Sink and basin wholesaling
- Tap wholesaling
- Toilet wholesaling
- Wash basin wholesaling
Other Hardware Goods Wholesaling

This class consists of units mainly engaged in wholesaling other hardware goods (except timber or plumbing goods), including construction or building materials.

**Primary activities**

- Abrasive wholesaling (except abrasive cleansers)
- Awning wholesaling (except textile)
- Brick wholesaling
- Builders’ hardware dealing (wholesaling) n.e.c.
- Building material dealing (wholesaling) n.e.c.
- Building paper and paper board wholesaling
- Cement wholesaling
- Cloth hoist wholesaling
- Door or window wholesaling
- Earthenware construction good wholesaling
- Fence post wholesaling (except timber)
- Fencing wire wholesaling
- Galvanised iron product wholesaling
- Garden tool wholesaling
- Hand tool wholesaling (including power operated)
- Insulating material wholesaling
- Lock wholesaling
- Mineral turpentine wholesaling
- Paint wholesaling
- Plaster wholesaling
- Plastic decorative laminated sheet wholesaling
- Plastic wood wholesaling
- Reinforcing wire wholesaling
- Roller shutter wholesaling
- Roofing material wholesaling
- Sand wholesaling
- Screening wire wholesaling
- Screens, window, wholesaling
- Stain wholesaling
- Stonecutter’s tool wholesaling
- Swimming pool, below ground fibreglass, wholesaling
- Tile, ceramic, wholesaling
- Wall or ceiling board wholesaling
- Wallpaper wholesaling
- Wire netting wholesaling

Plumbing Goods Wholesaling continued

**Exclusions/References**

Units mainly engaged in installing plumbing goods are included in Class 3231 Plumbing Services.

3339 Other Hardware Goods Wholesaling
Other Hardware Goods Wholesaling continued

- Wire or cable wholesaling (except electric cable)
- Woodworking tool wholesaling

Exclusions/References

Units mainly engaged in
- installing insulation, tiles or most other building components are included in the appropriate classes of Division E Construction;
- wholesaling abrasive cleansers are included in Class 3323 Industrial and Agricultural Chemical Product Wholesaling;
- wholesaling textile awnings are included in Class 3711 Textile Product Wholesaling;
- wholesaling non-ceramic floor tiles are included in Class 3731 Furniture and Floor Covering Wholesaling;
- wholesaling electric cable are included in Class 3494 Other Electrical and Electronic Goods Wholesaling; and
- wholesaling plumbing goods are included in Class 3332 Plumbing Goods Wholesaling.
### 341 SPECIALISED INDUSTRIAL MACHINERY AND EQUIPMENT WHOLESALING

#### 3411 Agricultural and Construction Machinery Wholesaling

This class consists of units mainly engaged in wholesaling agricultural machinery, agricultural implements, earth-moving or other construction machinery or equipment or parts for such equipment.

**Primary activities**
- Agricultural implement wholesaling
- Agricultural machinery wholesaling
- Construction machinery or equipment wholesaling
- Earthmoving machinery wholesaling
- Excavation machinery wholesaling
- Grader wholesaling
- Harvester wholesaling
- Lawn mower wholesaling
- Parts, agricultural or construction machinery, wholesaling
- Tractor wholesaling
- Windmill wholesaling

#### 3419 Other Specialised Industrial Machinery and Equipment Wholesaling

This class consists of units mainly engaged in wholesaling specialised industrial machinery, parts or equipment not elsewhere classified.

**Primary activities**
- Distilling equipment wholesaling
- Dry-cleaning machinery or equipment wholesaling
- Food processing machinery or equipment wholesaling
- Forging machinery or equipment wholesaling
- Foundry machinery or equipment wholesaling
- Leather working machinery or equipment wholesaling
- Machine attachment, part or accessory wholesaling
- Machine tool wholesaling
- Metalworking machinery wholesaling
- Milk processing machinery or equipment wholesaling
- Mining machinery or equipment wholesaling
- Paper making machinery or equipment wholesaling
- Printing machinery or equipment wholesaling
- Rubber making or working machinery or equipment wholesaling
- Tanning machinery or equipment wholesaling
- Textile working machinery or equipment wholesaling
- Welding machinery or equipment, non-electric, wholesaling
- Woodworking machinery or equipment wholesaling

**Exclusions/References**
- Units mainly engaged in
### 349 OTHER MACHINERY AND EQUIPMENT WHOLESALING

#### 3491 Professional and Scientific Goods Wholesaling
This class consists of units mainly engaged in wholesaling scientific, medical or other professional equipment (except photographic equipment).

**Primary activities**
- Aeronautical equipment wholesaling
- Dental instrument or equipment wholesaling
- Draughting instrument wholesaling
- Mathematical instrument wholesaling
- Medical equipment wholesaling
- Navigation equipment wholesaling
- Optical instrument wholesaling
- Professional equipment wholesaling n.e.c.
- Scientific equipment wholesaling
- Surgical equipment wholesaling
- X-ray equipment or film wholesaling

**Exclusions/References**
Units mainly engaged in
- wholesaling cameras are included in Class 3494 Other Electrical and Electronic Good Wholesaling; and
- wholesaling binoculars or photographic film are included in Class 3499 Other Machinery and Equipment Wholesaling n.e.c.

#### 3492 Computer and Computer Peripheral Wholesaling
This class consists of units mainly engaged in wholesaling computers or computer peripheral equipment.

**Primary activities**
- Blank compact disc (CD) wholesaling
- Blank computer disc wholesaling
- Blank digital versatile disc (DVD) wholesaling
- Computer game wholesaling
- Computer peripheral wholesaling n.e.c.
- Computer software wholesaling
- Computer wholesaling
- Inkjet printer wholesaling
- Keyboard wholesaling
- Laser printer wholesaling

**Exclusions/References**
Units mainly engaged in
**Computer and Computer Peripheral Wholesaling continued**

- wholesaling telecommunication goods are included in Class 3493 Telecommunication Goods Wholesaling; and
- wholesaling pre-recorded audio or visual entertainment media such as CDs or DVDs are included in Class 3739 Other Goods Wholesaling n.e.c.

### 3493 Telecommunication Goods Wholesaling

This class consists of units mainly engaged in wholesaling telecommunication goods.

**Primary activities**

- Cellular telephone wholesaling
- Communication equipment wholesaling
- Facsimile (fax) machine wholesaling
- Mobile phone accessory wholesaling
- Mobile phone battery wholesaling
- Mobile phone wholesaling
- Modem wholesaling
- Telecommunication equipment parts wholesaling
- Telephone and electric cable ducting system wholesaling
- Telephone or telegraph equipment wholesaling
- Two-way radio equipment wholesaling

### 3494 Other Electrical and Electronic Goods Wholesaling

This class consists of units mainly engaged in wholesaling electrical or electronic goods not elsewhere classified.

**Primary activities**

- Air conditioning equipment, electric, wholesaling
- Alarm system, electric or electronic, wholesaling
- Battery, dry cell, wholesaling
- Bulb or tube, electric light, wholesaling
- Cable or wire, electric, wholesaling
- Calculator wholesaling
- Camera wholesaling
- Cash register wholesaling
- Digital versatile disc (DVD) players wholesaling
- Electric fitting dealing (wholesaling) n.e.c.
- Electrical distribution equipment wholesaling
- Electrical goods wholesaling n.e.c.
- Electrical measuring or testing instrument wholesaling
- Electronic goods wholesaling n.e.c.
- Fan, electric, wholesaling
- Floor polisher wholesaling
- Generator, electricity, wholesaling
- Kitchen appliance, electric, wholesaling
- Light fitting, electric, wholesaling
- Motor, electric, wholesaling
### Other Machinery and Equipment Wholesaling n.e.c.

This class consists of units mainly engaged in wholesaling machinery and equipment not elsewhere classified.

#### Primary activities
- Air conditioning equipment, non-electric, wholesaling
- Bearing wholesaling
- Binocular wholesaling
- Blank cassette wholesaling
- Boat wholesaling
- Compressor, air or gas, wholesaling
- Display or notice board wholesaling
- Fire protection equipment, wholesaling
- Furnace or furnace equipment, industrial, wholesaling (except electrical)
- Gas generator or equipment wholesaling
- Gas heater wholesaling
- Hairdressing equipment wholesaling
- Industrial brush wholesaling
- Internal combustion engine wholesaling (except motor vehicle engines)
- Jetski part wholesaling
- Jetski wholesaling
- Kerosene heater wholesaling
- Lubricating machinery or equipment wholesaling
- Machinery and equipment wholesaling n.e.c.
- Marine engine wholesaling

### Exclusions/References

Units mainly engaged in wholesaling binoculars or photographic film are included in Class 3499 Other Machinery and Equipment Wholesaling n.e.c.
Other Machinery and Equipment Wholesaling n.e.c. continued

- Marine equipment wholesaling n.e.c.
- Material handling equipment wholesaling
- Oil heater wholesaling
- Photographic film wholesaling
- Photographic supply wholesaling n.e.c.
- Portable fire extinguisher wholesaling
- Pumping machinery or equipment wholesaling
- Scale, non-electrical or non-electronic, wholesaling
- Weighing machinery wholesaling n.e.c.
- Wire working machinery or equipment wholesaling

Exclusions/References

Units mainly engaged in

- wholesaling electrical or electronic equipment, including cameras, are included in Class 3494 Other Electrical and Electronic Goods Wholesaling;
- wholesaling motor vehicle engines are included in Class 3504 Motor Vehicle New Parts Wholesaling.
350  MOTOR VEHICLE AND MOTOR VEHICLE PARTS WHOLESALING

3501 Car Wholesaling
This class consists of units mainly engaged in wholesaling new and used motor cars.

Primary Activities
- New car wholesaling
- Used car wholesaling

Exclusions/References
Units mainly engaged in wholesaling buses, trucks or other commercial vehicles are included in Class 3502 Commercial Vehicle Wholesaling.

3502 Commercial Vehicle Wholesaling
This class consists of units mainly engaged in wholesaling new or used commercial motor vehicles.

Primary activities
- Bus, wholesaling
- Commercial vehicle wholesaling n.e.c.
- Truck wholesaling

3503 Trailer and Other Motor Vehicle Wholesaling
This class consists of units mainly engaged in wholesaling other types of new or used motor vehicles, including motor cycles, and trailers.

Primary activities
- Box trailer wholesaling
- Caravan wholesaling
- Four-wheeled motor cycle wholesaling
- Horse float wholesaling
- Motor cycle wholesaling
- Motorhome wholesaling
- Scooter wholesaling
- Trailer wholesaling n.e.c.

3504 Motor Vehicle New Parts Wholesaling
This class consists of units mainly engaged in wholesaling new parts or accessories for motor vehicles and motor cycles.

Primary activities
- Automotive air conditioning wholesaling
- Automotive battery wholesaling
- Car radio or CD-player wholesaling
- Motor cycle accessory, new, wholesaling
- Motor cycle part, new, wholesaling
- Motor vehicle accessory, new, wholesaling
- Motor vehicle part, new, wholesaling
- Tyre wholesaling
This class consists of units mainly engaged in dismantling motor vehicles or motor cycles, or wholesaling used parts for motor vehicles and motor cycles.

Primary activities
- Motor cycle dismantling
- Motor vehicle dismantling
- Second hand motor cycle parts wholesaling
- Second hand motor vehicle parts wholesaling

Exclusions/References
Units mainly engaged in second hand car parts retailing are included in Class 3921 Motor Vehicle Parts Retailing.
Dairy Produce Wholesaling
This class consists of units mainly engaged in wholesaling dairy produce, ice cream and other frozen desserts.

Primary activities
- Butter wholesaling
- Cheese wholesaling
- Cream wholesaling
- Dairy product wholesaling

Exclusions/References
Units mainly engaged in wholesaling canned dairy, ice cream and other frozen desserts are included in Class 3609 Other Grocery Wholesaling; and wholesaling dairy, milk, ice cream and other frozen desserts in conjunction with a wide variety of other grocery items is included in Class 3601 General Line Grocery Wholesaling.

Meat, Poultry and Smallgoods Wholesaling
This class consists of units mainly engaged in wholesaling fresh or frozen meat, bacon, ham, smallgoods, poultry or rabbit meat.

Primary activities
- Bacon wholesaling
- Frozen meat wholesaling
- Ham wholesaling
- Meat wholesaling (except canned)
- Poultry wholesaling (except canned)
- Rabbit meat wholesaling
- Sausage wholesaling
- Smallgoods wholesaling

Exclusions/References
Units mainly engaged in wholesaling a specific grocery type are included in the appropriate classes of Group 360 Grocery, Liquor and Tobacco Product Wholesaling.

Dairy Produce Wholesaling
This class consists of units mainly engaged in wholesaling dairy produce, ice cream and other frozen desserts.

Primary activities
- Butter wholesaling
- Cheese wholesaling
- Cream wholesaling
- Dairy product wholesaling
### Dairy Produce Wholesaling (continued)
- Frozen dessert wholesaling
- Ice cream wholesaling
- Milk wholesaling (except canned)

**Exclusions/References**
- Units mainly engaged in
  - wholesaling canned milk are included in Class 3609 Other Grocery Wholesaling; and
  - wholesaling dairy products in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

### 3604 Fish and Seafood Wholesaling
This class consists of units mainly engaged in wholesaling fresh or frozen fish or other seafood (except canned).

**Primary activities**
- Crustacean wholesaling (including processed, except canned)
- Fish wholesaling
- Mollusc wholesaling (including processed, except canned)
- Seafood, fresh or frozen, wholesaling

**Exclusions/References**
- Units mainly engaged in
  - operating vessels which both catch and process fish or other seafood are included in the appropriate classes of Group 041 Fishing;
  - cleaning, cooking or freezing crustaceans or molluscs (including shelling and bottling oysters) or in freezing filleted fish (including whole fin fish) are included in Class 1120 Seafood Processing;
  - wholesaling canned fish or seafood are included in Class 3609 Other Grocery Wholesaling; and
  - wholesaling fish or seafood in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

### 3605 Fruit and Vegetable Wholesaling
This class consists of units (including wholesaling units of marketing authorities) mainly engaged in wholesaling fresh fruit or vegetables.

**Primary activities**
- Fruit, fresh, wholesaling
- Vegetable, fresh, wholesaling

**Exclusions/References**
- Units mainly engaged in
  - washing and packing fruit or vegetables are included in Class 7320 Packaging Services; and
  - wholesaling fruit and vegetables in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

### 3606 Liquor and Tobacco Product Wholesaling
This class consists of units mainly engaged in wholesaling beer, wine or spirits; or in wholesaling cigarettes, cigars or other tobacco products (except leaf tobacco).
Liquor and Tobacco Product Wholesaling continued

Primary activities
- Alcoholic beverage wholesaling
- Tobacco product wholesaling

Exclusions/References
Units mainly engaged in
- blending wine or spirits are included in the appropriate classes of Group 121 Beverage Manufacturing;
- breaking down bulk quantities and bottling without wholesaling are included in Class 7320 Packaging Services;
- wholesaling tobacco leaf are included in Class 3319 Other Agricultural Product Wholesaling; and
- wholesaling liquor and tobacco products in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

3609 Other Grocery Wholesaling
This class consists of units mainly engaged in wholesaling specific grocery or food items not elsewhere classified. This class also includes units that repack groceries such as flour, cereal foods or dried fruits and wholesale them.

Primary activities
- Aerated water wholesaling
- Biscuit wholesaling
- Bottled water wholesaling
- Canned food wholesaling
- Cereal food wholesaling
- Coffee wholesaling
- Condiment wholesaling
- Confectionery wholesaling
- Cooking oil or fat wholesaling
- Cordial, aerated or carbonated, wholesaling
- Egg and egg product wholesaling
- Fruit juice wholesaling
- Health food wholesaling
- Honey wholesaling
- Margarine wholesaling
- Milk, dried, condensed or concentrated, wholesaling
- Nuts wholesaling (roasted, salted or sugar coated)
- Potato crisp wholesaling
- Preserved fruit or vegetable wholesaling
- Rice, milled or polished, wholesaling
- Salt, household, wholesaling
- Seafood, canned, wholesaling
- Soft drink wholesaling
- Specialised food wholesaling n.e.c.
Other Grocery Wholesaling continued

- Specific cultural grocery wholesaling
- Tea wholesaling
- Vinegar wholesaling
- Yeast wholesaling

Exclusions/References

Units mainly engaged in wholesaling the above grocery products in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.
DIVISION F – WHOLESALE TRADE
Subdivision 37 – Other Goods Wholesaling

371 TEXTILE, CLOTHING AND FOOTWEAR WHOLESALING

3711 Textile Product Wholesaling
This class consists of units mainly engaged in wholesaling textiles or textile products not elsewhere classified.

Primary activities
- Awning, textile, wholesaling
- Bag or sack, textile, wholesaling
- Blanket wholesaling
- Blind, textile, wholesaling
- Canvas goods wholesaling n.e.c.
- Cordage wholesaling
- Elasticised fabric wholesaling
- Fabric, textile, wholesaling
- Felt wholesaling (except floor coverings)
- Glass fibre fabric wholesaling
- Lace wholesaling
- Linen wholesaling
- Narrow fabric wholesaling
- Netting, textile wholesaling
- Piece-goods wholesaling
- Rope wholesaling (except wire rope)
- Sail cloth wholesaling
- Sewing thread wholesaling
- Soft furnishing wholesaling
- String wholesaling
- Tarpaulin wholesaling
- Tent wholesaling
- Textile wholesaling n.e.c.
- Thread wholesaling
- Towel wholesaling
- Trimming, textile, wholesaling
- Yarn wholesaling

Exclusions/References
Units mainly engaged in
- wholesaling floor coverings are included in Class 3731 Furniture and Floor Covering Wholesaling; and
- wholesaling wire rope are included in Class 3339 Other Hardware Goods Wholesaling.

3712 Clothing and Footwear Wholesaling
This class consists of units mainly engaged in wholesaling clothing or footwear.

Primary activities
- Clothing wholesaling
- Footwear wholesaling
- Hosiery wholesaling
Jewellery and Watch Wholesaling

This class consists of units mainly engaged in wholesaling watches or clocks (including parts), jewellery, precious stones or precious metals.

**Primary activities**
- Clock wholesaling
- Costume jewellery wholesaling
- Gemstone wholesaling

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**373**

**FURNITURE, FLOOR COVERING AND OTHER GOODS WHOLESALING**

3720 Pharmaceutical and Toiletry Goods Wholesaling

**Pharmaceutical and Toiletry Goods Wholesaling**

This class consists of units mainly engaged in wholesaling human pharmaceuticals, medicines, cosmetics, perfumes and toiletries. Also included are units mainly engaged in wholesaling veterinary drugs or medicines.

**Primary activities**
- Cosmetic wholesaling
- Drug wholesaling
- Medicine wholesaling
- Perfume wholesaling
- Toiletry wholesaling
- Veterinary drug wholesaling
- Veterinary medicine wholesaling

**Exclusions/References**

Units mainly engaged in wholesaling industrial chemical products are included in Class 3323 Industrial and Agricultural Chemical Product Wholesaling.

3721 Pharmaceutical and Toiletry Goods Wholesaling continued

- Leather clothing wholesaling
- Millinery wholesaling
- Sports clothing wholesaling
- Sports footwear wholesaling

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3731 Furniture and Floor Covering Wholesaling

This class consists of units mainly engaged in wholesaling furniture or floor coverings (except ceramic floor tiles).

**Primary activities**
- Blind wholesaling (except textile)
- Floor covering wholesaling (except ceramic floor tiles)
- Furniture wholesaling
- Mattress wholesaling

**Exclusions/References**

Units mainly engaged in wholesaling ceramic tiles are included in Class 3339 Other Hardware Goods Wholesaling; and wholesaling canvas blinds are included in Class 3711 Textile Product Wholesaling.

3732 Jewellery and Watch Wholesaling

This class consists of units mainly engaged in wholesaling watches or clocks (including parts), jewellery, precious stones or precious metals.

**Primary activities**
- Clock wholesaling
- Costume jewellery wholesaling
- Gemstone wholesaling
Jewellery and Watch Wholesaling continued

- Jewellery wholesaling
- Precious metal wholesaling
- Watch or clock part wholesaling
- Watch wholesaling

Exclusions/References

Units mainly engaged in wholesaling scrap precious metals are included in Class 3322 Metal and Mineral Wholesaling.

3733 Kitchen and Diningware Wholesaling

This class consists of units mainly engaged in wholesaling china, glassware, crockery and other kitchen and diningware.

Primary activities

- Brushware wholesaling
- Chinaware wholesaling
- Cooking utensil wholesaling (except electric appliances)
- Crockery wholesaling
- Cutlery wholesaling
- Enamelware wholesaling
- Glassware wholesaling
- Kitchenware wholesaling
- Tableware wholesaling

Exclusions/References

Units mainly engaged in wholesaling electrical appliances are included in Class 3494 Other Electrical and Electronic Goods Wholesaling.

3734 Toy and Sporting Goods Wholesaling

This class consists of units mainly engaged in wholesaling toys, bicycles or bicycle parts, firearms, ammunition, fireworks or sporting equipment (except tents, sports clothing or footwear).

Primary activities

- Ammunition wholesaling
- Bicycle parts wholesaling
- Bicycle wholesaling
- Playground equipment wholesaling
- Sporting goods wholesaling (except clothing or footwear)
- Toy wholesaling

Exclusions/References

Units mainly engaged in

- wholesaling sports clothing or sports footwear are included in Class 3712 Clothing and Footwear Wholesaling; and
- wholesaling tents are included in Class 3711 Textile Product Wholesaling.
Other Goods Wholesaling n.e.c.

This class consists of units mainly engaged in wholesaling travel goods, containers (except of paper or paper board), musical instruments, second-hand goods, or other goods not elsewhere classified.

Primary activities

- Artists’ supplies wholesaling
- Can, metal, wholesaling
- Cask wholesaling
- Coffin wholesaling
- Container wholesaling (except of paper or paper board)
- Crate, wooden, wholesaling
- Firewood wholesaling
- Fur, dyed or dressed, wholesaling
- Glass container wholesaling
- Leather good wholesaling (except clothing or footwear)
- Luggage wholesaling
- Musical instrument wholesaling
- Pet food wholesaling
- Pre-recorded audio media wholesaling
- Pre-recorded entertainment media wholesaling
- Pre-recorded video media wholesaling
- Second-hand bottle dealing (wholesaling)
- Second-hand goods wholesaling n.e.c.
- Sheet music wholesaling

Exclusions/References

Units mainly engaged in wholesaling building paper and paper board are included in Class 3339 Other Hardware Goods Wholesaling.

3736 Paper Product Wholesaling

This class consists of units mainly engaged in wholesaling paper stationery, greeting cards and paper or paper products not elsewhere classified.

Primary activities

- Greeting card wholesaling
- Paper or paper board container wholesaling
- Paper product wholesaling n.e.c.
- Paper stationery wholesaling
- Paper wholesaling

3735 Book and Magazine Wholesaling

This class consists of units mainly engaged in wholesaling books, periodicals and magazines.

Primary activities

- Book wholesaling
- Magazine wholesaling
- Newspaper wholesaling
- Periodical wholesaling

3739 Other Goods Wholesaling n.e.c.

This class consists of units mainly engaged in wholesaling travel goods, containers (except of paper or paper board), musical instruments, second-hand goods, or other goods not elsewhere classified.

Primary activities

- Artists’ supplies wholesaling
- Can, metal, wholesaling
- Cask wholesaling
- Coffin wholesaling
- Container wholesaling (except of paper or paper board)
- Crate, wooden, wholesaling
- Firewood wholesaling
- Fur, dyed or dressed, wholesaling
- Glass container wholesaling
- Leather good wholesaling (except clothing or footwear)
- Luggage wholesaling
- Musical instrument wholesaling
- Pet food wholesaling
- Pre-recorded audio media wholesaling
- Pre-recorded entertainment media wholesaling
- Pre-recorded video media wholesaling
- Second-hand bottle dealing (wholesaling)
- Second-hand goods wholesaling n.e.c.
- Sheet music wholesaling
Other Goods Wholesaling n.e.c. continued

- Wholesale trade n.e.c.

Exclusions/References

Units mainly engaged in

- wholesaling paper and paper board containers are included in Class 3736 Paper Product Wholesaling; and
- wholesaling leather clothing or shoes are included in Class 3712 Clothing and Footwear Wholesaling
**Commission-Based Wholesaling**

This class consists of units mainly engaged in the sale of goods or services on behalf of one or more principals on a fee or commission basis. These activities include units who arrange the sale of goods on behalf of a principal, but do not take title to the goods.

**Primary activities**

- Auction service (except real estate)
- Auctioning livestock
- Export agent, wholesaler
- Goods wholesale broking n.e.c.
- Import agent, wholesaler
- Livestock agent
- Manufacturer’s sales agent
- Stock and station agent
- Stockyard operation
- Wholesaler’s sales agent
- Wool broking

**Exclusions/References**

Units mainly engaged in

- the arrangement of the purchase of travel and related services are included in Class 7220 Travel Agency and Tour Arrangement Services;
- the activities of real estate agents are included in Class 6720 Real Estate Services; and
- the broking of financial or insurance services are included in the appropriate classes of Subdivision 64 Auxiliary Finance and Insurance Services.
The Retail Trade Division includes units mainly engaged in the purchase and onselling, commission based buying, and commission based selling of goods, without significant transformation, to the general public. The Retail Trade Division also includes units that purchase and onsell goods to the general public using non-traditional means, including the internet. Units are classified to the Retail Trade Division in the first instance if they buy goods and then onsell them (including on a commission basis) to the general public.

Retail units generally operate from premises located and designed to attract a high volume of walk-in customers, have an extensive display of goods, and/or use mass media advertising designed to attract customers. The display and advertising of goods may be physical or electronic.

Physical display and advertising includes shops, printed catalogues, billboards and print advertisements. Electronic display and advertising includes catalogues, internet websites, television and radio advertisements and infomercials. While non-store retailers, by definition, do not possess the physical characteristics of traditional retail units with a physical shop-front location, these units share the requisite function of the purchasing and onselling of goods to the general public, and are therefore included in this division.

A unit which sells to both businesses and the general public will be classified to the Retail Trade Division if it operates from shop-front premises, arranges and displays stock to attract a high proportion of walk-in customers and utilises mass media advertising to attract customers.

The buying of goods for resale to the general public is a characteristic of Retail Trade units that distinguishes them from units in the Agriculture, Forestry and Fishing; Manufacturing; and Construction industries. For example, farms that sell their products, at or from, the point of production are not classified in Retail Trade, but rather in Agriculture as the production of agricultural output are these units primary activity. Units in all these industries provide their output to the market for sale. Similarly, units that both manufacture and sell their products to the general public are not classified in Retail Trade, but rather in Manufacturing.

Wholesale units also engage in the buying of goods for resale, but typically operate from a warehouse or office and neither the design nor the location of these premises is intended to solicit a high volume of walk-in traffic. In general, wholesale units have large storage facilities and small display area, while the reverse is true for retail units.

Units in Retail often undertake non-retail secondary activities, such as watch and jewellery stores, that undertake repairs of these goods as well as retailing new items. However, units whose primary activity is the provision of repair and maintenance services are excluded from this division, and are classified to the Other Services Division.
### MOTOR VEHICLE RETAILING

#### 391

**3911 Car Retailing**

This class consists of units mainly engaged in retailing new or used cars.

*Primary Activities*
- New car retailing
- Used car retailing

*Exclusions/References*
Units mainly engaged in wholesaling cars are included in Class 3501 Car Wholesaling.

#### 392

**3921 Motor Vehicle Parts Retailing**

This class consists of units mainly engaged in retailing new or used parts or accessories for motor vehicles.

### TRAILER AND OTHER MOTOR VEHICLE RETAILING

#### 393

**3931 Box Trailer Retailing**

This class consists of units mainly engaged in retailing new or used parts or accessories for motor vehicles.

*Primary Activities*
- New trailer retailing
- Used trailer retailing

*Exclusions/References*
- Units mainly engaged in wholesaling trailer parts or accessories are included in Class 3921 Motor Vehicle Parts Retailing.

#### 394

**3941 Caravan Retailing**

This class consists of units mainly engaged in retailing new or used caravans.

*Primary Activities*
- New caravan retailing
- Used caravan retailing

*Exclusions/References*
- Units mainly engaged in wholesaling or repairing caravans are included in Class 3921 Motor Vehicle Parts Retailing.

### MOTOR CYCLE RETAILING

#### 395

**3951 Motor Cycle Retailing**

This class consists of units mainly engaged in retailing new or used motor cycles or scooters.

*Primary Activities*
- All terrain vehicle retailing
- Go-kart, motorised, retailing
- Motor cycle or scooter retailing
- Motorised minibike retailing

*Exclusions/References*
Units mainly engaged in wholesaling new or used motor cycles or scooters are included in Class 3503 Trailer and Other Motor Vehicle Wholesaling; repairing motor cycles or scooters are included in Class 9419 Other Automotive Repair and Maintenance; and retailing motor cycles or scooter parts or accessories are included in Class 3921 Motor Vehicle Parts Retailing.

### TRAILER AND OTHER MOTOR VEHICLE RETAILING

#### 396

**3961 Mobile Home Retailing**

This class consists of units mainly engaged in retailing new or used mobile homes or cabins.

*Primary Activities*
- New mobile home retailing
- Used mobile home retailing

*Exclusions/References*
- Units mainly engaged in wholesaling mobile homes or cabins are included in Class 3503 Trailer and Other Motor Vehicle Wholesaling; and hiring of trailers or caravans are included in Class 6619 Other Motor Vehicle and Transport Equipment Rental and Hiring.
Tyre Retailing

This class consists of units mainly engaged in retailing motor vehicle or motor cycle tyres (new or reconditioned) or tubes.

Primary activities
- Motor cycle or scooter tyre and tube retailing
- Tyre or tube, motor vehicle, retailing

Exclusions/References
- Units mainly engaged in retreading, recapping or rerubbering motor vehicle tyres are included in Class 1914 Tyre Manufacturing.
**Primary activities**

- Automotive CNG retailing
- Diesel oil retailing
- Distillate retailing
- Engine oil retailing
- Kerosene retailing
- LPG, automotive, retailing
- Lubricating oil or grease retailing
- Petrol retailing
- Service station operation (mainly petrol retailing)

**Exclusions/References**

Units mainly engaged in

- wholesaling of petroleum products are included in Class 3321 Petroleum Product Wholesaling; and

- automotive repairs and services are included in the appropriate classes of Group 941 Automotive Repair and Maintenance
411  

SUPERMARKET AND GROCERY STORES

4110  

Supermarket and Grocery Stores
This class consists of units mainly engaged in retailing groceries or non-specialised food lines (including convenience stores), whether or not the selling is organised on a self-service basis.

Primary activities
- Convenience store operation
- Grocery retailing
- Grocery supermarket operation

Exclusions/References
Units mainly engaged in selling alcoholic beverages for consumption on the premises, such as hotels, bars and similar units (except hospitality clubs), are included in Class 4520 Pubs, Taverns and Bars.

412  

SPECIALISED FOOD RETAILING

4121  

Fresh Meat, Fish and Poultry Retailing
This class consists of units mainly engaged in retailing fresh meat, fish or poultry.

Primary Activities
- Butcher’s shop operation (retail)
- Fish, fresh, retailing
- Meat, fresh, retailing
- Poultry, fresh, retailing
- Seafood, fresh, retailing

4122  

Fruit and Vegetable Retailing
This class consists of units mainly engaged in retailing fresh fruit or vegetables.

Primary activities
- Fruit, fresh, retailing
- Greengrocery operation (retail)
- Vegetable, fresh, retailing

4123  

Liquor Retailing
This class consists of units mainly engaged in retailing beer, wine or spirits for consumption off the premises only.

Primary activities
- Alcoholic beverage retailing (for consumption off the premises only)

Exclusions/References
Units mainly engaged in selling alcoholic beverages for consumption on the premises, such as hotels, bars and similar units (except hospitality clubs), are included in Class 4520 Pubs, Taverns and Bars.

4129  

Other Specialised Food Retailing
This class consists of units mainly engaged in retailing specialised food lines, such as confectionery or smallgoods or bread and cakes (not manufactured on the same premises).

Primary activities
- Biscuit retailing (not manufactured on the same premises)
Other Specialised Food Retailing continued

- Bread retailing (not manufactured on the same premises)
- Bread vendor (not manufactured on the same premises)
- Cake retailing (not manufactured on the same premises)
- Confectionery retailing
- Non-alcoholic drinks retailing
- Pastry retailing (not manufactured on the same premises)
- Smallgoods retailing
- Specialised food retailing n.e.c.

Exclusions/References

Units mainly engaged in

- retailing a wide range of food lines are included in Class 4110 Supermarket and Grocery Stores;
- providing food services for immediate consumption for taking away or consumption in limited seating areas are included in Class 4512 Takeaway Food Services;
- manufacturing bakery products and selling those products from the same premises are included in Class 1174 Bakery Product Manufacturing (Non-factory based); and
- retailing food through vending machines or other non-store means (except mobile vans) are included in Class 4310 Non-Store Retailing.
FURNITURE, FLOOR COVERINGS, HOUSEWARE AND TEXTILE GOODS RETAILING

Furniture Retailing
This class consists of units mainly engaged in retailing furniture, blinds or awnings.

Primary activities
- Antique reproduction furniture retailing
- Awning retailing
- Blind retailing
- Furniture retailing
- Mattress retailing

Exclusions/References
Units mainly engaged in
- the installation of household blinds or awnings are included in Class 3239 Other Building Installation Services;
- manufacturing blinds or awnings are included in the appropriate classes of Division C Manufacturing, according to the materials used in the manufacturing process;
- retailing second-hand or antique furniture are included in Class 4273 Antique and Used Goods Retailing; and
- retailing curtains are included in Class 4214 Manchester and Other Textile Goods Retailing.

Floor Coverings Retailing
This class consists of units mainly engaged in retailing floor coverings (except ceramic floor tiles).

Primary activities
- Carpet retailing
- Floor coverings retailing (except ceramic floor tiles)
- Floor rug retailing
- Floor tile retailing (lino, vinyl, cork, carpet or rubber)
- Parquetry retailing

Exclusions/References
Units mainly engaged in
- laying floor coverings are included in the appropriate classes of Division E Construction;
- retailing ceramic floor tiles are included in Class 4231 Hardware and Building Supplies Retailing.
Houseware Retailing continued
- Cutlery retailing
- Enamelware retailing
- Glassware retailing
- Kitchenware retailing
- Picnicware retailing
- Plastic container retailing
- Silverware retailing

Exclusions/References
Units mainly engaged in retailing electric cooking utensils are included in Class 4221 Electrical, Electronic and Gas Appliance Retailing.

4214 Manchester and Other Textile Goods Retailing
This class consists of units mainly engaged in retailing fabrics, curtains or household textiles.

Primary activities
- Blanket retailing
- Curtain retailing
- Dressmaking requisites retailing
- Fabric, textile, retailing
- Household textile retailing
- Linen retailing
- Piece-goods retailing
- Soft furnishing retailing
- Yarn retailing

Exclusions/References
Units mainly engaged in installing awnings, blinds, shutters or curtains are included in Class 3239 Other Building Installation Services; and manufacturing curtains or cushions are included in Class 1333 Cut and Sewn Textile Product Manufacturing.

422 ELECTRICAL AND ELECTRONIC GOODS RETAILING

4221 Electrical, Electronic and Gas Appliance Retailing
This class consists of units mainly engaged in retailing electrical, electronic or gas appliances (except computers and computer peripherals).

Primary activities
- Air conditioner retailing
- Appliance, electric, retailing
- Barbecue retailing
- Camera retailing
- Compact disc player retailing
- Cooking utensil, electric, retailing
- Digital versatile disc (DVD) player retailing
- Electronic beeper retailing
- Fan, electric, retailing
Computer and Computer Peripheral Retailing

This class consists of units mainly engaged in retailing computers or computer peripheral equipment.

Primary activities
- Compact disc burner retailing
- Computer equipment retailing
- Computer game console retailing
- Computer hardware retailing
- Computer software retailing (except computer games)
- Printer retailing
- Visual display unit (VDU) retailing

Exclusions/References

Units mainly engaged in:
- retailing computer or computer peripheral equipment are included in Class 4222 Computer and Computer Peripheral Retailing;
- retailing CDs, DVDs or other entertainment media are included in Class 4242 Entertainment Media Retailing;
- retailing car radios are included in Class 3921 Motor Vehicle Parts Retailing;
- installing heating, refrigeration or air conditioning equipment are included in Class 3233 Air Conditioning and Heating Services;
- hiring household appliances are included in Class 6639 Other Goods and Equipment Rental and Hiring n.e.c.; and
- repairing and maintaining electrical, electronic and gas domestic appliances are included in Class 9421 Domestic Appliance Repair and Maintenance.
DIVISION G – RETAIL TRADE
Subdivision 42 – Other Store-Based Retailing
Group Class Description

Computer and Computer Peripheral Retailing continued

Exclusions/References
- Units mainly engaged in retailing computer games are included in Class 4242 Entertainment Media Retailing.

4229 Other Electrical and Electronic Goods Retailing
This class consists of units mainly engaged in retailing electrical and electronic goods not elsewhere classified.

Primary activities
- Dry cell battery retailing
- Electric light fittings retailing
- Electrical goods retailing n.e.c.
- Electronic goods retailing n.e.c.

423 HARDWARE, BUILDING AND GARDEN SUPPLIES RETAILING

4231 Hardware and Building Supplies Retailing
This class consists of units mainly engaged in retailing hardware or building supplies.

Primary activities
- Carpenters’ tool retailing
- Cement retailing
- Ceramic floor tile retailing
- Garden tool retailing
- Hardware retailing
- Lacquer retailing
- Lawn mower retailing
- Lock retailing
- Mineral turpentine retailing
- Nail retailing
- Paint retailing
- Plumbers’ fittings retailing
- Plumbers’ tools retailing
- Timber retailing
- Tool retailing
- Wallpaper retailing
- Woodworking tool retailing

Exclusions/References
- Units mainly engaged in wholesaling builders’ hardware or supplies (except plumbing supplies) are included in Class 3339 Other Hardware Goods Wholesaling; and
- wholesaling timber are included in Class 3331 Timber Wholesaling.

4232 Garden Supplies Retailing
This class consists of units mainly engaged in retailing garden supplies or nursery goods.

Primary activities
Entertainment Media Retailing

This class consists of units mainly engaged in retailing audio tapes, compact discs, computer games, digital versatile discs or video cassettes.

Primary activities

- Entertainment media retailing

Exclusions/References

Units mainly engaged in retailing computer games are included in Class 4342 Computer Retailing.

Sport and Camping Equipment Retailing

This class consists of units mainly engaged in retailing sporting goods, camping equipment or bicycles.

Primary activities

- Ammunition retailing
- Bicycle retailing
- Camping equipment retailing
- Canoe retailing
- Equestrian equipment retailing
- Fishing tackle retailing
- Fitness equipment retailing
- Golfing equipment retailing
- Gun or rifle retailing
- Gymnasium equipment retailing
- Sailboard retailing
- Snow ski retailing
- Sporting equipment retailing (except clothing or footwear)
- Wetsuit retailing

Exclusions/References

Units mainly engaged in retailing cut flowers are included in Class 4274 Flower Retailing.

Entertainment Media Retailing continued

- Bulb, flower, retailing
- Fertiliser retailing
- Garden ornament retailing
- Garden supplies retailing n.e.c.
- Nursery stock retailing
- Pesticide retailing
- Plant, garden, retailing
- Pot plant retailing
- Seedlings retailing
- Seed, garden, retailing
- Shrub or tree retailing
- Tuber, flower, retailing

Exclusions/References

Units mainly engaged in retailing cut flowers are included in Class 4274 Flower Retailing.

4241

RECREATIONAL GOODS RETAILING

Sport and Camping Equipment Retailing

This class consists of units mainly engaged in retailing sporting goods, camping equipment or bicycles.

Primary activities

- Ammunition retailing
- Bicycle retailing
- Camping equipment retailing
- Canoe retailing
- Equestrian equipment retailing
- Fishing tackle retailing
- Fitness equipment retailing
- Golfing equipment retailing
- Gun or rifle retailing
- Gymnasium equipment retailing
- Sailboard retailing
- Snow ski retailing
- Sporting equipment retailing (except clothing or footwear)
- Wetsuit retailing

Exclusions/References

Units mainly engaged in

- retailing sports apparel (clothing and footwear) are included in Classes 4251 Clothing Retailing and 4252 Footwear Retailing; and
- retailing new or used boats are included in Class 4245 Marine Equipment Retailing.

4242

Entertainment Media Retailing

This class consists of units mainly engaged in retailing audio tapes, compact discs, computer games, digital versatile discs or video cassettes.

Primary activities
DIVISION G – RETAIL TRADE
Subdivision 42 – Other Store-Based Retailing

Group Class Description

Entertainment Media Retailing continued
- Audio cassette retailing
- Compact disc retailing
- Computer game retailing
- Digital versatile disc (DVD) retailing
- Video cassette retailing

Exclusions/References
Units mainly engaged in
- retailing second-hand records, tapes, CDs, DVDs or videos are included in Class 4273 Antique and Used Goods Retailing;
- retailing CD players, DVD players, VCRs or other appliances are included in Class 4221 Electrical, Electronic and Gas Appliance Retailing; and
- retailing computers and computer peripherals are included in Class 4222 Computer and Computer Peripheral Retailing.

4243 Toy and Game Retailing
This class consists of units mainly engaged in retailing toys or games (except computer games).

Primary activities
- Doll retailing
- Game retailing
- Toy retailing

Exclusions/References
Units mainly engaged in retailing computer games are included in Class 4242 Entertainment Media Retailing.

4244 Newspaper and Book Retailing
This class consists of units mainly engaged in retailing books, periodicals and newspapers.

Primary activities
- Book retailing
- Magazine retailing
- Newspaper retailing
- Periodical retailing
- Religious book retailing

Exclusions/References
Units mainly engaged in
- retailing stationery and writing goods are included in Class 4272 Stationery Goods Retailing; and
- retailing second-hand books are included in Class 4273 Antique and Used Goods Retailing.

4245 Marine Equipment Retailing
This class consists of units mainly engaged in retailing new or used boats or boat accessories.

Primary activities
- Boat retailing (including used)
- Boat trailer retailing
Marine Equipment Retailing continued

- Marine accessory retailing n.e.c.
- Outboard motor retailing
- Sailing or nautical accessory retailing
- Yacht retailing

Exclusions/References

Units mainly engaged in

- retailing sailboards, canoes or wetsuits are included in Class 4241 Sport and Camping Equipment Retailing;
- repairing boats are included in Class 2392 Boatbuilding and Repair Services; and
- hiring of pleasure craft (without crew) are included in Division L Rental, Hiring and Real Estate Services.

425 CLOTHING, FOOTWEAR AND PERSONAL ACCESSORY RETAILING

4251 Clothing Retailing

This class consists of units mainly engaged in retailing clothing or clothing accessories.

Primary activities

- Clothing accessory retailing
- Clothing retailing
- Foundation garment retailing
- Fur clothing retailing
- Glove retailing
- Hosiery retailing
- Leather clothing retailing
- Millinery retailing
- Sports clothing retailing
- Work clothing retailing

Exclusions/References

Units mainly engaged in

- retailing second-hand clothing are included in Class 4273 Antique and Used Goods Retailing; and
- retailing personal accessories (except clothing and footwear) are included in Class 4259 Other Personal Accessory Retailing.

4252 Footwear Retailing

This class consists of units mainly engaged in retailing boots, shoes or other footwear.

Primary activities

- Boot retailing
- Footwear retailing
- Shoe retailing
- Sports footwear retailing

4253 Watch and Jewellery Retailing

This class consists of units mainly engaged in retailing new watches and jewellery (except clocks and silverware).
**Department Stores**

This class consists of units engaged in retailing a wide variety of goods, other than food or groceries, but the variety is such that no predominant activity can be determined. These units have predominant retail sales in at least four of the following six product groups:

- Clothing
- Furniture
- Kitchenware, china, glassware and other housewares
- Textile goods
- Electrical, electronic and gas appliances
- Perfumes, cosmetics and toiletries

The products primary to these headings, as well as other products, are normally sold by or displayed in separate departments or sections supervised by managers (with specialised product knowledge) within the store, and, generally, merchandising, advertising, customer
Stationery Goods Retailing

This class consists of units mainly engaged in retailing stationery goods and writing materials.

Primary activities

- Artists’ supplies retailing
- Ink retailing
- Note book retailing
- Pen or pencil retailing
- Stationery retailing
- Writing material retailing

Exclusions/References

Units mainly engaged in retailing books or magazines are included in Class 4244 Newspaper and Book Retailing.

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Pharmaceutical, Cosmetic and Toiletry Goods Retailing

This class consists of units mainly engaged in retailing prescription drugs or patent medicines, cosmetics or toiletries.

Primary activities

- Cosmetic retailing
- Drug retailing
- Patent medicine retailing
- Perfume retailing
- Pharmacy, retail, operation
- Prescription, medicine, dispensing
- Toiletry retailing

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Stationery Goods Retailing

This class consists of units mainly engaged in retailing stationery goods and writing materials.

Primary activities

- Artists’ supplies retailing
- Ink retailing
- Note book retailing
- Pen or pencil retailing
- Stationery retailing
- Writing material retailing

Exclusions/References

Units mainly engaged in retailing books or magazines are included in Class 4244 Newspaper and Book Retailing.
4273  Antique and Used Goods Retailing
This class consists of units mainly engaged in retailing antiques or second-hand goods (except motor vehicles or motor cycles and parts).

Primary activities
- Antique retailing
- Coin dealing (retailing)
- Disposals retailing
- Pawnbroking
- Second-hand book retailing
- Second-hand cloth retailing
- Second-hand electrical, electronic or computer equipment retailing
- Second-hand furniture retailing
- Second-hand goods retailing n.e.c.
- Second-hand jewellery retailing
- Second-hand record, tape, CD, DVD or videos retailing
- Second-hand sports card retailing
- Stamp, collectible, dealing (retailing)

Exclusions/References
Units mainly engaged in
- retailing second-hand motor vehicles are included in Class 3911 Car Retailing;
- retailing second-hand motor cycles are included in Class 3912 Motor Cycle Retailing;
- retailing second-hand motor vehicle or motor cycle parts are included in Class 3921 Motor Vehicle Parts Retailing; and
- providing auctioning services are included in Class 3800 Commission-Based Wholesaling.

4274  Flower Retailing
This class consists of units mainly engaged in retailing cut flowers or display foliage.

Primary Activities
- Cut flower retailing
- Display foliage retailing
- Dried flower retailing
- Florist, retail, operation

4279  Other Store-Based Retailing n.e.c.
This class consists of units mainly engaged in retailing goods not elsewhere classified from store-based premises.

Primary activities
- Art gallery operation (retail)
- Binocular retailing
- Bottled liquefied petroleum gas (LPG) retailing
- Briquette retailing
- Clock retailing
- Coal retailing
- Coke retailing
Other Store-Based Retailing n.e.c. continued

- Computer consumables (toners, inks) retailing
- Craft goods retailing
- Duty free store operation
- Firewood retailing
- Firework retailing
- Greeting card retailing
- Ice retailing
- Map retailing
- Musical instrument retailing
- Pet and pet accessory retailing
- Photographic chemical retailing
- Photographic film or paper retailing
- Pram retailing
- Religious goods (except books) retailing
- Specialty stores n.e.c.
- Store-based retailing n.e.c.
- Swimming pool retailing
- Tobacco product retailing
- Variety store operation

Exclusions/References

Units mainly engaged in

- retailing second-hand sports cards are included in Class 4273 Antique and Used Goods Retailing;
- retailing religious books are included in Class 4244 Newspaper and Book Retailing;
- retailing goods without the use of a shopfront or physical store presence are included in Class 4310 Non-Store Retailing; and
- retailing goods on a commission basis are included in Class 4320 Retail Commission-Based Buying and/or Selling.
### 431 NON-STORE RETAILING

#### 4310 Non-Store Retailing

This class consists of units mainly engaged in retailing goods without the use of a shopfront or physical store presence, including milk vendors, sole e-commerce retailers and direct shopping units.

**Primary activities**
- Direct mail retailing
- Direct selling of books
- Direct selling of cosmetics
- Direct selling of goods n.e.c.
- Internet retailing
- Milk vending
- Mobile food retailing (except takeaway food)
- Vending machine operation (except leasing)

**Exclusions/References**
- Units mainly engaged in the retailing of goods through means of a shopfront or physical store presence are included in the appropriate classes of subdivisions within the Retail Trade Division; and
- providing mobile food services such as ice cream vending from a van are included in Class 4512 Takeaway Food Services.

### 432 RETAIL COMMISSION-BASED BUYING AND/OR SELLING

#### 4320 Retail Commission-Based Buying and/or Selling

This class consists of units mainly engaged in selling goods to the general public on a fee or commission basis. These activities include units who arrange the sale of goods on behalf of a principal, but do not take title to the goods themselves.

**Primary activities**
- Commission-based milk vending
- Commission buying service
- Commission retailing of books
- Commission retailing of cosmetics
- Commission retailing of health foods
- Commission selling service

**Exclusions/References**
- Units mainly engaged in
- the commission-based buying and selling of real estate are included in Class 6720 Real Estate Services;
- the broking of financial or insurance services are included in the appropriate classes of Subdivision 64 Auxiliary Finance and Insurance Services; and
- providing auction services are included in Class 3800 Commission-Based Wholesaling.
This division comprises of units providing short-term accommodation for visitors and/or meals, snacks, and beverages for consumption by customers both on and off-site. The division includes units providing accommodation, food/beverage, and hospitality services because one or more of these activities are undertaken by the same unit.

Excluded from this division are gambling institutions (casinos); amusement and recreation parks; long-term (residential) caravan parks; theatre restaurants; sporting clubs; and other recreation or entertainment facilities providing food, beverage, and accommodation services.
This class consists of units mainly engaged in providing accommodation for visitors, such as hotels, motels and similar units.

Primary activities
- Camping ground operation
- Caravan park operation (visitor)
- Holiday house and flat operation
- Hotel operation
- Motel operation
- Resort operation
- Serviced apartments
- Ski-lodge operation
- Student residence operation (except boarding schools)
- Youth hostel operation

Exclusions/References
Units mainly engaged in
- renting or leasing (including sub-leasing) residential properties or dwellings are included in Class 6711 Residential Property Operators; and
- providing residential caravan accommodation are included in Class 6711 Residential Property Operators.
### 451

**Cafes, Restaurants and Takeaway Food Services**

<table>
<thead>
<tr>
<th>Class</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4511</td>
<td>Cafes and Restaurants</td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in providing food and beverage serving services for consumption on the premises. Customers generally order and are served while seated (i.e. waiter/waitress service) and pay after eating.</td>
</tr>
</tbody>
</table>

**Primary activities**
- Cafe operation
- Restaurant operation

**Exclusions/References**
- Units mainly engaged in
  - providing food ready to be taken away for immediate consumption are included in Class 4512 Takeaway Food Services;
  - providing catering services (including airline food catering services) at specified locations or events are included in Class 4513 Catering Services;
  - selling alcoholic beverages both for consumption on and off the premises are included in Class 4520 Pubs, Taverns and Bars; and
  - operating theatre restaurants mainly engaged in providing live theatrical productions with food and beverages are included in Class 9001 Performing Arts Operation.

<table>
<thead>
<tr>
<th>Class</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4512</td>
<td>Takeaway Food Services</td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in providing food services ready to be taken away for immediate consumption. Customers order or select items and pay before eating. Items are usually provided in takeaway containers or packaging. Food is either consumed on the premises in limited seating facilities, taken away by the customer or delivered. This class also includes units mainly engaged in supplying food services in food halls and food courts.</td>
</tr>
</tbody>
</table>

**Primary activities**
- Juice bar operation
- Mobile food van operation
- Takeaway food operation

**Exclusions/References**
- Units mainly engaged in
  - providing food services for consumption on the premises only are included in Class 4511 Cafes and Restaurants;
  - providing catering services (including airline food catering services) at specified locations or events are included in Class 4513 Catering Services;
  - retailing baked goods manufactured on the same premises are included in Class 1174 Bakery Product Manufacturing (Non-factory based);
  - retailing baked goods manufactured at other premises are included in Class 4129 Other Specialised Food Retailing; and
  - retailing beer, wine or spirits for consumption off the premises only are included in Class 4123 Liquor Retailing.
**DIVISION H – ACCOMMODATION AND FOOD SERVICES**

**Subdivision 45 – Food and Beverage Services**

**Group  Class Description**

4513  **Catering Services**
This class consists of units mainly engaged in providing catering services at specified locations or events such as airline catering. Meals and snacks may be transported and/or prepared and served on or off the premises, as required by the customer.

**Primary activities**
- Airline food catering service
- Catering service operation

**Exclusions/References**
Units mainly engaged in
- providing food services for consumption on the premises only are included in Class 4511 Cafes and Restaurants;
- providing food ready to be taken away for immediate consumption are included in Class 4512 Takeaway Food Services; and
- manufacturing food products (including snack foods and prepared meals) are included in Class 1199 Other Food Product Manufacturing n.e.c.

452  **PUBS, TAVERNS AND BARS**

4520  **Pubs, Taverns and Bars**
This class consists of hotels, bars or similar units (except hospitality clubs) mainly engaged in serving alcoholic beverages for consumption on the premises, or in selling alcoholic beverages both for consumption on and off the premises. These units may also provide food services and/or present live entertainment.

**Primary activities**
- Bar operation
- Hotel bar operation
- Night club operation
- Pub operation
- Tavern operation
- Wine bar operation

**Exclusions/References**
Units mainly engaged in
- retailing alcoholic beverages for consumption off the premises only are included in Class 4123 Liquor Retailing; and
- operating hospitality clubs are included in Class 4530 Clubs (Hospitality).

453  **CLUBS (HOSPITALITY)**

4530  **Clubs (Hospitality)**
This class consists of associations mainly engaged in providing hospitality services to members. These hospitality services include gambling, sporting or other social or entertainment facilities.

**Primary activities**
- Hospitality club operation
Clubs (Hospitality) continued

Exclusions/References

Units mainly engaged in
- selling alcoholic beverages both for consumption on and off the premises are included in Class 4520 Pubs, Taverns and Bars; and
- operating sporting clubs are included in Class 9112 Sports and Physical Recreation Clubs and Sports Professionals.
The Transport, Postal and Warehousing Division includes units mainly engaged in providing transportation of passengers and freight by road, rail, water or air. Other transportation activities such as postal services, pipeline transport and scenic and sightseeing transport are included in this division.

Units mainly engaged in providing goods warehousing and storage activities are also included.

The division also includes units mainly engaged in providing support services for the transportation of passengers and freight. These activities include stevedoring services, harbour services, navigation services, airport operations and customs agency services.
### 461 ROAD FREIGHT TRANSPORT

#### 4610 Road Freight Transport
This class consists of units mainly engaged in the transportation of freight by road. It also includes units mainly engaged in renting trucks with drivers for road freight transport and road vehicle towing service.

**Primary activities**
- Furniture removal service
- Log haulage service (road)
- Road freight transport service
- Road vehicle towing
- Taxi truck service (with driver)
- Truck hire service (with driver)

**Exclusions/References**
- Units mainly engaged in operating road freight terminals are included in Class 5299 Other Transport Support Services n.e.c.;
- providing road freight forwarding services are included in Class 5292 Freight Forwarding Services;
- providing crating or packing for road freight transport are included in Class 7320 Packaging Services; and
- leasing or hiring trucks without drivers are included in Class 6619 Other Motor Vehicle and Transport Equipment Rental and Hiring.

### 462 ROAD PASSENGER TRANSPORT

#### 4621 Interurban and Rural Bus Transport
This class consists of units mainly engaged in operating buses for the transportation of passengers over regular routes and on regular schedules, mainly outside metropolitan areas or over long distances.

**Primary activities**
- Bus transport service, outside metropolitan area
- Charter bus service, outside metropolitan area
- Interurban bus service
- Rural bus service

**Exclusions/References**
- Units mainly engaged in operating urban buses for the transportation of passengers are included in Class 4622 Urban Bus Transport (Including Tramway); and
- operating bus passenger terminals are included in Class 5299 Other Transport Support Services n.e.c.

#### 4622 Urban Bus Transport (Including Tramway)
This class consists of units mainly engaged in operating urban buses and tramways for the transportation of passengers, over regular routes and on regular schedules, mainly in a metropolitan area.
Taxi and Other Road Transport

This class consists of units mainly engaged in operating taxi cabs or hire cars with drivers, or other forms of road vehicles not elsewhere classified, for the transportation of passengers.

### Primary activities
- Hire car service (with driver)
- Road passenger transport n.e.c.
- Taxi cab management service (i.e. operation on behalf of owner)
- Taxi service

### Exclusions/References
Units mainly engaged in
- providing driving services for taxis or hire cars are included in Class 5299 Other Transport Support Services n.e.c.;
- operating taxi trucks with drivers are included in Class 4610 Road Freight Transport;
- leasing taxi cab plates (not vehicles) are included in Class 6640 Non-Financial Intangible Assets (Except Copyrights) Leasing;
- leasing, hiring or renting motor vehicles without drivers are included in Class 6611 Passenger Car Rental and Hiring;
- operating a taxi radio base are included in Class 5299 Other Transport Support Services n.e.c.; and
- operating sightseeing transport equipment are included in Class 5010 Scenic and Sightseeing Transport.
471  RAIL FREIGHT TRANSPORT

4710 Rail Freight Transport
This class consists of units mainly engaged in operating railways for the transportation of
freight by rail.

Primary activities
- Rail freight transport service
- Suburban rail freight service

Exclusions/References
Units mainly engaged in
- repairing railway stock or locomotives are included in Class 2393 Railway Rolling Stock
  Manufacturing and Repair Services;
- constructing or general repair of railway permanent way, harbour or other transport
  infrastructure are included in Class 3109 Other Heavy and Civil Engineering Construction;
- providing rail freight forwarding services are included in Class 5292 Freight Forwarding
  Services; and
- operating rail freight terminals are included in Class 5299 Other Transport Support
  Services n.e.c.

472  RAIL PASSENGER TRANSPORT

4720 Rail Passenger Transport
This class consists of units mainly engaged in operating railways (except tramways) for the
transportation of passengers over short and long distances.

Primary activities
- Commuter rail passenger service
- Metropolitan rail passenger service
- Monorail operation
- Rail passenger transport service

Exclusions/References
Units mainly engaged in
- operating tramways for the transportation of passengers are included in Class 4622 Urban
  Bus Transport (Including Tramway);
- operating passenger railway terminals or stations are included in Class 5299 Other
  Transport Support Services n.e.c.; and
- operating railways as a tourist attraction (scenic railways) are included in Class 5010 Scenic
  and Sightseeing Transport.
DIVISION I – TRANSPORT, POSTAL AND WAREHOUSING
Subdivision 48 – Water Transport

481 WATER FREIGHT TRANSPORT

4810 Water Freight Transport
This class consists of units mainly engaged in the operation of vessels for the transportation of freight or cargo by water.

Primary activities
- Coastal sea freight transport service between domestic ports
- Freighter ferry service
- Harbour freight transport service
- International sea freight transport service between domestic and international ports
- River freight transport service
- Ship freight management service (i.e. operation of ships on behalf of owners)
- Water (river, sea and lake) freight transport service

Exclusions/References
Units mainly engaged in
- repairing, refitting or converting ships are included in Class 2391 Shipbuilding and Repair Services;
- operating water freight terminals are included in Class 5212 Port and Water Transport Terminal Operations;
- providing ship or shipping agency services are included in Class 5219 Other Water Transport Support Services;
- providing sea freight forwarding services are included in Class 5292 Freight Forwarding Services;
- leasing, hiring or chartering ships without crew are included in Class 6619 Other Motor Vehicle and Transport Equipment Rental and Hiring; and
- operating tugboats or towing vessels are included in Class 5219 Other Water Transport Support Services.

482 WATER PASSENGER TRANSPORT

4820 Water Passenger Transport
This class consists of units mainly engaged in the operation of vessels for the transportation of passengers by water.

Primary activities
- Boat charter, lease or rental, with crew for passenger transport
- Ferry operation, including vehicular
- Passenger ferry service
- Passenger ship management service (i.e. operation of ships on behalf of owners)
- Ship charter, lease or rental, with crew, for passenger transport
- Water passenger transport service
- Water taxi service

Exclusions/References
Units mainly engaged in
- repairing, refitting or converting ships are included Class 2391 Shipbuilding and Repair Services;
Water Passenger Transport continued

- operating water passenger terminals are included in Class 5212 Port and Water Transport Terminal Operations;
- operating tugboats or towing vessels are included in Class 5219 Other Water Transport Support Services;
- leasing, hiring or chartering ships without crew are included in Class 6619 Other Motor Vehicle and Transport Equipment Rental and Hiring; and
- operating charter fishing boats and whale watching cruises are included in Class 5010 Scenic and Sightseeing Transport.
Air and Space Transport

This class consists of units mainly engaged in operating aircraft for the transportation of freight and passengers.

Primary activities
- Air freight transport service
- Air passenger transport service
- Aircraft charter, lease or rental, with crew, for freight and/or passengers

Exclusions/References
Units mainly engaged in
- providing aerial surveying services are included in Class 6922 Surveying and Mapping Services;
- repairing aircraft are included in Class 2394 Aircraft Manufacturing and Repair Services;
- operating ticket sales or booking offices of non-resident airlines are included in Class 7220 Travel Agency and Tour Arrangement Services;
- domestic and international air freight forwarding are included in Class 5292 Freight Forwarding Services; and
- transport of passengers by aircraft solely for sightseeing purposes are included in Class 5010 Scenic and Sightseeing Transport.
501 SCENIC AND SIGHTSEEING TRANSPORT

5010 Scenic and Sightseeing Transport
This class consists of units mainly engaged in operating transportation equipment for scenic and sightseeing activities. This form of transport is distinguished from transit passenger services, as the emphasis is not on the efficiency or speed of the transport service but rather on providing recreation and entertainment. The service provided is usually local in nature and generally includes tour commentary, highlighting features of the scenery and/or the vehicle.

Primary activities
- Aerial cable car operation
- Airboat operation
- Chair lift operation (except ski lift operation)
- Charter fishing boat operation
- Glider operation
- Harbour sightseeing tour operation
- Helicopter ride operation (for sightseeing)
- Hot air balloon ride operation
- Hovercraft operation
- Scenic railway operation
- Sightseeing bus, coach or tramway operation
- Steam train operation
- Whale watching cruise operation

Exclusions/References
Units mainly engaged in
- providing recreational activities involving direct participation by the customer such as bungy jumping, cave diving and white water rafting are included in Class 9139 Amusement and Other Recreation Activities n.e.c.; and
- operating ski chair lifts are included in Class 5029 Other Transport n.e.c.

502 PIPELINE AND OTHER TRANSPORT

5021 Pipeline Transport
This class consists of units mainly engaged in the transportation of natural gas, oil or other materials via pipelines.

Primary activities
- Pipeline operation for the transport of gas, oil and other material.

Exclusions/References
Units mainly engaged in
- piping sewage through sewer systems are included in Class 2812 Sewerage and Drainage Services;
- constructing, repairing or maintaining gas mains are included in Class 3109 Other Heavy and Civil Engineering Construction; and
- water reticulation by mains are included in Class 2811 Water Supply.
### DIVISION I – TRANSPORT, POSTAL AND WAREHOUSING

**Subdivision 50 – Other Transport**

<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5029</td>
<td>Other Transport n.e.c.</td>
<td>This class consists of units mainly engaged in passenger and freight transportation not elsewhere classified.</td>
</tr>
</tbody>
</table>

**Primary activities**

- Over snow transport operation
- Ski lift operation
- Ski tow operation
- Transport operation n.e.c.
510 POSTAL AND COURIER PICK-UP AND DELIVERY SERVICES

5101 Postal Services
This class consists of units mainly engaged in the pick-up and delivery of letters, documents and parcels (usually weighing less than 30 kgs). Rather than being from the sender’s location, the pick-up activity is from pre-determined collection points (e.g. post offices and postal agencies). Also included are units mainly engaged in the operation/provision of predetermined collection points (such as post offices or postal agents).

Primary activities
- Mail service
- Mailbox rental service
- Post office operation
- Postal agency operation

Exclusions/References
Units mainly engaged in
- providing courier or messenger services are included in Class 5102 Courier Pick-up and Delivery Services; and
- operating trucks for the transportation of freight by road are included in Class 4610 Road Freight Transport.

5102 Courier Pick-up and Delivery Services
This class consists of units mainly engaged in the door to door pick-up (i.e. from the customer’s residence or place of business), transport and delivery of letters, documents, parcels and other items weighing less than 30 kgs.

Primary activities
- Customised express pick-up and delivery service
- Grocery delivery service
- Home delivery service
- Messenger service
- Pick-up and delivery service n.e.c.

Exclusions/References
Units mainly engaged in
- providing postal services are included in the Class 5101 Postal Services; and
- operating trucks for the transportation of freight by road are included in Class 4610 Road Freight Transport.
### WATER TRANSPORT SUPPORT SERVICES

#### 521

#### 5211 Stevedoring Services

This class consists of units mainly engaged in providing stevedoring services for the loading or unloading of vessels.

*Primary activities*
- Ship loading or unloading service (provision of labour)
- Stevedoring service

### Port and Water Transport Terminal Operations

This class consists of units mainly engaged in the maintenance and leasing of port facilities to facilitate the land-sea transition of goods and passengers. Also included are units mainly engaged in the operation of ship mooring facilities or water transport terminals for passenger or freight (including sea cargo container terminals and coal or grain loaders).

*Primary activities*
- Coal loader operation (water transport)
- Container terminal operation (water transport)
- Grain loader operation (water transport)
- Port operation
- Ship mooring service
- Water freight terminal operation
- Water passenger terminal operation
- Wharf operation

*Exclusions/References*
- Units mainly engaged in constructing port facilities are included in the appropriate classes of Division E Construction;
- planning port facilities are included in the appropriate classes of Division M Professional, Scientific and Technical Services;
- repairing ships and boats (including factory overhauls or factory conversions) are included in Classes 2391 Shipbuilding and Repair Services and 2392 Boatbuilding and Repair Services respectively; and
- providing stevedoring services are included in Class 5211 Stevedoring Services.

#### 5219 Other Water Transport Support Services

This class consists of units mainly engaged in providing water transport support services not elsewhere classified.

*Primary activities*
- Lighterage service
- Navigation service (water transport)
- Pilotage service
- Salvage service, marine
- Ship registration and agency service
- Towboat and tugboat operation
- Water vessel towing service
DIVISION I – TRANSPORT, POSTAL AND WAREHOUSING  
Subdivision 52 – Transport Support Services  

522 AIRPORT OPERATIONS AND OTHER AIR TRANSPORT SUPPORT SERVICES  

5220 Airport Operations and Other Air Transport Support Services  
This class consists of units mainly engaged in operating international, national or civil airports. Also included are units mainly engaged in providing other services to air transport such as airport terminals, runways, air traffic control services, aerospace navigation or baggage handling services.  

Primary activities  
- Air traffic control service  
- Air transport navigation service  
- Aircraft support service n.e.c.  
- Airport baggage handling service  
- Airport operation  
- Airport terminal operation  

Exclusions/References  
Units mainly engaged in  
- repairing ships and boats (including factory overhauls or factory conversions) are included in Classes 2391 Shipbuilding and Repair Services and 2392 Boatbuilding and Repair Services respectively; and  
- providing stevedoring services are included in Class 5211 Stevedoring Services.  

529 OTHER TRANSPORT SUPPORT SERVICES  

5291 Customs Agency Services  
This class consists of units mainly engaged in providing advice on import and export procedures and documentation, and other related services.  

Primary activities  
- Custom agency service  
- Custom clearance service  
- Export documentation preparation service  
- Import documentation preparation service  

Exclusions/References  
Units mainly engaged in  
- freight forwarding services are included in Class 5292 Freight Forwarding Services; and  
- repairing aircraft are included in Class 2394 Aircraft Manufacturing and Repair Services;  
- leasing or chartering aircraft without crew from own stocks are included in Class 6619 Other Motor Vehicle and Transport Equipment Rental and Hiring;  
- operating ticket sales offices of non-resident airlines are included in Class 7220 Travel Agency and Tour Arrangement Services;  
- providing airline food catering services are included in Class 4513 Catering Services; and  
- wholesaling fuel at airports are included in Class 3321 Petroleum Product Wholesaling.
Other Transport Support Services n.e.c.

This class consists of units mainly engaged in providing transport support services not elsewhere classified.

Primary activities
- Container terminal operation (road and rail)
- Freight brokerage service
- Road freight terminal operation
- Road passenger terminal operation
- Road vehicle driving service (except owner/operator)
- Railway station or terminal operation
- Taxi radio base operation
- Toll bridge operation
- Toll road operation
- Weighbridge operation

Exclusions/References

- Units mainly engaged in hiring or leasing pallets (from own stocks) are included in Class 6639 Other Goods and Equipment Rental and Hiring n.e.c.; and
- owning/operating taxis or hire cars are included Class 4623 Taxi and Other Road Transport.

Freight Forwarding Services

This class consists of units mainly engaged in contracting to transport goods for other enterprises, using one or more different enterprises to perform the contracted services by road, rail, air, sea freight transport or any combination of the modes of transport. (In these cases the ‘forwarding’ unit takes prime responsibility for the entire transport operation).

Primary activities
- Air freight forwarding service
- Rail freight forwarding service
- Road freight forwarding service
- Water freight forwarding service

Other Transport Support Services n.e.c.

This class consists of units mainly engaged in providing transport support services not elsewhere classified.

Primary activities
- Container terminal operation (road and rail)
- Freight brokerage service
- Road freight terminal operation
- Road passenger terminal operation
- Road vehicle driving service (except owner/operator)
- Railway station or terminal operation
- Taxi radio base operation
- Toll bridge operation
- Toll road operation
- Weighbridge operation

Exclusions/References

- Units mainly engaged in hiring or leasing pallets (from own stocks) are included in Class 6639 Other Goods and Equipment Rental and Hiring n.e.c.; and
- owning/operating taxis or hire cars are included Class 4623 Taxi and Other Road Transport.
530  WAREHOUSING AND STORAGE SERVICES

5301  Grain Storage Services
This class consists of units mainly engaged in the storage of cereal grains.

Primary activities
- Grain elevator operation
- Grain silo operation
- Grain storage service

Exclusions/References
Units mainly engaged in operating grain loading facilities at water transport terminals are included in Class 5212 Port and Water Transport Terminal Operations.

5309  Other Warehousing and Storage Services
This class consists of units mainly engaged in operating warehousing and storage facilities (except cereal grain storage).

Primary activities
- Bond store operation
- Bulk petroleum storage service
- Cool room storage service
- Controlled atmosphere store operation
- Free store operation (storage of goods not under bond)
- Furniture storage service
- Refrigerated storage service
- Storage n.e.c.
- Warehousing n.e.c.
- Wool storage service

Exclusions/References
Units mainly engaged in operating grain loading facilities at water transport terminals are included in Class 5212 Port and Water Transport Terminal Operations;
- grain elevator, silo and storage operation are included in the Class 5501 Grain Storage Services; and
- self-storage renting or leasing are included in Class 6712 Non-Residential Property Operators.
The Information Media and Telecommunications Division includes units mainly engaged in:

- creating, enhancing and storing information products in media that allows for their dissemination;
- transmitting information products using analogue and digital signals (via electronic, wireless, optical and other means);
- and providing transmission services and/or operating the infrastructure to enable the transmission and storage of information and information products.

Information products are defined as those which are not necessarily tangible, and, unlike traditional goods, are not associated with a particular form. The value of the information products is embedded in their content rather than in the format in which they are distributed. For example, a movie can be screened at a cinema, telecast on television or copied to video for sale or rental. The division includes some activities that primarily create, enhance and disseminate information products, subject to copyright.

It is the intangible nature of the information products which determines their unique dissemination process, which may include via a broadcast, electronic means, or physical form. They do not usually require direct contact between the supplier/producer and the consumer, which distinguishes them from distribution activities included in the Wholesale Trade and Retail Trade Divisions.

Excluded from the division are units mainly engaged in:

- the mass storage or duplication of information products such as printing newspapers, CDs, DVDs, etc. (Manufacturing Division);
- purchasing and on-selling information products in their tangible form (Wholesale Trade and Retail Trade Divisions);
- providing specialised computer services such as programming and systems design services, graphic design services and advertising services, as well as gathering, tabulating and presenting marketing and opinion data (Professional, Scientific and Technical Services Division);
- providing a range of creative artistic activities such as the creation of an artistic original (e.g. a painting), or the provision of a live musical performance by a group or artist (Arts and Recreation Services Division); and
- units undertaking a range of activities such as directing, acting, writing and performing (Arts and Recreation Services Division).
5411  NEWSPAPER, PERIODICAL, BOOK AND DIRECTORY PUBLISHING

**Newspaper Publishing**
This class consists of units mainly engaged in publishing (creating and disseminating) newspapers. Included in this class are units whose main source of income is the sale of advertising space in their own newspapers.

**Primary activities**
- Newspaper publishing (except internet)

**Exclusions/References**
- Units mainly engaged in printing newspapers without publishing are included in Class 1611 Printing;
- publishing newspapers exclusively on the internet are included in Class 5700 Internet Publishing and Broadcasting;
- selling advertising space other than in their own newspapers are included in Class 6940 Advertising Services;
- supplying the news media with information such as news, reports and pictures are included in Class 6020 Other Information Services;
- writing articles without publishing are included in Class 9002 Creative Artists, Musicians, Writers and Performers; and
- selling and preparing advertisements without publishing are included in Class 6940 Advertising Services.

5412  Magazine and Other Periodical Publishing

This class consists of units mainly engaged in publishing (creating and disseminating) magazines, journals and other periodicals. Included in this class are units whose main source of income is the sale of advertising space in their own periodicals.

**Primary activities**
- Comic book publishing (except internet)
- Journal (including trade journal) publishing (except internet)
- Magazine publishing (except internet)
- Newsletter publishing (except internet)
- Periodical publishing (except internet)
- Racing form publishing (except internet)
- Radio and television guide publishing (except internet)

**Exclusions/References**
- Units mainly engaged in publishing magazines and other periodicals exclusively on the internet are included in Class 5700 Internet Publishing and Broadcasting;
- selling advertising space other than in their own periodicals are included in Class 6940 Advertising Services; and
- printing magazines and other periodicals without publishing are included in Class 1611 Printing.
<table>
<thead>
<tr>
<th>Class</th>
<th>Description</th>
</tr>
</thead>
</table>
| 5413   | Book Publishing  
This class consists of units mainly engaged in publishing (creating and disseminating) books including atlases, textbooks and travel guides.  
*Primary activities*  
- Atlas publishing (except internet)  
- Book publishing (except internet)  
- Encyclopaedia publishing (except internet)  
- Technical manual publishing (except internet)  
- Textbook publishing (except internet)  
- Travel guide book publishing (except internet)  
*Exclusions/References*  
Units mainly engaged in publishing books exclusively on the internet are included in Class 5700 Internet Publishing and Broadcasting; publishing music books and sheet music are included in Class 5521 Music Publishing; printing books without publishing are included in Class 1611 Printing; and writing books without publishing are included in Class 9002 Creative Artists, Musicians, Writers and Performers. |
| 5414   | Directory and Mailing List Publishing  
This class consists of units mainly engaged in publishing (creating and disseminating) directories, mailing lists and collections or compilations of fact such as mailing addresses and telephone directories.  
*Primary activities*  
- Address list publishing (except internet)  
- Business directory publishing (except internet)  
- Directory publishing (except internet)  
- Mailing list publishing (except internet)  
- Telephone directory publishing (except internet)  
*Exclusions/References*  
Units mainly engaged in publishing directories and mailing lists exclusively on the internet are included in Class 5700 Internet Publishing and Broadcasting; printing directories and mailing lists without publishing are included in Class 1611 Printing; operating web search portals (search engines) are included in Class 5910 Internet Service Providers and Web Search Portals; and publishing computer software are included in Class 5420 Software Publishing. |
| 5419   | Other Publishing (except Software, Music and Internet)  
This class consists of units mainly engaged in other publishing (creating and disseminating) activities (except software, music and internet publishing) such as greeting card, postcard and art print publishing.  
*Primary activities*  
- Art print publishing (except internet) |
Other Publishing (except Software, Music and Internet) continued

- Calendar publishing (except internet)
- Diary publishing (except internet)
- Greeting card publishing (except internet)
- Postcard publishing (except internet)

Exclusions/References

Units mainly engaged in

- publishing greeting cards, postcards and art print, e.t.c. exclusively on the internet are included in Class 5700 Internet Publishing and Broadcasting;
- publishing sheet music are included in Class 5521 Music Publishing;
- printing greeting cards, postcards and art prints, e.t.c. without publishing are included in Class 1611 Printing; and
- publishing computer software are included in Class 5420 Software Publishing.

542

SOFTWARE PUBLISHING

5420

Software Publishing

This class consists of units mainly engaged in creating and disseminating ready-made (non-customised) computer software.

Primary activities

- Software publishing (non-customised)

Exclusions/References

Units mainly engaged in

- providing customised software design consulting services are included in Class 7000 Computer System Design and Related Services;
- the mass duplication of software are included in Class 1620 Reproduction of Recorded Media;
- wholesaling computer software are included in Class 3492 Computer and Computer Peripheral Wholesaling; and
- retailing computer software (except games) are included in Class 4222 Computer and Computer Peripheral Retailing.
Motion Picture and Video Distribution

This class consists of units mainly engaged in acquiring distribution rights and distributing motion pictures and videos. These products are distributed (through leasing and wholesale channels) to a range of exhibitors such as motion picture theatres and television stations using a variety of visual media such as film, video tape or DVD.

Primary activities
- Motion picture distribution
- Motion picture leasing
- Motion picture library operation (stock footage)
- Television program distribution

Exclusions/References
Units mainly engaged in acquiring distribution rights and distributing motion pictures and videos are included in Class 5512 Motion Picture and Video Distribution; producing pre-recorded radio programming are included in Class 5522 Music and Other Sound Recording Activities; providing motion picture and video post-production services are included in Class 5514 Post-production Services and Other Motion Picture and Video Activities; the mass duplication of audio and visual media are included in Class 1620 Reproduction of Recorded Media; operating motion picture laboratories are included in Class 5514 Post-production Services and Other Motion Picture and Video Activities; and undertaking activities such as directing, acting and writing are included in the appropriate classes of Subdivision 90 Creative and Performing Arts Activities.

Motion Picture and Video Production

This class consists of units mainly engaged in producing motion pictures, videos and television programs or commercials. These productions are recorded and stored on a variety of analogue or digital visual media such as film, video tape or DVD.

Primary activities
- Motion picture production
- Television commercial production
- Television program production
- Video production

Exclusions/References
Units mainly engaged in acquiring distribution rights and distributing motion pictures and videos are included in Class 5512 Motion Picture and Video Distribution; producing pre-recorded radio programming are included in Class 5522 Music and Other Sound Recording Activities; providing motion picture and video post-production services are included in Class 5514 Post-production Services and Other Motion Picture and Video Activities; the mass duplication of audio and visual media are included in Class 1620 Reproduction of Recorded Media; operating motion picture laboratories are included in Class 5514 Post-production Services and Other Motion Picture and Video Activities; and undertaking activities such as directing, acting and writing are included in the appropriate classes of Subdivision 90 Creative and Performing Arts Activities.
Motion Picture and Video Distribution continued
- retailing video cassettes and discs are included in Class 4242 Entertainment Media Retailing; and
- hiring pre-recorded video cassettes, DVDs and other pre-recorded media are included in Class 6632 Video and Other Electronic Media Rental and Hiring.

5513 Motion Picture Exhibition
This class consists of units mainly engaged in screening motion pictures using a variety of visual media. Included in this class are units screening productions at festivals and other similar events.

Primary activities
- Cinema operation
- Drive-in theatre operation
- Festival operation (exhibition of motion pictures)
- Motion picture screening
- Motion picture theatre operation

5514 Post-production Services and Other Motion Picture and Video Activities
This class consists of units mainly engaged in providing post-production services and other motion picture and video activities, including specialised motion picture or video post-production services such as editing, film/tape transfers, titling, subtitling, credits, closed captioning and computer-produced graphics, animation and special effects, as well as developing and processing motion picture film.

Primary activities
- Computer graphic, animation and special effect post-production service
- Developing and printing motion picture film
- Film or tape closed captioning
- Film or video transfer service
- Motion picture film reproducing
- Motion picture or video editing service
- Motion picture production, special effects
- Post-production facility, motion picture or video
- Post synchronisation sound dubbing
- Sound dubbing service, motion picture
- Subtitling of motion picture, film or video
- Teleproduction service
- Titling of motion picture film or video
- Video conversion service (between audio and visual media formats)

Exclusions/References
Units mainly engaged in providing post-production services for sound recordings are included in Class 5522 Music and Other Sound Recording Activities.

552 SOUND RECORDING AND MUSIC PUBLISHING
5521 Music Publishing
This class consists of units mainly engaged in acquiring and registering copyrights for musical compositions and promoting and authorising the use of these compositions in recordings,
Music Publishing continued
radio, television, motion pictures, live performances, print, or other media. Units in this class represent the interest of the composing unit, or other owners of musical compositions, to produce revenues from the use of such works, usually through licensing agreements. These units may own the copyright or act as administrator of the music copyrights on behalf of copyright owners. Also included in this class are units publishing sheet music (including in bound book form).

Primary activities
- Authorising use of copyrighted musical composition
- Music book publishing
- Music book (bound sheet music) publishing
- Music copyright buying and selling
- Music publishing
- Sheet music publishing
- Song publishing

Exclusions/References
Units mainly engaged in
- composing music are included in Class 9002 Creative Artists, Musicians, Writers and Performers; and
- printing sheet music without publishing are included in Class 1611 Printing.

Music and Other Sound Recording Activities
This class consists of units mainly engaged in producing original (sound) master recordings such as tapes and CDs and releasing and distributing these sound recordings to wholesalers, retailers or directly to the public. Also included in this class are units engaged in operating sound recording studios and in the production of pre-recorded radio programs.

Primary activities
- Audio service (including for meetings and conferences)
- Producing pre-recorded radio programming
- Record distribution
- Record production
- Record production and distribution
- Sound recording post-production service
- Sound recording studio operation

Exclusions/References
Units mainly engaged in
- the mass duplication of audio and visual media are included in Class 1620 Reproduction of Recorded Media;
- acquiring and registering copyrights for musical compositions are included in Class 5521 Music Publishing;
- providing musical performances are included in Class 9001 Performing Arts Operation; and
- wholesaling pre-recorded audio media are included in Class 3759 Other Goods Wholesaling n.e.c.
<table>
<thead>
<tr>
<th>Code</th>
<th>Classification</th>
<th>Description</th>
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<tbody>
<tr>
<td>562</td>
<td>TELEVISION BROADCASTING</td>
<td><em>elements mainly engaged in free-to-air television broadcasting of visual content, in the form of electronic images together with sound, through broadcasting studios and facilities. These units may also produce or transmit visual programming to affiliated broadcast television stations, which in turn broadcast the programs on a pre-determined schedule. Transmissions are made available without cost to the viewer.</em></td>
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</tbody>
</table>
| 5621 | Free-to-Air Television Broadcasting   | _Primary activities_  
  - Free-to-air television service  
  - Television broadcasting network operation  
  - Television broadcasting station operation  

_Exclusions/References_  
- Units mainly engaged in broadcasting exclusively on the internet are included in Class 5700 Internet Publishing and Broadcasting; and  
- producing pre-recorded radio programming are included in Class 5522 Music and Other Sound Recording Activities.

| 5622 | Cable and Other Subscription Broadcasting | _This class consists of units mainly engaged in broadcasting television programs on a subscription or fee basis (such as subscription cable or satellite television broadcasting) to viewers._  

_Prior activities_  
- Cable broadcasting network operation  

_Exclusions/References_  
- Units mainly engaged in broadcasting television programs for pay or subscription television networks or stations are included in Class 5622 Cable and Other Subscription Broadcasting;  
- broadcasting exclusively on the internet are included in Class 5700 Internet Publishing and Broadcasting;  
- producing motion pictures, videos and television programs or commercials are included in Class 5511 Motion Picture and Video Production; and  
- acquiring distribution rights and distributing motion pictures and videos are included in Class 5512 Motion Picture and Video Distribution.
## Cable and Other Subscription Broadcasting

- Cable broadcasting station operation
- Pay television, broadcasting network operation
- Pay television, broadcasting service
- Pay television, broadcasting station operation
- Satellite broadcasting network operation
- Satellite broadcasting station operation
- Subscription television broadcasting service

### Exclusions/References

Units mainly engaged in

- free-to-air television broadcasting are included in Class 5621 Free-to-Air Television Broadcasting; and
- producing motion pictures, videos and television programs or commercials are included in Class 5511 Motion Picture and Video Production.
### Internet Publishing and Broadcasting

This class consists of units mainly engaged in publishing and/or broadcasting content on the internet. Units in this class provide textual, audio and/or video content of general or specific interest on the internet. These units do not provide traditional (non-internet) versions of the content they publish or broadcast.

#### Primary activities
- Internet art print publishing
- Internet atlas publishing
- Internet audio broadcasting
- Internet book publishing
- Internet directory publishing
- Internet encyclopaedia and dictionary publishing
- Internet greeting card publishing
- Internet journal publishing
- Internet magazine publishing
- Internet news publishing
- Internet periodical publishing
- Internet video broadcasting

#### Exclusions/References

- Units mainly engaged in providing internet access and operating web search portals (search engines) are included in Class 5910 Internet Service Providers and Web Search Portals;
- providing internet streaming services are included in Class 5921 Data Processing and Web Hosting Services;
- publishing newspapers, periodicals, books and other information products using traditional methods (e.g. print) as well as the internet are included in the appropriate classes of Subdivision 54 Publishing (except Internet and Music Publishing) according to the type of product published; and
- operating units of stock brokerages, travel reservation systems, purchasing services, and similar activities using the internet rather than traditional methods are included in classes according to their primary activity.
580  TELECOMMUNICATIONS SERVICES

5801  Wired Telecommunications Network Operation
This class consists of units mainly engaged in operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using wired telecommunications networks. Units operate fixed (wired) telecommunications infrastructure, but may also utilise other types of technologies in order to deliver services.

Primary activities
- International telephone network operation (wired)
- Local telephone network operation (wired)
- Long distance telephone network operation (wired)
- Telecommunications network operation (wired)

Exclusions/References
Units mainly engaged in operating and maintaining switching and transmission facilities that provide omni-directional or point-to-point communications via wireless telecommunication networks are included in Class 5802 Other Telecommunications Network Operation;
reselling telecommunications without operating a network are included in Class 5809 Other Telecommunications Services;
producing and broadcasting television programs for pay or subscription television networks or stations are included in Class 5622 Cable and Other Subscription Broadcasting;
publishing telephone directories are included in Class 5414 Directory and Mailing List Publishing; and
maintaining and installing telecommunications systems are included in Class 3109 Other Heavy and Civil Engineering Construction.

5802  Other Telecommunications Network Operation
This class consists of units mainly engaged in operating and maintaining switching and transmission facilities that provide omni-directional or point-to-point communications via wireless telecommunication networks. Transmission facilities may be based on a single technology or a combination of technologies, including communications via airwaves and through satellite systems.

Primary activities
- Mobile telecommunications network operation
- Satellite telecommunications network operation
- Wireless telecommunications network operation

Exclusions/References
Units mainly engaged in operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using wired telecommunications networks are included in Class 5801 Wired Telecommunications Network Operation;
reselling telecommunications without operating a network are included in Class 5809 Other Telecommunications Services;
Other Telecommunications Network Operation continued
- broadcasting television programs for pay or subscription television networks or stations are included in Class 5622 Cable and Other Subscription Broadcasting; and
- maintaining and installing telecommunications systems are included in the appropriate classes of Division E Construction.

5809 Other Telecommunications Services
This class consists of units mainly engaged in providing a range of other telecommunication services such as paging services and other specialised telecommunications applications. Also included in this class are units of telecommunications resellers purchasing access and network capacity from telecommunication carriers.

Primary activities
- Paging service
- Satellite earth station operation
- Telecommunications reselling (including satellite systems)

Exclusions/References
Units mainly engaged in
- operating and maintaining transmission networks to provide point-to-point communications are included in Class 5801 Wired Telecommunications Network Operation;
- broadcasting television programs for cable systems are included in Class 5622 Cable and Other Subscription Broadcasting;
- maintaining and installing telecommunications systems are included in the appropriate classes of Division E Construction.
### Data Processing and Web Hosting Services

This class consists of units mainly engaged in providing electronic data processing or hosting services. These units provide specialised hosting activities such as web hosting, streaming services or application hosting, provide application service provisioning, or provide general timesharing mainframe facilities to customers. These units provide complete processing and specialised reports from data supplied by customers or provide automated data processing and data entry services.

**Primary activities**

- Application hosting
- Application service provision
- Audio and visual media streaming service
- Automated data processing service
- Computer input preparation service
- Computer time leasing or renting
- Computer time sharing service
- Data capture imaging service
- Data entry service (electronic)
- Data processing computer service

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### Internet Service Providers and Web Search Portals

This class consists of units mainly engaged in providing internet access services. Also included are units which provide web search portals used to search the internet.

**Primary activities**

- Internet access provision
- Internet access service, on-line
- Internet search portal operation
- Internet search web site operation
- Internet service provision (ISP)
- Portal web search operation
- Web search portal operation

**Exclusions/References**

Units mainly engaged in
- publishing or broadcasting exclusively on the internet are included in Class 5700 Internet Publishing and Broadcasting;
- providing web hosting services are included in Class 5921 Data Processing and Web Hosting Services;
- internet and web design consulting services are included in Class 7000 Computer System Design and Related Services; and
- operating units of stock brokerages, travel reservation systems, purchasing services, and similar activities using the internet rather than traditional methods are included in classes according to their primary activity.
Electronic Information Storage Services

This class consists of units mainly engaged in providing electronic information storage and retrieval services (except library services).

Primary activities

- Computer data storage and retrieval service (except library service)
- Electronic information storage and retrieval service (except library service)

Exclusions/References

Units mainly engaged in

- providing library or archive services are included in Class 6010 Libraries and Archives; and
- providing data processing or hosting services are included in Class 5921 Data Processing and Web Hosting Services.
<table>
<thead>
<tr>
<th>601</th>
<th>LIBRARIES AND ARCHIVES</th>
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<tbody>
<tr>
<td>6010</td>
<td>Libraries and Archives</td>
</tr>
</tbody>
</table>

This class consists of units mainly engaged in providing library or archive services. The units maintain collections of documents (e.g. books, journals, newspaper and music) and facilitate the use of such documents (recorded information regardless of its physical form and characteristics). All or parts of these collections may be accessible electronically.

**Primary activities**
- Archive operation
- Film archive operation
- Lending library operation
- Library operation (except motion picture stock footage and distribution)
- Mobile library operation
- Motion picture film archive operation
- Music archive operation
- Reference library operation

**Exclusions/References**
Units mainly engaged in providing stock footage (via motion picture and video tape libraries) for use in the media and in advertising are included in Class 5512 Motion Picture and Video Distribution.

<table>
<thead>
<tr>
<th>602</th>
<th>OTHER INFORMATION SERVICES</th>
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<tr>
<td>6020</td>
<td>Other Information Services</td>
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</table>

This class consists of units mainly engaged in providing other information services.

**Primary activities**
- News collection service
- Telephone-based recorded information service

**Exclusions/References**
Units mainly engaged in writing articles without publishing are included in Class 9002 Creative Artists, Musicians, Writers and Performers.
The Financial and Insurance Services Division includes units mainly engaged in financial transactions involving the creation, liquidation, or change in ownership of financial assets, and/or in facilitating financial transactions.

The range of activities include:
- raising funds by taking deposits and/or issuing securities and, in the process, incurring liabilities;
- units investing their own funds in a range of financial assets;
- pooling risk by underwriting insurance and annuities;
- separately constituted funds engaged in the provision of retirement incomes; and
- specialised services facilitating or supporting financial intermediation, insurance and employee benefit programs.

Also included in this division are central banking, monetary control and the regulation of financial activities.
DIVISION K – FINANCIAL AND INSURANCE SERVICES

Subdivision 62 – Finance

Group | Class | Description
--- | --- | ---
621 | CENTRAL BANKING
620 | Central Banking
This class consists of units mainly engaged in formulating monetary policy and performing central banking functions, such as issuing currency, managing the nation's money supply and foreign reserves, holding deposits that represent the reserves of other banks, and acting as fiscal agent for governments. This class also includes units primarily engaged in the prudential regulation, licensing and inspection of the financial sector.

Primary activities
- Central banking
- Financial regulatory service

622 | DEPOSITORY FINANCIAL INTERMEDIATION
6221 | Banking
This class consists of units mainly engaged in operating banks (except merchant banks). Banks incur liabilities by accepting demand and other deposits and make commercial, industrial and consumer loans.

Primary activities
- Development bank operation
- Savings bank operation
- Trading bank operation

Exclusions/References
Units mainly engaged in
- performing central banking functions are included in Class 6210 Central Banking;
- operating building societies are included in Class 6222 Building Society Operation;
- operating credit unions are included in Class 6223 Credit Union Operation; and
- operating merchant banks are included in Class 6229 Other Depository Financial Intermediation.

6222 | Building Society Operation
This class consists of units mainly engaged in operating building societies which accept deposits and provide specialised financing for home building or purchasing purposes.

Primary activities
- Building society operation

Exclusions/References
Units mainly engaged in
- operating development, savings and trading banks are included in Class 6221 Banking; and
- operating credit unions are included in Class 6223 Credit Union Operation.

6223 | Credit Union Operation
This class consists of units mainly engaged in operating credit unions which accept members’ share deposits and provide loans to their members for various purposes.

Primary activities
- Credit union operation
Non-Depository Financing

This class consists of units mainly engaged in non-depository finance. Non-deposit financiers do not incur deposit liabilities and are mainly engaged in providing credit or lending money, or in leasing machinery, plant or equipment purely on a financial service basis (i.e. without physically handling the goods). Units of co-operative housing societies (except co-operative housing society management services on a commission or fee basis) are included.

Primary activities

- Co-operative housing society operation (except co-operative housing society management services on a commission or fee basis)
- Credit card issuing operation
- Non-depository financing
- Non-depository home lending operation
- Non-depository money lending operation

Exclusions/References

Units mainly engaged in

- operating development, savings and trading banks are included in Class 6221 Banking; and
- operating building societies are included in Class 6222 Building Society Operation.

Other Depository Financial Intermediation

This class consists of units mainly engaged in accepting deposits and providing finance (except units operating banks, building societies and credit unions). Also included are deposit-taking units engaged in money market dealing and operating deposit-taking merchant banks or finance companies.

Primary activities

- Bill of exchange discounting or financing (except by banks)
- Commercial finance company operation
- Depository financial intermediation n.e.c.
- Merchant banking operation
- Money market dealing

Exclusions/References

Units mainly engaged in

- operating development, savings and trading banks are included in Class 6221 Banking;
- operating building societies are included in Class 6222 Building Society Operation;
- operating credit unions are included in Class 6223 Credit Union Operation;
- providing non-depository credit intermediation are included in Class 6230 Non-Depository Financing;
- providing financial market transaction broking services (e.g. stock broking) and related activities on behalf of others are included in Class 6411 Financial Asset Broking Services; and
- providing financial investment management or advisory services or other services in the field of finance or investment (except insurance or superannuation), are included in Class 6419 Other Auxiliary Finance and Investment Services.
**DIVISION K – FINANCIAL AND INSURANCE SERVICES**

Subdivision 62 – Finance

**Group** 62 Class 624 Description

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**Non-Depository Financing continued**

**Exclusions/References**

- Units mainly engaged in
  - deposit-taking financial operations are included in Group 622 Depository Financial Intermediation; and
  - providing financial asset investment consultancy services, or in managing the operations of co-operative housing societies on a commission or fee basis, are included in Class 6419 Other Auxiliary Finance and Investment Services.

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**624 FINANCIAL ASSET INVESTING**

**6240 Financial Asset Investing**

This class consists of units mainly engaged in investing money on their own account in predominantly financial assets such as shares, bonds, bills and financial derivatives (including mortgages), excluding units of separately constituted superannuation funds. Also included are investment type unit trusts mainly engaged in holding financial assets, as well as financial holding companies holding shares in subsidiary companies.

**Primary activities**

- Charitable/educational trust or foundation operation (investment type; in predominantly financial assets, except trust management services on a commission or fee basis)
- Friendly society operation (investment type; in predominantly financial assets)
- Holding company operation (viz. holding shares in subsidiary companies)
- Investment operation (own account; in predominantly financial assets; except superannuation funds)
- Mutual fund operation (except fund management on a commission or fee basis)
- Unit trust operation (investment type; in predominantly financial assets; except trust management on a commission or fee basis)

**Exclusions/References**

- Units of holding companies mainly engaged in activities other than holding shares, or of trusts or funds mainly engaged in producing goods or services (rather than merely investing money) are classified to the appropriate industry classes in accordance with their primary activity.
- Units mainly engaged in
  - providing benefits through separately constituted funds are included in Class 6330 Superannuation Funds;
  - underwriting new security issues or in buying or selling stocks, shares or other financial securities for others are included in Class 6411 Financial Asset Broking Services;
  - managing (e.g. on a commission or fee basis) financial asset investments for others (except for separately constituted superannuation funds), or units mainly engaged in providing trustee or financial asset investment advisory services, are included in Class 6419 Other Auxiliary Finance and Investment Services;
  - renting and leasing non-financial intangible assets such as patents and trademarks are included in Class 6640 Non-Financial Intangible Assets (Except Copyrights) Leasing;
  - operating residential property trusts are included in Class 6711 Residential Property Operators; and
  - operating non-residential property trusts are included in Class 6712 Non-Residential Property Operators.
### 631 LIFE INSURANCE

#### 6310 Life Insurance

This class consists of units mainly engaged in providing life insurance and life reinsurance covers.

**Primary activities**
- Life insurance provision
- Life reinsurance provision

**Exclusions/References**
- Superannuation funds managed by life insurance companies are included in Class 6330 Superannuation Funds. This exclusion does not relate to statutory funds of life insurance companies for the purpose of conducting superannuation business - such funds are part of the assets of the life insurance companies.
- Units mainly engaged in:
  - providing insurance cover for hospital, medical, dental, pharmaceutical or funeral expenses or costs are included in Class 6321 Health Insurance; and
  - providing general insurance cover (except health or life) are included in Class 6322 General Insurance.

### 632 HEALTH AND GENERAL INSURANCE

#### 6321 Health Insurance

This class consists of units mainly engaged in providing insurance cover for hospital, medical, dental, pharmaceutical or funeral expenses or costs.

**Primary activities**
- Dental insurance provision
- Funeral benefit provision
- Health insurance provision

**Exclusions/References**
- Units mainly engaged in:
  - providing life insurance and life reinsurance cover are included in Class 6310 Life Insurance; and
  - providing general insurance cover (except health or life) are included in Class 6322 General Insurance.

#### 6322 General Insurance

This class consists of units mainly engaged in providing general insurance cover (except life and health insurance).

**Primary activities**
- Accident insurance provision
- All risks insurance provision
- Fire insurance provision
- General insurance provision
- Household insurance provision
- Insurance provision n.e.c.
DIVISION K – FINANCIAL AND INSURANCE SERVICES
Subdivision 63 – Insurance and Superannuation Funds

Superannuation Funds

This class consists of units of separately constituted funds mainly engaged in providing retirement benefits.

Primary activities
- Approved deposit fund (superannuation) operation
- Pension fund, separately constituted, operation
- Superannuation fund, separately constituted, operation

Exclusions/References
Units mainly engaged in
- investing money on their own account in predominantly financial assets (e.g. shares, bonds, bills etc, including mortgages) are included in Class 6240 Financial Asset Investing; and
- managing or in carrying out the operations of separately constituted superannuation funds on a commission or fee basis are included in Class 6419 Other Auxiliary Finance and Investment Services.
Other Auxiliary Finance and Investment Services

This class consists of units mainly engaged in providing nominee, trustee, investment management or advisory services, arranging home loans for others, or other auxiliary finance or investment services not elsewhere classified. Also included in this class are units of incorporated stock exchanges.

Primary activities
- Arranging home loans for others (on a commission or fee basis)
- Auxiliary finance service n.e.c.
- Clearing house operation
- Co-operative housing society management service (on a commission or fee basis)
- Credit card administration service
- Executor service
- Finance consultant service
- Financial asset investment consultant service
- Insurance fund management service (on a commission or fee basis)
- Money changing service (non-bank)
- Nominee service
- Portfolio, investment, management service (on a commission or fee basis)
- Security valuation service
- Share registry operation
- Stock exchange operation
- Superannuation fund management service (on a commission or fee basis)
- Trustee service

Exclusions/References
- Units mainly engaged in investing money in financial assets such as shares, bonds, bills, etc, on own account are included in Class 6240 Financial Asset Investing; and
- providing investment management or advisory services, or arranging home loans for others on a commission or fee basis, are included in Class 6419 Other Auxiliary Finance and Investment Services.

Financial Asset Broking Services

This class consists of units mainly engaged in trading in stocks, shares or other financial assets on behalf of others, or in underwriting financial asset issues. Also included in this class are units mainly engaged in buying, selling and trading in mortgage documents for others.

Primary activities
- Commodity futures broking or dealing (on a commission or transaction fee basis)
- Financial asset broking service (on a commission or transaction fee basis)
- Stock broking or trading (on a commission or transaction fee basis)
- Trading of mortgages operation (on a commission or transaction fee basis)

Exclusions/References
- Units mainly engaged in
  - investing money in financial assets such as shares, bonds, bills, etc, on own account are included in Class 6240 Financial Asset Investing; and
  - providing investment management or advisory services, or arranging home loans for others on a commission or fee basis, are included in Class 6419 Other Auxiliary Finance and Investment Services.

Other Auxiliary Finance and Investment Services

This class consists of units mainly engaged in providing nominee, trustee, investment management or advisory services, arranging home loans for others, or other auxiliary finance or investment services not elsewhere classified. Also included in this class are units of incorporated stock exchanges.

Primary activities
- Arranging home loans for others (on a commission or fee basis)
- Auxiliary finance service n.e.c.
- Clearing house operation
- Co-operative housing society management service (on a commission or fee basis)
- Credit card administration service
- Executor service
- Finance consultant service
- Financial asset investment consultant service
- Insurance fund management service (on a commission or fee basis)
- Money changing service (non-bank)
- Nominee service
- Portfolio, investment, management service (on a commission or fee basis)
- Security valuation service
- Share registry operation
- Stock exchange operation
- Superannuation fund management service (on a commission or fee basis)
- Trustee service
Auxiliary Insurance Services

This class consists of units mainly engaged in providing insurance broking or agency services, or other services to insurance such as consultant, claim assessment or adjustment services.

**Primary activities**
- Actuarial service
- Claim adjustment service
- Claim assessment service
- Insurance agency service
- Insurance broking service
- Insurance consultant service

**Exclusions/References**
Units mainly engaged in
don dealing in financial markets on behalf of others (e.g. stock broking) and related activities are included in Class 6411 Financial Asset Broking Services; and

- providing nominee or trustee services are included in Class 6419 Other Auxiliary Finance and Investment Services.
The Rental, Hiring and Real Estate Services Division includes units mainly engaged in renting, hiring, or otherwise allowing the use of tangible or intangible assets (except copyrights), and units providing related services. The major portion of this division comprises units that rent, hire, or otherwise allow the use of their own assets by others. The assets may be tangible, as in the case of real estate and equipment, or intangible, as in the case with patents and trademarks.

The division also includes units engaged in providing real estate services such as selling, renting and/or buying real estate for others, managing real estate for others and appraising real estate.
**DIVISION L – RENTAL, HIRING AND REAL ESTATE SERVICES**
**Subdivision 66 – Rental and Hiring Services (except Real Estate)**

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**661**

**MOTOR VEHICLE AND TRANSPORT EQUIPMENT RENTAL AND HIRING**

**6611**  
*Passenger Car Rental and Hiring*

This class consists of units mainly engaged in hiring, leasing or renting passenger cars without drivers. Passenger cars include station wagons and minibuses.

**Primary activities**

- Car rental (without driver)

**Exclusions/References**

Units mainly engaged in:

- hiring, leasing or renting motorcycles are included in Class 6619 Other Motor Vehicle and Transport Equipment Rental and Hiring;
- financial leasing of passenger cars, i.e. providing finance for purchase of vehicles to be leased (for their expected life or until they are fully depreciated) to another unit, are included in Class 6230 Non-Depository Financing; and
- hiring, leasing or renting taxi cabs or hire cars with drivers are included in Class 4623 Taxi and Other Road Transport.

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**6619**  
*Other Motor Vehicle and Transport Equipment Rental and Hiring*

This class consists of units mainly engaged in hiring, leasing or renting transport equipment (except passenger cars), including trucks, buses, ships, boats and aircraft. Rental is of the vehicle or equipment only; it does not include hire of a driver, pilot or other operator. Also included are units mainly engaged in the rental of shipping containers, including refrigerated containers.

**Primary activities**

- Aeroplane rental (without pilot)
- Boat hiring (without crew)
- Bus (except minibus) rental (without driver)
- Caravan rental
- Houseboat rental
- Motor cycle rental
- Motor home rental
- Railway stock leasing
- Ship rental (without crew)
- Shipping container rental
- Trailer rental
- Truck rental (without driver)

**Exclusions/References**

Units mainly engaged in:

- hiring, leasing or renting passenger cars (including station wagons and minibuses) are included in Class 6611 Passenger Car Rental and Hiring;
- renting or leasing transport equipment with drivers, pilots or other operators are included in the appropriate classes of Division I Transport, Postal and Warehousing;
- hiring or renting bicycles are included in Class 6639 Other Goods and Equipment Rental and Hiring n.e.c.; and
DIVISION L – RENTAL, HIRING AND REAL ESTATE SERVICES
Subdivision 66 – Rental and Hiring Services (except Real Estate)

Other Motor Vehicle and Transport Equipment Rental and Hiring continued
- financial leasing of transport equipment, i.e. providing finance for purchase of equipment
to be leased (for its expected life or until fully depreciated) to another unit, are included in
Class 6230 Non-Depository Financing.

662 FARM ANIMAL AND BLOODSTOCK LEASING
6620 Farm Animal and Bloodstock Leasing
This class consists of units mainly engaged in leasing farm animals or bloodstock but not
engaged in handling the animals. The animals are leased to other units that take direct control
and responsibility for their management.

Primary activities
- Bloodstock leasing
- Dairy cattle leasing (for sharemilking purposes)
- Farm animal leasing
- Racehorse leasing

Exclusions/References
Units mainly engaged in
- farming animals are included in the appropriate classes of Subdivision 01 Agriculture; and
- training racehorses are included in Class 9129 Other Horse and Dog Racing Activities.

663 OTHER GOODS AND EQUIPMENT RENTAL AND HIRING
6631 Heavy Machinery and Scaffolding Rental and Hiring
This class consists of units mainly engaged in hiring, leasing or renting, without operators,
heavy machinery and scaffolding (including mobile platforms) from stock physically held for
the purpose.

Primary activities
- Agricultural machinery rental (without operator)
- Construction machinery rental (without operator)
- Mining machinery rental (without operator)
- Mobile platform rental
- Scaffolding rental (except erection of scaffolding)

Exclusions/References
Units mainly engaged in
- financial leasing of heavy machinery or scaffolding, i.e. providing finance for purchase of
equipment to be leased (for its expected life or until fully depreciated) to another unit, are
included in Class 6230 Non-Depository Financing;
- renting and leasing heavy machinery with operators are included in the division where the
equipment is predominantly used; and
- hiring, leasing and renting transport equipment are included in Classes 6611 Passenger Car
Rental and Hiring and 6619 Other Motor Vehicle and Transport Equipment Rental and
Hiring.
- erection of scaffolding are included in Division E Construction.

6632 Video and Other Electronic Media Rental and Hiring
This class consists of units mainly engaged in renting or hiring pre-recorded video tapes, discs
and other electronic media.
Non-Financial Intangible Assets (Except Copyrights) Leasing

This class consists of units mainly engaged in holding intellectual property (including trademarks) or other non-financial intangible assets (except copyright). The units derive income from fees paid to them for the use of the assets, including the right to reproduce the assets.

Primary activities
- Brand-name leasing

Exclusions/References

Units mainly engaged in leasing assets such as furniture, office machinery, hand tools, sound reproducing equipment, sports and recreation equipment, and video equipment are included in Class 664 Non-Financial Intangible Assets (Except Copyrights) Leasing.

Video and Other Electronic Media Rental and Hiring continued

Primary activities
- Computer game rental
- Pre-recorded electronic media rental
- Pre-recorded video cassette rental
- Pre-recorded video disc rental
- Video game rental

Exclusions/References

Units mainly engaged in renting video players are included in Class 6639 Other Goods and Equipment Rental and Hiring n.e.c.

Other Goods and Equipment Rental and Hiring n.e.c.

This class consists of units mainly engaged in hiring, leasing or renting goods and equipment not elsewhere classified.

Primary activities
- Amusement machine, coin operated, rental and hiring
- Art work rental
- Bicycle rental
- Camping equipment rental
- Costume hire
- DIY equipment rental
- Electric and electronic appliance rental
- Furniture rental
- Hand tool rental
- Office machinery rental
- Pot plant hire
- Sound reproducing equipment rental
- Sports and recreation equipment rental
- Suit hire
- Video recorder or player rental

Exclusions/References

Units mainly engaged in renting video tapes, discs or other electronic media are included in Class 6632 Video and Other Electronic Media Rental and Hiring.
Non-Financial Intangible Assets (Except Copyrights) Leasing continued

- Franchise agreement leasing
- Horticultural plant variety right leasing
- Mineral exploration right on-leasing
- Patent leasing
- Radio spectrum right leasing
- Taxi cab plate leasing
- Trademark leasing

Exclusions/References

Units mainly engaged in deriving income from payments for the use or reproduction of copyrighted assets are included in the appropriate classes of Division J Information Media and Telecommunications.
DIVISION L – RENTAL, HIRING AND REAL ESTATE SERVICES
Subdivision 67 – Property Operators and Real Estate Services

671 PROPERTY OPERATORS

6711 Residential Property Operators
This class consists of units mainly engaged in renting or leasing residential properties, (other than holiday houses or holiday flats) including space in such properties. The units may be owner lessors or they may sublease properties of which they are themselves lessees. The activity of owner occupiers renting or leasing their own dwellings to themselves is treated as a business activity in the System of National Accounts (1993 SNA). Accordingly, this class includes, for purposes of national accounts, the imputed or notional property-owning units from which the owner occupiers of dwellings rent or lease their dwellings.

Primary activities
- Apartment (except holiday apartment) renting or leasing
- Caravan park, residential (other than holiday), operation
- Flats (except holiday flats) renting or leasing
- House (except holiday house) renting or leasing
- Residential property body corporate operation
- Residential property strata corporation operation

Exclusions/References
Units mainly engaged in
- operating hotels or motels, boarding or rooming houses, student residences, caravan holiday parks, holiday houses or flats are included in Class 4400 Accommodation; and
- operating as a residents’ organisation to promote the interest of the local community are included in Class 9559 Other Interest Group Services n.e.c.

6712 Non-Residential Property Operators
This class consists of units mainly engaged in renting or leasing non-residential properties.

Primary activities
- Agricultural land renting or leasing
- Commercial or industrial property renting or leasing
- Commercial property body corporation
- Commercial property strata corporation
- Factory renting or leasing
- Office space renting or leasing
- Self-storage renting or leasing
- Shopping centre renting or leasing
- Warehouse renting or leasing

Exclusions/References
Units mainly engaged in land development and subdivision are included in Class 3211 Land Development and Subdivision.

672 REAL ESTATE SERVICES

6720 Real Estate Services
This class consists of units mainly engaged in valuing, purchasing, selling (by auction or private treaty), managing or renting real estate for others.
**Real Estate Services continued**

*Primary activities*
- Broking service (real estate)
- Real estate agency service
- Real estate auctioning service
- Real estate management service
- Real estate rental agency service
- Time share apartment management service
- Valuing service (real estate)

*Exclusions/References*
Units mainly engaged in
- providing title transfer or conveyancing service are included in Class 6931 Legal Services; and
- providing engineering or structural property and house inspections are included in Class 6923 Engineering Design and Engineering Consulting Services.
The Professional, Scientific and Technical Services Division includes units mainly engaged in providing professional, scientific and technical services. Units engaged in providing these services apply common processes where labour inputs are integral to the production or service delivery. Units in this division specialise and sell their expertise. In most cases, equipment and materials are not major inputs. The activities undertaken generally require a high level of expertise and training and formal (usually tertiary level) qualifications.

These services include scientific research, architecture, engineering, computer systems design, law, accountancy, advertising, market research, management and other consultancy, veterinary science and professional photography. Excluded are units mainly engaged in providing health care and social assistance services, which are included in Division Q Health Care and Social Assistance.
DIVISION M – PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES
Subdivision 69 – Professional, Scientific and Technical Services (Except Computer System Design and Related Services)

<table>
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<tr>
<th>Group</th>
<th>Class</th>
<th>Description</th>
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<tbody>
<tr>
<td>691</td>
<td>6910</td>
<td>SCIENTIFIC RESEARCH SERVICES</td>
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<td>Scientific Research Services</td>
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<td></td>
<td>This class consists of units mainly engaged in undertaking research in the agricultural, biological, physical or social sciences. Units may undertake the research for themselves or others.</td>
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<td>Primary activities</td>
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<td></td>
<td>• Aeronautical research service</td>
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<td>• Agricultural research service</td>
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<td>• Biological research service</td>
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<td>• Economic research service</td>
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<td>• Food research service</td>
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<td>• Industrial research service</td>
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<td>• Medical research service</td>
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<td>• Observatory research service</td>
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<td>• Research farm operation</td>
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<td>• Scientific research service</td>
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<td>• Social science research service</td>
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<td>• Space tracking research station operation</td>
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<td>Exclusions/references</td>
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<td>Units mainly engaged in</td>
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<td></td>
<td>• providing technical or engineering consulting services are included in Class 6923 Engineering Design and Engineering Consulting Services;</td>
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<td>• providing market research or statistical services are included in Class 6950 Market Research and Statistical Services; and</td>
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<td>• providing pathological services for the medical profession are included in Class 8520 Pathology and Diagnostic Imaging Services.</td>
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<tr>
<td>692</td>
<td>6921</td>
<td>ARCHITECTURAL, ENGINEERING AND TECHNICAL SERVICES</td>
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<td></td>
<td>Architectural Services</td>
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<td>This class consists of units mainly engaged in providing architectural services such as planning and designing buildings and structures; or planning and designing the development of land. Units apply knowledge of design, construction procedures, zoning regulations, location and land use, building codes and building materials.</td>
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<td>Primary activities</td>
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<tr>
<td></td>
<td></td>
<td>• Architectural service</td>
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<td></td>
<td>• Drafting service, architectural</td>
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<td>• Landscape architectural service</td>
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<td>• Town planning service</td>
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<td>Exclusions/references</td>
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<td></td>
<td>Units mainly engaged in managing or organising construction projects as the prime contractor are included in the appropriate classes of Division E Construction.</td>
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</tbody>
</table>
**DIVISION M – PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES**

**Subdivision 69 – Professional, Scientific and Technical Services (Except Computer System Design and Related Services)**

<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Description</th>
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</table>
| 6922  | Surveying and Mapping Services | This class consists of units mainly engaged in providing surveying and mapping services (including exploration surveying services on contract). Units in this class use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys or electrical and electromagnetic surveys. These services may also include surveying and mapping of areas above or below the surface of the earth. **Primary activities**
  - Aerial surveying service
  - Cadastral surveying service
  - Engineering surveying service
  - Geodetic surveying service
  - Gravimetric surveying service
  - Hydrographic surveying service
  - Land surveying service
  - Map preparation service
  - Mining surveying service
  - Oceanographic surveying service
  - Photogrammetry
  - Seismic surveying service

**Exclusions/references**

Units mainly engaged in exploring for petroleum or minerals are included in the appropriate classes of Group 101 Exploration.

| 6923  | Engineering Design and Engineering Consulting Services | This class consists of units mainly engaged in providing engineering consulting services. These units are primarily involved in applying physical laws and principles of engineering in the design, development and utilisation of machines, materials, instruments, structures, processes and systems. Units provide advice, prepare feasibility studies, prepare preliminary and final plans and designs, provide technical services during the construction or installation phase, inspect and evaluate engineering projects, and related services. **Primary activities**
  - Boat designing service
  - Building consulting service
  - Building inspection service
  - Chemical engineering consulting service
  - Civil engineering consulting service
  - Construction consulting service
  - Drafting service, engineering
  - Electrical engineering consulting service
  - Electronic engineering consulting service
  - Engineering consulting service n.e.c.
  - Geotechnical engineering consulting service
  - Hydraulic engineering consulting service
  - Industrial design service
  - Marine engineering consulting service |
Other Specialised Design Services

This class consists of units mainly engaged in providing specialised design services not elsewhere classified.

**Primary activities**
- Commercial art service
- Fashion design service
- Graphic design service
- Interior design service
- Jewellery design service
- Signwriting
- Textile design service
- Ticket writing

**Exclusions/references**
Units mainly engaged in
- the physical or chemical transformation of materials into new products are included in the appropriate classes of Division C Manufacturing;
- managing or organising construction projects as the prime contractor are included in the appropriate classes of Division E Construction;
- undertaking scientific research are included in Class 6910 Scientific Research Services; and
- providing scientific or technical laboratory or testing services are included in Class 6925 Scientific Testing and Analysis Services.

6924 Other Specialised Design Services

This class consists of units mainly engaged in providing specialised design services not elsewhere classified.

**Primary activities**
- Commercial art service
- Fashion design service
- Graphic design service
- Interior design service
- Jewellery design service
- Signwriting
- Textile design service
- Ticket writing

**Exclusions/references**
Units mainly engaged in
- providing architectural services (including landscape design services and architectural draughting services) are included in Class 6921 Architectural Services;
- providing engineering design services are included in Class 6923 Engineering Design and Engineering Consulting Services;
- providing computer system design services are included in Class 7000 Computer System Design and Related Services; and
- providing set designing, costume designing or theatre lighting design services are included in Class 9002 Creative Artists, Musicians, Writers and Performers.
DIVISION M – PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES
Subdivision 69 – Professional, Scientific and Technical Services (Except Computer System Design and Related Services)

<table>
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<tr>
<th>Group</th>
<th>Class</th>
<th>Description</th>
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</table>
| 6925  |       | **Scientific Testing and Analysis Services**
The class consists of units mainly engaged in providing scientific testing and analysis services such as physical or chemical testing, calibration testing, mechanical testing, thermal testing and biological testing (except medical or veterinary). The testing may occur in a laboratory or on site.

**Primary activities**
- Chemical analysis service n.e.c.
- Forensic science service (except pathology service)
- Geology and geophysical testing service
- Laboratory operation (providing chemical, food, electrical engineering or other technical services)
- Materials strength testing service
- Non-destructive testing service
- Pollution monitoring service
- Seismic survey data analysis service
- Testing or assay service on fee or contract
- Wine testing
- Wool testing service

**Exclusions/references**
Units mainly engaged in
- providing engineering consulting services, including building inspection services, are included in Class 6923 Engineering Design and Engineering Consulting Services;
- providing medical pathology or diagnostic services are included in Class 8520 Pathology and Diagnostic Imaging Services;
- providing veterinary pathology services are included in Class 6970 Veterinary Services;
- providing motor vehicle roadworthy inspection (issuing road warrants of fitness in NZ) services are included in Class 7720 Regulatory Services; and
- providing geotechnical engineering services are included in class 6923 Engineering Design and Engineering Consulting Services.

| 693   |       | **LEGAL AND ACCOUNTING SERVICES**

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<tr>
<th>Class</th>
<th>Description</th>
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</table>
| 6931  | **Legal Services**
The class consists of units mainly engaged in providing legal representation and advice and the preparation of legal documents. Also included are units mainly engaged in establishing the legal ownership of a property such as title-searching services.

**Primary activities**
- Advocate service
- Barrister service
- Conveyancing service
- Legal aid service
- Legal service
- Notary service
- Patent attorney service
- Solicitor service
- Title-searching service
6932 Accounting Services
This class consists of units mainly engaged in providing accounting services such as auditing of accounting records, preparing financial statements, preparing tax returns and bookkeeping.

Primary activities
- Accounting service
- Auditing service
- Bookkeeping service
- Tax agent service

Exclusions/references
Units mainly engaged in providing payroll processing, billing or record-keeping services are included in Class 7291 Office Administrative Services.

6940 Advertising Services
This class consists of units mainly engaged in providing advertising services such as the creation of advertising campaigns and materials; and media planning and buying (i.e. placing advertisements).

Primary activities
- Advertising agency service
- Advertising material preparation service
- Advertising placement service
- Advertising service (except the sale of advertising space in own publication or broadcast)
- Advertising space selling (on a commission or fee basis)
- Aerial advertising service
- Direct mail advertising service
- Sample distribution service

Exclusions/references
Units mainly engaged in
- selling advertising space in printed material published by the same unit are included in the appropriate classes of Division J Information Media and Telecommunications; and
- selling advertising time in radio or television broadcasts by the same unit are included in the appropriate classes of Division J Information Media and Telecommunications.

6950 Market Research and Statistical Services
This class consists of units mainly engaged in providing market research or statistical services such as the systematic gathering, recording, tabulating and presenting of marketing and public opinion data.

Primary activities
- Market research service
- Public opinion research service
- Statistical bureau operation
- Statistical consulting service
Management Advice and Related Consulting Services

This class consists of units mainly engaged in providing management advice and related consulting services not elsewhere classified. This includes providing advice on business or personnel management policies or practices. Also included are units mainly engaged in managing public figures such as entertainers.

Primary activities
- Corporate head office management

Exclusions/references
- Units mainly engaged in providing data processing services are included in Class 5921 Data Processing and Web Hosting Services;
- holding the securities of (or other equity interests in) companies and enterprises are included in the appropriate classes of Division K Financial and Insurance Services;
- providing a range of day-to-day office administrative services such as clerical, billing, record keeping, personnel and other support services are included in the appropriate classes of Division N Administrative and Support Services.

Management Advice and Related Consulting Services

This class consists of units mainly engaged in providing management advice and related consulting services not elsewhere classified. This includes providing advice on business or personnel management policies or practices. Also included are units mainly engaged in managing public figures such as entertainers.

Primary activities
- Agricultural management consulting service
- Artist, entertainer or other public figures management service
- Business management service
- Efficiency advisory service
- Environmental consulting service
- Forestry management consulting service
- Management consulting service
- Merchandising consulting service
- Operations research service (commercial)
- Personnel management consulting service
- Sales advisory service
- Tariff consulting service
- Tourism development consulting service

Exclusions/references
- Units mainly engaged in providing data processing services are included in Class 5921 Data Processing and Web Hosting Services;
- holding the securities of (or other equity interests in) companies and enterprises are included in the appropriate classes of Division K Financial and Insurance Services;
### DIVISION M – PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

**Subdivision 69 – Professional, Scientific and Technical Services (Except Computer System Design and Related Services)**

<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Description</th>
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<tbody>
<tr>
<td>697</td>
<td>6970</td>
<td><strong>VETERINARY SERVICES</strong></td>
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<td><strong>Veterinary Services</strong></td>
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<td>This class consists of units mainly engaged in the practice of veterinary medicine or surgical services for domestic animals or livestock. Also included are units mainly engaged in operating animal hospitals.</td>
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<td><strong>Primary activities</strong></td>
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<tr>
<td></td>
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<td>- Animal clinic operation</td>
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<td>- Animal hospital operation</td>
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<td>- Animal pathology service</td>
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<td>- Animal quarantine station operation</td>
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<td></td>
<td></td>
<td>- Spaying service</td>
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<td></td>
<td></td>
<td>- Veterinary clinic operation</td>
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<td>- Veterinary service</td>
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<td></td>
<td><strong>Exclusions/References</strong></td>
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<td>Units mainly engaged in providing agricultural support services such as livestock improvement services, artificial insemination service or herd testing, etc. are included in Class 0529 Other Agriculture and Fishing Support Services.</td>
</tr>
<tr>
<td>699</td>
<td>6991</td>
<td><strong>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES</strong></td>
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<td></td>
<td><strong>Professional Photographic Services</strong></td>
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<td>This class consists of units mainly engaged in providing still, video or computer photography services, including the video taping of special events such as weddings.</td>
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<td></td>
<td><strong>Primary activities</strong></td>
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<tr>
<td></td>
<td></td>
<td>- Portrait photography service</td>
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<td>- Professional photography service</td>
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<td>- Street photography service</td>
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<td>- Studio photography service</td>
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<td>- Video filming of special events (e.g. birthdays, weddings)</td>
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<td>- Wedding photography service</td>
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<td><strong>Exclusions/references</strong></td>
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<td>Units mainly engaged in</td>
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<td></td>
<td>- retailing photographic equipment or supplies are included in the appropriate classes of Division G Retail Trade;</td>
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<td>- providing aerial surveying services are included in Class 6922 Surveying and Mapping Services;</td>
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<tr>
<td></td>
<td></td>
<td>- motion picture and video production are included in Class 5511 Motion Picture and Video Production; and</td>
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</tbody>
</table>
### Professional Photographic Services continued
- developing, printing or other processing of photographic film are included in Class 9532 Photographic Film Processing.

#### 6999 Other Professional, Scientific and Technical Services n.e.c.
This class consists of units primarily engaged in providing professional, scientific and technical services not elsewhere classified.

**Primary activities**
- Interpretation service
- Meteorological service
- Professional, scientific and technical services n.e.c.
- Translation service
- Weather station operation
Computer System Design and Related Services

This class consists of units mainly engaged in providing expertise in the field of information technologies such as writing, modifying, testing or supporting software to meet the needs of a particular consumer; or planning and designing computer systems that integrate computer hardware, software and communication technologies.

Primary activities

- Computer hardware consulting service
- Computer programming service
- Computer software consulting service
- Internet and web design consulting service
- Software development (customised) service (except publishing)
- Software installation service
- Systems analysis service

Exclusions/references

Units mainly engaged in

- mass producing computer software are included in Class 1620 Reproduction of Recorded Media;
- leasing or hiring electronic computers or other data processing equipment are included in Class 6639 Other Goods and Equipment Rental and Hiring n.e.c.;
- computer software publishing are included in Class 5420 Software Publishing; and
- providing data processing services or computer data storage and retrieval services are included in the appropriate classes of Group 592 Data Processing, Web Hosting and Electronic Information Storage Services.
The Administrative and Support Services Division includes units mainly engaged in performing routine support activities for the day-to-day operations of other businesses or organisations.

Units providing administrative support services are mainly engaged in activities such as office administration; hiring and placing personnel for others; preparing documents; taking orders for clients by telephone; providing credit reporting or collecting services; arranging travel and travel tours.

Units providing other types of support services are mainly engaged in activities such as building and other cleaning services; pest control services; gardening services; and packaging products for others.

The activities undertaken by units in this division are often integral parts of the activities of units found in all sectors of the economy. Recent trends have moved more towards the outsourcing of such non-core activities. The units classified in this division specialise in one or more of these activities and can, therefore, provide services to a variety of clients.
721

EMPILOYMENT SERVICES

7211 Employment Placement and Recruitment Services

This class consists of units mainly engaged in listing employment vacancies and in referring or placing applicants for employment in any field. The services are provided to either employers or potential employees, and include the formulation of job descriptions, the screening and testing of applicants and the investigation of references. Also included in this class are units that provide executive search services.

Primary activities

- Casting agency operation
- Employment agency operation
- Employment recruitment service
- Employment registry operation
- Executive placement service

Exclusions/References

Units mainly engaged in

- supplying their own employees to client’s businesses on a fee or contract basis are included in Class 7212 Labour Supply Services; and
- providing human resource management services to clients or managing public figures are included in Class 6962 Management Advice and Related Consulting Services.

7212 Labour Supply Services

This class consists of units mainly engaged in supplying their own employees to clients’ businesses on a fee or contract basis. Assignments are usually temporary and performed under the supervision of staff of the client unit, at the client’s work site.

Primary activities

- Contract labour service
- Labour on-hiring service
- Labour staffing service
- Labour supply service
- Temporary labour hire service

Exclusions/References

Units mainly engaged in

- providing specialised activities on own account (sole trader) are classified based on the nature of those activities;
- providing the entire workforce, including the supervisory staff to others, are classified according to the activity being undertaken;
- listing employment vacancies and referring or placing applicants for permanent employment are included in Class 7211 Employment Placement and Recruitment Services; and
- providing human resource management services to clients or managing public figures are included in Class 6962 Management Advice and Related Consulting Services.
**DIVISION N – ADMINISTRATIVE AND SUPPORT SERVICES**

**Subdivision 72 – Administrative Services**

**Group Class Description**

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### 722 TRAVEL AGENCY AND TOUR ARRANGEMENT SERVICES

**7220 Travel Agency and Tour Arrangement Services**

This class consists of units mainly engaged in acting as agents in selling travel, tour and accommodation services as well as units providing travel arrangement and reservation services for airlines, cars, hotels and restaurants. Also included are units mainly engaged in arranging, assembling, wholesaling and retailing tours.

**Primary activities**

- Arranging and assembling tours
- Booking service (accommodation)
- Booking service (travel)
- Inbound tour operator service
- Travel agency operation
- Travel ticket agency operation
- Tour arrangement service
- Tour operator service (arranging and assembling tours)
- Tour retailing service
- Tour wholesaling service

**Exclusions/References**

- Units mainly engaged in operating transport equipment to provide recreation and entertainment are included in Class 5010 Scenic and Sightseeing Transport; and
- Operating tourist information centres are included in Class 7299 Other Administrative Services n.e.c.

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### 729 OTHER ADMINISTRATIVE SERVICES

**7291 Office Administrative Services**

This class consists of units mainly engaged in providing a range of day-to-day office administrative services such as clerical, billing and record-keeping, and payroll services on a contract or fee basis. These units support the operation of a business but do not provide operating staff to carry out the complete operations of an organisation.

**Primary activities**

- Billing and record-keeping service
- Business administrative service
- Clerical service
- Office administrative service n.e.c.
- Payroll processing
- Reception service

**Exclusions/References**

- Units mainly engaged in undertaking head office functions such as overseeing and managing; exercising operational control; and/or undertaking the strategic or organisational planning and decision-making roles of related units are included in Class 6961 Corporate Head Office Management Services;
- Providing specialised document preparation services are included in Class 7292 Document Preparation Services; and
Office Administrative Services continued

- providing human resource management services to clients are included in Class 6962 Management Advice and Related Consulting Services.

7292 Document Preparation Services

This class consists of units mainly engaged in providing document preparation services that include typing and word processing; letter or resume writing, document editing or proofreading; and stenographic, transcription and other document preparation services. Also included in this class are units that provide desktop publishing services.

Primary activities

- Desktop publishing (document preparation service)
- Document editing or proofreading service
- Letter writing service
- Resume writing service
- Stenographic service
- Transcription service
- Typing service
- Word processing service

Exclusions/References

Units mainly engaged in

- providing copying, photocopying or similar mass reproduction of documents are included in the appropriate classes of Division C Manufacturing; and
- providing data processing services are included in the appropriate classes of Division J Information Media and Telecommunications.

7293 Credit Reporting and Debt Collection Services

This class consists of units mainly engaged in compiling information such as a vehicle’s legal status and credit or employment histories on individuals or businesses. Also included in this class are units mainly engaged in collecting payments for claims, remitting payments collected to their clients and providing repossession services.

Primary activities

- Account collection service
- Bill collection service
- Collection agency operation
- Consumer credit reporting service
- Credit bureau or agency operation
- Credit investigation service
- Credit rating service
- Debt collection service
- Mercantile credit reporting service
- Repossession service
Credit Reporting and Debt Collection Services continued

Exclusions/References
Units mainly engaged in providing financing to others by factoring accounts receivables (i.e. assuming the risk of collection and credit losses) are included in the appropriate classes of Division K Financial and Insurance Services.

7294 Call Centre Operation
This class consists of units mainly engaged in answering telephone calls and relaying messages to clients and/or in providing telemarketing services on a contract or fee basis for others. Units engaged in providing telemarketing services promote clients' products or services; take orders; solicit contributions or donations; and provide information. Units engaged in providing telemarketing services do not own the product or provide the service they represent.

Primary activities
- Telemarketing service
- Telephone answering service
- Telephone call centre operation
- Voice mailbox service

Exclusions/References
Units mainly engaged in gathering, recording, tabulating and presenting marketing and public opinion data that may include telephone canvassing services are included in Class 6950 Market Research and Statistical Services.

7299 Other Administrative Services n.e.c.
This class consists of units mainly engaged in providing administrative services not elsewhere classified.

Primary activities
- Administrative service n.e.c.
- Event management service
- Sports ticketing service
- Sport, art and similar event promotion service (without facilities)
- Theatre and concert booking service
- Tourist information centre operation

Exclusions/References
Units mainly engaged in providing sports, arts and similar event promotion services (with facilities) are included in the appropriate classes of Division R Arts and Recreation Services.
731 BUILDING CLEANING, PEST CONTROL AND GARDENING SERVICES

7311 Building and Other Industrial Cleaning Services
This class consists of units mainly engaged in the interior cleaning of buildings or transportation equipment, and the exterior cleaning of buildings (except steam, sand and other abrasive blasting). Also included are units mainly engaged in providing other industrial cleaning services such as street cleaning or road sweeping.

Primary activities
- Bathroom/toilet cleaning
- Building exterior cleaning (except sand blasting or steam cleaning)
- Building interior cleaning
- Chimney cleaning
- Duct cleaning
- Gutter cleaning
- Janitorial service (including transport equipment)
- Residential building cleaning
- Road sweeping
- Street cleaning
- Swimming pool cleaning
- Transport equipment cleaning
- Window cleaning

Exclusions/References
Units mainly engaged in
- sand blasting or steam cleaning of building exteriors are included in Class 3299 Other Construction Services n.e.c.; and
- providing laundry and dry-cleaning services are included in Class 9531 Laundry and Dry-Cleaning Services.

7312 Building Pest Control Services
This class consists of units mainly engaged in providing commercial and domestic pest control services. Such services include exterminating and controlling mosquitoes, birds, rodents, termites and other insects and pests (except agricultural or forestry pest control services). Also included in this class are units providing fumigation and weed control services (except agricultural and forestry).

Primary activities
- Exterminating service (except agricultural and forestry)
- Fumigating service (except crop fumigating)
- Insect control service (except agricultural and forestry)
- Pest control service (except agricultural and forestry)
- Termite control service (except agricultural and forestry)
- Weed control service (except agricultural and forestry)
Packaging Services

This class consists of units mainly engaged in packing goods in bottles, cans, cartons, collapsible tubes, plastic sachets, plastic film or bags or other containers or materials on a contract or fee basis.

Primary activities
- Apparel and textile folding and packaging service
- Bottling drinking liquid
- Bottling or rebottling wine or spirits
- Bottling other liquid
- Contract packing or filling
- Crating service
- Kit assembling and packaging service
- Packing fresh fruit and vegetables
- Packing pharmaceutical and medical products
- Shrink wrapping service

Exclusions/References
- Units mainly engaged in blending wine or spirits are included in the appropriate classes of Group 121 Beverage Manufacturing.

Gardening Services

This class consists of units mainly engaged in providing gardening services only.

Primary activities
- Garden maintenance service
- Gardening service
- Lawn care service (e.g. fertilising, seeding, spraying)
- Lawn mowing service
- Maintenance of plants and shrubs in buildings

Exclusions/References
- Units mainly engaged in installing artificial turf or in constructing (i.e. installing) walkways, retaining walls, decks, fences, ponds or similar structures are included in Class 3291 Landscape Construction Services;
- weed eradication services are included in either Class 7312 Building Pest Control Services or in the appropriate classes of Subdivision 05 Agriculture, Forestry and Fishing Support Services; and
- owning and leasing pot plants are included in Class 6639 Other Goods and Equipment Rental and Hiring n.e.c.

Packaging Services

This class consists of units mainly engaged in packing goods in bottles, cans, cartons, collapsible tubes, plastic sachets, plastic film or bags or other containers or materials on a contract or fee basis.

Primary activities
- Apparel and textile folding and packaging service
- Bottling drinking liquid
- Bottling or rebottling wine or spirits
- Bottling other liquid
- Contract packing or filling
- Crating service
- Kit assembling and packaging service
- Packing fresh fruit and vegetables
- Packing pharmaceutical and medical products
- Shrink wrapping service

Exclusions/References
- Units mainly engaged in blending wine or spirits are included in the appropriate classes of Group 121 Beverage Manufacturing;
Packaging Services continued

- manufacturing drinking liquids are included in the appropriate classes of Division C Manufacturing; and
- manufacturing pharmaceutical and medical products are included in Class 1841 Human Pharmaceutical and Medicinal Product Manufacturing.
The Public Administration and Safety Division includes units mainly engaged in Central, State or Local Government legislative, executive and judicial activities; in providing physical, social, economic and general public safety and security services; and in enforcing regulations.

Central, State or Local Government legislative, executive and judicial activities includes:
- the setting of policy;
- the oversight of government programs;
- collecting revenue to fund government programs;
- creating statute laws and by-laws;
- creating case law through the judicial processes of civil, criminal and other courts; and
- distributing public funds.

Also included are units of military defence, government representation and international government organisations. The provision of physical, social, economic and general public safety and security services, and enforcing regulations, includes units that provide:
- police services;
- investigation and security services;
- fire protection and other emergency services;
- correctional and detention services;
- regulatory services;
- border control; and
- other public order and safety services.

Government ownership is not a criterion for classification to this industry division.

Government units producing ‘private sector like’ goods and services are classified to the same industry as private sector units engaged in similar activities. Private sector units engaged in public administration or military defence are classified to the Public Administration and Safety Division. Units that engage in a combination of public administration and service delivery activities are to be classified to this division.
DIVISION O – PUBLIC ADMINISTRATION AND SAFETY

Subdivision 75 – Public Administration

Group Class Description

751 CENTRAL GOVERNMENT ADMINISTRATION

7510 Central Government Administration

This class consists of units engaged in the setting of central government policy; the oversight of central government programs (excluding military defence); collecting revenue to fund central government programs; creating statute laws and by-laws (excluding creating case law through the judicial processes of civil, criminal and other court operation); and distributing central government funds.

Primary activities

- Administration, except justice and defence (central government)
- Financial and economic management except banking (central government)
- Governor-General’s unit operation
- Legislation enactment (central government)
- Parliament operation (central government)
- Policy formulation and administration (central government)

Exclusions/References

Units mainly engaged in

- the management of commercial and business activities or activities other than central government administration are included in the classes appropriate to these activities;
- the operation or administration of judicial authorities, and the operation of civil, criminal and other courts, are included in Class 7540 Justice; and
- exercising regulatory control over specified activities are included in Class 7720 Regulatory Services.

752 STATE GOVERNMENT ADMINISTRATION

7520 State Government Administration

This class consists of units engaged in the setting of state government policy; the oversight of state government programs (except military defence); collecting revenue to fund state government programs; creating statute law and by-laws (excluding creating case law through the judicial processes of civil, criminal and other court operation); and distributing state government funds.

Primary activities

- Financial and economic management except banking (state government)
- Legislation enactment and enforcement (state government)
- Parliament operation (state government)
- Policy formulation and administration (state government)
- State government administration (except justice)
- State governor’s unit operation

Exclusions/References

Units mainly engaged in

- the management of commercial and business activities or activities other than state government administration are included in the classes appropriate to these activities;
- the operation or administration of judicial authorities or commissions are included in Class 7540 Justice; and
Domestic Government Representation
This class includes units of domestic government mainly engaged in the operation of diplomatic and consular missions abroad.

Primary activities
- Consulate operation (domestic government)
- Embassy operation (domestic government)
- High commission operation (domestic government)

Justice
This class consists of units mainly engaged in the operation or administration of judicial authorities or commission including civil and criminal courts, royal commissions and similarly constituted inquiries, and in creating case law through the judicial processes of civil, criminal and other court operations.

Primary activities
- Arbitration court operation
- Bankruptcy court operation
- Children’s court operation
- Conciliation and Arbitration Commission operation
- Industrial relations court operation
- Judicial authority operation (federal or state)
- Law court operation
- Royal commission operation

Local Government Administration
This class consists of units engaged in the setting of local government policy; the oversight of local government programs; collecting revenue to fund local government programs; creating by-laws (excluding creating case law through the judicial processes of civil, criminal and other court operations); and distributing local government funds.

Primary activities
- Financial and economic management except banking (local government)
- Local government administration (except justice)
- Policy formulation and administration (local government)
- Regulation enactment and enforcement (local government)

Exclusions/References
Units mainly engaged in
- the management of commercial and business activities or activities other than local government administration are included in classes appropriate to these activities; and
- exercising regulatory control over specified activities are included in Class 7720 Regulatory Services.

State Government Administration continued
- exercising regulatory control over specified activities are included in Class 7720 Regulatory Services.
Foreign Government Representation

This class consists of units of foreign governments mainly engaged in governmental service activities such as the provision of consular or diplomatic services. This class also includes representatives of joint international government organisations such as the United Nations.

In official statistics, only the resident component of units in this industry are normally included, overseas diplomatic representatives being regarded as residents of the country they represent.

Primary activities

- Consulate operation (foreign government)
- Embassy operation (foreign government)
- High commission operation (foreign government)
- International government organisation (United Nations, World Trade Organisation e.t.c.) administration
- Legation operation (foreign government)
- Trade commission operation (foreign government)

Exclusions/References

Military units stationed abroad are included in Class 7600 Defence.

Domestic Government Representation continued

- Legation operation (domestic government)
- Trade commission operation (domestic government)

7552 Foreign Government Representation

This class consists of units of foreign governments mainly engaged in governmental service activities such as the provision of consular or diplomatic services. This class also includes representatives of joint international government organisations such as the United Nations.

In official statistics, only the resident component of units in this industry are normally included, overseas diplomatic representatives being regarded as residents of the country they represent.

Primary activities

- Consulate operation (foreign government)
- Embassy operation (foreign government)
- High commission operation (foreign government)
- International government organisation (United Nations, World Trade Organisation e.t.c.) administration
- Legation operation (foreign government)
- Trade commission operation (foreign government)
Defence

This class consists of units of military defence (including those staffed by civilian personnel) stationed at home or abroad. Included are units mainly engaged in defence administration; the administration of defence research and development policies and associated funds; contingency planning; and carrying out military exercises in which civilian institutions and populations are involved.

Primary activities

- Armed forces unit operation (except manufacturing or educational)
- Civil defence operation (military)
- Government administration (defence)

Exclusions/References

Units mainly engaged in operating military academies or research schools are included in the appropriate classes of Division P Education and Training.
This class consists of units mainly engaged in providing fire fighting or related civil emergency services (except police and ambulance services).

Primary activities
- Airport fire service

Exclusions/References
Units mainly engaged in
- providing police services are included in Class 7711 Police Services;
- selling security systems such as locking devices, safes and vaults, without installation or maintenance services, are included in the appropriate classes of Division G Retail Trade;
- providing key cutting/duplication services are included in Class 9499 Other Repair and Maintenance n.e.c.; and
- installing alarms are included in Class 3234 Fire and Security Alarm Installation Services.

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This class consists of units mainly engaged in investigation and security services (except police).

Primary activities
- Alarm monitoring service
- Armoured car service
- Body guard service
- Burglary protection service
- Detective agency service
- Enquiry agency service
- Locksmith service
- Night watchman service
- Protection service
- Security alarm monitoring service
- Security guard service

Exclusions/References
Units mainly engaged in
- emergency service (other than defence and police) are included in Class 7713 Fire Protection and Other Emergency Services; and
- security protection are included in Class 7712 Investigation and Security Services.

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This class consists of units mainly engaged in providing fire fighting or related civil emergency services (except police and ambulance services).

Primary activities
- Airport fire service
Other Public Order and Safety Services

The class consists of units mainly engaged in providing public order and safety services not elsewhere classified such as border surveillance.

Primary activities
- Coastwatch service
- Public order and safety service n.e.c.
- Surveillance of country borders (by land, sea and air)

Exclusions/References
- Defence are included in Class 7600 Defence;
- Police services are included in Class 7711 Police Services;
- Planning and administrative activities of border control and surveillance are included in the appropriate classes of Subdivision 75 Public Administration; and
- Providing advice on import and export procedures and documentation are included in Class 5291 Customs Agency Services.
This class consists of units both public and private mainly engaged in enforcing regulations, licensing and inspection activities (except regulation of financial and insurance markets, electricity markets and regulatory units with a dual role of regulation and public administration with a significant amount of public administration). The regulations enforced in this class are established by Acts of Parliament and cover technical details that may be subject to frequent change. They are signed into law through the Cabinet Committee, Executive Council or some other body less than Parliament.

**Primary activities**
- Consumer protection service
- Licensing and permit issuance
- Motor vehicle testing
- Regulating casino and other gambling
- Regulating food and agricultural standards
- Regulating qualification standards
- Weights and measures regulations

**Exclusions/References**
- Units mainly engaged in operating tolls and weighbridge are included in Class 5299 Other Transport Support Services n.e.c;
- Regulatory activities with a dual role of regulation and public administration are included in the appropriate classes of Subdivision 75 Public Administration;
- Regulating and undertaking the activity at the same time are included in the appropriate classes of the division in which the activity is undertaken;
- Building inspection service are included in Class 6923 Engineering Design and Engineering Consulting Services;
- Regulating their own rules or codes of conduct (i.e. interest groups) are included in the appropriate classes of Group 955 Civic, Professional and Other Interest Group Services; and
- Providing quality assessment services without enforcement of regulations are included in the appropriate classes of other divisions.
The Education and Training Division includes units mainly engaged in the provision and support of education and training, except those engaged in the training of animals e.g. dog obedience training, horse training.

Education may be provided in a range of settings, such as educational institutions, the workplace, or the home. Generally, instruction is delivered through face-to-face interaction between teachers/instructors and students, although other means and mediums of delivery, such as by correspondence, radio, television or the internet, may be used.

Education and training services are provided by specialised units such as preschools, schools, technical colleges, training centres, and universities. They may be publicly owned and operated, or privately owned and operated, either for profit or not for profit.

Education and training services are delivered by teachers or instructors who explain, tell or demonstrate a wide variety of subjects. The commonality of processes involved, such as the labour inputs of teachers and instructors, and their subject matter, knowledge and teaching expertise, uniquely distinguishes this industry from other industries.

Classes in the 'School Education and Tertiary Education' subdivisions generally correspond to the recognised formal levels of education.

Some units may offer education and training relevant to two or more classes within this division. For example, higher education and vocational training. Such units are classified according to their predominant educational activities.

Education support services include a range of support services which assist in the provision of education, such as curriculum setting and examination marking.
Secondary Education

This class consists of units mainly engaged in providing secondary school education (except combined primary/secondary school education).

Primary activities
- Agricultural high school operation (except combined primary/secondary school)
- Boarding school operation (secondary school education; except combined primary/secondary school)
- Matriculation college operation (except combined primary/secondary school)
- Secondary college operation (except combined primary/secondary school)

Exclusions/References
Units mainly engaged in providing student accommodation (except boarding schools) are included in Class 4400 Accommodation; and providing one or more permanently organised grades or years of secondary school education in conjunction with primary school education are included in Class 8023 Combined Primary and Secondary Education.

Primary Education

This class consists of units mainly engaged in providing primary school education (except combined primary/secondary school education).

Primary activities
- Boarding school operation (primary school; except combined primary/secondary)
- Intermediate school operation (NZ only)
- Primary school operation (except combined primary/secondary school)

Exclusions/References
Units mainly engaged in providing pre-primary school education in conjunction with normal primary school education are included in Class 8021 Primary Education; and providing child minding or day nursery services are included in Class 8710 Child Care Services.

Preschool Education

This class consists of units mainly engaged in providing accredited pre-primary school education. Pre-school programs are educational in nature and are designed to introduce children to ideas, attitudes and behaviour required in a school environment. They are usually directed at children aged three to five years, are generally sessional in nature and are provided by staff that have training in an educational field.

Primary activities
- Kindergarten, preschool, operation (except child minding centre)
- Playcentre operation (NZ only)
- Pre-school operation

Exclusions/References
Units mainly engaged in providing pre-primary school education in conjunction with normal primary school education are included in Class 8021 Primary Education; and providing child minding or day nursery services are included in Class 8710 Child Care Services.
Special School Education

This class consists of units mainly engaged in providing special education and training for children with disabilities and special needs (except those provided in mainstream primary, secondary or combined primary and secondary schools).

Primary activities
- Special school operation (for children with disabilities and special needs; not providing mainstream primary or secondary school education).

Exclusions/References
- Units mainly engaged in providing student accommodation (except boarding schools) are included in Class 4400 Accommodation; and
- Providing one or more permanently organised grades or years of secondary school education in conjunction with primary school education are included in Class 8023 Combined Primary and Secondary Education.

8024 Special School Education

This class consists of units mainly engaged in providing special education and training for children with disabilities and special needs (except those provided in mainstream primary, secondary or combined primary and secondary schools).

Primary activities
- Special school operation (for children with disabilities and special needs; not providing mainstream primary or secondary school education).

Exclusions/References
- Units mainly engaged in providing mainstream primary or secondary school education for children with disabilities and special needs are included in Classes 8021 Primary Education, 8022 Secondary Education or 8023 Combined Primary and Secondary Education.
Higher Education
This class consists of units mainly engaged in providing undergraduate or postgraduate teaching. These units offer a large variety of courses covering a range of subjects or specialise in a particular field of education such as computer and business management training.

Primary activities
- Apprenticeship training program operation
- Business college and school operation
- Information technology training centre operation
- Institute of technology operation
- Professional and management development training
- Secretarial training
- Technical and further education college operation
- Technical college operation
- Vocational computer training

Exclusions/References
Units mainly engaged in
- providing undergraduate or postgraduate teaching are included in Class 8102 Higher Education;
- providing sports and physical recreation coaching not predominantly leading to tertiary qualifications are included in Class 8211 Sports and Physical Recreation Instruction; and
- providing education in the arts not predominantly leading to tertiary qualifications are included in Class 8212 Arts Education.

Higher Education
This class consists of units mainly engaged in providing undergraduate or postgraduate teaching.

Primary activities
- Colleges of education operation
- Postgraduate school, university operation
- Research school, university operation
- Specialist institute or college
- Teachers’ college operation
- Undergraduate school, university operation
- University operation

Exclusions/References
Units mainly engaged in
- operating student halls of residence are included in Class 4400 Accommodation; and
- undertaking research in the agricultural, biological, physical or social sciences are included in Class 6910 Scientific Research Services.
## ADULT, COMMUNITY AND OTHER EDUCATION

### 8211 Sports and Physical Recreation Instruction
This class consists of units mainly engaged in providing non-vocational instruction in sporting and physical recreation activities.

**Primary activities**
- Aerobics instruction
- Cricket coaching
- Diving instruction
- Football instruction
- Golf instruction
- Horse riding school operation
- Martial arts school operation
- Sailing school operation
- Ski instruction
- Sports coaching
- Swimming instruction
- Tennis coaching

**Exclusions/References**
Units mainly engaged in
- providing sports and physical recreation instruction leading to a tertiary qualification are included in the appropriate classes of Subdivision 81 Tertiary Education;
- the operation of gymnasia, health clubs, fitness centres, swimming pools and similar facilities are included in Class 9111 Health and Fitness Centres and Gymnasia Operation; and
- providing personal fitness training services are included in Class 9539 Other Personal Services n.e.c.

### 8212 Arts Education
This class consists of units mainly engaged in providing non-vocational instruction in the arts, including art, dance, drama and music.

**Primary activities**
- Acting and drama school operation
- Dance and ballet school operation
- Music school operation
- Painting instruction
- Performing arts school operation
- Photography school operation
- Sculpture instruction

**Exclusions/References**
Units mainly engaged in providing arts education leading to a tertiary qualification are included in the appropriate classes of Subdivision 81 Tertiary Education.
Educational Support Services

This class consists of units mainly engaged in providing non-instructional services that support educational processes or systems.

Primary activities
- Curriculum development, educational
- Educational support services n.e.c.
- Test and exam development and evaluation, educational
- Test and exam service, educational

Exclusions/References
Units mainly engaged in providing non-vocational instruction in sporting and physical recreation activities are included in Class 8211 Sports and Physical Recreation Instruction;

providing non-vocational instruction in the arts are included in Class 8212 Arts Education; and

providing vocational training are included in Class 8101 Technical and Vocational Education and Training.

Adult, Community and Other Education n.e.c.
This class consists of units mainly engaged in providing adult, community and other education not elsewhere classified.

Primary activities
- Driving school operation
- Flying school operation
- Home computing and keyboard skill instruction
- Home economics and personal management instruction
- Instruction in diet, exercise and lifestyle factors
- Instruction through Universities of the Third Age and Schools for Seniors
- Parental education program operation
- Public speaking training
- Social and interpersonal skill training
- Study skill, career development and job search training
- Survival skill training
- Tutoring service

Exclusions/References
Units mainly engaged in providing non-vocational instruction in sporting and physical recreation activities are included in Class 8211 Sports and Physical Recreation Instruction;

providing non-vocational instruction in the arts are included in Class 8212 Arts Education; and

providing vocational training are included in Class 8101 Technical and Vocational Education and Training.
The Health Care and Social Assistance Division includes units mainly engaged in providing human health care and social assistance. Units engaged in providing these services apply common processes, where the labour inputs of practitioners with the requisite expertise and qualifications are integral to production or service delivery.
**Psychiatric Hospitals**

This class consists of units of psychiatric hospitals mainly engaged in providing services for patients with psychiatric, mental or behavioural disorders. Also included are units providing both psychiatric hospital facilities and training of medical and nursing staff.

**Primary activities**
- Children’s hospital
- Day hospital
- Ear, nose and throat hospital
- Eye hospital
- General hospital
- Hospital (except psychiatric or veterinary hospitals)
- Infectious diseases hospital (including human quarantine stations)
- Maternity hospital
- Obstetric hospital
- Women’s hospital

**Exclusions/References**
Units mainly engaged in:
- operating psychiatric hospitals are included in Class 8402 Psychiatric Hospitals;
- providing aged care residential facilities are included in Class 8601 Aged Care Residential Services;
- providing out-patient dental hospital facilities are included in Class 8531 Dental Services;
- and
- operating veterinary hospitals are included in Class 6970 Veterinary Services.

**Psychiatric Hospitals**

This class consists of units of psychiatric hospitals mainly engaged in providing services for patients with psychiatric, mental or behavioural disorders. Also included are units providing both psychiatric hospital facilities and training of medical and nursing staff.

**Primary activities**
- Psychiatric hospital

**Exclusions/References**
Units mainly engaged in the independent practice of psychiatry are included in Class 8512 Specialist Medical Services.
Specialist Medical Services

This class consists of units mainly engaged in the independent practice of specialised medicine, other than pathology and diagnostic imaging services. These units consist of specialist medical practitioners who generally operate private or group practices in medical clinics or centres.

Primary activities

- Allergy specialist service
- Anaesthetist service
- Dermatology service
- Ear, nose and throat specialist service
- Gynaecology service
- Hair transplant service (by registered medical practitioner)
- Neurology service
- Obstetrics service
- Ophthalmology service
- Orthopaedic specialist service
- Paediatric service
- Psychiatry service
- Rheumatology service
- Specialist medical clinic service
- Specialist medical practitioner service n.e.c.
- Specialist surgical service
- Thoracic specialist service
- Urology service

Exclusions/References

Units mainly engaged in
- operating hospitals are included in Class 8401 Hospitals (Except Psychiatric Hospitals); and
- providing services of specialist medical practitioners are included in Class 8512 Specialist Medical Services.

Specialist Medical Services

This class consists of units mainly engaged in the independent practice of specialised medicine, other than pathology and diagnostic imaging services. These units consist of specialist medical practitioners who generally operate private or group practices in medical clinics or centres.

Primary activities

- Allergy specialist service
- Anaesthetist service
- Dermatology service
- Ear, nose and throat specialist service
- Gynaecology service
- Hair transplant service (by registered medical practitioner)
- Neurology service
- Obstetrics service
- Ophthalmology service
- Orthopaedic specialist service
- Paediatric service
- Psychiatry service
- Rheumatology service
- Specialist medical clinic service
- Specialist medical practitioner service n.e.c.
- Specialist surgical service
- Thoracic specialist service
- Urology service

Exclusions/References

Units mainly engaged in
**Specialist Medical Services continued**
- providing pathology or diagnostic imaging services are included in Class 8520 Pathology and Diagnostic Imaging Services;
- operating hospitals are included in Class 8401 Hospitals (Except Psychiatric Hospitals);
- providing services of registered general practice medical practitioners are included in Class 8511 General Practice Medical Services; and
- providing non-medical hair restoration services are included in Class 9511 Hairdressing and Beauty Services.

**Pathology and Diagnostic Imaging Services**

This class consists of units mainly engaged in the provision of pathology laboratory or diagnostic imaging services such as analytical services including body fluid analysis, ultrasound or x-ray services.

*Primary activities*
- Diagnostic imaging service
- Medical laboratory service
- Pathology laboratory service
- X-ray clinic service

*Exclusions/References*
Units mainly engaged in providing chemical testing and analysis services (other than pathology services) are included in Class 6925 Scientific Testing and Analysis Services.

**Allied Health Services**

This class consists of units mainly engaged in the practice of general or specialised dentistry. These units consist of registered dentists who generally operate private or group practices. Also included are dental hospitals providing out-patient services only.

*Primary activities*
- Conservative dental service
- Dental hospital (out-patient)
- Dental practice service
- Dental practitioner service
- Dental surgery service
- Endodontic service
- Oral pathology service
- Oral surgery service
- Orthodontic service
- Paedodontic service
- Periodontic service
- Prosthodontic service

*Exclusions/References*
Units mainly engaged in
- providing dental hygiene services are included in Class 8539 Other Allied Health Services; and
Other Allied Health Services

This class consists of units mainly engaged in providing allied health care services not elsewhere classified. These units consist of independent allied health practitioners not elsewhere classified mainly engaged in providing health care and treatment services.

Primary activities
- Acupuncture service
- Aromatherapy service

Chiropractic and Osteopathic Services

This class consists of units of chiropractors mainly engaged in manual adjustment of the spinal column as a method of healing to remove nerve interference. Also included are units of osteopaths mainly engaged in massage and manipulation as a system of healing or treatment.

Primary activities
- Chiropractic service
- Osteopathic service

Optometry and Optical Dispensing

This class consists of units of registered optometrists mainly engaged in testing sight, diagnosing sight defects or in prescribing or dispensing spectacles or contact lenses on prescription.

Primary activities
- Contact lens dispensing
- Eye testing (optometrist)
- Optical dispensing
- Optician service
- Orthoptic service
- Spectacles dispensing

Exclusions/References
Units mainly engaged in
- manufacturing ophthalmic articles or spectacle frames or in grinding spectacle lenses are included in Class 2411 Photographic, Optical and Ophthalmic Equipment Manufacturing; and
- providing ophthalmic specialist services are included in Class 8512 Specialist Medical Services.

Physiotherapy Services

This class consists of units of physiotherapists mainly engaged in providing assessment, diagnosis, treatment (such as manipulation, massage and therapeutic exercise) and help in preventing disorders of human movement.

Primary activities
- Physiotherapy service

Dental Services continued

- the manufacture and repair of dentures are included in Class 2412 Medical and Surgical Equipment Manufacturing.

Dental Services

Continued

- the manufacture and repair of dentures are included in Class 2412 Medical and Surgical Equipment Manufacturing.
Other Allied Health Services continued
- Audiology service
- Clinical psychology service
- Dental hygiene service
- Dietician service
- Hearing aid dispensing
- Herbalist service
- Homoeopathic service
- Hydropathic service
- Midwifery service
- Naturopathic service
- Nursing service
- Occupational therapy service
- Podiatry service
- Speech pathology service
- Therapeutic massage service

Exclusions/References
Units mainly engaged in
- providing medical services are included in either Class 8511 General Practice Medical Services or Class 8512 Specialist Medical Services; and
- operating weight loss clinics are included in Class 9512 Diet and Weight Reduction Centre Operation.

859
OTHER HEALTH CARE SERVICES

8591 Ambulance Services
This class consists of units mainly engaged in transporting patients by ground or air in conjunction with medical care.

Primary activities
- Aerial ambulance service
- Ambulance service

8599 Other Health Care Services n.e.c.
This class consists of units mainly engaged in providing health care services not elsewhere classified.

Primary activities
- Blood bank operation
- Health assessment service
- Health care service n.e.c.

Exclusions/References
Units mainly engaged in operating health farms which provide mainly accommodation are included in Class 4400 Accommodation.
860  RESIDENTIAL CARE SERVICES

8601  Aged Care Residential Services
This class consists of units mainly engaged in providing residential aged care combined with either nursing, supervisory or other types of care as required (including medical).

Primary activities
- Accommodation for the aged operation
- Aged care hostel operation
- Nursing home operation
- Residential care for the aged operation

8609  Other Residential Care Services
This class consists of units mainly engaged in providing residential care (except aged care) combined with either nursing, supervisory or other types of care as required (including medical).

Primary activities
- Children’s home operation
- Community mental health hostel
- Crisis care accommodation operation
- Home for the disadvantaged operation n.e.c.
- Hospice operation
- Residential refuge operation
- Respite residential care operation

Exclusions/References
- Units mainly engaged in providing aged care residential services are included in Class 8601 Aged Care Residential Services; and
- providing juvenile corrective services are included in Class 7714 Correctional and Detention Services.
This class consists of units mainly engaged in providing a wide variety of social support services directly to their clients. These services do not include accommodation services, except on a short stay basis.

**Primary activities**
- Adoption service
- Adult day care centre operation
- Aged care assistance service
- Alcoholics anonymous operation
- Disabilities assistance service
- Marriage guidance service
- Operation of soup kitchen (including mobile)
- Welfare counselling service
- Youth welfare service

**Exclusions/References**
Units mainly engaged in raising funds for welfare purposes are included in Class 9559 Other Interest Group Services n.e.c.
The Arts and Recreation Services Division includes units mainly engaged in the preservation and exhibition of objects and sites of historical, cultural or educational interest; the production of original artistic works and/or participation in live performances, events, or exhibits intended for public viewing; and the operation of facilities or the provision of services that enable patrons to participate in sporting or recreational activities, or to pursue amusement interests.

This division excludes units that are involved in the production and distribution of motion pictures, videos, television programs or television and video commercials. These units are included in the Information Media and Telecommunications Division.
Nature Reserves and Conservation Parks Operation

This class consists of units mainly engaged in the preservation of flora and fauna in their natural environment such as nature reserves and conservation parks.

Primary activities

- Bird reserve operation

Zoological and Botanical Gardens Operation

This class consists of units mainly engaged in the active management, breeding, preservation, study and exhibition of live plants and animals in a controlled environment such as zoological or botanical gardens.

Primary activities

- Aquarium operation
- Arboretum operation
- Aviary operation
- Botanical garden operation
- Herbarium operation
- Reptile park operation
- Wildlife park or reserve operation (wildlife actively managed)
- Zoological park or garden operation

Exclusions/References

Units mainly engaged in operating fauna reserves or parks where fauna is protected but remains in its natural environment are included in Class 8922 Nature Reserves and Conservation Parks Operation.

Museum Operation

This class consists of units mainly engaged in the preservation and exhibition of heritage objects and artefacts and/or visual arts and crafts with aesthetic, historical, cultural, and/or educational value. This class also includes units operating historical places, sites or houses.

Primary activities

- Art gallery operation (except retail)
- Art museum operation (except retail)
- Historic or heritage place, site or house operation
- Museum operation n.e.c.
- Natural history and science museum operation
- Social history museum
- Transport and maritime museum operation
- War memorial museum operation

Exclusions/References

Units mainly engaged in providing library services are included in Class 6010 Libraries and Archives; and operating retail art galleries are included in Class 4279 Other Store-Based Retailing n.e.c.
### Nature Reserves and Conservation Parks Operation

- Conservation park operation
- Fauna reserve operation (fauna not actively managed)
- Flora reserve operation
- National or state/territory park or reserve operation
- Tourist caves operation
- Wildlife park or reserve operation (wildlife not actively managed)

### Exclusions/References

Units mainly engaged in:

- operating zoological parks and gardens, botanical gardens and other related activities where flora and fauna is actively managed in a controlled environment are included in Class 8921 Zoological and Botanical Gardens Operation; and
- undertaking public administration activities in relation to national, state or territory parks and reserves are included in the appropriate classes of Division O Public Administration and Safety.
Creative Artists, Musicians, Writers and Performers

This class consists of units of independent (freelance) individuals or groups mainly engaged in the regular creation of original artistic or cultural works who may or may not also produce and perform their works. This class also includes units providing independent technical expertise necessary for these productions, and celebrities mainly engaged in endorsing products or making speeches or public appearances for which they receive a fee.

**Primary activities**
- Artists
- Cartooning
- Choreography service
- Composing (including musical composition)
- Costume designing
- Creative arts service
- Journalistic service
- Musicians
- Playwriting or screenwriting
- Producing or directing original artistic or cultural work
- Sculpting
- Set designing service
- Speaking service (including radio and television announcing)

Performing Arts Operation

This class consists of units mainly engaged in providing or producing live theatrical or musical presentations or performances. These units are not usually involved in the creation of original artistic or cultural works.

**Primary activities**
- Circus operation
- Dance and ballet company operation
- Musical comedy company operation
- Musical productions
- Opera company operation
- Orchestra operation
- Performing arts operation n.e.c.
- Theatre restaurant operation (mainly entertainment facility)
- Theatrical company operation

Exclusions/References

Units mainly engaged in
- creating original artistic or cultural works are included in Class 9002 Creative Artists, Musicians, Writers and Performers;
- operating acting, drama, dance and ballet schools are included in Class 8212 Arts Education; and
- operating venues for the presentation and rehearsal of performing arts are included in Class 9003 Performing Arts Venue Operation.

Creative Artists, Musicians, Writers and Performers

This class consists of units of independent (freelance) individuals or groups mainly engaged in the regular creation of original artistic or cultural works who may or may not also produce and perform their works. This class also includes units providing independent technical expertise necessary for these productions, and celebrities mainly engaged in endorsing products or making speeches or public appearances for which they receive a fee.

**Primary activities**
- Artists
- Cartooning
- Choreography service
- Composing (including musical composition)
- Costume designing
- Creative arts service
- Journalistic service
- Musicians
- Playwriting or screenwriting
- Producing or directing original artistic or cultural work
- Sculpting
- Set designing service
- Speaking service (including radio and television announcing)
Performing Arts Venue Operation

This class consists of units mainly engaged in operating venues for the presentation and rehearsal of performing arts.

**Primary activities**
- Concert hall operation
- Entertainment centre operation
- Music bowl operation
- Opera house operation
- Performing arts venue operation n.e.c.
- Playhouse operation
- Theatre operation (except motion picture theatre)

**Exclusions/References**

Units mainly engaged in
- producing live theatrical or musical presentations or performances based on existing artistic and cultural works are included in Class 9001 Performing Arts Operation; and
- operating casting agencies are included in Class 7211 Employment Placement and Recruitment Services.

## 9003 Performing Arts Venue Operation

This class consists of units mainly engaged in operating venues for the presentation and rehearsal of performing arts.

**Primary activities**
- Concert hall operation
- Entertainment centre operation
- Music bowl operation
- Opera house operation
- Performing arts venue operation n.e.c.
- Playhouse operation
- Theatre operation (except motion picture theatre)

**Exclusions/References**

Units mainly engaged in
- operating motion picture theatres are included in Class 5513 Motion Picture Exhibition;
- operating theatre restaurants mainly engaged in providing live theatrical productions with food and beverages are included in Class 9001 Performing Arts Operation; and
- providing arts or sports event promotional services (without facilities) are included in Class 7299 Other Administrative Services n.e.c.
### 911 HEALTH AND FITNESS CENTRES AND GYMNASIA OPERATION

This class consists of units mainly engaged in operating health clubs, fitness centres and gymnasia. Units in this class provide a range of fitness and exercise services.

**Primary activities**
- Fitness centre operation
- Gymnasia operation
- Health club operation

**Exclusions/References**
Units mainly engaged in providing sports and recreation education, coaching or instructional services are included in Class 8211 Sports and Physical Recreation Instruction.

### 912 SPORTS AND PHYSICAL RECREATION CLUBS AND SPORTS PROFESSIONALS

This class consists of units mainly engaged in operating individual sports or physical recreation clubs or teams which provide sporting or physical recreation opportunities to participants, or entertainment for spectators. This class also includes sports professionals.

**Primary activities**
- Basketball club operation
- Cricket club operation
- Dart club operation
- Football club operation
- Golf club operation
- Gun club operation
- Hockey club operation
- Hunting club operation
- Life-saving club operation
- Martial arts club operation
- Netball club operation
- Orienteering club operation
- Racing car club operation
- Soccer club operation
- Sports professional
- Swimming club operation
- Tennis club operation
- Triathlon club operation
- Yacht club operation

**Exclusions/References**
Units mainly engaged in
- operating indoor or outdoor sporting or physical recreation facilities are included in Class 9113 Sports and Physical Recreation Venues, Grounds and Facilities Operation;
- operating horse and dog racing tracks are included in Class 9121 Horse and Dog Racing Administration and Track Operation;
DIVISION R – ARTS AND RECREATION SERVICES
Subdivision 91 – Sports and Recreation Activities

Group Class Description

9113 Sports and Physical Recreation Venues, Grounds and Facilities Operation
This class consists of units mainly engaged in operating indoor or outdoor sports and physical recreation venues, grounds and facilities (except health and fitness centres and gymnasia).

Primary activities
- Athletics field or stadium operation
- Basketball court or stadium operation
- Billiard, snooker or pool hall operation
- Bowling alley, tenpin, operation
- Bowling green operation
- Boxing stadium operation
- Cricket ground operation
- Football field or stadium operation
- Golf course or practice range operation
- Ice or roller skating rink operation
- Motor racing track or speedway operation
- Netball court or stadium operation
- Sports ground, stadium or venue operation n.e.c.
- Squash court operation
- Swimming pool operation
- Tennis court operation

Exclusions/References
Units mainly engaged in
- operating health and fitness centres and gymnasia are included in Class 9111 Health and Fitness Centres and Gymnasia Operation
- operating horse and dog race tracks are included in Class 9121 Horse and Dog Racing Administration and Track Operation;
- operating individual sports or physical recreation clubs or teams which provide opportunities to participants or entertainment for spectators are included in Class 9112 Sports and Physical Recreation Club and Sports Professionals; and
- providing arts or sports event promotional services (without facilities) are included in Class 7299 Other Administrative Services n.e.c.

9114 Sports and Physical Recreation Administrative Service
This class consists of units mainly engaged in the administration and/or control of sports or physical recreation organisations. These units are responsible for the policies, rules and regulations governing the conduct of an individual sporting or physical recreation discipline.

Primary activities
- National sporting association or league
Amusement Parks and Centres Operation
This class consists of units mainly engaged in providing amusement and recreation services in
the form of amusement parks, arcades or centres. This class includes units operating from
fixed or permanent sites and also includes selected mobile amusement operators.

Primary activities

- Amusement arcade or centre operation
- Amusement machine or ride operation (including concession operators)
- Amusement park operation
- Go-kart venue operation
- Indoor climbing operation
- Merry-go-round operation
- Mini-golf centre operation
- Theme park operation
- Water park operation

Exclusions/References

Units mainly engaged in
- operating indoor or outdoor sports and physical recreation venues, grounds and facilities
  are included in Class 9113 Sports and Physical Recreation Venues, Grounds and Facilities
  Operation; and
- operating sporting or physical recreation clubs are included in Class 9112 Sports and
  Physical Recreation Clubs and Sports Professionals.

Horse and Dog Racing Activities
This class consists of units mainly engaged in administering horse and dog racing activities, or
operating venues for horse and dog racing.

Primary activities

- Dog race course or track operation
- Horse race course or track operation
- Racing authority or board

Other Horse and Dog Racing Activities
This class consists of units mainly engaged in the operation of horse racing stables or dog
racing kennels. This class also includes horse and dog racing training services.

Primary activities

- Race dog training operation
- Racehorse training operation
- Racing kennels operation
- Racing stables operation

Amusement and Other Recreation Activities
This class consists of units mainly engaged in providing amusement and recreation services in
the form of amusement parks, arcades or centres. This class includes units operating from
fixed or permanent sites and also includes selected mobile amusement operators.

Primary activities

- Amusement arcade or centre operation
- Amusement machine or ride operation (including concession operators)
- Amusement park operation
- Go-kart venue operation
- Indoor climbing operation
- Merry-go-round operation
- Mini-golf centre operation
- Theme park operation
- Water park operation
Amusement and Other Recreational Activities n.e.c.

This class consists of units mainly engaged in providing amusement and other recreational services not elsewhere classified. Included in this class are units that provide outdoor recreational services such as bungy jumping and white water rafting.

Primary activities

- Amusement activity n.e.c.
- Bungy jumping operation
- Bush walking operation
- Cave diving operation
- Outdoor adventure operation n.e.c.
- Recreational activity n.e.c.
- White water rafting operation

Exclusions/References

Units mainly engaged in using transport equipment to provide scenic and sightseeing services such as charter boat fishing operations and scenic railway operations, and which impose an impact on part of the transportation system, are included in Class 5010 Scenic and Sightseeing Transport.
DIVISION R – ARTS AND RECREATION SERVICES
Subdivision 92 – Gambling Activities

GAMBLING ACTIVITIES

9201  Casino Operation
This class consists of units mainly engaged in operating facilities with a range of gambling services such as table wagering games and poker/gaming machines.

Primary activities
- Casino operation

Exclusions/References
Units mainly engaged in
- operating hospitality clubs are included in Class 4530 Clubs (Hospitality); and
- providing betting on sporting events and totalisator services only are included in Class 9209 Other Gambling Activities.

9202  Lottery Operation
This class consists of units mainly engaged in operating lotteries or selling lottery products. Also included are units operating lotto-style games and football pools.

Primary activities
- Art union operation
- Football pool operation
- Keno operation
- Lottery agency operation
- Lottery operation

9209  Other Gambling Activities
This class consists of units mainly engaged in operating other gambling services such as totalisator or betting services. Also included in this class are units offering gambling services through the internet.

Primary activities
- Betting shop operation
- Bookmaker operation
- Gambling activity n.e.c.
- Internet gambling operation
- TAB operation

Exclusions/References
Units mainly engaged in providing food or liquor and poker/gaming machine services only are included in the appropriate classes of Division H Accommodation and Food Services.
The Other Services Division includes a broad range of personal services; religious, civic, professional and other interest group services; selected repair and maintenance activities; and private households employing staff. Units in this division are mainly engaged in providing a range of personal care services, such as hair, beauty, diet and weight management services; providing death care services; promoting or administering religious events or activities; or promoting and defending the interests of their members.

Also included are units mainly engaged in repairing and/or maintaining equipment and machinery (except ships, boats, aircraft, or railway rolling stock) or other items (except buildings); as well as units of private households that engage in employing workers on or about the premises in activities primarily concerned with the operation of households.

The Other Services Division excludes units mainly engaged in providing buildings or dwellings repair and maintenance services (included in the Construction or Administrative and Support Services Divisions as appropriate), and units mainly engaged in providing repair and maintenance services of books, ships, boats, aircraft or railway rolling stock (included in the Manufacturing Division).
941 AUTOMOTIVE REPAIR AND MAINTENANCE

9411 Automotive Electrical Services
This class consists of units mainly engaged in installing and repairing automotive electrical products in a range of automotive vehicles.

Primary activities
- Air conditioner repair (automotive)
- Auto-electrical garage operation
- Automotive electrical product installation and/or repair
- Car radio or CD-player installation and repair
- Electrical repair (automotive)

Exclusions/References
Units mainly engaged in providing general automotive repair and maintenance services such as the regular servicing of motor vehicles are included in Class 9419 Other Automotive Repair and Maintenance.

9412 Automotive Body, Paint and Interior Repair
This class consists of units mainly engaged in repairing, panel beating and/or spray painting smashed or damaged automotive vehicles. Also included are units mainly engaged in replacing, repairing and/or tinting automotive vehicle glass, units repairing the interior/exterior of automotive vehicle as well as units providing car wash or cleaning services.

Primary activities
- Automotive body repair
- Automotive interior repair
- Automotive reupholstery
- Automotive rustproofing and undercoating
- Automotive spray painting
- Automotive trimming
- Car detailing
- Car wash or cleaning operation
- Panel beating (motor body repairing)
- Smash repair
- Windscreen replacement and/or repair (including window tinting)

Exclusions/References
Units mainly engaged in providing general automotive repair and maintenance services such as the regular servicing of motor vehicles are included in Class 9419 Other Automotive Repair and Maintenance; and

9419 Other Automotive Repair and Maintenance
This class consists of units mainly engaged in providing a wide range of mechanical and repair and maintenance services for automotive vehicles. Included are units which specialise in the

9412 AUTOMOTIVE ELECTRICAL SERVICES

Primary activities
- Air conditioner repair (automotive)
- Auto-electrical garage operation
- Automotive electrical product installation and/or repair
- Car radio or CD-player installation and repair
- Electrical repair (automotive)

Exclusions/References
Units mainly engaged in providing general automotive repair and maintenance services such as the regular servicing of motor vehicles are included in Class 9419 Other Automotive Repair and Maintenance.

9412 AUTOMOTIVE BODY, PAINT AND INTERIOR REPAIR

Primary activities
- Automotive body repair
- Automotive interior repair
- Automotive reupholstery
- Automotive rustproofing and undercoating
- Automotive spray painting
- Automotive trimming
- Car detailing
- Car wash or cleaning operation
- Panel beating (motor body repairing)
- Smash repair
- Windscreen replacement and/or repair (including window tinting)

Exclusions/References
Units mainly engaged in providing general automotive repair and maintenance services such as the regular servicing of motor vehicles are included in Class 9419 Other Automotive Repair and Maintenance; and
### Domestic Appliance Repair and Maintenance continued

Repair and maintenance of particular domestic appliances such as brakes, clutches, mufflers, transmissions, gearboxes and other parts. Also included are units providing automotive engine repair and replacement services (except factory replacement), and motorcycle repair and maintenance services.

**Primary activities**
- Automotive conversion (including non-factory based engine reconditioning services and converting foreign cars from left to right-hand drive)
- Automotive repair garage operation
- Brake repair
- Clutch repair
- Cooling system and/or radiator repair (automotive)
- Engine repair or reconditioning (automotive, except factory reconditioning)
- Exhaust system or muffler repair (automotive)
- Gearbox repair (automotive)
- General automotive repair
- Motor cycle or scooter repair
- Muffler repair (automotive)
- Trailer repair (boat or box)
- Transmission repair (automotive)
- Truck repair (automotive)

**Exclusions/References**

Units mainly engaged in
- repairing automotive radios, CD-players and other audio equipment are included in Class 9411 Automotive Electrical Services;
- manufacturing automotive vehicles and trailers or customising those vehicles on an assembly-line basis (including ambulances and firetrucks) are included in the appropriate classes of Subdivisions 23 Transport Equipment Manufacturing and 24 Machinery and Equipment Manufacturing; and
- providing factory reconditioning services for motors (i.e. changeover motors) are included in Class 2319 Other Motor Vehicle Parts Manufacturing.

### Machinery and Equipment Repair and Maintenance

#### 9421 Domestic Appliance Repair and Maintenance

This class consists of units mainly engaged in repairing and maintaining electrical, electronic and gas domestic appliances.

**Primary activities**
- Air conditioner repair and maintenance
- Appliance domestic repair
- Heater (domestic) repair
- Microwave oven, domestic, repair
- Radio and stereo repair and maintenance (except automotive)
- Refrigerator, domestic, repair
- Sewing machine (domestic) repair
- Stove and/or oven (domestic) repair
### Domestic Appliance Repair and Maintenance continued

- Television repair and maintenance
- VCR and DVD repair and maintenance
- Washing machine and/or clothes dryer (domestic) repair

### Exclusions/References

Units mainly engaged in:

- repairing and maintaining electronic and precision equipment such as radars, sonars and telescopes are included in Class 9422 Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance;
- installing central heating and air conditioning equipment are included in Class 3233 Air Conditioning and Heating Services; and
- installing and repairing automotive (car) radio or CD-players are included in Class 9411 Automotive Electrical Services.

### 9422 Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance

This class consists of units mainly engaged in repairing and maintaining electronic equipment (except domestic appliances) such as computers and communications equipment, and/or highly specialised precision instruments.

#### Primary activities

- Communication equipment, repair and maintenance
- Computer and computer peripheral equipment repair and maintenance
- Dental equipment repair and maintenance
- Diagnostic imaging equipment repair and maintenance
- Electrical measuring instrument repair and maintenance
- Facsimile (fax) machine repair and maintenance
- Laboratory instrument repair and maintenance
- Measuring equipment repair and maintenance
- Medical and surgical equipment repair and maintenance
- Meteorological instrument repair and maintenance
- Navigation instrument (including radar and sonar) repair and maintenance
- Office machine repair and maintenance
- Optical instrument (including microscopes and telescopes) repair and maintenance
- Photocopying machine repair and maintenance
- Photographic (including camera) equipment repair
- Precision equipment calibration
- Radar and sonar equipment repair and maintenance
- Scales, professional or scientific, repair and maintenance
- Surgical equipment repair and maintenance
- Surveying equipment repair and maintenance
- Telephone equipment repair and maintenance

### Exclusions/References

Units mainly engaged in:

- Television repair and maintenance
- VCR and DVD repair and maintenance
- Washing machine and/or clothes dryer (domestic) repair

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**Note:** This text is extracted from the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006, Division S – Other Services, Subdivision 94 – Repair and Maintenance.
Other Machinery and Equipment Repair and Maintenance

This class consists of units mainly engaged in the repair and maintenance of machinery and equipment not elsewhere classified. Also included in this class are units which either sharpen/install blades and saws or provide welding repair services.

Primary activities

- Agricultural or farm machinery and equipment repair and maintenance
- Blade sharpening
- Brushcutter repair and maintenance
- Construction machinery and equipment repair and maintenance
- Electric motor repair and maintenance, including armature rewinding (except factory based)
- Electrical generating and transmission equipment repair and maintenance
- Engine repair (except automotive)
- Food machinery and equipment (industrial) repair and maintenance
- Forestry machinery and equipment repair and maintenance
- Foundry machinery and equipment repair and maintenance
- Heavy machinery and equipment repair and maintenance
- Hydraulic equipment repair and maintenance
- Lawn mower repair and maintenance
- Machine tool repair and maintenance
- Material handling equipment repair and maintenance
- Mining machinery and equipment repair and maintenance
- Outboard motor repair
- Paper making and printing trade machinery repair and maintenance
- Pump and compressor repair
- Refrigeration equipment (industrial) repair and maintenance
- Shipping barrel and drum reconditioning and repairing
- Stove and/or oven (industrial) repair and maintenance
- Textile machinery repair and maintenance
- Washing machine and/or clothes dryer (industrial) repair and maintenance
- Welding repair service (including automotive)

Exclusions/References

Units mainly engaged in

- repairing and maintaining electronic and precision equipment are included in Class 9422 Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance; and
- monitoring security systems are included in Class 7712 Investigation and Security Services.

9429 Other Machinery and Equipment Repair and Maintenance

This class consists of units mainly engaged in the repair and maintenance of machinery and equipment not elsewhere classified. Also included in this class are units which either sharpen/install blades and saws or provide welding repair services.

Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance continued

- repairing and maintaining electrical, electronic and gas domestic appliances are included in Class 9421 Domestic Appliance Repair and Maintenance; and
- monitoring security systems are included in Class 7712 Investigation and Security Services.
**DIVISION S – OTHER SERVICES**

**Subdivision 94 – Repair and Maintenance**

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### Other Repair and Maintenance n.e.c.

This class consists of units mainly engaged in other repair and maintenance not elsewhere classified such as furniture, sporting equipment, musical instruments, jewellery, watches and clocks.

**Primary activities**

- Bicycle repair
- Furniture repair
- Jewellery repair
- Key duplicating
- Luggage repair
- Musical instrument tuning and repair
- Sports equipment repair
- Watch repair
- Wheelchair repair and maintenance

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**DIVISION S – OTHER SERVICES**

**Subdivision 94 – Repair and Maintenance**

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<td>Clothing and Footwear Repair</td>
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This class consists of units mainly engaged in repairing clothing and footwear.

**Primary activities**

- Clothing repair
- Footwear (including boot and shoe) repair

**Exclusions/References**

Units mainly engaged in

- dyeing textiles are included in Class 1334 Textile Finishing and Other Textile Product Manufacturing; and
- shining shoes are included in Class 9539 Other Personal Services n.e.c.

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**DIVISION S – OTHER SERVICES**

**Subdivision 94 – Repair and Maintenance**

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### Other Machinery and Equipment Repair and Maintenance continued

- repairing and overhauling at shipyards ships of 50 tonnes and over displacement are included in Class 2391 Shipbuilding and Repair Services;
- repairing boats of under 50 tonnes displacement are included in Class 2392 Boatbuilding and Repair Services;
- factory rebuilding of electric motors are included in Class 2439 Other Electrical Equipment Manufacturing; and
- repairing and maintaining domestic appliances are included in Class 9421 Domestic Appliance Repair and Maintenance.

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**DIVISION S – OTHER SERVICES**

**Subdivision 94 – Repair and Maintenance**

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### Other Repair and Maintenance n.e.c.

This class consists of units mainly engaged in other repair and maintenance not elsewhere classified such as furniture, sporting equipment, musical instruments, jewellery, watches and clocks.

**Primary activities**

- Bicycle repair
- Furniture repair
- Jewellery repair
- Key duplicating
- Luggage repair
- Musical instrument tuning and repair
- Sports equipment repair
- Watch repair
- Wheelchair repair and maintenance

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**DIVISION S – OTHER SERVICES**

**Subdivision 94 – Repair and Maintenance**

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### Other Repair and Maintenance n.e.c.

This class consists of units mainly engaged in other repair and maintenance not elsewhere classified such as furniture, sporting equipment, musical instruments, jewellery, watches and clocks.

**Primary activities**

- Bicycle repair
- Furniture repair
- Jewellery repair
- Key duplicating
- Luggage repair
- Musical instrument tuning and repair
- Sports equipment repair
- Watch repair
- Wheelchair repair and maintenance
DIVISION S – OTHER SERVICES
Subdivision 95 – Personal and Other Services

PERSONAL CARE SERVICES

951
9511 Hairdressing and Beauty Services
This class consists of units mainly engaged in providing hairdressing services or in providing beauty services such as nail care services, facials or applying make-up.

Primary activities
- Barber shop operation
- Beauty service
- Electrolysis service
- Hair restoration service (except hair transplant service)
- Hairdressing service
- Make-up service
- Nail care service
- Skin care service
- Tanning (solarium) service

Exclusions/References
Units mainly engaged in providing medical skin care services such as cosmetic surgery and dermatology services, or in providing medical or surgical hair replacement or transplant services, are included in Class 8512 Specialist Medical Services.

9512 Diet and Weight Reduction Centre Operation
This class consists of units mainly engaged in operating diet and weight reducing centres.

Primary activities
- Slimming service (non-medical)
- Weight loss centre operation (non-medical)
- Weight loss service (non-medical)

Exclusions/References
Units mainly engaged in
- operating physical fitness facilities are included in Class 9111 Health and Fitness Centres and Gymnasia Operation;
- operating health resorts and spas that provide lodgings for visitors are included in Class 4400 Accommodation; and
- providing catering services are included in Class 4513 Catering Services.

FUNERAL, CREMATORIUM AND CEMETERY SERVICES

952
9520 Funeral, Crematorium and Cemetery Services
This class consists of units mainly engaged in preparing deceased for burial, internment or cremation in organising funerals. Also included are units operating cemeteries.

Primary activities
- Cemetery operation
- Columbarium operation
- Crematorium operation
- Embalming service
- Funeral directing
Funeral, Crematorium and Cemetery Services continued
- Mausoleum operation
- Memorial garden (i.e. burial place) operation
- Mortician service
- Pet cemetery operation
- Undertaking service

953 OTHER PERSONAL SERVICES

9531 Laundry and Dry-Cleaning Services
This class consists of units mainly engaged in providing a range of laundry and/or dry-cleaning services. The services provided may be operated by customers (i.e. coin-operated or similar self-service facilities) or may be operated by the units themselves. Also included are units mainly engaged in baby napkin, linen and/or uniform hire.

Primary activities
- Automatic laundry operation (coin-operated)
- Baby napkin hire service
- Carpet, upholstery and rug cleaning
- Clothing, hat or garment (including leather), cleaning service
- Curtain and drapery cleaning service
- Dry-cleaning agency operation
- Dry-cleaning service
- Laundry agency operation
- Laundry and dry-cleaning service
- Laundry operation
- Linen hire service
- Self-service laundry operation
- Uniform hire service

Exclusions/References
Units mainly engaged in
- hiring suits or costumes are included in Class 6639 Other Goods and Equipment Rental and Hiring n.e.c.; and
- dyeing clothing are included in Class 1334 Textile Finishing and Other Textile Product Manufacturing.

9532 Photographic Film Processing
This class consists of units mainly engaged in developing film and/or making photographic slides, prints and enlargements.

Primary activities
- Digital photograph processing
- Film developing and printing (except motion picture)
- Photofinishing laboratory operation
- Photofinishing service
- Photographic film processing
Photographic Film Processing continued

Exclusions/References
Units mainly engaged in processing motion picture film for the motion picture and television industries are included in Class 5514 Post-production Services and Other Motion Picture Activities

9533 Parking Services
This class consists of units mainly engaged in providing parking space for motor vehicles, usually on an hourly, daily or monthly basis. Also included are units providing valet parking services.

Primary activities
- Automobile parking garage or lot operation
- Car park operation
- Parking service
- Parking station operation
- Valet parking service

9534 Brothel Keeping and Prostitution Services
This class consists of units mainly engaged in operating brothels and providing escort and prostitution services.

Primary activities
- Brothel operation
- Escort service (prostitution)
- Massage parlour operation
- Prostitution service

9539 Other Personal Services n.e.c.
This class consists of units mainly engaged in providing personal services not elsewhere classified.

Primary activities
- Astrology service
- Baby sitting service (except in child care centres or preschools)
- Cloak room service
- Fortune telling service
- Genealogy service
- Heraldry service
- Introductory agency operation
- Marriage celebrant service
- Personal fitness training service
- Pet boarding service
- Pet grooming service
- Psychic service
- Sauna bath operation
- Shoe shining
- Tattooing and piercing service
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<tr>
<td>Subdivision 95 – Personal and Other Services</td>
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**Group Class Description**

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<tr>
<th>Class</th>
<th>Description</th>
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<tbody>
<tr>
<td>954</td>
<td>Religious Services</td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in providing religious services and/or operating facilities such as churches, mosques, religious temples and monasteries. Also included are units which administer an organised religion or promote religious activities.</td>
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<tr>
<td></td>
<td><strong>Primary activities</strong></td>
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<tr>
<td></td>
<td>☐ Bible society operation</td>
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<td></td>
<td>☐ Church operation</td>
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<td></td>
<td>☐ Convent operation (except schools)</td>
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<td></td>
<td>☐ Diocesan registry operation</td>
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<td></td>
<td>☐ Missionary society operation</td>
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<td></td>
<td>☐ Monastery operation (except schools)</td>
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<td></td>
<td>☐ Mosque operation</td>
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<td></td>
<td>☐ Religious organisation operation</td>
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<td></td>
<td>☐ Religious shrine operation</td>
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<td>☐ Religious temple operation</td>
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<td></td>
<td>☐ Synagogue operation</td>
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<td></td>
<td><strong>Exclusions/References</strong></td>
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<tr>
<td></td>
<td>☐ Units mainly engaged in</td>
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<tr>
<td></td>
<td>☐ operating wedding chapels are included in Class 9539 Other Personal Services n.e.c.;</td>
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<tr>
<td></td>
<td>☐ operating schools, colleges or universities (including religious programs/curricula) are included in the appropriate classes of Division P Education and Training; and</td>
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<td></td>
<td>☐ providing health and social assistance services are included in the appropriate classes of Division Q Health Care and Social Assistance.</td>
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<thead>
<tr>
<th>Class</th>
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<td>955</td>
<td>Business and Professional Association Services</td>
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<td></td>
<td>This class consists of units mainly engaged in promoting the business interests of their members (except of organised labour associations and union members).</td>
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<td></td>
<td><strong>Primary activities</strong></td>
</tr>
<tr>
<td></td>
<td>☐ Accountants’ association operation</td>
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<tr>
<td></td>
<td>☐ Architects’ association operation</td>
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<td></td>
<td>☐ Bankers’ association operation</td>
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<td></td>
<td>☐ Builders’ association operation</td>
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<td></td>
<td>☐ Chamber of Commerce operation</td>
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<td></td>
<td>☐ Chamber of Manufacturers operation</td>
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<td></td>
<td>☐ Chemists’ association operation</td>
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<td></td>
<td>☐ Dentists’ association operation</td>
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<td></td>
<td>☐ Employers’ association operation</td>
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<td></td>
<td>☐ Engineers’ association operation (except trade union)</td>
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<td>☐ Farmers’ association operation</td>
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<td>☐ Lawyers’ association operation</td>
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</table>
Business and Professional Association Services continued
- Manufacturers’ association operation
- Medical association operation
- Mining association operation
- Retail traders’ association operation
- Surveyors’ association operation
- Trade association operation (except trade union)

Exclusions/References
Units mainly engaged in promoting the professional interests of labour and union employees such as trade unions are included in Class 9552 Labour Association Services.

9552 Labour Association Services
This class consists of units mainly engaged in promoting the interests of organised labour and union employees. Also included are units of associations and councils promoting such interests.

Primary activities
- Employees’ association operation
- Industrial union operation
- Trade union operation
- Union association operation

Exclusions/References
Units mainly engaged in promoting the business interests of their members (except religious services) are included in Class 9551 Business and Professional Association Services.

9559 Other Interest Group Services n.e.c.
This class consists of units mainly engaged in activities which promote the interests of their members (except religious, business and professional, and labour association services). Included in this class are units providing a range of community or sectional interests or in providing civic and social advocacy services not elsewhere classified.

Primary activities
- Accident prevention association operation
- Animal (including wildlife) welfare association or league operation
- Association operation (for promotion of community or sectional interests)
- Automobile association operation
- Civil liberty service
- Club operation (for the promotion of community or sectional interests)
- Community association operation
- Conservation (including wildlife) association operation
- Consumers’ association operation
- Disease research (including cancer and heart disease) fundraising
- Human rights association operation
- Interest group service n.e.c.
- Parent-teachers’ association operation
Other Interest Group Services n.e.c. continued

- Pensioners’ association operation
- Political party operation
- Social club operation
- Veterans’ association operation
- Welfare fundraising
- Women’s interest group association operation
- Youth club/association (including girl guides and scouts) operation

Exclusions/References

Units mainly engaged in

- promoting the business interests of a range professional associations are included in Class 9551 Business and Professional Association Services;
- promoting the professional interests of labour and union employees such as trade unions are included in Class 9552 Labour Association Services;
- organising and conducting fundraising campaigns on a contract or fee basis are included in the appropriate classes of Division N Administrative and Support Services;
- conducting medical research are included in Class 6910 Scientific Research Services; and
- providing legal services for social advocacy, environment, wildlife and other similar associations are included in Class 6931 Legal Services.
### DIVISION S – OTHER SERVICES

**Subdivision 96 – Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use**

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<td>PRIVATE HOUSEHOLDS EMPLOYING STAFF AND UNDIFFERENTIATED GOODS- AND SERVICE-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE</td>
</tr>
<tr>
<td>9601</td>
<td>Private Households Employing Staff</td>
<td></td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in employing workers on or about household premises in activities primarily concerned with the operation of the household. These units may employ individuals such as cooks, maids, nannies, butlers and chauffeurs, as well as outside workers such as gardeners, caretakers and other maintenance workers.</td>
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<tr>
<td></td>
<td><strong>Primary activities</strong></td>
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<tr>
<td></td>
<td>- Household, private, employing</td>
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<tr>
<td></td>
<td>- Private household employing domestic personnel</td>
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</tr>
<tr>
<td></td>
<td>- Private household employing staff</td>
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</tr>
<tr>
<td></td>
<td><strong>Exclusions/References</strong></td>
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</tr>
<tr>
<td></td>
<td>Units mainly engaged in</td>
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<tr>
<td></td>
<td>- cleaning building interiors, cleaning transportation equipment interiors and/or windows, and cleaning carpets, upholstery and rugs are included in Class 7311 Building and Other Industrial Cleaning Services; and</td>
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<tr>
<td></td>
<td>- providing gardening services only (without also providing landscaping services) are included in Class 7313 Gardening Services.</td>
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</tr>
<tr>
<td>9602</td>
<td>Undifferentiated Goods-Producing Activities of Private Households for Own Use</td>
<td></td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in a range of subsistence goods-producing activities relating to households’ production of goods for their own subsistence. These activities include hunting and gathering, farming and the production of shelter, clothing and other goods by the household for its own subsistence.</td>
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</tr>
<tr>
<td></td>
<td><strong>Primary activities</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Household undifferentiated goods-producing activities (for own use)</td>
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</tr>
<tr>
<td></td>
<td><strong>Exclusions/References</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Units mainly engaged in</td>
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<tr>
<td></td>
<td>- providing a variety of services for subsistence purposes are included in Class 9603 Undifferentiated Service-Producing Activities of Private Households for Own Use;</td>
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<tr>
<td></td>
<td>- producing marketed goods are classified to the appropriate goods-producing industry; and</td>
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<tr>
<td></td>
<td>- undertaking specific goods-producing subsistence activities are classified to the appropriate goods-producing industry.</td>
<td></td>
</tr>
<tr>
<td>9603</td>
<td>Undifferentiated Service-Producing Activities of Private Households for Own Use</td>
<td></td>
</tr>
<tr>
<td></td>
<td>This class consists of units mainly engaged in a range of subsistence services-producing activities relating to households. These activities include cooking, teaching, caring for household members and other services produced by the household for its own subsistence.</td>
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</tr>
<tr>
<td></td>
<td><strong>Primary activities</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Household undifferentiated service-producing activities (for own use)</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Exclusions/References</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Units mainly engaged in producing multiple goods for subsistence purposes are included in Class 9602 Undifferentiated Goods-Producing Activities of Private Households for Own Use.</td>
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### ALPHABETIC INDEX OF PRIMARY ACTIVITIES

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<td>0419 Abalone/paua fishing</td>
<td>0919 Aggregate quarrying</td>
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<tr>
<td>1111 Abattoir operation (except poultry)</td>
<td>3323 Agricultural chemical wholesaling</td>
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<tr>
<td>3339 Abrasive wholesaling (except abrasive cleansers)</td>
<td>2461 Agricultural harvesting equipment manufacturing</td>
</tr>
<tr>
<td>2090 Abrasives manufacturing</td>
<td>8023 Agricultural high school operation (combined primary/secondary school)</td>
</tr>
<tr>
<td>0990 Abrasives mining</td>
<td>8022 Agricultural high school operation (except combined primary/secondary school)</td>
</tr>
<tr>
<td>6322 Accident insurance provision</td>
<td>2461 Agricultural implement manufacturing (except garden tools)</td>
</tr>
<tr>
<td>9559 Accident prevention association operation</td>
<td>3411 Agricultural implement wholesaling</td>
</tr>
<tr>
<td>8601 Accommodation for the aged operation</td>
<td>6712 Agricultural land leasing or renting</td>
</tr>
<tr>
<td>7295 Account collection service</td>
<td>2031 Agricultural lime manufacturing</td>
</tr>
<tr>
<td>9551 Accountants' association operation</td>
<td>2461 Agricultural machinery or equipment manufacturing n.e.c.</td>
</tr>
<tr>
<td>1812 Acetaldehyde manufacturing</td>
<td>6631 Agricultural machinery rental (without operator)</td>
</tr>
<tr>
<td>1811 Acetylene gas manufacturing</td>
<td>3411 Agricultural machinery wholesaling</td>
</tr>
<tr>
<td>3523 Acid wholesaling</td>
<td>9929 Agricultural or farm machinery and equipment repair and maintenance</td>
</tr>
<tr>
<td>1812 Acid, acetic, manufacturing</td>
<td>2461 Agricultural planting equipment manufacturing</td>
</tr>
<tr>
<td>1813 Acid, inorganic, manufacturing n.e.c.</td>
<td>9421 Air conditioner repair and maintenance</td>
</tr>
<tr>
<td>1812 Acid, organic, manufacturing</td>
<td>9411 Air conditioner repair (automotive)</td>
</tr>
<tr>
<td>2090 Acoustic tile, panel or board manufacturing (glass or mineral wool)</td>
<td>4221 Air conditioner retailing</td>
</tr>
<tr>
<td>2032 Acoustic tile, plaster, manufacturing</td>
<td>2313 Air conditioner, automotive, manufacturing</td>
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<tr>
<td>8212 Acting and drama school operation</td>
<td>2449 Air conditioner compressor, domestic, manufacturing</td>
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<tr>
<td>1812 Activated carbon/charcoal manufacturing</td>
<td>2451 Air compressor manufacturing</td>
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<tr>
<td>6420 Actuarial service</td>
<td>2449 Air conditioning equipment, domestic, manufacturing</td>
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<tr>
<td>8539 Acupuncture service</td>
<td>3233 Air conditioning duct work installation</td>
</tr>
<tr>
<td>5414 Address list publishing (except internet)</td>
<td>3233 Air conditioning equipment installation (except motor vehicle air conditioning equipment)</td>
</tr>
<tr>
<td>1915 Adhesive manufacturing</td>
<td>2452 Air conditioning equipment, commercial or industrial, manufacturing (except motor vehicles)</td>
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<tr>
<td>1529 Adhesive paper label manufacturing</td>
<td>3494 Air conditioning equipment, electric, wholesaling</td>
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<tr>
<td>3523 Adhesive wholesaling</td>
<td>3499 Air conditioning equipment, non-electric, wholesaling</td>
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<tr>
<td>7510 Administration, except justice and defence (central government)</td>
<td>5292 Air freight forwarding service</td>
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<tr>
<td>7299 Administrative service n.e.c.</td>
<td>4900 Air freight transport service</td>
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<td>8790 Adoption service</td>
<td>4900 Air passenger transport service</td>
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<td>8790 Adult day care centre operation</td>
<td>5220 Air traffic control service</td>
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<td>6940 Advertising agency service</td>
<td>5220 Air transport navigation service</td>
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<td>6940 Advertising material preparation service</td>
<td>5010 Airboat operation</td>
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<td>6940 Advertising placement service</td>
<td>4900 Aircraft charter, lease or rental, with crew, for freight and/or passengers</td>
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<tr>
<td>6940 Advertising service (except the sale of advertising space in own publication or broadcast)</td>
<td>2394 Aircraft engine building or repairing</td>
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<tr>
<td>6940 Advertising space selling (on a commission or fee basis)</td>
<td>2394 Aircraft manufacturing</td>
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<td>6931 Advocate service</td>
<td>5220 Aircraft support service n.e.c.</td>
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<td>3609 Aerated water wholesaling</td>
<td>1914 Aircraft tyre manufacturing</td>
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<td>6940 Aerial advertising service</td>
<td>2394 Airframe building and repair</td>
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<td>8591 Aerial ambulance service</td>
<td>4513 Airline food catering service</td>
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<tr>
<td>5010 Aerial cable car operation</td>
<td>5220 Airport baggage handling service</td>
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<td>Airport terminal operation</td>
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<td>Alarm system, electric or electronic, wholesaling</td>
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<td>4125</td>
<td>Alcoholic beverage retailing (for consumption off the premises only)</td>
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<td>8790</td>
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<td>3523</td>
<td>Alcohol, industrial, wholesaling</td>
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<td>Alkaline salt manufacturing n.e.c.</td>
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<td>All risks insurance provision</td>
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<td>All terrain vehicle retailing</td>
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<td>Aluminium from scrap recovery</td>
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<td>Ampoule manufacturing</td>
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<td>Amusement machine or ride operation (including concession operators)</td>
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(see uncanned meat or bone meal or protein-enriched skim milk powder)
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| 7712 | Body guard service                      | 2054 | Brick, concrete, manufacturing             |
| 2231 | Boiler, metal, manufacturing            | 2021 | Brick, face or texture, manufacturing      |
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| 3913 | Box trailer retailing                   | 1911 | Bubble packaging manufacturing             |
| 2291 | Bottle closure, metal, manufacturing    | 1912 | Bucket, plastic, manufacturing             |
| 2299 | Bottle or can opener manufacturing (except power operated) | 0420 | Buffalo hunting                            |
| 4279 | Bottled liquefied petroleum gas (LPG) retailing | 0142 | Buffalo, domesticated, grazing             |
| 3609 | Bottled water wholesaling                | 9551 | Builders’ association operation            |
| 2010 | Bottle, glass, manufacturing            | 3339 | Builders’ hardware dealing (wholesale) n.e.c. |
| 1912 | Bottle, plastic, manufacturing          | 2054 | Building board, cement based, manufacturing |
| 7320 | Bottling drinking liquid                | 2090 | Building board, imitation brick or stone, manufacturing |
| 2469 | Bottling machine, food or drink, manufacturing | 6923 | Building consulting service               |
| 7320 | Bottling or rebottling wine or spirits  | 7311 | Building exterior cleaning (except sand blasting or steam cleaning) |
| 7320 | Bottling other liquid                   | 3339 | Building material dealing (wholesale) n.e.c. |
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| 0413 | Bottom long line fishing                | 6222 | Building society operation                 |
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| 3503 | Box trailer wholesaling                  | 3339 | Building material dealing (wholesale) n.e.c. |
| 9113 | Boxing stadium operation                | 3339 | Building paper and paper board wholesaling |
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| 2291 | Braided ferrous wire, cable or strip, manufacturing | 0919 | Building stone quarrying                   |
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| 9419 | Brake repair                            | 2222 | Building, prefabricated metal, manufacturing |
| 6640 | Brand-name leasing                      | 1491 | Building, prefabricated wood, manufacturing |
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| 2293 | Brass finishing or plating              | 3494 | Bulb or tube, electric light, wholesaling  |
| 0139 | Brazil nut growing                      | 0112 | Bulb propagating (outdoors)               |
| 1171 | Bread bakery operation (factory based)   | 0111 | Bulb propagating (under cover)            |
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| 1162 | Bread mix, dry, manufacturing           | 5309 | Bulk petroleum storage service             |
| 4129 | Bread retailing (not manufactured on the same premises) | 9139 | Bungy jumping operation                   |
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| 3109 | Bread crumbs manufacturing (factory based) | 2311 | Bus manufacturing                         |
| 3291 | Breakwater construction                 | 2222 | Bus shelter, prefabricated metal, manufacturing |
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| 4621 | Bread transport service, outside metropolitan area | 2312 | Bus vehicle body assembly on supplied motor and chassis |
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5622 Cable broadcasting station operation
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1332 Cable manufacturing (from natural or synthetic fibres)
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4231 | Cement retailing | 8534 | Chiropractic service
3339 | Cement wholesaling | 1811 | Chlorine gas manufacturing
1090 | Cementing oil and gas well casings | 1709 | Chloroform manufacturing
2029 | Cement, refractory, manufacturing | 1182 | Chocolate manufacturing
9520 | Cemetery operation | 9002 | Chorography service
6210 | Central banking | 2293 | Chromium plating
8023 | Central school operation (combined primary/secondary school) | 1813 | Chromium sulphate manufacturing (for application in leather tanning)
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2039 | Ceramic goods manufacturing | 9540 | Church operation
1162 | Cereal food manufacturing n.e.c. | 2240 | Chute, sheet metal, manufacturing
3609 | Cereal food wholesaling | 1140 | Chutney or relish manufacturing
0149 | Cereal grain growing | 1214 | Cider, alcoholic, manufacturing
3603 | Cheese wholesaling | 1211 | Cider, non-alcoholic, manufacturing
1182 | Cheese manufacturing | 1220 | Cigar manufacturing
0135 | Cherry growing | 1220 | Cigarette manufacturing
0139 | Chestnut growing | 5513 | Cigarette manufacturing
1133 | Chutney or relish manufacturing | 2129 | Child care service
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1211 | Cider, non-alcoholic, manufacturing | 0136 | Citrus fruit growing
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9551 | Chemists' association operation | 4251 | Clothing accessory retailing
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<td>Concrete additive or masonry surface treatment manufacturing</td>
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1120  Crustacean, processed, manufacturing (including cooked and/or frozen) n.e.c.
2010  Crystal glass manufacturing
1182  Crystallised or glace fruit manufacturing
0122  Cucumber growing (under cover)
0420  Culling of wild animals
0121  Cultivated mushroom growing
1912  Cultured marble surfacing product manufacturing
1913  Cup, polymeric foam, manufacturing
8220  Curriculum development, educational
1320  Currying hides
9531  Curtain and drapery cleaning service
3239  Curtain installation
1333  Curtain manufacturing
4214  Curtain retailing
2223  Curtain wall, aluminium, manufacturing
2229  Curtain wall, metal, manufacturing (except aluminium)
1333  Cushion manufacturing (except rubber)
0139  Custard apple growing
1162  Custard powder manufacturing
2591  Custom-made jewellery manufacturing
5291  Custom agency service
5291  Custom clearance service
1340  Custom knitting of pullovers or cardigans
5102  Customised express pick-up and delivery service
4274  Cut flower retailing
2299  Cutlery manufacturing (except of solid silver or gold)
4213  Cutlery retailing
3735  Cutlery wholesaling

D
0142  Dairy cattle agistment service
0160  Dairy cattle farming
6620  Dairy cattle leasing (for sharemilking purposes)
0142  Dairy cattle replacement farming
0199  Dairy goat farming
0529  Dairy herd testing
1150  Deodorised vegetable oil manufacturing
3603  Dairy product wholesaling
3109  Dam construction
2811  Dam operation (water supply)
9001  Dance and ballet school operation
0414  Danish seining, fishing
9112  Dart club operation
5921  Data capture imaging service
5921  Data entry service (electronic)
5921  Data processing computer service
2422  Data transmission equipment (bridges, gateways, routers etc.) manufacturing
8401  Day hospital
7293  Debt collection service
3241  Decorative plaster fixing
0180  Deer breeding
0180  Deer farming for venison
0420  Deer hunting
0180  Deer velvet production
1192  Dehydrated lucerne manufacturing
3212  Demolition of buildings or other structures
1821  Dendritic polymer (dendrimer) manufacturing
2412  Dental amalgam manufacturing
2412  Dental chair manufacturing (fitted with mechanical device)
9422  Dental equipment repair and maintenance
8531  Dental hospital (out-patient)
8539  Dental hygiene service
2412  Dental instrument or equipment manufacturing
3491  Dental instrument or equipment wholesaling
6321  Dental insurance provision
2412  Dental plaster or cement manufacturing
8531  Dental practice service
8531  Dental practitioner service
8531  Dental surgery service
9551  Dentists’ association operation
1851  Denture cleaner manufacturing
2412  Denture manufacturing
1150  Deodorised vegetable oil manufacturing
4260  Department store operation
1852  Depilatory manufacturing
6229  Depository financial intermediation n.e.c.
8512  Dermatology service
2491  Derrick manufacturing
2811  Desalination plant operation
7292  Desktop publishing (document preparation service)
1199  Dessert mix, liquid, manufacturing
1162  Dessert, dried prepared, manufacturing
7712  Detective agency service
7714  Detention centre operation
1851  Detergent manufacturing
3323  Detergent, industrial, wholesaling
1892  Detonator manufacturing (cap or fuse)
1811  Deuterium gas manufacturing
5514  Developing and printing motion picture film
6221  Development bank operation
1161  Dextrin manufacturing
1161  Dextrose manufacturing (except prepared)
9422  Diagnostic imaging equipment repair and maintenance
8520  Diagnostic imaging service
1841  Diagnostic substance manufacturing
2591  Diamond cutting
0990  Diamond mining
2090  Diamond powder manufacturing
1920  Diaphragm, natural rubber, manufacturing
5419  Diary publishing (except internet)
0990  Diatomite mining
2121  Die-casting, steel, manufacturing
2141  Die casting, non-ferrous metal, manufacturing n.e.c.
2499  Diesel engine manufacturing n.e.c.
4000  Diesel oil retailing
3321  Diesel oil wholesaling
8539  Dietician service
2463  Die, metalworking, manufacturing (hand or machine tool)
9532  Digital photograph processing
1611  Digital printing
4221  Digital versatile disc (DVD) player retailing
3494  Digital versatile disc (DVD) players wholesaling
4242  Digital versatile disc (DVD) retailing
1620  Digital video disc (DVD), pre-recorded, reproduction
0919  Dimension stone quarrying
2392  Dinghy manufacturing
0420  Dingog hunting or trapping
2511  Dining room furniture, wooden, manufacturing
1912  Dinnerware, plastic, manufacturing
9540  Diocesan registry operation
2121 Direct casting, iron, manufacturing
2121 Direct casting, steel, manufacturing
6940 Direct mail advertising service
4310 Direct mail retailing
2110 Direct reduction iron (DRI) manufacturing
4310 Direct selling of books
4310 Direct selling of cosmetics
4310 Direct selling of goods n.e.c.
1090 Directional drilling and redrilling
5414 Directory publishing (except internet)
8790 Disabilities assistance service
2512 Disassembled furniture, metal, manufacturing
2511 Disassembled furniture, wooden, manufacturing
2511 Disassembled kitchen furniture, wooden, manufacturing
9559 Disease research (including cancer and heart disease) fundraising
2441 Dishwasher, domestic, manufacturing
1851 Dishwashing detergent manufacturing
1851 Disinfectant manufacturing
5921 Disk and diskette conversion and recertification service
0115 Display foliage growing (outdoors)
0114 Display foliage growing (under cover)
4274 Display foliage retailing
2032 Display model, plaster, manufacturing
3499 Display or notice board wholesaling
1524 Disposable paper nappy (cellulose-based) manufacturing
4273 Disposals retailing
4000 Distillate retailing
3321 Distillate wholesaling
3419 Distilling equipment wholesaling
2469 Distilling equipment, beverage, manufacturing
2459 Distribution box or board, electricity, manufacturing
3109 Distribution line, electricity or communication, construction
8025 District school operation (combined primary/secondary school)
8211 Diving instruction
6639 DIY equipment rental
7292 Document editing or proofreading service
1192 Dog and cat biscuit manufacturing
0199 Dog breeding
9121 Dog race course or track operation
4243 Doll retailing
2449 Domestic appliance manufacturing n.e.c.
2010 Domestic glassware manufacturing
2299 Door handle, metal, manufacturing
2223 Door or door frame, aluminium, manufacturing
2229 Door or door frame, metal, manufacturing (except aluminium)
3359 Door or window wholesaling
2229 Door, fire resistant, manufacturing
1172 Doughnut manufacturing (factory based)
2292 Dowel pin, metal, manufacturing
3552 Downpipe or guttering wholesaling
2223 Downpipe, aluminium, manufacturing
2462 Dozer, angle dozer, bulldozer manufacturing
6921 Drafting service, architectural
6923 Drafting service, engineering
3251 Drain construction or repairing (except sewerage or stormwater drainage systems)
3491 Draughting instrument wholesaling
1916 Drawing ink manufacturing
3109 Dredging (harbours or rivers)
1413 Dressed timber or moulding manufacturing
4214 Dressmaking requisites retailing
4274 Dried flower retailing
1133 Dried ice cream, soft serve or milk shake mix manufacturing
2299 Drilling bit manufacturing (except twist drills)
2462 Drilling machinery manufacturing n.e.c.
2463 Drilling machinery, woodworking or metalworking, manufacturing
2463 Drill, portable electric, manufacturing
1182 Drinking chocolate manufacturing
1912 Drinking fountain, plastic, manufacturing
2010 Drinking glass manufacturing
5513 Drive-in theatre operation
8219 Driving school operation
1841 Drug manufacturing (except veterinary)
4271 Drug retailing
3720 Drug wholesaling
2239 Drum, metal, manufacturing
9531 Dry-cleaning agency operation
2469 Dry-cleaning machinery manufacturing
3419 Dry-cleaning machinery or equipment wholesaling
3323 Dry-cleaning preparation wholesaling
9531 Dry-cleaning service
2439 Dry cell battery manufacturing
4229 Dry cell battery retailing
1899 Dry cleaning compound manufacturing
1811 Dry ice manufacturing
2033 Dry mix concrete manufacturing
2391 Drydock operation
0171 Duck farming
7311 Duct cleaning
2240 Duct work, air conditioning, manufacturing
2240 Duct, sheet metal, manufacturing
1920 Dummy, natural rubber, manufacturing
3019 Duplex house construction
4279 Duty free store operation
3323 Dyestuff wholesaling
1892 Dynamite manufacturing
2439 Dynamo manufacturing n.e.c.

E
2429 Earphone manufacturing
3339 Earthenware construction good wholesaling
2029 Earthenware, table or kitchen, manufacturing
3212 Earthmoving
2462 Earthmoving machinery manufacturing
3411 Earthmoving machinery wholesaling
3212 Earthmoving plant and equipment hiring with operator
0919 Earth, soil or filling quarrying
8401 Ear, nose and throat hospital
8512 Ear, nose and throat specialist service
6910 Economic research service
1150 Edible oil or fat, blended, manufacturing
8220 Educational support services n.e.c.
6962 Efficiency advisory service
3609 Egg and egg product wholesaling
0172 Egg farm operation
1199 Egg pulping or drying
3711 Elasticised fabrics wholesaling
6659 Electric and electronic appliance rental
<table>
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<tr>
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<th>Description</th>
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<tr>
<td>3494</td>
<td>Electric fitting dealing (wholesale) n.e.c.</td>
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<tr>
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<td>Electric light fittings retailing</td>
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<td>Electric light installation</td>
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<td>Electric motor manufacturing</td>
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<td>9429</td>
<td>Electric motor repair and maintenance, including armature rewinding</td>
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<td>Electric motor rewinding</td>
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<td>Electric toothbrush manufacturing</td>
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<td>Electric wiring installation</td>
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<td>Electrical engineering consulting service</td>
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<td>Electrical equipment or machinery manufacturing n.e.c.</td>
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<td>Electrical generating and transmission equipment repair and maintenance</td>
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<td>Electrical goods retailing n.e.c.</td>
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<td>Electrical goods wholesaling n.e.c.</td>
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<td>Electrical installation work (e.g. switchboards, circuit breakers, etc.)</td>
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<td>Electrical insulation box, polymer, manufacturing</td>
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<td>Electrical measuring instrument repair and maintenance</td>
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<td>Electrical measuring or testing instrument wholesaling</td>
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<td>Electrical repair (automotive)</td>
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<td>Electricity and electric signal testing equipment manufacturing</td>
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<td>Electricity distribution</td>
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<td>2619</td>
<td>Electricity generation n.e.c.</td>
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<td>2611</td>
<td>Electricity generation using coal or coal derived products</td>
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<td>2611</td>
<td>Electricity generation using mineral gas including coal gas</td>
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<tr>
<td>2611</td>
<td>Electricity generation using mineral oil or mineral oil derived products</td>
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<td>Electricity generation using other mineral fuels</td>
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<tr>
<td>2640</td>
<td>Electricity market operation</td>
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<td>3109</td>
<td>Electricity power plant construction (except buildings)</td>
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<td>2640</td>
<td>Electricity retailing</td>
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<td>2620</td>
<td>Electricity sub-station operation</td>
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<td>Electricity transmission</td>
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<td>5922</td>
<td>Electronic information storage and retrieval service (except library service)</td>
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<td>3239</td>
<td>Elevator, escalator or lift installation</td>
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<td>0804</td>
<td>Eluvial gold mining</td>
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1899 Embalming compound manufacturing (formaldehyde and additives)
9520 Embalming service
7551 Embassy operation (domestic government)
7552 Embassy operation (foreign government)
1320 Embossing hides and skins
1334 Embroidered apparel manufacturing
1334 Embroidered fabric manufacturing
7715 Emergency service (other than defence and police)
9552 Employees’ association operation
9551 Employers’ association operation
7211 Employment agency operation
7211 Employment recruitment service
7211 Employment registry operation
0199 Emu farming
1851 Emulsifier manufacturing
1709 Emulsion, bituminous, manufacturing
1916 Enamel manufacturing
2293 Enamelling of metal
4213 Enamelware retailing
3735 Enamelware wholesaling
5413 Encyclopaedia publishing (except internet)
8531 Endodontic service
1211 Energy drink manufacturing
4000 Engine oil retailing
9419 Engine repair or reconditioning (automotive, except factory reconditioning)
9429 Engine repair (except automotive)
6923 Engineering consulting service n.e.c.
6922 Engineering surveying service
9551 Engineers’ association operation (except trade union)
2499 Engine, internal combustion, manufacturing n.e.c.
1171 English muffin manufacturing (factory based)
2293 Engraving on metal (except process or photographic)
7712 Enquiry agency service
9003 Entertainment centre operation
6962 Environmental consulting service
4241 Equestrian equipment retailing
2491 Escalator or escalator parts manufacturing
9534 Escort service (prostitution)
1811 Ethane gas manufacturing
1812 Ethanol manufacturing
1812 Ether manufacturing
1829 Ethyl cellulose manufacturing
1811 Ethylene gas manufacturing
1812 Ethylene glycol manufacturing
1899 Eucalyptus oil distilling
1135 Evaporated milk manufacturing
7299 Event management service
3212 Excavation
3411 Excavation machinery wholesaling
7211 Executive placement service
6419 Executor service
9419 Exhaust system or muffler repair (automotive)
2090 Expanded non-metallic mineral manufacturing
2292 Expansion bolt, metal, manufacturing
1892 Explosive fuse manufacturing
2463 Explosive powered tool manufacturing (except for construction work)
3323 Explosive wholesaling (except ammunition)
3212 Explosives laying
3800 Export agent, wholesaler
5291 Export documentation preparation service
2031 Exterior cement-based cladding manufacturing
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<tr>
<td>7312</td>
<td>Exterminating service (except agricultural and forestry)</td>
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<td>1812</td>
<td>Extraction and/or distillation of wood and gum</td>
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<td>Extraction of essential oils</td>
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<td>8401</td>
<td>Eye hospital</td>
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<td>Eye shadow manufacturing</td>
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<td>Eye testing (optometrist)</td>
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<td>Eyelet, metal, manufacturing</td>
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<td>Fabricated metal product manufacturing n.e.c.</td>
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<td>Fabricated structural steel manufacturing (ready-made parts for structures)</td>
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<td>Fabric, textile, retailing</td>
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<td>Fabric, woven, manufacturing (elastic or elastomeric)</td>
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<td>Fabric, woven, manufacturing (predominantly of synthetic fibre)</td>
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<td>Face cream and lotion manufacturing</td>
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<td>Facial tissue manufacturing</td>
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<td>Facsimile (fax) machine repair and maintenance</td>
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<td>Facsimile (fax) machine wholesaling</td>
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<td>Factory reconditioning of changeover motors</td>
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<td>6712</td>
<td>Factory renting or leasing</td>
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<td>Family day care service</td>
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<td>Fan, domestic electric, manufacturing</td>
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<td>Fascia, aluminium, manufacturing</td>
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<td>Fauna reserve operation (fauna not actively managed)</td>
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<td>Fence construction</td>
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<td>Fence dropper, wire, manufacturing</td>
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<td>Fence post or dropper, rolled steel, manufacturing</td>
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<td>Fence post wholesaling (except timber)</td>
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<td>Filter manufacturing (food processing machinery)</td>
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<td>Filter, internal combustion engine, manufacturing</td>
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<td>Finance consultant service</td>
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<td>Financial and economic management except banking (central government)</td>
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<td>Finfish tallow</td>
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<td>Finger-jointing manufacturing</td>
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<td>Finishing hides and skins</td>
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<td>Fire alarm apparatus manufacturing</td>
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1120 Fish, canned, manufacturing
1120 Fish, dried or smoked, manufacturing
4121 Fish, fresh, retailing
9111 Fitness centre operation
4241 Fitness equipment retailing
2432 Fittings, electric light, manufacturing (except automotive)
2210 Fittings, steam, gas or water, forged iron or steel, manufacturing
2122 Fittings, steam, gas or water, manufacturing (ferrous metal; except cast or forged)
2299 Fittings, steam, gas or water, manufacturing (non-ferrous metal)
1333 Flag or banner, manufacturing
2452 Flashlight bulb manufacturing
2110 Flat-rolled product, iron or steel, manufacturing
3019 Flat construction
2100 Flat glass manufacturing
6711 Flats (except holiday flats) renting or leasing
1153 Flavoured milk manufacturing
1199 Flavoured water pack manufacturing (for freezing into flavoured ice)
0159 Flax seed growing
0900 Flint quarrying
3109 Flood control system construction
3243 Floor covering laying n.e.c.
1920 Floor covering or underlay, resilient natural rubber, manufacturing
3751 Floor covering wholesaling (except ceramic floor tiles)
4212 Floor coverings retailing (except ceramic floor tiles)
1919 Floor covering, resilient polymer, manufacturing
1331 Floor covering, textile, manufacturing n.e.c.
2599 Floor mop manufacturing
2034 Floor or wall tile, concrete, manufacturing
3494 Floor polisher wholesaling
4221 Floor polisher, electric, retailing
4212 Floor rug retailing
1331 Floor rug, textile, manufacturing
3243 Floor sanding
4212 Floor tile retailing (lino, vinyl, cork, carpet or rubber)
3243 Floor tiling (using ceramic, concrete or cut stone tiles)
2090 Flooring material magnesite, manufacturing
8922 Flora reserve operation
4274 Florist, retail, operation
2469 Flour milling machinery manufacturing
0115 Flower growing (outdoors)
0114 Flower growing (under cover)
2029 Flower pot, ceramic, manufacturing
2034 Flower pot, concrete, manufacturing
3319 Flower, cut, wholesaling
1813 Fluoride manufacturing
0990 Fluorspar mining
1899 Flux manufacturing (welding and soldering)
2223 Fly screen door, aluminium, manufacturing
2229 Fly screen door, metal, manufacturing (except aluminium)
8511 Flying doctor service
8219 Flying school operation
1832 Fliespray manufacturing
3239 Flywire screen installation
0159 Fodder growing
1192 Fodder, prepared, manufacturing
2142 Foil, aluminium, manufacturing
2149 Foil, non-ferrous metal, manufacturing (except aluminium)
2239 Food and drink can manufacturing
1912 Food container, plastic, manufacturing (including microwave safe)
1913 Food container, polymeric foam, manufacturing
1199 Food dressing manufacturing
1199 Food flavouring manufacturing
9429 Food machinery and equipment (industrial) repair and maintenance
1199 Food manufacturing n.e.c.
2469 Food packing machinery manufacturing
3419 Food processing machinery or equipment wholesaling
2469 Food processing machinery, commercial, manufacturing
6910 Food research service
2441 Food waste disposal unit, domestic, manufacturing
1911 Food wrapping, plastic, manufacturing
9112 Football club operation
9113 Football field or stadium operation
8211 Football instruction
9202 Football pool operation
1352 Footwear component manufacturing
1352 Footwear manufacturing (including safety or protective footwear)
4252 Footwear retailing
3712 Footwear wholesaling
9491 Footwear (including boot and shoe) repair
0159 Forage sorghum growing
6925 Forensic science service (except pathology service)
0510 Forest conservation service
7713 Forest fire fighting service
0510 Forest nursery operation or service
0510 Forest pest control service (except aerial or wild animal control)
0510 Forest planting
0301 Forest product gathering
0301 Forestry growing operation
9429 Forestry machinery and equipment repair and maintenance
6962 Forestry management consulting service
2463Forging machinery manufacturing
3419Forging machinery or equipment wholesaling
2210Forgings, iron or steel, manufacturing
2491 Forklift truck manufacturing
1812Formaldehyde manufacturing
1832Formulated pest control product manufacturing
1213Fortified spirit manufacturing
1214Fortified wine manufacturing
9539Fortune telling service
4251Foundation garment retailing
2090Foundry core, sand, manufacturing
9429Foundry machinery and equipment repair and maintenance
2463Foundry machinery manufacturing (except furnaces)
3419Foundry machinery or equipment wholesaling
3503Four-wheeled motor cycle wholesaling
6640Franchise agreement leasing
5621Free-to-air television service
5309Free store operation (storage of goods not under bond)
3233Freezer room construction
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1132 Gelato manufacturing
2591 Gem cutting
0990 Gemstone mining
3732 Gemstone wholesaling
9539 Genealogy service
9419 General automotive repair
8401 General hospital
6522 General insurance provision
3601 General line grocery wholesaling
2439 Generator manufacturing (except wind powered)
3494 Generator, electricity, wholesaling
2499 Generator, gas, manufacturing
6922 Geodetic surveying service
6925 Geology and geophysical testing service
6923 Geotechnical engineering consulting service
2619 Geothermal electricity generation
1211 Ginger beer, non-alcoholic, manufacturing
0159 Ginger growing
1199 Ginger product manufacturing (except confectionery)
2221 Girder, prefabricated steel, manufacturing
3759 Glass container wholesaling
3711 Glass fibre fabric wholesaling
2010 Glass or glass product manufacturing (except glass wool or glass wool products)
4213 Glassware retailing
3735 Glassware wholesaling
2010 Glass, sheet, manufacturing
0990 Glaucophane mining
3245 Glazing
2394 Glider manufacturing and repair (except hang glider)
5010 Glider operation
2419 Global positioning system (GPS) equipment manufacturing
1351 Glove manufacturing (except rubber)
4251 Glove retailing
1919 Gloves, plastic, manufacturing
1161 Glucose manufacturing
1495 Glue laminated lumber (Glulam) manufacturing
1915 Glue manufacturing
1161 Gluten manufacturing
1851 Glycerine manufacturing
1812 Glycol manufacturing n.e.c.
9131 Go-kart venue operation
3912 Go-kart, motorised, retailing
0199 Goat farming
0522 Goat shearing
0804 Gold bullion production
0804 Gold dredging
0804 Gold mining
0804 Gold ore roasting and flotation extraction, including metallurgical hydro-extraction
2293 Gold plating
2139 Gold refining
0804 Gold washing or sluicing
2591 Goldsmithing
2399 Golf buggy manufacturing
9112 Golf club operation
3109 Golf course construction
9113 Golf course or practice range operation
8211 Golf instruction
4241 Golfing equipment retailing
3800 Goods wholesale broking n.e.c.
0171 Goose farming
0133 Gooseberry growing
7600 Government administration (defence)
7510 Governor-General's unit operation
3411 Grader wholesaling
2462 Grader, road, manufacturing
5301 Grain elevator operation
0145 Grain growing and sheep or beef cattle farming
5212 Grain loader operation (water transport)
1192 Grain offal manufacturing (for fodder; except from rice or rye)
0149 Grain seed growing
5301 Grain silo operation
5301 Grain storage service
0919 Granite quarrying
2090 Granulated slag manufacturing
1140 Grape crushing
0131 Grape growing
0131 Grape sundrying
0136 Grapefruit growing
6924 Graphic design service
2029 Graphite crucible or foundry accessory manufacturing
0990 Graphite mining
2090 Graphite product manufacturing n.e.c.
6922 Gravimetric surveying service
2299 Grease gun manufacturing (except pneumatic or power operated)
0990 Green sand mining
4122 Greengrocery operation (retail)
5419 Greeting card publishing (except internet)
4279 Greeting card retailing
3736 Greeting card wholesaling
1709 Grinding oil manufacturing
5102 Grocery delivery service
4110 Grocery retailing
4110 Grocery supermarket operation
3212 Ground de-watering
2291 Guard, wire, manufacturing
2394 Guided missile manufacturing
1812 Gum chemical manufacturing
9112 Gun club operation
1892 Gun cotton manufacturing
4241 Gun or rifle retailing
1912 Gutter and spout, plastic, manufacturing
7311 Gutter cleaning
2223 Guttering, aluminium, manufacturing
2224 Guttering, metal, manufacturing (except aluminium)
3231 Guttering, roof, installation or repair
9111 Gymnasium operation
4241 Gymnasium equipment retailing
8512 Gynaecology service
0990 Gypsum mining

H
2599 Hair brush manufacturing
2449 Hair drier, domestic electric, manufacturing
1852 Hair preparation manufacturing
9511 Hair restoration service (except hair transplant service)
8512 Hair transplant service (by registered medical practitioner)
<table>
<thead>
<tr>
<th>Code</th>
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<td>Harbour work construction (except buildings)</td>
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<td>Hard fibre floor covering manufacturing (including sisal, coir and grass mat manufacturing)</td>
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<td>Harness manufacturing</td>
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<td>Hazardous material removal</td>
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<td>Hazardous waste treatment or disposal service</td>
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<td>Herbalist service</td>
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6711 House (except holiday house) renting or leasing
6619 Houseboat rental
2291 Household articles, wire, manufacturing
6322 Household insurance provision
4214 Household textile retailing
9602 Household undifferentiated goods-producing activities (for own use)
9603 Household undifferentiated service-producing activities (for own use)
9601 Household, private, employing
3011 House, prefabricated, assembly, erection or installation (on site)
2399 Hovercraft manufacturing
5010 Hovercraft operation
2991 Hull cleaning
1919 Hull, boat building, manufacturing
9559 Human rights association operation
1831 Humic substance manufacturing
9112 Hunting club operation
0115 Hydrangea growing (outdoors)
2031 Hydrated lime manufacturing
2031 Hydraulic cement manufacturing
2499 Hydraulic cylinder manufacturing
6923 Hydraulic engineering consulting service
9429 Hydraulic equipment repair and maintenance
1709 Hydraulic fluid manufacturing
2491 Hydraulic lifting equipment and parts manufacturing
2451 Hydraulic pump, fluid power, manufacturing
2612 Hydro-electricity generation
1813 Hydrochloric acid manufacturing
1813 Hydrofluoric acid manufacturing
1811 Hydrogen chloride gas manufacturing
1811 Hydrogen manufacturing
1813 Hydrogen peroxide manufacturing
1813 Hydrogen sulphide gas manufacturing
2311 Hydrogen, fuelcell, hybrid or electric vehicle manufacturing
6922 Hydrographic surveying service
8539 Hypochlorite-based bleach manufacturing
2412 Hypodermic needle or syringe manufacturing
1813 Hydroporphosphate manufacturing
1775 Ice cream cone or wafer manufacturing (factory based)
1132 Ice cream manufacturing
3605 Ice cream wholesaling
1211 Ice manufacturing (except dry ice)
9113 Ice or roller skating rink operation
4279 Ice retailing
1181 Icing sugar manufacturing
2313 Ignition coil manufacturing
0805 Ilmenite sand mining
1612 Image setting service, printing
3800 Import agent, wholesaler
5291 Import documentation preparation service
7220 Inbound tour operator service
9131 Indoor climbing operation
1812 Industrial alcohol manufacturing
3499 Industrial brush wholesaling
3020 Industrial building construction
6923 Industrial design service
1701 Industrial diesel manufacturing
1811 Industrial gas manufacturing n.e.c.
3323 Industrial oil or fat wholesaling
7540 Industrial relations court operation
6910 Industrial research service
1813 Industrial salt manufacturing
9552 Industrial union operation
2919 Industrial waste (except solid) collection service
2911 Industrial waste, solid, collection service
1351 Infants' clothing manufacturing
1133 Infants' milk-based formula and food manufacturing
8401 Infectious diseases hospital (including human quarantine stations)
2392 Inflatable boat manufacturing
8101 Information technology training centre operation
1916 Ink manufacturing n.e.c.
4272 Ink retailing
1916 Inkjet ink manufacturing
3492 Inkjet printer wholesaling
2513 Inner spring mattress manufacturing
1914 Inner tube manufacturing
1813 Inorganic dye or pigment manufacturing
1811 Inorganic gas manufacturing
7312 Insect control service (except agricultural and forestry)
1832 Insect repellent manufacturing
1832 Insecticide manufacturing
3323 Insecticide wholesaling
3232 Installation of television antennae or cable
3232 Installation of television satellite dish
8101 Institute of technology operation
8219 Instruction in diet, exercise and lifestyle factors
8219 Instruction through Universities of the Third Age and Schools for Seniors
2032 Insulating board, plaster, manufacturing
3339 Insulating material wholesaling
1913 Insulation and cushioning material, polymer, manufacturing
3239 Insulation material installation
2090 Insulation, glass fibre or mineral wool, manufacturing
2010 Insulator, glass, manufacturing
2029 Insulator, porcelain, manufacturing
6420 Insurance agency service
6420 Insurance broking service
6420 Insurance consultant service
6419 Insurance fund management service (on a commission or fee basis)
6322 Insurance provision n.e.c.
2429 Integrated circuit manufacturing
7711 Intelligence service operation
2422 Intercom equipment manufacturing
9559 Interest group service n.e.c.
6924 Interior design service
8021 Intermediate school operation (NZ only)
3499 Internal combustion engine wholesaling (except motor vehicle engines)
7552 International government organisation (United Nations, World Trade Organisation, e.t.c.) administration
4810 International sea freight transport service between domestic and international ports
5801 International telephone network operation (wired)
5910 Internet access provision
5910 Internet access service, on-line
7000 Internet and web design consulting service
5700 Internet art print publishing
5700 Internet atlas publishing
5700 Internet audio broadcasting
5700 Internet book publishing
5700 Internet directory publishing
5700 Internet encyclopaedia and dictionary publishing
9209 Internet gambling operation
5700 Internet greeting card publishing
5700 Internet journal publishing
5700 Internet magazine publishing
5700 Internet news publishing
5700 Internet periodical publishing
4310 Internet retailing
9202 Internet search portal operation
5910 Internet search web site operation
5700 Internet video broadcasting
6999 Interpretation service
4621 Interurban bus service
9539 Introductory agency operation
6240 Investment operation (own account; in predominantly financial assets; except superannuation funds)
0801 Iron ore dressing or beneficiating
0801 Iron ore mining
0809 Iron pyrite mining
0801 Iron sand mining
2469 Ironing or pressing machinery, industrial, manufacturing
2461 Irrigation equipment manufacturing
3109 Irrigation system construction
1811 Isobutane gas manufacturing

J
2462 Jack hammer manufacturing
1340 Jacket, knitted, manufacturing
2491 Jacabout equipment manufacturing
0990 Jade mining
1140 Jam manufacturing (including conserves, jellys or fruit spreads)
7311 Janitorial service (including transport equipment)
1320 Japanning hides and skins
2010 Jar, glass, manufacturing
1351 Jeans manufacturing
1199 Jelly crystal manufacturing
1340 Jersey, knitted, manufacturing
2392 Jet boat building
1701 Jet fuel manufacturing
3499 Jetski part wholesaling
3499 Jetski wholesaling
3109 Jetty construction
6924 Jewellery design service
9499 Jewellery repair
4253 Jewellery retailing
3732 Jewellery wholesaling
3242 Joinery work on construction projects (on-site fabrication only)
2221 Joist, prefabricated steel, manufacturing
5412 Journal (including trade journal) publishing (except internet)
9002 Journalistic service
2421 Joystick manufacturing
7540 Judicial authority operation (federal or state)
4512 Juice bar operation
2469 Juice extractor, fruit or vegetable, commercial, manufacturing
0159 Jute growing
1331 Jute matting manufacturing
7714 Juvenile detention centre operation

K
0420 Kangaroo hunting
0301 Kauri gum digging
9202 Keno operation
3499 Kerosene heater wholesaling
2449 Kerosene heater, domestic, manufacturing
1701 Kerosene manufacturing
4000 Kerosene retailing
3321 Kerosene wholesaling
2449 Kettle or jug, electric, manufacturing
9499 Key duplicating
2299 Key manufacturing
2421 Keyboard manufacturing
3492 Keyboard wholesaling
1413 Kiln drying timber
8010 Kindergarten, preschool, operation (except child minding centre)
7320 Kit assembling and packaging service
2222 Kit set home, prefabricated metal, manufacturing
1491 Kit set home, prefabricated wood, manufacturing
3494 Kitchen appliance, electric, wholesaling
4213 Kitchenware retailing
3732 Kitchenware wholesaling
2010 Kitchenware, glass, manufacturing
0132 Kiwifruit growing
2299 Knife blank manufacturing
2299 Knife, hand held, manufacturing (except power operated)
1340 Knitted fabric manufacturing
2469 Knitting machine, industrial, manufacturing
1811 Krypton gas manufacturing
0123 Kumara growing (outdoors)
0990 Kyanite mining

L
1334 Label, printed cloth, manufacturing
1334 Label, woven cloth, manufacturing
2419 Laboratory analytic instrument manufacturing
2010 Laboratory glassware manufacturing
9422 Laboratory instrument repair and maintenance
6925 Laboratory operation (providing chemical, food, electrical engineering or other technical services)
7212 Labour on-hiring service
7212 Labour staffing service
7212 Labour supply service
3711 Lace wholesaling
1351 Laces manufacturing
1315 Lacering, woven, manufacturing
1916 Lacquer manufacturing
4231 Lacquer retailing
1812 Lactic acid manufacturing
1135 Lactose manufacturing
1812 Lake colour manufacturing
3109 Lake construction
2010 Laminated sheet glass manufacturing
1493 Laminated veneer lumber (LVL) manufacturing
1494 Laminations of timber and non-timber materials manufacturing
2432 Lamp, infra-red or ultra-violet, manufacturing
3212 Land clearing
3211 Land subdivision or development
6922 Land surveying service
6921 Landscape architectural service
3291 Landscape construction
2591 Lapidary work
2421 Laptop manufacturing
1111 Lard or tallow rendering
1150 Lard, refined, manufacturing
3492 Laser printer wholesaling
2463 Lathe, woodworking or metal working, manufacturing
9531 Laundry agency operation
9531 Laundry and dry-cleaning service
1851 Laundry detergent manufacturing
2469 Laundry machinery, industrial, manufacturing
9531 Laundry operation
0159 Lavender growing
7540 Law court operation
2592 Lawn bowls equipment manufacturing
7313 Lawn care service (e.g. fertilising, seedling, spraying)
3291 Lawn construction
2461 Lawn mower manufacturing
9429 Lawn mower repair and maintenance
3411 Lawn mower wholesaling
7313 Lawn mowing service
9531 Lawyers’ association operation
0807 Lead ore mining
2922 Lead paint abatement service
2135 Lead smelting or refining
4251 Leather clothing retailing
3712 Leather clothing wholesaling
3739 Leather good wholesaling (except clothing or footwear)
4259 Leather goods retailing (except clothing and footwear)
1320 Leather or leather substitute goods manufacturing n.e.c.
1320 Leather packing, industrial, manufacturing
3539 Leather wholesaling
3419 Leather working machinery or equipment wholesaling
6931 Legal aid service
6931 Legal service
7551 Legislation operation (domestic government)
7552 Legislation operation (foreign government)
7520 Legislation enactment and enforcement (state government)
7510 Legislation enactment (central government)
0136 Lemon growing
6010 Lending library operation
2239 Letter box, metal, manufacturing
7292 Letter writing service
0122 Lettuce growing (under cover)
0805 Lignite sand mining
3212 Levelling (construction sites)
6010 Library operation (except motion picture stock footage and distribution)
7720 Licensing and permit issuance
1182 Licorice manufacturing
9112 Life-saving club operation
6310 Life insurance provision
1353 Life jacket manufacturing
6310 Life reinsurance provision
2313 Light fittings, automotive, manufacturing
3494 Light fitting, electric, wholesaling
1912 Light switch and plug, polymer, manufacturing
5219 Lighterage service
0600 Lignite mining
2031 Lime manufacturing
0919 Limestone quarrying
0413 Line fishing
9531 Linen hire service
4214 Linen retailing
3711 Linen wholesaling
3243 Linoleum or linotile fixing
1852 Lip balm manufacturing
1852 Lipstick manufacturing
3323 Liquefied gas wholesaling (except liquefied petroleum gas)
1811 Liquefied natural gas manufacturing
2700 Liquefied petroleum gas distribution through mains system
2700 Liquefied petroleum gas reforming for distribution through mains system
1701 Liquefied petroleum gas (LPG) manufacturing (in conjunction with petroleum refining)
3321 Liquefied petroleum gas (LPG) wholesaling (in bulk or in containers)
1213 Liqueur manufacturing
1133 Liquid ice cream, soft serve or milk shake mix manufacturing
2919 Liquid waste collection service
2919 Liquid waste haulage service (local)
0990 Lithium mineral mining
5800 Livestock agent
0529 Livestock dipping
0529 Livestock drafting or droving
0199 Livestock raising n.e.c.
3319 Livestock wholesaling
2299 Livestock yarding equipment, metal, manufacturing
7530 Local government administration (except justice)
5801 Local telephone network operation (wired)
2299 Lock manufacturing
4231 Lock retailing
3339 Lock wholesaling
7712 Locksmith service
2393 Locomotive manufacturing
4610 Log haulage service (road)
1411 Log sawmilling
0135 Loganberry growing
0302 Logging
5801 Long distance telephone network operation (wired)
0139 Loquat growing
9202 Lottery agency operation
9202 Lottery operation
2429 Loudspeaker manufacturing
2511 Lounge suite manufacturing
4000 LPG, automotive, retailing
3499 Lubricating machinery or equipment wholesaling
1709 Lubricating oil and grease manufacturing
4000 Lubricating oil or grease retailing
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<td>Machine belting, leather or leather substitute,</td>
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<tr>
<td></td>
<td>manufacturing</td>
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<tr>
<td>2240</td>
<td>Machine guard, sheet metal, manufacturing</td>
</tr>
<tr>
<td>2299</td>
<td>Machine knife or blades manufacturing</td>
</tr>
<tr>
<td>2292</td>
<td>Machine screw, metal, manufacturing</td>
</tr>
<tr>
<td>2463</td>
<td>Machine tool attachment or parts manufacturing</td>
</tr>
<tr>
<td></td>
<td>n.e.c.</td>
</tr>
<tr>
<td>9429</td>
<td>Machine tool repair and maintenance</td>
</tr>
<tr>
<td>3419</td>
<td>Machine tool wholesaling</td>
</tr>
<tr>
<td>3499</td>
<td>Machinery and equipment wholesaling n.e.c.</td>
</tr>
<tr>
<td>2499</td>
<td>Machinery or equipment manufacturing n.e.c.</td>
</tr>
<tr>
<td>5412</td>
<td>Magazine publishing (except internet)</td>
</tr>
<tr>
<td>4244</td>
<td>Magazine retailing</td>
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<tr>
<td>3735</td>
<td>Magazine wholesaling</td>
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<tr>
<td>0990</td>
<td>Magnesite mining</td>
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<tr>
<td>2439</td>
<td>Magnet manufacturing</td>
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<tr>
<td>2412</td>
<td>Magnetic resonance imaging (medical) equipment</td>
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<td>manufacturing</td>
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<td>Magnetic resonance imaging (except medical) equipment</td>
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<td>Mailbox rental service</td>
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<td>5414</td>
<td>Mailing list publishing (except internet)</td>
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<tr>
<td>7313</td>
<td>Maintenance of plants and shrubs in buildings</td>
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<tr>
<td>0149</td>
<td>Maize growing</td>
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<tr>
<td>9511</td>
<td>Make-up service</td>
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<td>1161</td>
<td>Malt extract manufacturing</td>
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<td>Malt manufacturing</td>
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<td>Malted milk powder manufacturing</td>
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<td>6962</td>
<td>Management consulting service</td>
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<tr>
<td>0136</td>
<td>Mandarin growing</td>
</tr>
<tr>
<td>0809</td>
<td>Manganese ore mining</td>
</tr>
<tr>
<td>0139</td>
<td>Mango growing</td>
</tr>
<tr>
<td>2034</td>
<td>Manhole cover, concrete, manufacturing</td>
</tr>
<tr>
<td>3800</td>
<td>Manufacturer's sales agent</td>
</tr>
<tr>
<td>9551</td>
<td>Manufacturers' association operation</td>
</tr>
<tr>
<td>1174</td>
<td>Manufacturing and selling bread from the same premises</td>
</tr>
<tr>
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<td>(non-factory based)</td>
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<tr>
<td>1174</td>
<td>Manufacturing and selling other bakery products from</td>
</tr>
<tr>
<td></td>
<td>the same premises (non-factory based)</td>
</tr>
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<td>2599</td>
<td>Manufacturing n.e.c.</td>
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<tr>
<td>6922</td>
<td>Map preparation service</td>
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<td>Map retailing</td>
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<td>0919</td>
<td>Marble quarrying</td>
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<td>1150</td>
<td>Margarine manufacturing</td>
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<td>Margarine wholesaling</td>
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<tr>
<td>4245</td>
<td>Marine accessory retailing n.e.c.</td>
</tr>
<tr>
<td>2319</td>
<td>Marine conversion of automotive engines</td>
</tr>
<tr>
<td>2499</td>
<td>Marine engine manufacturing (except diesel inboard</td>
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<tr>
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<td>engines 37kW brake power and over)</td>
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<td>Marine engine wholesaling</td>
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<td>Marine engineering consulting service</td>
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<td>Marine equipment wholesaling n.e.c.</td>
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<td>Marine jet unit manufacturing</td>
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<td>0419</td>
<td>Marine water fishery product gathering</td>
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<td>6950</td>
<td>Market research service</td>
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<td>Marriage celebrant service</td>
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<td>Marshmallow manufacturing</td>
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<td>9112</td>
<td>Martial arts club operation</td>
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<td>Martial arts school operation</td>
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<td>Marzipan manufacturing</td>
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<td>1852</td>
<td>Mascara manufacturing</td>
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<td>Masonry anchor, metal, manufacturing</td>
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<td>Massage parlour operation</td>
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<td>Mast, aluminium, manufacturing</td>
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<td>1892</td>
<td>Match manufacturing</td>
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<td>Match wholesaling</td>
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<td>2922</td>
<td>Materials recovery station operation</td>
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<td>Materials separating and sorting operation</td>
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<td>Materials strength testing service</td>
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<td>Mathematical instrument wholesaling</td>
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<td>Matriculation college operation (except combined</td>
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<td>Mattress support, woven wire, link mesh or wire</td>
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<td>Mattress wholesaling</td>
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<td>Measuring equipment repair and maintenance</td>
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<td>Measuring instrument manufacturing</td>
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<tr>
<td>1111</td>
<td>Meat extract or essence manufacturing</td>
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<td>Meat manufacturing (except bacon, ham and poultry)</td>
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<td>Meat meal wholesaling</td>
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<tr>
<td>1111</td>
<td>Meat or bone meal manufacturing (except fish or</td>
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<td>poultry meal)</td>
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<td>1111</td>
<td>Meat packing (except poultry)</td>
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<td>Meat specialty manufacturing</td>
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<td>Meat wholesaling (except canned)</td>
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<td>Meat, canned, manufacturing (except poultry, bacon,</td>
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<td>Meat, dehydrated, manufacturing (except poultry)</td>
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<td>4121</td>
<td>Meat, fresh, retailing</td>
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<td>Meat, frozen, manufacturing (except poultry)</td>
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<td>Mechanical engineering consulting service</td>
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<td>Medal manufacturing</td>
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<td>Medical and surgical equipment repair and maintenance</td>
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<td>Medical association operation</td>
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<td>Medical diagnostic apparatus manufacturing</td>
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<td>Medical ultrasound equipment manufacturing</td>
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<td>Medicinal capsule manufacturing</td>
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1841 Medicinal chemical manufacturing
1811 Medicinal gas manufacturing
1841 Medicinal ointment manufacturing
1841 Medicine manufacturing (except veterinary)
3720 Medicine wholesaling
1494 Medium density fibreboard (MDF) manufacturing
1821 Melamine formaldehyde manufacturing
0125 Melon growing (outdoors)
9520 Memorial garden (i.e. burial place) operation
1351 Men's and boys' wear manufacturing
7299 Mercantile credit reporting service
6962 Merchandising consulting service
6229 Merchant banking operation
9131 Merry-go-round operation
5102 Messenger service
2911 Metal barrel/skip hiring and waste collection service
2295 Metal coating n.e.c.
2239 Metal container, metal, manufacturing n.e.c.
2512 Metal furniture manufacturing n.e.c.
2463 Metal moulding machinery manufacturing
2293 Metal polishing or finishing
3223 Metal roof fixing
3232 Metal scrap wholesaling
3224 Metal silo erection
3224 Metal storage tank erection
2251 Metal vat or tank manufacturing
3299 Metal wall cladding fixing to buildings
0809 Metallic ore mining n.e.c.
3522 Metallic ore wholesaling
2463 Metalworking machinery manufacturing n.e.c.
3419 Metalworking machinery wholesaling
2419 Meteorological instrument manufacturing n.e.c.
9422 Meteorological instrument repair and maintenance
6999 Meteorological service
2054 Meter box, concrete, manufacturing
1811 Methane manufacturing
1812 Methanol manufacturing
1829 Methyl cellulose manufacturing
3323 Methylated spirit wholesaling
1829 Methylstyrene manufacturing
4622 Metropolitan bus service
4622 Metropolitan charter bus service
4720 Metropolitan rail passenger service
0990 Mica mining
2090 Mica product manufacturing
5921 Microfiche or microfilm recording and imaging service
2429 Microphone manufacturing
2411 Microscope manufacturing
2441 Microwave oven, domestic, manufacturing
9421 Microwave oven, domestic, repair
8539 Midwifery service
1133 Milk and coffee mixes, condensed or concentrated, manufacturing
1133 Milk powder manufacturing
3419 Milk processing machinery or equipment wholesaling
4310 Milk vending
3603 Milk wholesaling (except canned)
3609 Milk, dried, condensed or concentrated, wholesaling
1131 Milk, low fat, manufacturing
1131 Milk, pasteurised, manufacturing
0149 Millet growing
4251 Millinery retailing
3712 Millinery wholesaling
1821 Milk, milk powder manufacturing
1821 Milk, milk powder manufacturing n.e.c.
1821 Milk, milk powder manufacturing n.e.c.
9540 Mosque operation
2463 Milling machine, metalworking, manufacturing
3299 Mining and geology services
3299 Mining and geology services n.e.c.
2010 Mirror manufacturing
2090 Mirror manufacturing n.e.c.
9540 Missionary society operation
1140 Mixed meat and vegetable manufacturing
4310 Mobile food retailing (except takeaway food)
4512 Mobile food van operation
3913 Mobile home repair
6010 Mobile library operation
3493 Mobile phone accessory wholesaling
3493 Mobile phone accessory wholesaling
4221 Mobile phone retailing
3493 Mobile phone wholesaling
6631 Mobile platform rental
5802 Mobile telecommunications network operation
2422 Modern manufacturing
4221 Modern retailing
3493 Modern wholesaling
1181 Molasses manufacturing
3604 Mollusc wholesaling (including processed, except canned)
1120 Mollusc, processed, manufacturing (including shelled)
0809 Molybdenum mining
2139 Molybdenum metal powder or flake manufacturing
9540 Monastery operation (except schools)
0805 Monazite sand mining
6419 Money changing service (non-bank)
6229 Money market dealing
4720 Monorail operation
2090 Monument making (except concrete)
2034 Monument or grave marker, concrete, manufacturing
1841 Morphine manufacturing
2035 Mortar, dry mix, manufacturing
6322 Mortgage insurance provision
9520 Mortician service
3243 Mosaic work on construction projects
9540 Mosque operation
4400  Motel operation
5512  Motion picture and video distribution
6010  Motion picture film archive operation
5514  Motion picture film reproducing
5512  Motion picture leasing
5512  Motion picture library operation (stock footage)
5514  Motion picture or video editing service
5511  Motion picture production
5514  Motion picture production, special effects
5513  Motion picture screening
5513  Motion picture theatre operation
2311  Motor car manufacturing
3504  Motor cycle accessory, new, wholesaling
3505  Motor cycle dismantling
2399  Motor cycle manufacturing
3921  Motor cycle or scooter parts or accessory retailing
9419  Motor cycle or scooter repair
3912  Motor cycle or scooter retailing
3922  Motor cycle or scooter tyre and tube retailing
3504  Motor cycle part, new, wholesaling
6619  Motor cycle rental
3503  Motor cycle wholesaling
6619  Motor home rental
1709  Motor oil manufacturing
9113  Motor racing track or speedway operation
1701  Motor spirit manufacturing
3921  Motor vehicle accessory retailing
3504  Motor vehicle accessory, new, wholesaling
1919  Motor vehicle and boat parts, fibreglass, manufacturing
2311  Motor vehicle assembling
2312  Motor vehicle converting
1333  Motor vehicle cover manufacturing
3505  Motor vehicle dismantling
2311  Motor vehicle engine manufacturing
6522  Motor vehicle insurance provision
2240  Motor vehicle number plate manufacturing
3921  Motor vehicle parts retailing
3504  Motor vehicle part, new, wholesaling
7720  Motor vehicle testing
1914  Motor vehicle tyre manufacturing
2392  Motorboat, inboard and outboard, building
3503  Motorhome wholesaling
3912  Motorised minihike retailing
3494  Motor, electric, wholesaling
2463  Mould making machinery manufacturing
2121  Moulded cast iron pipe or tube manufacturing
1529  Moulded paper pulp product (e.g. egg trays or cartons) manufacturing
2469  Moulding machine manufacturing n.e.c.
2034  Moulding, concrete, manufacturing
2032  Moulding, plaster, manufacturing
2461  Mowing equipment manufacturing
2319  Muffler manufacturing
9419  Muffler repair (automotive)
8910  Museum operation n.e.c.
0121  Mushroom spawn growing
6010  Music archive operation
5521  Music book publishing
5521  Music book (bound sheet music) publishing
9003  Music bowl operation
5521  Music copyright buying and selling
5521  Music publishing
8212  Music school operation
9001  Musical comedy company operation
2599  Musical instrument manufacturing
4279  Musical instrument retailing
9499  Musical instrument tuning and repair
3739  Musical instrument wholesaling
9001  Musical productions
9002  Musicians
0201  Mussel farming (longline)
0159  Mustard growing
0420  Mutton bird catching
6240  Mutual fund operation (except fund management on a commission or fee basis)

N
9511  Nail care service
2291  Nail manufacturing
1852  Nail polish preparation manufacturing
4231  Nail retailing
1709  Naphthalene manufacturing
3711  Narrow fabrics wholesaling
0134  Nashi pear growing
8922  National or state/territory park or reserve operation
9114  National sporting association or league
0301  Native orchid gathering
2700  Natural gas distribution through mains system
1011  Natural gas exploration
0700  Natural gas extraction
8910  Natural history and science museum operation
8539  Naturopathic service
2419  Nautical instrument manufacturing
6923  Naval architecture service
3491  Navigation equipment wholesaling
9422  Navigation instrument (including radar and sonar) repair and maintenance
5219  Navigation service (water transport)
2419  Navigational systems and equipment manufacturing
0135  Nectarine growing
1811  Neon gas manufacturing
2432  Neon sign manufacturing
1332  Net manufacturing n.e.c.
9112  Netball club operation
9113  Netball court or stadium operation
3711  Netting, textile wholesaling
1352  Netting, textile, manufacturing
8512  Neurology service
3911  New car retailing
3501  New car wholesaling
6020  News collection service
5412  Newsletter publishing (except internet)
5411  Newspaper publishing (except internet)
4244  Newspaper retailing
3755  Newspaper wholesaling
1510  Newsprint manufacturing
0806  Nickel ore mining
2139  Nickel oxide production in association with nickel smelting
2293  Nickel plating
2139  Nickel smelting or refining
4520  Night club operation
2911  Night soil collection service
7712  Night watchman service
1813  Nitric acid manufacturing
1813  Nitrate manufacturing
1811  Nitrogen (gas and liquid) manufacturing
1831 Nitrogenous fertiliser material manufacturing
1811 Nitrous oxide manufacturing
1311 Nail, wool, manufacturing
6419 Nominee service
4129 Non-alcoholic drinks retailing
1829 Non-cellulose fibre or filament manufacturing n.e.c.
1821 Non-cellulose resin manufacturing
6230 Non-depository financing
6230 Non-depository home lending operation
6230 Non-depository money lending operation
6925 Non-destructive testing service
2139 Non-ferrous alloy manufacturing n.e.c.
2431 Non-ferrous cable, wire or strip manufacturing
2139 Non-ferrous metal n.e.c. from waste material recovering
2139 Non-ferrous metal n.e.c. refining
2149 Non-ferrous metal rolling, drawing or extruding (except aluminium)
1821 Non-vulcanisable elastomer manufacturing
1162 Noodle manufacturing
6931 Notary service
4272 Note book retailing
0112 Nursery production n.e.c. (outdoors)
0111 Nursery production n.e.c. (under cover)
4325 Nursery stock retailing
3519 Nursery stock, horticultural, wholesaling
8601 Nursing home operation
8539 Nursing service
2292 Nut or bolt, metal, manufacturing
3609 Nuts wholesaling (roasted, salted or sugar coated)
1182 Nut, candied, manufacturing
1829 Nylon manufacturing

O
0149 Oat growing
1162 Oatmeal manufacturing
1162 Oats, hulled or shelled, manufacturing
1162 Oats, kilned or unkilned, manufacturing
6910 Observatory research service
8401 Obstetric hospital
8512 Obstetrics service
8539 Occupational therapy service
0413 Ocean trolling
6922 Oceanographic surveying service
2462 Off-highway truck manufacturing
1611 Off-set lithographic printing
7291 Office administrative service n.e.c.
3020 Office building construction
2511 Office furniture, wooden, manufacturing
9422 Office machine repair and maintenance
2421 Office machine (electronic) manufacturing
6659 Office machinery rental
6712 Office space renting or leasing
0201 Offshore longline or rack aquaculture
1090 Oil and gas field support service n.e.c.
2499 Oil burner, industrial, manufacturing
2919 Oil collection service
3235 Oil heater installation
3499 Oil heater wholesaling
2449 Oil heater, domestic, manufacturing
1701 Oil or grease base stock manufacturing
3521 Oil or grease, industrial or lubricating, wholesaling
3109 Oil refinery construction (except buildings)
0700 Oil shale mining
3323 Oil treating compound wholesaling
0149 Oilseed growing n.e.c.
0137 Olive growing
1150 Olive growing n.e.c.
0123 Onion growing (outdoors)
0990 Opal mining
9001 Opera company operation
9003 Opera house operation
7714 Operating correctional facility on a contract or fee basis
2921 Operating landfills
2921 Operating other waste treatment facilities
8790 Operation of soup kitchen (including mobile)
6962 Operations research service (commercial)
2411 Ophthalmic article manufacturing
8512 Ophthalmology service
8532 Optical dispensing
2431 Optical fibre cable, insulated, manufacturing
2419 Optical fibre cable, uninsulated, manufacturing
2010 Optical glass or blanks for lenses manufacturing
2411 Optical instrument or equipment manufacturing
3491 Optical instrument wholesaling
9422 Optical instrument (including microscopes and telescopes) repair and maintenance
2411 Optical lens grinding
5921 Optical scanning service
8532 Optician service
8531 Oral pathology service
8531 Oral surgery service
0136 Orange growing
9001 Orchestra operation
0114 Orchid growing (under cover)
1812 Organic dye or pigment manufacturing
1811 Organic gas manufacturing
1494 Oriented strand board (OSB) manufacturing
9112 Orienteering club operation
2223 Ornamental architectural aluminium work manufacturing
2229 Ornamental architectural metalwork manufacturing (except aluminium)
2054 Ornamental concrete or terrazzo product manufacturing
0203 Ornamental fish farming
2010 Ornamental glassware manufacturing
0112 Ornamental plant growing (outdoors)
0111 Ornamental plant growing (under cover)
1499 Ornamental woodwork manufacturing
8531 Orthodontic service
1352 Orthopaedic shoe manufacturing (excluding orthopaedic extension footwear)
8512 Orthopaedic specialist service
8532 Orthoptic service
2412 Orthotics (arch support) manufacturing
8534 Osteopathic service
0199 Ostrich farming
2499 Outboard motor manufacturing
9429 Outboard motor repair
4245 Outboard motor retailing
9139 Outdoor adventure operation n.e.c.
2511 Outdoor furniture, wooden, manufacturing
1351 Outerwear manufacturing
2441 Ovens, domestic, manufacturing
2010 Ovenware, glass, manufacturing
2499 Oven, industrial, manufacturing (except electric)
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<td>Over snow transport operation</td>
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<td>Owner's liability insurance provision</td>
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<td>Oxygen manufacturing</td>
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<td>Oyster catching (except from cultivated oyster beds)</td>
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<td>Oyster farming (rack)</td>
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<td>Oyster, shelling, freezing or bottling in brine</td>
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<td>Pacemaker manufacturing</td>
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<td>Packing fresh fruit and vegetables</td>
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<td>Packing pharmaceutical and medical products</td>
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<td>Parental education program operation</td>
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|       |                                                         | 1492 | Roof truss, wooden, manufacturing        |
3339  Roofing material wholesaling
2224  Roofing, metal, manufacturing (except aluminium)
1332  Rope manufacturing (except wire rope)
3711  Rope wholesaling (except wire rope)
1411  Rough sawn timber manufacturing
0502  Rough shaping of forest timber
2291  Round wire manufacturing
7540  Royal commission operation
1915  Rubber adhesives manufacturing
1920  Rubber balloon, natural rubber, manufacturing
1920  Rubber band, natural rubber, manufacturing
1920  Rubber glove, natural rubber, manufacturing
3419  Rubber making or working machinery or equipment wholesaling
1916  Rubbing compound (frits) manufacturing
2911  Rubbish collection service
2921  Rubbish dump or tip operation
4621  Rural bus service
8511  Rural general medical practice service
1709  Rust arresting compound manufacturing
0805  Rutile sand mining
1161  Rye flour, meal or offal manufacturing
1899  Sandalwood oil distilling
2292  Screw, metal, manufacturing
2399  Screwdriver manufacturing (including bits or blades; except pneumatic or power operated)
3602  Seafood wholesaling
0419  Seaweed harvesting
0201  Seaweed farming (longline or rack)
3739  Second-hand bottle dealing (wholesaling)
2465  Saw, power operated, manufacturing
6221  Savings bank operation
1199  Savoury specialty manufacturing
1413  Seasoning timber
1199  Seasoning, food, manufacturing
4273  Second-hand electrical, electronic or computer equipment retailing
3739  Second-hand goods wholesaling n.e.c.
1140  Sauce manufacturing (except Worcestershire sauce)
9539  Sauna bath operation
3604  Seafood, fresh or frozen, wholesaling
4273  Second-hand furniture retailing
3739  Second-hand goods wholesaling n.e.c.
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5809  Satellite earth station operation
6651  Scaffolding rental (except erection of scaffolding)
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9422  Scales, professional or scientific, repair and maintenance
3494  Scale, electrical or electronic, wholesaling
3499  Scale, non-electrical or non-electronic, wholesaling
1120  Scallop, preserved, manufacturing
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5010  Scenic railway operation
4622  School bus service
3491  Scientific equipment wholesaling
2010  Scientific glassware manufacturing
6910  Scientific research service
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2399  Scooter, electronic, manufacturing
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1851  Scouring compound manufacturing
1320  Scraping fur and pelt
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1611  Screen printing on made-up clothing
3339  Screen printing on textiles, manufacturing
2299  Screen printing on textiles, wholesale
2291  Screening, wire, manufacturing
3339  Screens, window, wholesaling
2299  Screwdriver manufacturing (including bits or blades; except pneumatic or power operated)
2292  Screw, metal, manufacturing
9002  Sculpting
8212  Sculpture instruction
1120  Seafood, canned, manufacturing
3609  Seafood, canned, wholesaling
3604  Seafood, fresh or frozen, wholesaling
4273  Second-hand electrical, electronic or computer equipment retailing
4273  Second-hand goods retailing n.e.c.
2511  Seat, upholstered, manufacturing
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0419  Seaweed harvesting
4273  Second-hand book retailing
3739  Second-hand bottle dealing (wholesaling)
4273  Second-hand cloth retailing
4273  Second-hand electrical, electronic or computer equipment retailing
4273  Second-hand goods retailing n.e.c.
3739  Second-hand goods wholesaling n.e.c.
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8102 Specialist institute or college

8512 Specialist medical clinic service

8512 Specialist medical practitioner service n.e.c.

8512 Specialist surgical service

4279 Specialty stores n.e.c.

3609 Specific cultural grocery wholesaling

2411 Spectacle frame manufacturing

2411 Spectacle lens grinding

8532 Spectacle dispensing

8539 Speech pathology service

2133 Shelter manufacturing

0901 Sphagnum moss gathering

0159 Spice crop growing

1199 Spice manufacturing

2291 Spike, wire, manufacturing

1213 Spirit-based mixed drink manufacturing

1920 Sponge, natural rubber, manufacturing

4241 Sporting equipment retailing (except clothing or footwear)

3734 Sporting goods wholesaling (except clothing or footwear)

2499 Sporting machinery manufacturing n.e.c.

9114 Sports administration service

6639 Sports and recreation equipment rental

4251 Sports clothing retailing

3712 Sports coaching

2592 Sports equipment manufacturing n.e.c.

9499 Sports equipment repair

3109 Sports field construction

4252 Sports footwear retailing

3712 Sports footwear wholesaling

9113 Sports ground, stadium or venue operation n.e.c.

9112 Sports professional

7299 Sports ticketing service

7299 Sport, art and similar event promotion service (without facilities)

2432 Spotlight manufacturing (except automotive)

2313 Spotlight, automotive, manufacturing

3244 Spray painting of buildings or other structures

2291 Spring manufacturing

2110 Spring steel manufacturing

2299 Sprocket chain manufacturing

0122 Sprout growing (under cover)

9113 Squash court operation

0413 Squid jigging

1916 Stain manufacturing (including decking stains and oils)

3339 Stain wholesaling

2010 Stained glass sheet manufacturing

2121 Stainless steel cast, seamless pipe or tube manufacturing

2110 Stainless steel manufacturing

2240 Stainless steel pressed holloware manufacturing

2229 Stair or staircase, prefabricated metal, manufacturing (except aluminium)

2491 Staking machinery manufacturing

2599 Stamp pad manufacturing

4273 Stamp, collectible, dealing (retailing)

1131 Standard milk manufacturing

2599 Stapler manufacturing

1161 Starch manufacturing

2313 Starter motor manufacturing

7520 State government administration (except justice)

7520 State governor’s unit operation

9114 State/territory sporting association or league

4272 Stationery retailing

6950 Statistical bureau operation

6950 Statistical consulting service

2231 Steam generating boiler manufacturing

2231 Steam superheater manufacturing

2221 Steel plate, perforated, manufacturing

2299 Steel wool manufacturing

7292 Stonecutters’ tool wholesaling

2029 Stoneware pipe or fittings manufacturing

3222 Stonework on construction projects

5309 Storage n.e.c.

2231 Storage tank, metal, manufacturing

4279 Store-based retailing n.e.c.

2812 Stormwater drainage system operation

9421 Stove and/or oven (domestic) repair

9429 Stove and/or oven (industrial) repair and maintenance

3494 Stove or heater wholesaling

2240 Stove pipe, sheet metal, manufacturing

2441 Stove, domestic, manufacturing

4221 Stove, retailing

2291 Stranded ferrous wire, cable or strip, manufacturing

0135 Strawberry growing

7311 Street cleaning

6991 Street photography service

3291 Streetscape planting

1332 String manufacturing

3711 String wholesaling

2142 Strip, aluminium, manufacturing

2149 Strip, non-ferrous metal, manufacturing (except insulated or from aluminium)

3224 Structural steel erection

2110 Structural steel shape manufacturing (not fabricated)

0191 Stud farm operation (horses)

4400 Student residences operation (except boarding schools)
6991 Studio photography service
8219 Study skill, career development and job search training
1709 Styrene manufacturing
2391 Submarine constructing
5622 Subscription television broadcasting service
5514 Subtitling of motion picture, film or video
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0159 Sudan grass growing
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8101    Vocational computer training
7294    Voice mailbox service

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3339    Wall or ceiling board wholesaling
2032    Wall or ceiling board, plaster, manufacturing
3243    Wall tiling (using ceramic, concrete or cut stone tiles)
1320    Wallet manufacturing (including metal mesh wallets)
1529    Wallpaper manufacturing
4231    Wallpaper retailing
3339    Wallpaper wholesaling
3244    Wallpapering
0139    Walnut growing
8910    War memorial museum operation
6712    Warehouse renting or leasing
5309    Warehousing n.e.c.
3332    Wash basin wholesaling
2919    Waste collection service n.e.c.
2922    Waste, solid, collection service
2419    Watch manufacturing
3732    Watch or clock part wholesaling
9499    Watch repair
3494    Watch wholesaling
4253    Watch retailing
2449    Water treatment equipment, domestic, manufacturing
5219    Water vessel towing service
4810    Water (river, sea and lake) freight transport service
1912    Watering can, plastic, manufacturing
1351    Waterproof clothing manufacturing
3299    Waterproofing of building
6999    Weather station operation
9219    Web hosting
5910    Web search portal operation
9539    Wedding chapel operation (except church)
6991    Wedding photography service
7312    Weed control service (except agricultural and forestry)
1832    Weedkiller manufacturing
3323    Weedkiller wholesaling
5299    Weighbridge operation
2499    Weighing machinery manufacturing (except electronic)
3499    Weighing machinery wholesaling n.e.c.
9512    Weight loss centre operation (non-medical)
9512    Weight loss service (non-medical)
2592    Weight training equipment manufacturing
7720    Weights and measures regulation
2291    Welded link chain manufacturing
2439    Welding equipment, electrical, manufacturing
3494    Welding equipment, electrical, wholesaling
3419    Welding machinery or equipment, non-electric, wholesaling
2463    Welding or cutting equipment, gas, manufacturing
9429    Welding repair service (including automotive)
2139    Welding rod manufacturing
3224    Welding work on construction projects
8790    Welfare counselling service
9559    Welfare fundraising
2439    Wet cell battery manufacturing
1351    Wetsuit manufacturing
4241    Wetsuit retailing
5010    Whale watching cruise operation
5212    Wharf operation
1161    Wheat germ manufacturing
0149    Wheat growing
3312    Wheat wholesaling
1161    Wheaten bran manufacturing
1161    Wheaten flour manufacturing
1161    Wheaten malt manufacturing
1161    Wheatmeal manufacturing
2319    Wheel manufacturing
2399    Wheelbarrow manufacturing
2399    Wheelchair manufacturing
9499    Wheelchair repair and maintenance
2399    Wheelchair, electronic, manufacturing
1133    Whey or whey powder manufacturing
9139    White water rafting operation
1120    Whole fin fish freezing
3739    Wholesale trade n.e.c.
3800    Wholesaler's sales agent
2599    Wig manufacturing
4259    Wig retailing
8921 Wildlife park or reserve operation (wildlife actively managed)
8922 Wildlife park or reserve operation (wildlife not actively managed)
2491 Winch manufacturing
2619 Wind electricity generation
3411 Windmill wholesaling
2461 Windmill, agricultural, manufacturing
7311 Window cleaning
3245 Window frame installation
2223 Window frame or sash, aluminium, manufacturing
2229 Window frame or sash, metal, manufacturing (except aluminium)
2010 Window glass manufacturing
3245 Window installation
3245 Window insulation fixing
2223 Window screen, aluminium, manufacturing
2229 Window screen, metal, manufacturing (except aluminium)
2223 Window, aluminium framed, manufacturing (complete with glass)
2010 Window glass manufacturing
9412 Windscreen glass manufacturing
2313 Windscreen wiper manufacturing
1214 Wine-based fruit drink 'cooler' manufacturing
4520 Wine bar operation
0131 Wine grape growing
1214 Wine manufacturing
6925 Wine testing
1214 Wine vinegar manufacturing
2291 Wire mesh manufacturing (except reinforcing mesh)
2291 Wire netting manufacturing
3339 Wire netting wholesaling
3339 Wire or cable wholesaling (except electric cable)
2431 Wire or cable, electric, manufacturing
2291 Wire product manufacturing n.e.c.
2499 Wire working machinery manufacturing
3499 Wire working machinery or equipment wholesaling
2133 Wirebar, copper, manufacturing
5802 Wireless telecommunications network operation
2142 Wire, aluminium, manufacturing
2149 Wire, non-ferrous metal, manufacturing (except stranded, braided or insulated or from aluminium)
1351 Women's and girls' wear manufacturing
8401 Women's hospital
9559 Women's interest group association operation
1492 Wood-framed window manufacturing
1492 Wood or wood-framed door manufacturing
1499 Wood product manufacturing n.e.c.
1510 Wood pulp manufacturing
1812 Wood tar manufacturing
1499 Wood turning
3242 Wooden flooring installation
1413 Wooden flooring manufacturing (solid timber only)
3242 Wooden formwork erection
3242 Wooden kitchen cabinet installation
1492 Wooden kitchen cabinet manufacturing
3242 Wooden roof truss installation
1492 Wooden structural component/fitting manufacturing
2463 Woodworking machinery manufacturing n.e.c.
3419 Woodworking machinery or equipment wholesaling
4231 Woodworking tool retailing
3339 Woodworking tool wholesaling
3800 Wool broking
0529 Wool classing (including reclassing and bulk classing)
1311 Wool grease manufacturing
0141 Wool growing
5309 Wool storage service
6925 Wool testing service
1311 Wool wax manufacturing
3311 Wool wholesaling
1333 Woollen textile furnishing manufacturing
1199 Worcestershire sauce manufacturing
7292 Word processing service
4251 Work clothing retailing
6322 Worker's compensation insurance provision
1351 Workwear manufacturing
0199 Worm farming
1312 Woven fabric, cotton, manufacturing
1312 Woven fabric, woollen or worsted wool, manufacturing
2291 Woven wire product manufacturing (except mattress supports)
1916 Writing ink manufacturing
4272 Writing material retailing
9002 Writing (including poetry and comedy)

X
8520 X-ray clinic service
3491 X-ray equipment or film wholesaling
1811 Xenon gas manufacturing

Y
0203 Yabby farming (pond or tank)
9112 Yacht club operation
2392 Yacht construction
4245 Yacht retailing
4214 Yarn retailing
3711 Yarns wholesaling
1312 Yarn, cotton, flax or silk, manufacturing
1313 Yarn, elastic or elastomeric, manufacturing
1313 Yarn, synthetic fibre, manufacturing
1312 Yarn, woollen, manufacturing
1199 Yeast or yeast extract manufacturing
3609 Yeast wholesaling
1133 Yoghurt manufacturing
9559 Youth club/association (including girl guides and scouts) operation
4400 Youth hostel operation
8790 Youth welfare service
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CHAPTER 10

CORRESPONDENCES

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ANZSIC 1993

A  Agriculture, Forestry and Fishing

01  Agriculture

011  Horticulture and Fruit Growing
0111  Plant Nurseries
0112  Cut Flower and Flower Seed Growing
0113  Vegetable Growing
0114  Grape Growing
0115  Apple and Pear Growing
0116  Stone Fruit Growing
0117  Kiwi Fruit Growing
0119  Fruit Growing n.e.c.

012  Grain, Sheep and Beef Cattle Farming
0121  Grain Growing
0122  Grain-Sheep and Grain-Beef Cattle Farming
0125  Sheep-Beef Cattle Farming
0124  Sheep Farming
0125  Beef Cattle Farming

013  Dairy Cattle Farming
0130  Dairy Cattle Farming

014  Poultry Farming
0141  Poultry Farming (Meat)
0142  Poultry Farming (Eggs)

015  Other Livestock Farming
0151  Pig Farming
0152  Horse Farming
0153  Deer Farming
0159  Livestock Farming n.e.c.

016  Other Crop Growing
0161  Sugar Cane Growing
0162  Cotton Growing
0169  Crop and Plant Growing n.e.c.

02  Services to Agriculture; Hunting and Trapping

021  Services to Agriculture
0211  Cotton Ginning
0212  Shearing Services
0213  Aerial Agricultural Services
0219  Services to Agriculture n.e.c.

022  Hunting and Trapping
0220  Hunting and Trapping

03  Forestry and Logging

030  Forestry and Logging
0301  Forestry
0302  Logging
### ANZSIC 1993

Forestry and Logging continued

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| 042         | Aquaculture |
| 0420        | Aquaculture |

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### B Mining

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<td>Silver-Lead-Zinc Ore Mining</td>
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<td>Mineral Exploration (Own Account)</td>
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### C Manufacturing

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<td>Meat Processing</td>
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| 2113        | Cured Meat and Smallgoods Manufacturing |
| 2112        | Poultry Processing |

| 2113        | Cured Meat and Smallgoods Manufacturing |
| 2111        | Meat Processing |
| 2112        | Poultry Processing |

| 416         | Australian and New Zealand Standard Industrial Classification (ANZSIC) • 2006 |
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Meat and Meat Product Manufacturing continued
2113 Bacon, Ham and Smallgoods Manufacturing

212 Dairy Product Manufacturing
2121 Milk and Cream Processing
2122 Ice Cream Manufacturing
2129 Dairy Product Manufacturing n.e.c.

213 Fruit and Vegetable Processing
2130 Fruit and Vegetable Processing

214 Oil and Fat Manufacturing
2140 Oil and Fat Manufacturing

215 Flour Mill and Cereal Food Manufacturing
2151 Flour Mill Product Manufacturing
2152 Cereal Food and Baking Mix Manufacturing

216 Bakery Product Manufacturing
2161 Bread Manufacturing
2162 Cake and Pastry Manufacturing
2163 Biscuit Manufacturing

217 Other Food Manufacturing
2171 Sugar Manufacturing
2172 Confectionery Manufacturing
2173 Seafood Processing
2174 Prepared Animal and Bird Feed Manufacturing
2179 Food Manufacturing n.e.c.

218 Beverage and Malt Manufacturing
2181 Soft Drink, Cordial and Syrup Manufacturing
2182 Beer and Malt Manufacturing
2183 Wine Manufacturing
2184 Spirit Manufacturing

219 Tobacco Product Manufacturing
2190 Tobacco Product Manufacturing

22 Textile, Clothing, Footwear and Leather Manufacturing
221 Textile Fibre, Yarn and Woven Fabric Manufacturing
2211 Wool Scouring
2212 Synthetic Fibre Textile Manufacturing
2213 Cotton Textile Manufacturing
2214 Wool Textile Manufacturing
2215 Textile Finishing

222 Textile Product Manufacturing
2221 Made-Up Textile Product Manufacturing
2222 Textile Floor Covering Manufacturing
2223 Rope, Cordage and Twine Manufacturing
2229 Textile Product Manufacturing n.e.c.

223 Knitting Mills
2231 Hosiery Manufacturing

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1113p Cured Meat and Smallgoods Manufacturing
1131 Milk and Cream Processing
1133p Cheese and Other Dairy Product Manufacturing
1132 Ice Cream Manufacturing
1133p Cheese and Other Dairy Product Manufacturing
1161p Grain Mill Product Manufacturing
1140 Fruit and Vegetable Processing
1150 Oil and Fat Manufacturing
1161p Grain Mill Product Manufacturing
1161p Grain Mill Product Manufacturing
1162 Cereal, Pasta and Baking Mix Manufacturing
1171p Bread Manufacturing (Factory based)
1172p Cake and Pastry Manufacturing (Factory based)
1199p Other Food Products Manufacturing n.e.c.
1171p Bread Manufacturing (Factory based)
1172p Cake and Pastry Manufacturing (Factory based)
1171p Bread Manufacturing (Factory based)
1173 Biscuit Manufacturing (Factory based)
1181 Sugar Manufacturing
1182 Confectionery Manufacturing
1120p Seafood Processing
1192 Prepared Animal and Bird Feed Manufacturing
1191 Potato, Corn and Other Cereal Manufacturing
1199p Other Food Products Manufacturing n.e.c.
1211p Soft Drink, Cordial and Syrup Manufacturing
1211p Soft Drink, Cordial and Syrup Manufacturing
1161p Grain Mill Product Manufacturing
1212 Beer Manufacturing
1214 Wine and Other Alcoholic Beverage Manufacturing
1213 Spirit Manufacturing
1220 Cigarette and Tobacco Product Manufacturing
1311 Wool Scouring
1313 Synthetic Textile Manufacturing
1333p Cut and Sewn Textile Product Manufacturing
1829p Other Basic Polymer Manufacturing
1312p Natural Textile Manufacturing
1333p Cut and Sewn Textile Product Manufacturing
1312p Natural Textile Manufacturing
1333p Cut and Sewn Textile Product Manufacturing
1334p Textile Finishing and Other Textile Product Manufacturing
1334p Textile Finishing and Other Textile Product Manufacturing
1333p Cut and Sewn Textile Product Manufacturing
1334p Textile Finishing and Other Textile Product Manufacturing
1340p Knitted Product Manufacturing
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Knitting Mills continued
2232 Cardigan and Pullover Manufacturing
2239 Knitting Mill Product Manufacturing n.e.c.

224 Clothing Manufacturing
2241 Men's and Boys' Wear Manufacturing
2242 Women's and Girls' Wear Manufacturing
2243 Sleepwear, Underwear and Infant Clothing Manufacturing
2249 Clothing Manufacturing n.e.c.

225 Footwear Manufacturing
2250 Footwear Manufacturing

226 Leather and Leather Product Manufacturing
2261 Leather Tanning and Fur Dressing
2262 Leather and Leather Substitute Product Manufacturing

23 Wood and Paper Product Manufacturing
231 Log Sawmilling and Timber Dressing
2311 Log Sawmilling
2312 Wood Chipping
2315 Timber Resawing and Dressing
232 Other Wood Product Manufacturing
2321 Plywood and Veneer Manufacturing
2322 Fabricated Wood Manufacturing
2323 Wooden Structural Component Manufacturing
2329 Wood Product Manufacturing n.e.c.

233 Paper and Paper Product Manufacturing
2331 Pulp, Paper and Paperboard Manufacturing
2332 Solid Paperboard Container Manufacturing
2333 Corrugated Paperboard Container Manufacturing
2334 Paper Bag and Sack Manufacturing
2339 Paper Product Manufacturing n.e.c.

24 Printing, Publishing and Recorded Media
241 Printing and Services to Printing
2411 Paper Stationery Manufacturing
2412 Printing
2413 Services to Printing

242 Publishing
2421 Newspaper Printing or Publishing
2422 Other Periodical Publishing
2423 Book and Other Publishing

243 Recorded Media Manufacturing and Publishing
2430 Recorded Media Manufacturing and Publishing

25 Petroleum, Coal, Chemical and Associated Product Manufacturing

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1340p Knitted Product Manufacturing
1340p Knitted Product Manufacturing

1351p Clothing Manufacturing
1351p Clothing Manufacturing
1351p Clothing Manufacturing
1351p Clothing Manufacturing

1520p Leather Tanning, Fur Dressing and Leather Product Manufacturing
1520p Leather Tanning, Fur Dressing and Leather Product Manufacturing

1411 Log Sawmilling
1412 Wood Chipping
1413p Timber Resawing and Dressing

1493 Veneer and Plywood Manufacturing
1494 Reconstituted Wood Product Manufacturing
1492 Wooden Structural Fitting and Component Manufacturing
1499 Other Wood Product Manufacturing n.e.c.

1510 Pulp, Paper and Paperboard Manufacturing
1521p Corrugated Paperboard and Paperboard Container Manufacturing
1521p Corrugated Paperboard and Paperboard Container Manufacturing
1522 Paper Bag Manufacturing
1524p Sanitary Paper Product Manufacturing
1529p Other Converted Paper Product Manufacturing

1523 Paper Stationery Manufacturing
1529p Other Converted Paper Product Manufacturing
5419p Other Publishing (except Software, Music and Internet)

1611p Printing
1612 Printing Support Services
7292p Document Preparation Services

1611p Printing
5411p Newspaper Publishing
5412p Magazine and Other Periodical Publishing
5414p Directory and Mailing List Publishing
5700p Internet Publishing and Broadcasting
5413p Book Publishing
5419p Other Publishing (except Software, Music and Internet)
5521p Music Publishing
5700p Internet Publishing and Broadcasting

1620 Reproduction of Recorded Media
5420p Software Publishing
5521p Music Publishing
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### Petroleum Refining
- **251** Petroleum Refining
  - **2510** Petroleum Refining

### Petroleum and Coal Product Manufacturing n.e.c.
- **252** Petroleum and Coal Product Manufacturing n.e.c.
  - **2520** Petroleum and Coal Product Manufacturing n.e.c.

### Basic Chemical Manufacturing
- **253** Basic Chemical Manufacturing
  - **2531** Fertiliser Manufacturing
  - **2532** Industrial Gas Manufacturing
  - **2533** Synthetic Resin Manufacturing

### Other Chemical Product Manufacturing
- **254** Other Chemical Product Manufacturing
  - **2541** Explosive Manufacturing
  - **2542** Paint Manufacturing
  - **2543** Medicinal and Pharmaceutical Product Manufacturing

### Rubber Product Manufacturing
- **255** Rubber Product Manufacturing
  - **2551** Rubber Tyre Manufacturing
  - **2559** Rubber Product Manufacturing n.e.c.

### Plastic Product Manufacturing
- **256** Plastic Product Manufacturing
  - **2561** Plastic Blow Moulded Product Manufacturing
  - **2562** Plastic Extruded Product Manufacturing
  - **2563** Plastic Bag and Film Manufacturing
  - **2564** Plastic Product Rigid Fibre Reinforced Manufacturing
  - **2565** Plastic Foam Product Manufacturing
  - **2566** Plastic Injection Moulded Product Manufacturing

### Non-Metallic Mineral Product Manufacturing
- **26** Non-Metallic Mineral Product Manufacturing

### Glass and Glass Product Manufacturing
- **261** Glass and Glass Product Manufacturing
  - **2610** Glass and Glass Product Manufacturing

### Ceramic Product Manufacturing
- **262** Ceramic Product Manufacturing
  - **2621** Clay Brick Manufacturing
  - **2622** Ceramic Product Manufacturing
  - **2629** Ceramic Product Manufacturing n.e.c.

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### Petroleum Refining and Petroleum Fuel Manufacturing
- **1701** Petroleum Refining and Petroleum Fuel Manufacturing

### Other Petroleum and Coal Product Manufacturing
- **1709p** Other Petroleum and Coal Product Manufacturing

### Fertiliser Manufacturing
- **1831** Fertiliser Manufacturing

### Explosives Manufacturing
- **1892p** Explosives Manufacturing

### Industrial Gas Manufacturing
- **1811p** Industrial Gas Manufacturing

### Basic Organic Chemical Manufacturing
- **1812p** Basic Organic Chemical Manufacturing

### Synthetic Resin and Synthetic Rubber Manufacturing
- **1821** Synthetic Resin and Synthetic Rubber Manufacturing

### Other Basic Polymer Manufacturing
- **1822p** Other Basic Polymer Manufacturing

### Other Petroleum and Coal Product Manufacturing
- **1709p** Other Petroleum and Coal Product Manufacturing

### Inorganic Industrial Chemical Manufacturing n.e.c.
- **1811p** Inorganic Industrial Chemical Manufacturing

### Basic Organic Chemical Manufacturing
- **1812p** Basic Organic Chemical Manufacturing

### Human Pharmaceutical and Medicinal Product Manufacturing
- **1841** Human Pharmaceutical and Medicinal Product Manufacturing

### Cosmetic and Toiletry Preparation Manufacturing
- **1852p** Cosmetic and Toiletry Preparation Manufacturing

### Sanitary Paper Product Manufacturing
- **1524p** Sanitary Paper Product Manufacturing

### Other Basic Chemical Product Manufacturing n.e.c.
- **1899p** Other Basic Chemical Product Manufacturing n.e.c.

### Adhesive Manufacturing
- **1915** Adhesive Manufacturing

### Tyre Manufacturing
- **1914p** Tyre Manufacturing

### Natural Rubber Product Manufacturing
- **1920** Natural Rubber Product Manufacturing

### Boatbuilding and Repair Services
- **2502p** Boatbuilding and Repair Services

### Rigid and Semi-Rigid Polymer Product Manufacturing
- **1912p** Rigid and Semi-Rigid Polymer Product Manufacturing

### Other Polymer Product Manufacturing
- **1919p** Other Polymer Product Manufacturing

### Polymer Film and Sheet Packaging Material Manufacturing
- **1911** Polymer Film and Sheet Packaging Material Manufacturing

### Rigid and Semi-Rigid Polymer Product Manufacturing
- **1912p** Rigid and Semi-Rigid Polymer Product Manufacturing

### Other Polymer Product Manufacturing
- **1919p** Other Polymer Product Manufacturing

### Other Chemical Product Manufacturing
- **1899p** Other Chemical Product Manufacturing

### Synthetic Resin Manufacturing
- **2533** Synthetic Resin Manufacturing

### Industrial Gas Manufacturing
- **1811p** Industrial Gas Manufacturing

### Other Petroleum and Coal Product Manufacturing
- **1709p** Other Petroleum and Coal Product Manufacturing

### Inorganic Industrial Chemical Manufacturing n.e.c.
- **2535** Inorganic Industrial Chemical Manufacturing n.e.c.

### Organic Industrial Chemical Manufacturing n.e.c.
- **2544** Organic Industrial Chemical Manufacturing n.e.c.

### Cosmetic and Toiletry Preparation Manufacturing
- **1852p** Cosmetic and Toiletry Preparation Manufacturing

### Sanitary Paper Product Manufacturing
- **1524p** Sanitary Paper Product Manufacturing

### Other Petroleum and Coal Product Manufacturing
- **1709p** Other Petroleum and Coal Product Manufacturing

### Cleaning Compound Manufacturing
- **1851p** Cleaning Compound Manufacturing

### Other Basic Polymer Manufacturing
- **1829p** Other Basic Polymer Manufacturing

### Other Non-Metallic Mineral Product Manufacturing
- **26** Other Non-Metallic Mineral Product Manufacturing

### Glass and Glass Product Manufacturing
- **2610** Glass and Glass Product Manufacturing

### Other Ceramic Product Manufacturing
- **2629** Other Ceramic Product Manufacturing n.e.c.
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<td>Copper, Silver, Lead and Zinc Smelting, Refining</td>
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<td>2139</td>
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| 3109 | Other Heavy and Civil Engineering Construction |

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| 3223 | Roofing Services |
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| 3231 | Plumbing Services |
| 7311p | Building and Other Industrial Cleaning Services |
| 9421p | Domestic Appliance Repair and Maintenance |
| 5232p | Electrical Services |
| 3235 | Air Conditioning and Heating Services |
| 9429p | Other Machinery and Equipment Repair and Maintenance |

| 3241 | Plastering and Ceiling Services |
| 3242 | Carpentry Services |
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| 3291p | Landscaping Services |
| 2922p | Waste Remediation and Materials Recovery Services |
| 5295p | Other Building Installation Services |
| 3299 | Other Construction Services n.e.c. |
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| 4231 | Plumbing Services |
| 7311p | Building and Other Industrial Cleaning Services |
| 9421p | Domestic Appliance Repair and Maintenance |
| 5232p | Electrical Services |
| 3235 | Air Conditioning and Heating Services |
| 9429p | Other Machinery and Equipment Repair and Maintenance |

| 3241 | Plastering and Ceiling Services |
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| 3291p | Landscaping Services |
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| 3800p | Commission-Based Wholesaling |
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| 3519 | Other Agricultural Product Wholesaling |
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4791 Photographic Equipment Wholesaling
4792 Jewellery and Watch Wholesaling
4795 Toy and Sporting Goods Wholesaling
4794 Book and Magazine Wholesaling
4795 Paper Product Wholesaling
4796 Pharmaceutical and Toiletery Wholesaling
4799 Wholesaling n.e.c.

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3499 Other Machinery and Equipment Wholesaling n.e.c.
3733 Kitchen and Diningware Wholesaling
3323p Industrial and Agricultural Chemical Product Wholesaling
3494 Other Electrical and Electronic Good Wholesaling
3499p Other Machinery and Equipment Wholesaling n.e.c.
3732 Jewellery and Watch Wholesaling
3734 Toy and Sporting Goods Wholesaling
3735 Book and Magazine Wholesaling
3736 Paper Product Wholesaling
3739p Other Goods Wholesaling n.e.c.
3720p Pharmaceutical and Toiletery Goods Wholesaling
3739p Other Goods Wholesaling n.e.c.
3800p Commission-Based Wholesaling

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511 Supermarket and Grocery Stores
5110 Supermarket and Grocery Stores

4110 Supermarket and Grocery Stores

512 Specialised Food Retailing
5121 Fresh Meat, Fish and Poultry Retailing
5122 Fruit and Vegetable Retailing
5123 Liquor Retailing
5124 Bread and Cake Retailing
5125 Takeaway Food Retailing
5126 Milk Vending
5129 Specialised Food Retailing n.e.c.

51 Food Retailing
511 Supermarket and Grocery Stores
5110 Supermarket and Grocery Stores

4110 Supermarket and Grocery Stores

512 Specialised Food Retailing
5121 Fresh Meat, Fish and Poultry Retailing
5122 Fruit and Vegetable Retailing
5123 Liquor Retailing
5124 Bread and Cake Retailing
5125 Takeaway Food Retailing
5126 Milk Vending
5129 Specialised Food Retailing n.e.c.

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5210 Department Stores

4260 Department Stores

52 Clothing and Soft Good Retailing
5221 Clothing Retailing
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5223 Fabric and Other Soft Good Retailing

4251 Clothing Retailing
9491p Clothing and Footwear Repair
4252 Footwear Retailing
3239p Other Building Installation Services
4214 Manchester and Other Textile Goods Retailing

523 Furniture, Houseware and Appliance Retailing
5231 Furniture Retailing
5232 Floor Covering Retailing
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4211 Furniture Retailing
4212 Floor Coverings Retailing
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4231p Hardware and Building Supplies Retailing
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524 Recreational Good Retailing
5241 Sport and Camping Equipment Retailing
5242 Toy and Game Retailing
5243 Newspaper, Book and Stationery Retailing

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  0111 Nursery Production (Under Cover)
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  0113 Turf Growing
  0114 Floriculture Production (Under Cover)
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012 Mushroom and Vegetable Growing
  0121 Mushroom Growing
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013 Fruit and Tree Nut Growing
  0131 Grape Growing
  0132 Kiwifruit Growing
  0133 Berry Fruit Growing
  0134 Apple and Pear Growing
  0135 Stone Fruit Growing
  0136 Citrus Fruit Growing
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014 Sheep, Beef Cattle and Grain Farming
  0141 Sheep Farming (Specialised)
  0142 Beef Cattle Farming (Specialised)
  0143 Beef Cattle Feedlots (Specialised)
  0144 Sheep-Beef Cattle Farming
  0145 Grain-Sheep or Grain-Beef Cattle Farming
  0146 Rice Growing
  0149 Other Grain Growing

015 Other Crop Growing
  0151 Sugar Cane Growing
  0152 Cotton Growing
  0159 Other Crop Growing n.e.c.

016 Dairy Cattle Farming
  0160 Dairy Cattle Farming

017 Poultry Farming
  0171 Poultry Farming (Meat)
  0172 Poultry Farming (Eggs)

018 Deer Farming
  0180 Deer Farming

019 Other Livestock Farming
  0191 Horse Farming
  0192 Pig Farming
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02 Aquaculture

020 Aquaculture
  0201 Offshore Longline and Rack Aquaculture
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03 Forestry and Logging

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<td>5124p Bread and Cake Retailing</td>
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    1331  Textile Floor Covering Manufacturing
    1332  Rope, Cordage and Twine Manufacturing
    1335  Cut and Sewn Textile Product Manufacturing
    1334  Textile Finishing and Other Textile Product Manufacturing

134  Knitted Product Manufacturing
    1340  Knitted Product Manufacturing

135  Clothing and Footwear Manufacturing
    1351  Clothing Manufacturing
    1352  Footwear Manufacturing

14  Wood Product Manufacturing
    141  Log Sawmilling and Timber Dressing
        1411  Log Sawmilling
        1412  Wood Chipping
        1413  Timber Resawing and Dressing
    149  Other Wood Product Manufacturing
        1491  Prefabricated Wooden Building Manufacturing
        1492  Wooden Structural Fitting and Component Manufacturing
        1493  Veneer and Plywood Manufacturing
        1494  Reconstituted Wood Product Manufacturing
        1499  Other Wood Product Manufacturing n.e.c.

15  Pulp, Paper and Converted Paper Product Manufacturing
    151  Pulp, Paper and Paperboard Manufacturing
        1510  Pulp, Paper and Paperboard Manufacturing
    152  Converted Paper Product Manufacturing
        1521  Corrugated Paperboard and Paperboard Container Manufacturing
        1522  Paper Bag Manufacturing
        1523  Paper Stationery Manufacturing
        1524  Sanitary Paper Product Manufacturing
        1529  Other Converted Paper Product Manufacturing

16  Printing (including the Reproduction of Recorded Media)
    161  Printing and Printing Support Services
        1611  Printing
        1612  Printing Support Services
    162  Reproduction of Recorded Media
        1620  Reproduction of Recorded Media

17  Petroleum and Coal Product Manufacturing

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2949p  Manufacturing n.e.c.
2223p  Rope, Cordage and Twine Manufacturing
2212p  Synthetic Fibre Textile Manufacturing
2213p  Cotton Textile Manufacturing
2214p  Wool Textile Manufacturing
2221p  Made-Up Textile Product Manufacturing
2229p  Textile Product Manufacturing n.e.c.
2923p  Mattress Manufacturing (Except Rubber)
2215p  Textile Finishing
2222p  Textile Floor Covering Manufacturing
2229p  Textile Product Manufacturing n.e.c.
9521p  Laundries and Dry-Cleaners
2231p  Hosiery Manufacturing
2232p  Cardigan and Pullover Manufacturing
2239p  Knitting Mill Product Manufacturing n.e.c.
2241p  Men's and Boys' Wear Manufacturing
2242p  Women's and Girls' Wear Manufacturing
2243p  Sleepwear, Underwear and Infant Clothing Manufacturing
2249p  Clothing Manufacturing n.e.c.
2250p  Footwear Manufacturing
2311p  Log Sawmilling
2312p  Wood Chipping
2313p  Timber Resawing and Dressing
2325p  Wood Product Manufacturing n.e.c.
2919p  Prefabricated Building Manufacturing n.e.c.
2525p  Wooden Structural Component Manufacturing
2321p  Plywood and Veneer Manufacturing
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2543p  Medicinal and Pharmaceutical Product Manufacturing
2539p  Paper Product Manufacturing n.e.c.
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<td>2929p Furniture Manufacturing n.e.c.</td>
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<td><strong>245 Pump, Compressor, Heating and Ventilation Equipment Manufacturing</strong></td>
<td><strong>2451 Pump and Compressor Manufacturing</strong></td>
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<td>2866p Pump and Compressor Manufacturing</td>
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<td>2851p Household Appliance Manufacturing</td>
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<td>2592 Toy, Sporting and Recreational Product Manufacturing</td>
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<td>2922 Sheet Metal Furniture Manufacturing</td>
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<td>2935p Rubber Product Manufacturing n.e.c.</td>
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<td>2935p Mattress Manufacturing (Except Rubber)</td>
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D  Electricity, Gas, Water and Waste Services

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CHAP E R 10 • CORRESPONDENCES

ANZSIC 2006  ANZSIC 1993

E  Construction

30  Building Construction
301  Residential Building Construction
3011  House Construction
3019  Other Residential Building Construction
302  Non-Residential Building Construction
3020  Non-Residential Building Construction
31  Heavy and Civil Engineering Construction
310  Heavy and Civil Engineering Construction
3101  Road and Bridge Construction
3109  Other Heavy and Civil Engineering Construction
32  Construction Services
321  Land Development and Site Preparation Services
3211  Land Development and Subdivision
3212  Site Preparation Services
322  Building Structure Services
3221  Concreting Services
3222  Bricklaying Services
3223  Roofing Services
3224  Structural Steel Erection Services
323  Building Installation Services
3231  Plumbing Services
3232  Electrical Services
3233  Air Conditioning and Heating Services
3234  Fire and Security Alarm Installation Services
3239  Other Building Installation Services
324  Building Completion Services
3241  Plastering and Ceiling Services
3242  Carpentry Services
3243  Tiling and Carpeting Services
3244  Painting and Decorating Services
3245  Glazing Services
329  Other Construction Services
3291  Landscape Construction Services
3292  Hire of Construction Machinery with Operator
3299  Other Construction Services n.e.c.

F  Wholesale Trade

33  Basic Material Wholesaling
331  Agricultural Product Wholesaling
3311  Wool Wholesaling
3312  Cereal Grain Wholesaling
3319  Other Agricultural Product Wholesaling
332  Mineral, Metal and Chemical Wholesaling
3321  Petroleum Product Wholesaling
3322  Metal and Mineral Wholesaling
3323  Industrial and Agricultural Chemical Product Wholesaling
332  Mineral, Metal and Chemical Wholesaling
3321  Petroleum Product Wholesaling
3322  Metal and Mineral Wholesaling
3323  Industrial and Agricultural Chemical Product Wholesaling

ANZSIC 2006      ANZSIC 1993
[57x747]  AUSTRALIAN AND NEW ZEALAND STANDARD INDUSTRIAL CLASSIFICATION (ANZSIC) • 2006

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<tr>
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<td>4531p Timber Wholesaling</td>
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<td>4539p Building Supplies Wholesaling n.e.c.</td>
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<td>4519p Farm Produce and Supplies Wholesaling n.e.c.</td>
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<td>34 Machinery and Equipment Wholesaling</td>
<td>4559p Building Supplies Wholesaling n.e.c.</td>
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<td>341 Specialised Industrial Machinery and Equipment Wholesaling</td>
<td>4759p Household Good Wholesaling n.e.c.</td>
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<td>3411 Agricultural and Construction Machinery Wholesaling</td>
<td>4611p Farm and Construction Machinery Wholesaling</td>
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<td>3419 Other Specialised Industrial Machinery and Equipment Wholesaling</td>
<td>4759p Household Good Wholesaling n.e.c.</td>
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<td>349 Other Machinery and Equipment Wholesaling</td>
<td>4619p Machinery and Equipment Wholesaling n.e.c.</td>
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<tr>
<td>3491 Professional and Scientific Goods Wholesaling</td>
<td>4612p Professional Equipment Wholesaling</td>
</tr>
<tr>
<td>3492 Computer and Computer Peripheral Wholesaling</td>
<td>4613 Computer Wholesaling</td>
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<tr>
<td>3493 Telecommunication Goods Wholesaling</td>
<td>4614p Business Machine Wholesaling n.e.c.</td>
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<tr>
<td>3494 Other Electrical and Electronic Good Wholesaling</td>
<td>4615p Electrical and Electronic Equipment Wholesaling n.e.c.</td>
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<td>3499 Other Machinery and Equipment Wholesaling n.e.c.</td>
<td>4614p Business Machine Wholesaling n.e.c.</td>
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<tr>
<td>355 Motor Vehicle and Motor Vehicle Parts Wholesaling</td>
<td>4731p Household Appliance Wholesaling</td>
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<td>3550 Motor Vehicle and Motor Vehicle Parts Wholesaling</td>
<td>4739p Household Good Wholesaling n.e.c.</td>
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<td>3551 Car Wholesaling</td>
<td>4791p Photographic Equipment Wholesaling</td>
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<td>3552 Commercial Vehicle Wholesaling</td>
<td>4621p Commercial Vehicle Wholesaling</td>
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<td>3553 Trailer and Other Motor Vehicle Wholesaling</td>
<td>4622 Car Wholesaling</td>
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<tr>
<td>3554 Motor Vehicle New Parts Wholesaling</td>
<td>5311p Car Retailing</td>
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<tr>
<td>3555 Motor Vehicle Dismantling and Used Parts Wholesaling</td>
<td>4623 Commercial Vehicle Wholesaling</td>
</tr>
<tr>
<td>36 Grocery, Liquor and Tobacco Product Wholesaling</td>
<td>5312p Motor Cycle Dealing</td>
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<tr>
<td>360 Grocery, Liquor and Tobacco Product Wholesaling</td>
<td>5313p Trailer and Caravan Dealing</td>
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<tr>
<td>3601 General Line Grocery Wholesaling</td>
<td>5314p Motor Vehicle New Part Dealing</td>
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<tr>
<td>3602 Meat, Poultry and Smallgoods Wholesaling</td>
<td>5312p Motor Cycle Dealing</td>
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<td>3603 Dairy Produce Wholesaling</td>
<td>5315p Motor Vehicle Dismantling and Used Part Dealing</td>
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<td>3604 Fish and Seafood Wholesaling</td>
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<td>3605 Fruit and Vegetable Wholesaling</td>
<td>4711 Meat Wholesaling</td>
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<td>3606 Liquor and Tobacco Product Wholesaling</td>
<td>4712 Poultry and Smallgood Wholesaling</td>
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<td>3609 Other Grocery Wholesaling</td>
<td>4713 Dairy Produce Wholesaling</td>
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<td>37 Other Goods Wholesaling</td>
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<td>371 Textile, Clothing and Footwear Wholesaling</td>
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<td>3711 Textile Product Wholesaling</td>
<td>4717p Liquor Wholesaling</td>
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<td>4718 Tobacco Product Wholesaling</td>
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<td>372 Pharmaceutical and Toiletry Goods Wholesaling</td>
<td>4716 Confectionery and Soft Drink Wholesaling</td>
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<td>3720 Pharmaceutical and Toiletry Goods Wholesaling</td>
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<td>3796 Pharmaceutical and Toiletry Wholesaling</td>
<td>4791p Photographic Equipment Wholesaling</td>
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### ANZSIC 2006

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<th>ANZSIC 1993</th>
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<tr>
<td>373 Furniture, Floor Covering and Other Goods Wholesaling</td>
<td>4619p Machinery and Equipment Wholesaling n.e.c.</td>
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<tr>
<td>3731 Furniture and Floor Covering Wholesaling</td>
<td>4722 Furniture Wholesaling</td>
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<tr>
<td>3732 Jewellery and Watch Wholesaling</td>
<td>4733 Floor Covering Wholesaling</td>
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<tr>
<td>3733 Kitchen and Dinnerware Wholesaling</td>
<td>4739p Jewellery and Watch Wholesaling</td>
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<tr>
<td>3734 Toy and Sporting Goods Wholesaling</td>
<td>4739p Household Good Wholesaling n.e.c.</td>
</tr>
<tr>
<td>3735 Book and Magazine Wholesaling</td>
<td>4794 Book and Magazine Wholesaling</td>
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<tr>
<td>3736 Paper Product Wholesaling</td>
<td>4795p Paper Product Wholesaling</td>
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<tr>
<td>3739 Other Goods Wholesaling n.e.c.</td>
<td>4799p Wholesaling n.e.c.</td>
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</table>

38 Commission-Based Wholesaling

| 380 Commission-Based Wholesaling | 4511p Wool Wholesaling |
| 3800 Commission-Based Wholesaling | 4519p Farm Produce and Supplies Wholesaling n.e.c. |
| 3809 Commission-Based Wholesaling | 4614p Business Machine Wholesaling n.e.c. |
| 3819 Commission-Based Wholesaling | 4619p Machinery and Equipment Wholesaling n.e.c. |
| 3829 Commission-Based Wholesaling | 4721p Textile Product Wholesaling |
| 3839 Commission-Based Wholesaling | 4722p Clothing Wholesaling |
| 3849 Commission-Based Wholesaling | 4723p Footwear Wholesaling |
| 3859 Commission-Based Wholesaling | 4799p Wholesaling n.e.c. |
| 3869 Commission-Based Wholesaling | 7869p Business Services n.e.c. |

### G Retail Trade

39 Motor Vehicle and Motor Vehicle Parts Retailing

| 39 Motor Vehicle and Motor Vehicle Parts Retailing | 5311p Car Retailing |
| 391 Motor Vehicle Retailing | 5312p Motor Cycle Dealing |
| 3911 Car Retailing | 5313p Trailer and Caravan Dealing |
| 3912 Motor Cycle Retailing | 4623p Motor Vehicle New Part Dealing |
| 3915 Trailer and Other Motor Vehicle Retailing | 4624p Motor Vehicle Dismantling and Used Part Dealing |
| 392 Motor Vehicle Parts and Tyre Retailing | 5312p Motor Cycle Dealing |
| 3921 Motor Vehicle Parts Retailing | 5322p Automotive Electrical Services |
| 3922 Tyre Retailing | 5312p Motor Cycle Dealing |
| 3923 Tyre Retailing | 5324 Tyre Retailing |

40 Fuel Retailing

| 40 Fuel Retailing | 5321p Automotive Fuel Retailing |
| 400 Fuel Retailing | 5322 Fuel Retailing |

41 Food Retailing

| 411 Supermarket and Grocery Stores | 5110 Supermarket and Grocery Stores |
| 4110 Supermarket and Grocery Stores | 5121 Fresh Meat, Fish and Poultry Retailing |
| 412 Specialised Food Retailing | 5122 Fruit and Vegetable Retailing |
| 4121 Fresh Meat, Fish and Poultry Retailing | 5123p Liquor Retailing |
| 4122 Fruit and Vegetable Retailing | 5124p Bread and Cake Retailing |
| 4123 Liquor Retailing | 5129p Specialised Food Retailing n.e.c. |
| 4124 Other Specialised Food Retailing | 5211p Furniture Retailing |

42 Other Store-Based Retailing

| 42 Other Store-Based Retailing | 5251p Domestic Appliance Retailing |
| 421 Furniture, Floor Coverings, Houseware and Textile Goods Retailing | 5252p Domestic Appliance Retailing |
| 4211 Furniture Retailing | 5254p Photographic Equipment Retailing |
| 4212 Floor Coverings Retailing | 5259p Retailing n.e.c. |
| 4213 Houseware Retailing | 5254p Domestic Appliance Retailing |
| 4214 Manchester and Other Textile Goods Retailing | 4615p Electrical and Electronic Equipment Wholesaling n.e.c. |

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## ANZSIC 2006

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<td>Entertainment Media Retailing</td>
<td>Sport and Camping Equipment Retailing</td>
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<td>Toy and Game Retailing</td>
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<td>5221</td>
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<td>Clothing Retailing</td>
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### H Accommodation and Food Services

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<td>Cafes, Restaurants and Takeaway Food Services</td>
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<td>Cafes and Restaurants</td>
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<td>Catering Services</td>
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ANZSIC 2006

452    Pubs, Taverns and Bars
4520   Pubs, Taverns and Bars
453    Clubs (Hospitality)
4530   Clubs (Hospitality)

1 Transport, Postal and Warehousing

46    Road Transport
461    Road Freight Transport
4610   Road Freight Transport

462    Road Passenger Transport
4621   Intercity and Rural Bus Transport
4622   Urban Bus Transport (Including Tramway)
4623   Taxi and Other Road Transport

47    Rail Transport
471    Rail Freight Transport
4710   Rail Freight Transport

472    Rail Passenger Transport
4720   Rail Passenger Transport

48    Water Transport
481    Water Freight Transport
4810   Water Freight Transport

482    Water Passenger Transport
4820   Water Passenger Transport

49    Air and Space Transport
490    Air and Space Transport
4900   Air and Space Transport

50    Other Transport
501    Scenic and Sightseeing Transport
5010   Scenic and Sightseeing Transport

502    Pipeline and Other Transport
5021   Pipeline Transport
5029   Other Transport n.e.c.

51    Postal and Courier Pick-up and Delivery Services
510    Postal and Courier Pick-up and Delivery Services
5101   Postal Services
5102   Courier Pick-up and Delivery Services

52    Transport Support Services
521    Water Transport Support Services
5211   Stevedoring Services
5212   Port and Water Transport Terminal Operations
5219   Other Water Transport Support Services

522    Airport Operations and Other Air Transport Support Services
5220   Airport Operations and Other Air Transport Support Services

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5720   Pubs, Taverns and Bars
5740   Clubs (Hospitality)

610    Road Freight Transport

611    Long Distance Bus Transport

612    Short Distance Bus Transport (Including Tramway)
612p   Taxi and Other Road Passenger Transport

620p   Rail Transport

6200p  Rail Transport

6301p  International Sea Transport
6302p  Coastal Water Transport
6303p  Inland Water Transport

6301p  International Sea Transport
6302p  Coastal Water Transport
6303p  Inland Water Transport

6401p  Scheduled International Air Transport
6402p  Scheduled Domestic Air Transport
6403p  Non-Scheduled Air and Space Transport

6501p  Pipeline Transport
6509p  Transport n.e.c.
9319p  Sports and Services to Sports n.e.c.

7111   Postal Services
7112   Courier Services

6621   Stevedoring
6622   Water Transport Terminals
6623   Port Operators
6629   Services to Water Transport n.e.c.

6401p  Scheduled International Air Transport
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450 AUSTRALIAN AND NEW ZEALAND STANDARD INDUSTRIAL CLASSIFICATION (ANZSIC) • 2006
ANZSIC 2006

76  Defence

760  Defence

7600  Defence

77  Public Order, Safety and Regulatory Services

771  Public Order and Safety Services

7711  Police Services

7712  Investigation and Security Services

7713  Fire Protection and Other Emergency Services

7714  Correctional and Detention Services

7719  Other Public Order and Safety Services

772  Regulatory Services

7720  Regulatory Services

80  Education and Training

801  Preschool and School Education

8010  Preschool Education

802  School Education

8021  Primary Education

8022  Secondary Education

8023  Combined Primary and Secondary Education

8024  Special School Education

81  Tertiary Education

810  Tertiary Education

8101  Technical and Vocational Education and Training

8102  Higher Education

82  Adult, Community and Other Education

821  Adult, Community and Other Education

8211  Sports and Physical Recreation Instruction

8212  Arts Education

8219  Adult, Community and Other Education n.e.c.

822  Educational Support Services

8220  Educational Support Services

84  Health Care and Social Assistance

840  Hospitals

8401  Hospitals (Except Psychiatric Hospitals)

8402  Psychiatric Hospitals

85  Medical and Other Health Care Services

851  Medical Services

8511  General Practice Medical Services

8512  Specialist Medical Services

852  Pathology and Diagnostic Imaging Services

8520  Pathology and Diagnostic Imaging Services

853  Allied Health Services

8531  Dental Services

ANZSIC 1993

8200  Defence

9631  Police Services

5209p  Household Equipment Repair Services n.e.c.

7864  Security and Investigative Services (Except Police)

0305p  Services to Forestry

9633  Fire Brigade Services

8722p  Residential Care Services n.e.c.

9632  Corrective Centres

8111p  Central Government Administration

8111p  Central Government Administration

8112p  State Government Administration

8113p  Local Government Administration

8410  Preschool Education

8421  Primary Education

8422  Secondary Education

8423  Combined Primary and Secondary Education

8424  Special School Education

8432  Technical and Further Education

8440p  Other Education

8431  Higher Education

8440p  Other Education

8440p  Other Education

9319p  Sports and Services to Sports n.e.c.

8440p  Other Education

6400p  Non-Scheduled Air and Space Transport

8440p  Other Education

7855p  Business Management Services

7809p  Business Services n.e.c.

8440p  Other Education

8611  Hospitals (Except Psychiatric Hospitals)

8612  Psychiatric Hospitals

8621  General Practice Medical Services

8639p  Health Services n.e.c.

8622p  Specialist Medical Services

8631  Pathology Services

8639p  Health Services n.e.c.

8623  Dental Services
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<td>9259 Recreational Parks and Gardens</td>
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<td>9002 Creative Artists, Musicians, Writers and Performers</td>
<td>9241p Music and Theatre Productions</td>
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<td>9003 Performing Arts Venue Operation</td>
<td>9242 Creative Arts</td>
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<td>911 Sports and Physical Recreation Activities</td>
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<td>9111 Health and Fitness Centres and Gymnasia Operation</td>
<td>9312p Sports Grounds and Facilities n.e.c.</td>
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<td>9112 Sports and Physical Recreation Clubs and Sports Professionals</td>
<td>9313p Sports and Services to Sports n.e.c.</td>
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<td>9113 Sports and Physical Recreation Venues, Grounds and Facilities Operation</td>
<td>9314p Sports and Services to Sports n.e.c.</td>
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<td>9131 Amusement Parks and Centres Operation</td>
<td>9350p Other Recreation Services</td>
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<td>9329 Gambling Services n.e.c.</td>
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### ANZSIC 2006

#### S Other Services

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<td>941 Automotive Repair and Maintenance</td>
<td>4623p Motor Vehicle New Part Dealing</td>
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<td>5312p Motor Cycle Dealing</td>
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<td>5322p Automotive Electrical Services</td>
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<td>5329p Automotive Repair and Services n.e.c.</td>
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<td>9411 Automotive Electrical Services</td>
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<td>9412 Automotive Body, Paint and Interior Repair</td>
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<td>2814p Motor Vehicle Body Manufacturing</td>
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<td>9421 Domestic Appliance Repair and Maintenance</td>
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<td>2839p Professional and Scientific Equipment Manufacturing n.e.c.</td>
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<td>4614p Business Machine Wholesaling n.e.c.</td>
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<td>2865p Machine Tool and Part Manufacturing</td>
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<td>2865p Lifting and Material Handling Equipment Manufacturing</td>
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<td>2866p Pump and Compressor Manufacturing</td>
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<td>2869p Industrial Machinery and Equipment Manufacturing n.e.c.</td>
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<td>4253p Air Conditioning and Heating Services</td>
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<td>4611p Farm and Construction Machinery Wholesaling</td>
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<td>4615p Electrical and Electronic Equipment Wholesaling n.e.c.</td>
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<td>6649p Services to Transport n.e.c.</td>
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<td>9512 Diet and Weight Reduction Centre Operation</td>
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<td>952 Funeral, Crematorium and Cemetery Services</td>
<td>9524 Funeral Directors, Crematoria and Cemeteries</td>
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<td>953 Other Personal Services</td>
<td>9521p Laundries and Dry-Cleaners</td>
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<td>9531 Laundry and Dry-Cleaning Services</td>
<td>9522p Photographic Film Processing</td>
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ANZSIC 2006

Other Personal Services continued

9539 Other Personal Services n.e.c.

954 Religious Services
9540 Religious Services

955 Civic, Professional and Other Interest Group Services
9551 Business and Professional Association Services
9552 Labour Association Services
9559 Other Interest Group Services n.e.c.

96 Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use

960 Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use
9601 Private Households Employing Staff
9602 Undifferentiated Goods-Producing Activities of Private Households for Own Use
9603 Undifferentiated Service-Producing Activities of Private Households for Own Use

ANZSIC 1993

0219p Services to Agriculture n.e.c.
9319p Sports and Services to Sports n.e.c.
9529p Personal Services n.e.c.

9601 Religious Services
9610 Religious Organisations

9621 Business and Professional Associations
9622 Labour Associations
8729p Non-Residential Care Services n.e.c.
9629 Interest Groups n.e.c.

9700 Private Households Employing Staff
### ISIC Rev. 3.1

#### A  Agriculture, hunting and forestry

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<th>Code</th>
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<td>Agriculture, hunting and related service activities</td>
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<td>Growing of vegetables, horticultural specialties and nursery products</td>
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**Note:** The above table provides a partial list of classifications related to agriculture, hunting, and forestry. For a complete list, refer to the full ISIC and ANZSIC classifications.
CHAPTER 10  •  CORRESPONDENCES

ISIC Rev. 3.1

02  Forestry, logging and related service activities
020  Forestry, logging and related service activities
   0200  Forestry, logging and related service activities
B  Fishing
05  Fishing, aquaculture and service activities incidental to fishing
050  Fishing, aquaculture and service activities incidental to fishing
   0501  Fishing
   0502  Aquaculture
C  Mining and quarrying
10  Mining of coal and lignite; extraction of peat
101  Mining and agglomeration of hard coal
   1010  Mining and agglomeration of hard coal
102  Mining and agglomeration of lignite
   1020  Mining and agglomeration of lignite
103  Extraction and agglomeration of peat
   1030  Extraction and agglomeration of peat
11  Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction, excluding surveying
   111  Extraction of crude petroleum and natural gas
   112  Service activities incidental to oil and gas extraction excluding surveying
   1120  Service activities incidental to oil and gas extraction excluding surveying
12  Mining of uranium and thorium ores
120  Mining of uranium and thorium ores
   1200  Mining of uranium and thorium ores
13  Mining of metal ores
131  Mining of iron ores
   1310  Mining of iron ores
132  Mining of non-ferrous metal ores, except uranium and thorium ores
   1320  Mining of non-ferrous metal ores, except uranium and thorium ores
14  Other mining and quarrying
141  Quarrying of stone, sand and clay
   1410  Quarrying of stone, sand and clay
ANZSIC 2006

0301p  Forestry
0302  Logging
0510  Forestry Support Services
7713p  Fire Protection and Other Emergency Services
0411  Rock Lobster and Crab Potting
0412  Prawn Fishing
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0414  Fish Trawling, Seining and Netting
0419  Other Fishing
0529p  Other Agriculture and Fishing Support Services
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0202  Offshore Caged Aquaculture
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0600p  Coal Mining
0600p  Coal Mining
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Building of complete constructions or parts thereof; civil engineering continued

453 Building installation
   4530 Building installation

454 Building completion
   4540 Building completion

Renting of construction or demolition equipment with operator
   4550 Renting of construction or demolition equipment with operator

Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods

50 Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel
   501 Sale of motor vehicles
      5010 Sale of motor vehicles

502 Maintenance and repair of motor vehicles
   5020 Maintenance and repair of motor vehicles

503 Sale of motor vehicle parts and accessories
   5030 Sale of motor vehicle parts and accessories

504 Sale, maintenance and repair of motorcycles and related parts and accessories
   5040 Sale, maintenance and repair of motorcycles and related parts and accessories

505 Retail sale of automotive fuel
   5050 Retail sale of automotive fuel

51 Wholesale trade and commission trade, except of motor vehicles and motorcycles
   511 Wholesale on a fee or contract basis
      5110 Wholesale on a fee or contract basis

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Landscaping Services

3291p

3231 Plumbing Services

3232 Electrical Services

3233 Air Conditioning and Heating Services

3234 Fire and Security Alarm Installation Services

3239p Other Building Installation Services

3239p Other Building Installation Services

3241 Plastering and Ceiling Services

3242 Carpentry Services

3243 Tiling and Carpeting Services

3244 Painting and Decorating Services

3245 Glazing Services

3299 Other Construction Services n.e.c.

3292 Hire of Construction Machinery with Operator

3501 Car Wholesaling

3502 Commercial Vehicle Wholesaling

3503p Trailer and Other Motor Vehicle Wholesaling

3911 Car Retailing

3913 Trailer and Other Motor Vehicle Retailing

4610p Road Freight Transport

9411p Automotive Electrical Services

9412 Automotive Body, Paint and Interior Repair

9419p Other Automotive Repair and Maintenance

3504p Motor Vehicle New Parts Wholesaling

3505p Motor Vehicle Dismantling and Used Parts Wholesaling

3921p Motor Vehicle Parts Retailing

3922p Tyre Retailing

3503p Trailer and Other Motor Vehicle Wholesaling

3504p Motor Vehicle New Parts Wholesaling

3505p Motor Vehicle Dismantling and Used Parts Wholesaling

3912 Motor Cycle Retailing

3921p Motor Vehicle Parts Retailing

3922p Tyre Retailing

9411p Automotive Electrical Services

9419p Other Automotive Repair and Maintenance

4000 Fuel Retailing

Commission-Based Wholesaling
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<td>Wholesale of solid, liquid and gaseous fuels and related products</td>
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<td>Wholesale of metals and metal ores</td>
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<td>Wholesale of construction materials, hardware, plumbing and heating equipment and supplies</td>
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<td>Wholesale of machinery, equipment and supplies</td>
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<td>5190</td>
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<td>3739p Other Goods Wholesaling n.e.c.</td>
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<td>Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods</td>
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<td>Non-specialized retail trade in stores</td>
<td>4110 Supermarket and Grocery Stores</td>
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Non-specialized retail trade in stores continued

522 Retail sale of food, beverages and tobacco in specialized stores

5220 Retail sale of food, beverages and tobacco in specialized stores

523 Other retail trade of new goods in specialized stores

5231 Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles

5232 Retail sale of textiles, clothing, footwear and leather goods

5233 Retail sale of household appliances, articles and equipment

524 Retail sale of second-hand goods in stores

5240 Retail sale of second-hand goods in stores

525 Retail trade not in stores

5251 Retail sale via mail order houses

5252 Retail sale via stalls and markets

5259 Other non-store retail sale

526 Repair of personal and household goods

5260 Repair of personal and household goods

H Hotels and restaurants

55 Hotels and restaurants

551 Hotels; camping sites and other provision of short-stay accommodation

5510 Hotels; camping sites and other provision of short-stay accommodation

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4260 Department Stores

4121 Fresh Meat, Fish and Poultry Retailing

4222 Fruit and Vegetable Retailing

4123 Liquor Retailing

4129 Other Specialised Food Retailing

4279p Other Store-Based Retailing n.e.c.

4271 Pharmaceutical, Cosmetic and Toiletry Goods Retailing

4214p Manchester and Other Textile Goods Retailing

4251 Clothing Retailing

4252 Footwear Retailing

4259 Other Personal Accessory Retailing

4211 Furniture Retailing

4213p Houseware Retailing

4214p Manchester and Other Textile Goods Retailing

4221p Electrical, Electronic and Gas Appliance Retailing

4229p Other Electrical and Electronic Goods Retailing

4242p Entertainment Media Retailing

4279p Other Store-Based Retailing n.e.c.

4231p Hardware and Building Supplies Retailing

4212 Floor Coverings Retailing

4213p Houseware Retailing

4221p Electrical, Electronic and Gas Appliance Retailing

4222 Computer and Computer Peripheral Retailing

4229p Other Electrical and Electronic Goods Retailing

4231p Hardware and Building Supplies Retailing

4232 Garden Supplies Retailing

4241 Sport and Camping Equipment Retailing

4242p Entertainment Media Retailing

4243 Toy and Game Retailing

4244 Newspaper and Book Retailing

4245 Marine Equipment Retailing

4253 Watch and Jewellery Retailing

4272 Stationery Goods Retailing

4274 Flower Retailing

4279p Other Store-Based Retailing n.e.c.

3800p Commission-Based Wholesaling

4275p Antique and Used Goods Retailing

4310p Non-Store Retailing

4310p Non-Store Retailing

4310p Non-Store Retailing

4320 Retail Commission-Based Buying and/or Selling

7712p Investigation and Security Services

9421 Domestic Appliance Repair and Maintenance

9429p Other Machinery and Equipment Repair and Maintenance

9491 Clothing and Footwear Repair

9499p Other Repair and Maintenance n.e.c.
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552 Restaurants, bars and canteens  
5520 Restaurants, bars and canteens

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4511 Cafes and Restaurants  
4512 Takeaway Food Services  
4513 Catering Services  
4520 Pubs, Taverns and Bars  
4530 Clubs (Hospitality)  
8790p Other Social Assistance Services

1 Transport, storage and communications

60 Land transport; transport via pipelines

601 Transport via railways  
6010 Transport via railways

602 Other land transport  
6021 Other scheduled passenger land transport

6022 Other non-scheduled passenger land transport

6023 Freight transport by road

603 Transport via pipelines  
6030 Transport via pipelines

604 Water transport

611 Sea and coastal water transport  
6110 Sea and coastal water transport

612 Inland water transport  
6120 Inland water transport

613 Air transport

621 Scheduled air transport  
6210 Scheduled air transport

622 Non-scheduled air transport  
6220 Non-scheduled air transport

63 Supporting and auxiliary transport activities; activities of travel agencies

630 Supporting and auxiliary transport activities; activities of travel agencies

6301 Cargo handling  
6302 Storage and warehousing

6303 Other supporting transport activities

6304 Activities of travel agencies and tour operators; tourist assistance activities n.e.c.

6309 Activities of other transport agencies

64 Post and telecommunications

641 Post and courier activities  
6411 National post activities

5101 Postal Services
### Financial intermediation

#### J

65 Financial intermediation, except insurance and pension funding

651 Monetary intermediation

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659 Other financial intermediation

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66 Insurance and pension funding, except compulsory social security

660 Insurance and pension funding, except compulsory social security

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669 Activities auxiliary to financial intermediation

### K

#### Real estate, renting and business activities

70 Real estate activities

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702 Real estate activities on a fee or contract basis

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71 Renting of machinery and equipment without operator and of personal and household goods

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711 Renting of transport equipment

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<td>7320 Research and experimental development on social sciences and humanities (SSH)</td>
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<td>6923 Engineering Design and Engineering Consulting Services</td>
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<td>6999p Other Professional, Scientific and Technical Services n.e.c.</td>
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Architectural, engineering and other technical activities continued

7422 Technical testing and analysis

743 Advertising

7430 Advertising

749 Business activities n.e.c.

7491 Labour recruitment and provision of personnel

7492 Investigation and security activities

7493 Building-cleaning and industrial-cleaning activities

7494 Photographic activities

7495 Packaging activities

7499 Other business activities n.e.c.

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6925 Scientific Testing and Analysis Services

6924p Other Specialised Design Services

6940 Advertising Services

7211p Employment Placement and Recruitment Services

7212 Labour Supply Services

7712p Investigation and Security Services

7311p Building and Other Industrial Cleaning Services

7312 Building Pest Control Services

5921p Data Processing and Web Hosting Services

6991p Professional Photographic Services

9552 Photographic Film Processing

7320 Packaging Services

3800p Commission-Based Wholesaling

5414p Directory and Mailing List Publishing

5521p Music Publishing

5522p Music and Other Sound Recording Activities

6020p Other Information Services

6924p Other Specialised Design Services

6962p Management Advice and Other Consulting Services

6999p Other Professional, Scientific and Technical Services n.e.c.

7211p Employment Placement and Recruitment Services

7291 Office Administrative Services

7292 Document Preparation Services

7293 Credit Reporting and Debt Collection Services

7294 Call Centre Operation

7299p Other Administrative Services n.e.c.

L Public administration and defence; compulsory social security

75 Public administration and defence; compulsory social security

751 Administration of the State and the economic and social policy of the community

7511 General (overall) public service activities

6950p Market Research and Statistical Services

7510p Central Government Administration

7520p State Government Administration

7530p Local Government Administration

7512 Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security

7510p Central Government Administration

7513 Regulation of and contribution to more efficient operation of business

7510p Central Government Administration

7520p State Government Administration

7720 Regulatory Services

7510p Central Government Administration

7520p State Government Administration

7530p Local Government Administration

7514 Supporting service activities for the government as a whole

7510p Central Government Administration

7511 DEFENCE

7551 Domestic Government Representation

7600 Defence

7540 Justice

7711 Police Services

7713p Fire Protection and Other Emergency Services

7714p Correctional and Detention Services

7719 Other Public Order and Safety Services

753 Compulsory social security activities

7550 Compulsory social security activities

7510p Central Government Administration
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**Education**

80  Education

801  Primary education
    8010  Primary education

802  Secondary education
    8021  General secondary education
    8022  Technical and vocational secondary education

803  Higher education
    8030  Higher education

809  Other education
    8090  Other education

**Health and social work**

85  Health and social work

851  Human health activities
    8510  Hospital activities
    8511  Medical and dental practice activities
    8512  Other human health activities
    8519  Other human health activities

852  Veterinary activities
    8520  Veterinary activities

853  Social work activities
    8530  Social work activities with accommodation
    8532  Social work activities without accommodation

**Other community, social and personal service activities**

90  Sewage and refuse disposal, sanitation and similar activities

900  Sewage and refuse disposal, sanitation and similar activities
    9000  Sewage and refuse disposal, sanitation and similar activities

M  Education

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    8030  Higher education

809  Other education
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<td>9111 Activities of business and employers organizations</td>
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<td>9241 Sporting activities</td>
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<td>930 Other service activities</td>
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| 950 Activities of private households as employers of domestic staff | |
| 9500 Activities of private households as employers of domestic staff | 9601 Private Households Employing Staff |
| 96 Undifferentiated goods-producing activities of private households for own use | |
| 960 Undifferentiated goods-producing activities of private households for own use | |
| 9600 Undifferentiated goods-producing activities of private households for own use | 9602 Undifferentiated Goods-Producing Activities of Private Households for Own Use |
| 97 Undifferentiated service-producing activities of private households for own use | |
| 970 Undifferentiated service-producing activities of private households for own use | |
| 9700 Undifferentiated service-producing activities of private households for own use | 9603 Undifferentiated Service-Producing Activities of Private Households for Own Use |

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<p>| 99 Extraterritorial organizations and bodies | |
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| 9900 Extraterritorial organizations and bodies | 7552 Foreign Government Representation |</p>
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<td>0112p Growing of vegetables, horticultural specialties and nursery products</td>
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- Mining of non-ferrous metal ores, except uranium and thorium ores
- Mining of iron ores
- Extraction of crude petroleum and natural gas
- Extraction and agglomeration of peat
- Mining and agglomeration of lignite
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Processing and preserving of fish and fish products
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Production, processing and preserving of meat and meat products
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Production, processing and preserving of meat and meat products
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Manufacture of other food products n.e.c.
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Manufacture of other food products n.e.c.
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Manufacture of other food products n.e.c.
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Manufacture of other food products n.e.c.
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Manufacture of other food products n.e.c.
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Manufacture of other food products n.e.c.
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Manufacture of grain mill products
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Manufacture of grain mill products
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Manufacture of starches and starch products
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Manufacture of other food products n.e.c.
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Manufacture of other food products n.e.c.
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Manufacture of malt liquors and malt
1553

Manufacture of malt liquors and malt
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Manufacture of grain mill products
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1544
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<td>1172 Cake and Pastry Manufacturing (Factory based)</td>
<td>1541p Manufacture of bakery products</td>
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<td>1711p Preparation and spinning of textile fibres, weaving of textiles</td>
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<td>1354 Manufacture of knitted and crochet and textiles</td>
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<td>1810 Manufacture of clothing, except for fur</td>
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<td>1356 Manufacture of knitted and crochet and textiles</td>
<td>1820p Dressing and dyeing of fur; manufacture of articles of fur</td>
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<td>2022p Manufacture of builders' carpentry and joinery</td>
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<td>1915 Adhesive Manufacturing</td>
<td>2511 Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres</td>
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<tr>
<td>1916 Paint and Coatings Manufacturing</td>
<td>2429p Manufacture of other chemical products n.e.c.</td>
</tr>
<tr>
<td>1917 Other Polymer Product Manufacturing</td>
<td>2422 Manufacture of paints, varnishes and similar coatings, printing ink and mastics</td>
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<td>192 Natural Rubber Product Manufacturing</td>
<td>2429p Manufacture of other chemical products n.e.c.</td>
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<td>1920 Natural Rubber Product Manufacturing</td>
<td>2520p Manufacture of plastics products</td>
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<td>20 Non-Metallic Mineral Product Manufacturing</td>
<td>2519 Manufacture of other rubber products</td>
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<td>201 Glass and Glass Product Manufacturing</td>
<td>2610 Manufacture of glass and glass products</td>
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<tr>
<td>2010 Glass and Glass Product Manufacturing</td>
<td>2693 Manufacture of structural non-refractory clay and ceramic products</td>
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<tr>
<td>202 Ceramic Product Manufacturing</td>
<td>2691 Manufacture of non-structural non-refractory ceramic ware</td>
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<tr>
<td>2021 Clay Brick Manufacturing</td>
<td>2692 Manufacture of refractory ceramic products</td>
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<tr>
<td>2029 Other Ceramic Product Manufacturing</td>
<td>2694p Manufacture of cement, lime and plaster</td>
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<tr>
<td>203 Cement, Lime, Plaster and Concrete Product Manufacturing</td>
<td>2694p Manufacture of cement, lime and plaster</td>
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<tr>
<td>2031 Cement and Lime Manufacturing</td>
<td>2695p Manufacture of articles of concrete, cement and plaster</td>
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<td>2032 Plaster Product Manufacturing</td>
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<tr>
<td>2033 Ready-Mixed Concrete Manufacturing</td>
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### Manufacture of Cutlery, Hand Tools and General Hardware

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### Manufacturing of Other Fabricated Metal Products

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### Manufacture of Structural Metal Products

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<td>2812</td>
<td>Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing</td>
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<td>Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing</td>
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### Manufacture of Iron and Steel Forging

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### Manufacture of Other Non-Metallic Mineral Products

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### Manufacture of Basic Precious and Non-Ferrous Metals

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### Manufacture of Basic Ferrous Metal Products

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<td>Iron Smelting and Steel Manufacturing</td>
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<td>Basic Ferrous Metal Product Manufacturing</td>
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<td>Aluminium Production</td>
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<td>Aluminium Production</td>
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<td>213</td>
<td>Copper, Silver, Lead and Zinc Smelting and Refining</td>
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<td>Copper, Silver, Lead and Zinc Smelting and Refining</td>
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<td>214</td>
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### Manufacture of Other fabricated metal products

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### Manufacture of Other Fabricated Metal Product

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### Manufacture of Other Non-Metallic Mineral Products

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<td>Manufacture of concrete, cement and plaster</td>
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<td>Cutting, shaping and finishing of stone</td>
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<td>Cutting, shaping and finishing of stone</td>
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### Manufacture of Other Non-Metallic Mineral Products n.e.c.

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### Manufacture of Other Non-Metallic Mineral Products n.e.c.

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<td>Manufacture of cutlery, hand tools and general hardware</td>
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<td>Manufacture of cutlery, hand tools and general hardware</td>
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</table>
**ANZSIC 2006**

**Transport Equipment Manufacturing**

**231 Motor Vehicle and Motor Vehicle Part Manufacturing**
- **2311** Motor Vehicle Manufacturing
- **2312** Motor Vehicle Body and Trailer Manufacturing
- **2313** Automotive Electrical Component Manufacturing
- **2319** Other Motor Vehicle Parts Manufacturing

**239 Other Transport Equipment Manufacturing**
- **2391** Shipbuilding and Repair Services
- **2392** Boatbuilding and Repair Services
- **2393** Railway Rolling Stock Manufacturing and Repair Services
- **2394** Aircraft Manufacturing and Repair Services
- **2399** Other Transport Equipment Manufacturing n.e.c.

**Machinery and Equipment Manufacturing**

**241 Professional and Scientific Equipment Manufacturing**
- **2411** Photographic, Optical and Ophthalmic Equipment Manufacturing
- **2412** Medical and Surgical Equipment Manufacturing
- **2419** Other Professional and Scientific Equipment Manufacturing

**242 Computer and Electronic Equipment Manufacturing**
- **2421** Computer and Electronic Office Equipment Manufacturing
- **2422** Communication Equipment Manufacturing
- **2429** Other Electronic Equipment Manufacturing

**243 Electrical Equipment Manufacturing**
- **2431** Electric Cable and Wire Manufacturing
- **2432** Electric Lighting Equipment Manufacturing
- **2439** Other Electrical Equipment Manufacturing

**Manufacture of other electrical equipment n.e.c.**

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- **2899p** Manufacture of other fabricated metal products n.e.c.
- **2912p** Manufacture of pumps, compressors, taps and valves
- **2927** Manufacture of weapons and ammunition

- **3110p** Manufacture of accumulators, primary cells and primary batteries
- **3120** Manufacture of electricity distribution and control apparatus
- **3140** Manufacture of accumulators, primary cells and primary batteries
- **3210** Manufacture of electronic valves and tubes and other electronic components
- **3230** Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods
- **3240** Manufacture of electrical motors, generators and transformers
- **3250p** Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods
- **3290p** Manufacture of other electrical equipment n.e.c.
- **3310** Manufacture of medical and surgical equipment and orthopaedic appliances
- **3311p** Manufacture of optical instruments and photographic equipment
- **3312p** Manufacture of other electrical equipment n.e.c.
- **3319** Manufacture of watches and clocks
- **3511** Building and repairing of ships
- **3512** Building and repairing of pleasure and sporting boats
- **3520** Manufacture of railway and tramway locomotives and rolling stock
- **3530** Manufacture of aircraft and spacecraft
- **3591** Manufacture of motorcycles
- **3592** Manufacture of bicycles and invalid carriages
- **3599** Manufacture of other transport equipment n.e.c.
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<thead>
<tr>
<th>ANZSIC 2006</th>
<th>ISIC Rev. 3.1</th>
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<tbody>
<tr>
<td>244 Domestic Appliance Manufacturing</td>
<td>2930p Manufacture of domestic appliances n.e.c.</td>
</tr>
<tr>
<td>2441 Whiteware Appliance Manufacturing</td>
<td>2926p Manufacture of machinery for textile, apparel and leather production</td>
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<tr>
<td>2449 Other Domestic Appliance Manufacturing</td>
<td>2950p Manufacture of domestic appliances n.e.c.</td>
</tr>
<tr>
<td>245 Pump, Compressor, Heating and Ventilation Equipment Manufacturing</td>
<td>2912p Manufacture of pumps, compressors, taps and valves</td>
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<tr>
<td>2451 Pump and Compressor Manufacturing</td>
<td>2919p Manufacture of other general purpose machinery</td>
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<tr>
<td>2452 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing</td>
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<tr>
<td>246 Specialised Machinery and Equipment Manufacturing</td>
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<tr>
<td>2461 Agricultural Machinery and Equipment Manufacturing</td>
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<tr>
<td>2462 Mining and Construction Machinery Manufacturing</td>
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<tr>
<td>2463 Machine Tool and Parts Manufacturing</td>
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<tr>
<td>2469 Other Specialised Machinery and Equipment Manufacturing</td>
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<tr>
<td>249 Other Machinery and Equipment Manufacturing</td>
<td>2915p Manufacture of lifting and handling equipment</td>
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<td>2491 Lifting and Material Handling Equipment Manufacturing</td>
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<td>2499 Other Machinery and Equipment Manufacturing n.e.c.</td>
<td>2913 Manufacture of steam generators, except central heating hot water boilers</td>
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<td>25 Furniture and Other Manufacturing</td>
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<td>251 Furniture Manufacturing</td>
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<tr>
<td>2511 Wooden Furniture and Upholstered Seat Manufacturing</td>
<td>3610p Manufacture of furniture</td>
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<td>2512 Metal Furniture Manufacturing</td>
<td>3610p Manufacture of furniture</td>
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<tr>
<td>2513 Mattress Manufacturing</td>
<td>3610p Manufacture of furniture</td>
</tr>
<tr>
<td>2519 Other Furniture Manufacturing</td>
<td>3610p Manufacture of furniture</td>
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<td>259 Other Manufacturing</td>
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<td>2591 Jewellery and Silverware Manufacturing</td>
<td>3691 Manufacture of jewellery and related articles</td>
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<td>2592 Toy, Sporting and Recreational Product Manufacturing</td>
<td>3699p Other manufacturing n.e.c.</td>
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<tr>
<td>2599 Other Manufacturing n.e.c.</td>
<td>3695 Manufacture of sports goods</td>
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<td>3694p Manufacture of games and toys</td>
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<td></td>
<td>3692 Manufacture of musical instruments</td>
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<tr>
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<td>3699p Other manufacturing n.e.c.</td>
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<td>D Electricity, Gas, Water and Waste Services</td>
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<tr>
<td>26 Electricity Supply</td>
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</tr>
<tr>
<td>261 Electricity Generation</td>
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<tr>
<td>2611 Fossil Fuel Electricity Generation</td>
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<tr>
<td>2612 Hydro-Electricity Generation</td>
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<tr>
<td>2619 Other Electricity Generation</td>
<td>4010p Production, collection and distribution of electricity</td>
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<tr>
<td>262 Electricity Transmission</td>
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<td>2620 Electricity Transmission</td>
<td>4010p Production, collection and distribution of electricity</td>
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<td>263 Electricity Distribution</td>
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<td>4020 Manufacture of gas; distribution of gaseous fuels through mains</td>
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<td>Building of complete constructions or parts thereof; civil engineering</td>
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<td>281</td>
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<td>Waste Remediation and Materials Recovery Services</td>
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<td>Recycling of non-metal waste and scrap</td>
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<td>3011</td>
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<td>Site Preparation Services</td>
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<td>Concreting Services</td>
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<td>Plumbing Services</td>
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<td>Air Conditioning and Heating Services</td>
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<td>Fire and Security Alarm Installation Services</td>
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324 Building Completion Services
    3241 Plastering and Ceiling Services
    3242 Carpentry Services
    3243 Tiling and Carpeting Services
    3244 Painting and Decorating Services
    3245 Glazing Services

329 Other Construction Services
    3291 Landscape Construction Services
    3292 Hire of Construction Machinery with Operator
    3299 Other Construction Services n.e.c.

F Wholesale Trade

33 Basic Material Wholesaling
    331 Agricultural Product Wholesaling
        3311 Wool Wholesaling
        3312 Cereal Grain Wholesaling
        3319 Other Agricultural Product Wholesaling
    332 Mineral, Metal and Chemical Wholesaling
        3321 Petroleum Product Wholesaling
        3322 Metal and Mineral Wholesaling
        3323 Industrial and Agricultural Chemical Product Wholesaling
    333 Timber and Hardware Goods Wholesaling
        3331 Timber Wholesaling
        3332 Plumbing Goods Wholesaling
        3339 Other Hardware Goods Wholesaling

34 Machinery and Equipment Wholesaling
    341 Specialised Industrial Machinery and Equipment Wholesaling
        3411 Agricultural and Construction Machinery Wholesaling
        3419 Other Specialised Industrial Machinery and Equipment Wholesaling
    349 Other Machinery and Equipment Wholesaling
        3491 Professional and Scientific Goods Wholesaling
        3492 Computer and Computer Peripheral Wholesaling
        3493 Telecommunication Goods Wholesaling
        3494 Other Electrical and Electronic Goods Wholesaling
        3499 Other Machinery and Equipment Wholesaling n.e.c.

35 Motor Vehicle and Motor Vehicle Parts Wholesaling
    3501 Car Wholesaling

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4540p Building completion

0140p Agricultural and animal husbandry service activities, except veterinary activities

4520p Building of complete constructions or parts thereof; civil engineering

4550 Renting of construction or demolition equipment with operator

5121p Wholesale of agricultural raw materials and live animals

5141p Wholesale of solid, liquid and gaseous fuels and related products

5142p Wholesale of metals and metal ores

5143p Wholesale of other intermediate products, waste and scrap

5149p Wholesale of other intermediate products, waste and scrap

5143p Wholesale of construction materials, hardware, plumbing and heating equipment and supplies

5153p Wholesale of construction materials, hardware, plumbing and heating equipment and supplies

5159p Wholesale of other machinery, equipment and supplies

5151p Wholesale of computers, computer peripheral equipment and software

5152p Wholesale of electronic parts and equipment

5159p Wholesale of other machinery, equipment and supplies

5159p Wholesale of other machinery, equipment and supplies

5010p Sale of motor vehicles
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<tr>
<td>3502</td>
<td>Commercial Vehicle Wholesaling</td>
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<td>3503</td>
<td>Trailer and Other Motor Vehicle Wholesaling</td>
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<td>41 Food Retailing</td>
<td>5211 Retail sale in non-specialized stores with food, beverages or tobacco predominating</td>
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<td>411 Supermarket and Grocery Stores</td>
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<td>4110 Supermarket and Grocery Stores</td>
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<td>4231 Hardware and Building Supplies Retailing</td>
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<td>4243 Toy and Game Retailing</td>
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<td>4245 Marine Equipment Retailing</td>
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<td>4252 Footwear Retailing</td>
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<td>4253 Watch and Jewellery Retailing</td>
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<td>4259 Other Personal Accessory Retailing</td>
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<td>Department Stores</td>
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<td>Pharmaceutical and Other Store-Based Retailing</td>
<td>5231 Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles</td>
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<td>Pharmaceutical, Cosmetic and Toiletry Goods Retailing</td>
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<td>5252 Retail sale via stalls and markets</td>
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<td>Road Transport</td>
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<td>Road Freight Transport</td>
<td>5025p Freight transport by road</td>
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<td>Road Passenger Transport</td>
<td>6021p Other scheduled passenger land transport</td>
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<td>4621</td>
<td>Interurban and Rural Bus Transport</td>
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<td>Urban Bus Transport (Including Tramway)</td>
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<td>Taxi and Other Road Transport</td>
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<td>Rail Transport</td>
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<td>Rail Passenger Transport</td>
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<td>Water Transport</td>
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490 Air and Space Transport
4900 Air and Space Transport

50 Other Transport
501 Scenic and Sightseeing Transport
5010 Scenic and Sightseeing Transport

502 Pipeline and Other Transport
5021 Pipeline Transport
5029 Other Transport n.e.c.

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510 Postal and Courier Pick-up and Delivery Services
5101 Postal Services
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521 Water Transport Support Services
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5212 Port and Water Transport Terminal Operations
5219 Other Water Transport Support Services

522 Airport Operations and Other Air Transport Support Services
5220 Airport Operations and Other Air Transport Support Services

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5291 Customs Agency Services
5292 Freight Forwarding Services
5299 Other Transport Support Services n.e.c.

53 Warehousing and Storage Services
530 Warehousing and Storage Services
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5309 Other Warehousing and Storage Services

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5411 Newspaper Publishing
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5413 Book Publishing
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5420 Software Publishing

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551 Motion Picture and Video Activities
5511 Motion Picture and Video Production
5512 Motion Picture and Video Distribution
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552 Recording of Sound and Music
5521 Recording of Sound
5522 Recording of Music

553 Motion Picture Projection

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6220p Non-scheduled air transport

6021p Other scheduled passenger land transport
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6220p Non-scheduled air transport

6021p Other scheduled passenger land transport
6022p Other non-scheduled passenger land transport

6212p Other business activities n.e.c.

6301 Cargo handling

6303p Other supporting transport activities

6303p Other supporting transport activities

6302p Storage and warehousing

2212p Publishing of newspapers, journals and periodicals

2211p Publishing of books, brochures, musical books and other publications

2211p Publishing of books, brochures, musical books and other publications

7499p Other business activities n.e.c.

7221 Software publishing
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621  Central Banking

6210  Central Banking  6511  Central banking

622  Depository Financial Intermediation

6221  Banking  6519p  Other monetary intermediation

6222  Building Society Operation  6519p  Other monetary intermediation

6223  Credit Union Operation  6519p  Other monetary intermediation

6229  Other Depository Financial Intermediation  6519p  Other monetary intermediation

623  Non-Depository Financing

6230  Non-Depository Financing  6591  Financial leasing

6592p  Other credit granting

624  Financial Asset Investing

6240  Financial Asset Investing  6599p  Other financial intermediation n.e.c.

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6310  Life Insurance  6601  Life insurance
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   663 Other Goods and Equipment Rental and Hiring
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   6712 Security dealing activities
   6711 Administration of financial markets
   6719 Activities auxiliary to financial intermediation n.e.c.
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   7111p Renting of land transport equipment
   7112 Renting of water transport equipment
   7113 Renting of air transport equipment
   7121 Renting of agricultural machinery and equipment
   7122 Renting of construction and civil engineering machinery and equipment
   7129p Renting of other machinery and equipment n.e.c.
   7130p Renting of personal and household goods n.e.c.
   7150p Renting of personal and household goods n.e.c.
   7125 Renting of office machinery and equipment (including computers)
   7129p Renting of other machinery and equipment n.e.c.
   7130p Renting of personal and household goods n.e.c.
   710p Real estate activities with own or leased property
   7020 Real estate activities on a fee or contract basis
   7310 Research and experimental development on natural sciences and engineering (NSE)
   7320 Research and experimental development on social sciences and humanities (SSH)
   7421p Architectural and engineering activities and related technical consultancy
   7421p Architectural and engineering activities and related technical consultancy
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<td>7413 Market research and public opinion polling</td>
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<td>6394p Activities of travel agencies and tour operators; tourist assistance activities n.e.c.</td>
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Machinery and Equipment Repair and Maintenance 

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9499 Other Repair and Maintenance n.e.c.

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9512 Diet and Weight Reduction Centre Operation
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9520 Funeral, Crematorium and Cemetery Services
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9531 Laundry and Dry-Cleaning Services
9532 Photographic Film Processing
9533 Parking Services
9534 Brothel Keeping and Prostitution Services
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9540 Religious Services

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9551 Business and Professional Association Services
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Undifferentiated Goods- and Service-Producing
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960 Private Households Employing Staff and
Undifferentiated Goods- and Service-Producing
Activities of Households for Own Use
9601 Private Households Employing Staff
9602 Undifferentiated Goods-Producing Activities of
Private Households for Own Use
9603 Undifferentiated Service-Producing Activities of
Private Households for Own Use

9600 Activities of private households as employers of
domestic staff
9601 Undifferentiated goods-producing activities of private
households for own use
9700 Undifferentiated service-producing activities of
private households for own use

2929p Manufacture of other special purpose machinery
3110p Manufacture of electric motors, generators and
transformers
5260p Repair of personal and household goods

5260p Repair of personal and household goods
3610p Manufacture of furniture
5260p Repair of personal and household goods

9301 Washing, and (dry-) cleaning of textile and fur products
7494p Photographic activities
6305p Other supporting transport activities
9309p Other service activities n.e.c.
9309p Other service activities n.e.c.
9309p Other service activities n.e.c.
9309p Other service activities n.e.c.

9111 Activities of business and employers organizations
9112 Activities of professional organizations
9120 Activities of trade unions
9192 Activities of political organizations
9199 Activities of other membership organizations n.e.c.

9191 Activities of religious organizations
APPENDIX 1

AUSTRALIAN UNITS MODEL

INTRODUCTION

1 The ABS reviewed its units model in 2000 in response to major taxation reforms which had implications for the availability and use of tax information in economic statistics. The review aimed to ensure that the definition of the new units model:
   - met 1993 SNA and ABS national accounting requirements;
   - produced homogeneous industry data at the two digit ANZSIC level;
   - allowed for the appropriate treatment of ancillary units;
   - allowed for the correct application of ABS classifications to units;
   - reflected statistical structures used by units with statutory obligations (e.g. banks);
   - defined units suitable for activity (e.g. agriculture) and labour collections (a state-based unit).

2 The ABS released two information papers on these issues: ABS Statistics and The New Tax System (cat. no. 1358.0), released in April 2000, and Improvements in ABS Economic Statistics [Arising from The New Tax System] (cat. no. 1372.0), released in May 2002.

3 The ABS uses the Australian Business Register (ABR) as its primary source to identify new businesses and this information flows through to the ABS Business Register. The ABS Business Register is used primarily as a register or frame for the various business surveys run by the ABS.

4 Businesses are included on the ABR when they register with the Australian Tax Office for an Australian Business Number (ABN). The Commonwealth Government requires all government departments and agencies to make use of the ABR to reduce businesses' reporting load to government, and to use the ABN as the primary reference number for all dealings between government and business.

5 The units model used by the ABS in determining the structure of businesses is consistent with Australia's Corporations Law and with the definition of institutional units recommended by 1993 SNA. The model consists of the enterprise group (EG), one or more enterprises (ENs) and one or more type of activity units (TAUs). The EN is comprised of one or more legal entities (LEs). The EG, EN and LE are institutional units and the TAU is a producing unit.

6 ENs and TAUs, which are the main institutional and producing units used by the ABS to produce its statistical outputs, do not have a universal relationship with each other, e.g. one to one, one to many, many to one. A variety of relationships exist in some of the larger and more complex Australian enterprise groups. The ABS units model does not impose a particular type of relationship on these units for statistical purposes.

7 This is a limited departure from the 1993 SNA, which states that there is a hierarchical relationship between institutional and producing units. The 1993 SNA states that 'an institutional unit contains one or more entire establishments' and that 'an establishment belongs to one and only one institutional unit'. While many ENs consist of one or more TAUs, there are some cases where this does not occur. In these cases, the 1993 SNA statement is still true at the EG level, but not at the EN level.

8 Diagram 1 illustrates the nature of the relationships between the main unit types in the model. The LE is represented by the ABN in the diagram, as they are usually the same.
9 For statistical purposes, a **legal entity** is defined as a unit covering all the operations in Australia of an entity which possesses some or all of the rights and obligations of individual persons or corporations, or which behaves as such in respect of those matters of concern for economic statistics. Examples of legal entities include companies, partnerships, trusts, sole (business) proprietorships, government departments and statutory authorities. Legal entities are institutional units.

10 The **enterprise group** is an institutional unit covering all the operations in Australia of one or more legal entities under common ownership and/or control. It covers all the operations in Australia of legal entities which are related in terms of the current Corporations Law (as amended by the *Corporations Legislation Amendment Act 1991*). These may be legal entities, such as trusts and partnerships, as well as companies. Majority ownership is not required for control to be exercised.

11 The **enterprise** is an institutional unit comprising a single legal entity, or a grouping of legal entities, within an enterprise group, classifiable to the same institutional subsector, as per the Standard Institutional Sector Classification of Australia (SISCA). In general, an enterprise will equate to a single entity, except where groupings of entities align with legal reporting units suitable for ABS purposes e.g. units regulated by the Australian Prudential Regulatory Authority (APRA). Separate entities can be grouped for statistical reporting purposes to form a single enterprise provided they are in the same SISCA subsector and conform to all data collection requirements.

12 The **type of activity unit** is a producing unit comprising one or more business entities, sub-entities or branches of a business entity that can report production and employment activities via a minimum set of data items. The activity of the unit should be as homogeneous as possible. If accounts sufficient to approximate Industry Value Added (IVA) are available at the ANZSIC Subdivision level, a TAU will be formed. Where a business cannot supply adequate data to form a TAU for an individual ANZSIC Subdivision, a TAU will be formed which contains activity in two or more ANZSIC Subdivisions.

13 In its simplest form, the TAU relates to a business’ ABN. However, in the case of complex and varied business structures, it may be inappropriate for the TAU to be created to refer to the ABN.

14 Ideally, all TAU’s are constructed so that two digit ANZSIC homogeneity is observed. This ensures that good quality industry estimates can be calculated by the ABS at that level. However, not all businesses are able to supply a complete set of accounts for every ANZSIC Subdivision in which they have activity.
Type of activity unit continued

15 Only a small number of data items are required to be available on a quarterly basis. The data items are total capital expenditure, income from the sale of goods and services, wages and salaries, total inventories and total purchases and selected expenses. Where not all of these data items are available from business accounts, a TAU can still be formed if careful estimates can be provided.

Unit splitting

16 Where businesses cannot provide the necessary data for separate activities, and if separate activities are being carried out at a significant level (in relation to the known/estimated activity of those industries), the TAU may be a candidate for unit splitting.

17 If it is decided to split the TAU for statistical purposes, two or more new TAUs are formed as the statistical units and the former TAU becomes the reporting unit i.e. data will be reported by the former TAU for its multiple activities and the ABS will apportion it to the new split TAUs for statistical outputs. The estimates for the split units will be produced using benchmarks determined at the time of splitting.

TAU State unit

18 TAUs are not created based on any geographic criteria. However, it is necessary to create special state and territory units for some TAUs in order to accommodate state estimates in labour and some other statistics. This unit is referred to as the TAU State. The TAU State is not stored as a specific unit on the ABS Business Register. Rather, information which allows the TAU State unit to be formed is stored.

Ancillary units

19 A business unit's productive activity is described as ancillary when its sole function is to provide common types of services for intermediate consumption within the same enterprise group. These are typically services likely to be needed in most enterprise groups, whatever their principal activities e.g. transportation, purchasing, sales and marketing, various financial or business services, personnel, computing and communications, security, maintenance and cleaning.

20 The 1993 SNA treatment of ancillary units is that they should be classified to the subdivision of the units they serve i.e. receive a 'reflected' industry code. The ABS does not currently apply the recommended 1993 SNA treatment to ancillary TAUs, as the treatment cannot be applied to all units on the ABS Business Register.

Agricultural units

21 Location or farm information is important for the compilation of statistics on agricultural activity. Agricultural units are placed in the ABS Business Register if they have more than one farm. The necessary location information is stored on the ABS Business Register against the unit with the agricultural activity. When an agriculture frame is created, the location information is used to create 'farm units' for selection in agricultural surveys. In these cases, the TAU will have more than one 'farm unit' associated with it.

Classification of units

22 ANZSIC codes are reflected from the TAU level to the ENs within a group, and to the EG, but are generally not used in any statistical sense above the TAU level. A high degree of caution needs to be exercised in analysing EN and EG related data classified by ANZSIC. This is because the higher level units do not always correspond to an aggregation of one or more producing units, and because the set of activities performed are often too heterogeneous to assign to a single industry, however broadly defined.

Statistical collections

23 The ABS uses the TAU unit as its producing unit to collect industry and some other economic statistics. The unit used is sometimes simply referred to as the TAU/ABN unit. For some activity and labour collections, the ABS uses sub-TAU units e.g. farm units, TAU State units.
APPENDIX 2  NEW ZEALAND UNITS MODEL

INTRODUCTION

1 Statistics NZ reviewed its units model in 1994 as part of a major project to redevelop its business register system. Then called the Business Directory, the register was renamed the Business Frame (BF) when a new units model was implemented in 1996.

2 The review aimed to ensure that the definition of units being applied was in line with international standards and practice. Statistics NZ endeavoured to align its model, as far as possible, with the main units recommended in ISIC Rev. 3.

NZ BUSINESS FRAME (BF)

3 The BF is a database of New Zealand businesses and their structures used primarily as a register or frame for the various business surveys run by Statistics NZ. It facilitates the integration of business tax data with survey data by linking the BF enterprise unit and the administrative tax unit. The BF is maintained using tax data, frame maintenance surveys, survey feedback, profiling initiatives and other sources e.g. Companies Office, media etc.

NZ UNITS MODEL

4 The units model used by Statistics NZ is hierarchical and comprises three main units: the Enterprise (ENT), the Kind of Activity Unit (KAU) and the Geographic Unit (GEO). In addition, the Enterprise Group (groups of enterprises under common ownership) is identified on the BF. Statistics NZ concluded that it needed three main units, one each to cater for each of the three broad types of data required, namely financial, production and location statistics. Financial statistics are more readily available from upper level (institutional) units, while production and location statistics are more readily available from lower level (producing) units.

Diagram 1 illustrates the nature of the relationships between these unit types.

Diagram 1: NZ Units Model

UNIT DEFINITIONS

5 The enterprise group is the family of institutional units (legal entities or equivalent) controlled or managed by one of them with more than 50 percent ownership (either directly or through a chain of ownership) of each other member of the family. It is used to compile investment/financing data for the Balance of Payments. It is also used to understand financial flows within groups, for producing ownership control statistics and for confidentiality vetting of published statistical outputs.
UNIT DEFINITIONS continued

6 The enterprise group is not kept on the BF in the form of a statistical unit as such, but can be derived from the BF using the ownership links between enterprises and can be viewed in screen graphic and report formats as a family of units.

7 The enterprise is an institutional unit and generally corresponds to legal entities such as companies, partnerships, trusts, estates, incorporated societies and sole proprietorships. Some are identified by other characteristics, such as common objectives or an organisational structure e.g. government departments, local authorities, churches, voluntary organisations.

KIND OF ACTIVITY UNIT

8 The kind of activity unit is an institutional unit, or part of an institutional unit, which engages in one, or predominantly one, kind of economic activity, without being restricted to a geographic area. Value added statistics must be able to be produced for a KAU, or be able to be readily or meaningfully imputed. Statistics NZ has developed a working definition of the kind of activity (KAU):

A KAU, in practice, is a subdivision of an enterprise consisting of a set of one or more geographic units, at one or more places, for which a single set of accounting records is available from the owners, allowing operating surplus to be meaningfully compiled. It is an objective that the KAU should be as industrially homogeneous as possible, but the accounting set is not broken to achieve this, except in very significant cases after consultation with interested internal parties. Autonomy of decision making with respect to production levels, and buying and selling, should also be considered in structuring and profiling.

9 KAU's normally need to be able to supply a minimum set of data. To recognise more than one KAU in an enterprise, there must be separate profit and loss accounts for each unit; value added of at least $NZ500,000 for each unit (or at least 20 full-time equivalent persons engaged, if value added data is not available); no vertical integration between each unit; and more than one industrial activity.

10 The geographic unit is a KAU, or part of a KAU. It is normally an unbroken physical area/site on, or from which, one, or predominantly one, kind of economic activity takes place on a permanent basis. Employment data must be able to be produced for a geographic unit.

11 The BF system has a function to inhibit or override the KAU's derived ANZSIC in circumstances where the use of value added gives a different result to the use of employment size measures, or where the unit is 'teetering on the boundary' between two codes and it cannot be determined whether a long-term change is occurring. This mechanism is used only for large businesses where the impact on statistical series of any change is likely to be significant, particularly if the business is a major contributor to an industry.

ANCILLARY UNITS

12 Statistics NZ follows the principles laid down in ISIC Rev. 3, in that where ancillary activities are identified for a geographic unit they are classified to their own activity as well as to the activity of their parent unit. The geographic unit can be coded to both a primary and ancillary ANZSIC.

13 There is no survey instrument in Statistics NZ which is specifically designed to identify ancillary units. They are generally identified and coded in response to the specific needs of economic surveys. The process is infrequently used and undertaken for very significant units only.
APPENDIX 3

CHANGES FROM ANZSIC 1993

INTRODUCTION

1 The 2006 edition of the ANZSIC reflects a substantial review of all facets of the classification. The first edition of the classification was released in 1993 and there have been significant changes in the Australian and New Zealand economies in that period. Consequently, it is not surprising that the classification has undergone a substantial degree of change. There has been extensive consultation with users in both countries to ensure that the 2006 edition meets their current and emerging needs.

INDUSTRY CATEGORIES

2 There have been increases in the number of industry categories at each level of the classification as a result of the review. Table 1 compares the number of industry categories at each level of the hierarchy in the 1993 and 2006 editions. It also provides some summary statistics for Australia and New Zealand, using Australian value added data for 1999–2000 (Australian System of National Accounts, cat. no. 5204.0, Nov. 2003) and New Zealand full time equivalent employees for 2003 (New Zealand Business Demographic Statistics, as at February 2003).

<table>
<thead>
<tr>
<th>Category</th>
<th>ANZSIC 1993</th>
<th>ANZSIC 2006</th>
<th>Difference</th>
<th>Percentage change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Divisions</td>
<td>17</td>
<td>19</td>
<td>2</td>
<td>12</td>
</tr>
<tr>
<td>Subdivisions</td>
<td>53</td>
<td>86</td>
<td>33</td>
<td>62</td>
</tr>
<tr>
<td>Groups</td>
<td>158</td>
<td>214</td>
<td>56</td>
<td>35</td>
</tr>
<tr>
<td>Classes</td>
<td>465</td>
<td>506</td>
<td>41</td>
<td>9</td>
</tr>
<tr>
<td>Total</td>
<td>693</td>
<td>825</td>
<td>132</td>
<td>19</td>
</tr>
<tr>
<td>Australia</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Average value added ($m)</td>
<td>30 885</td>
<td>27 634</td>
<td>-3 251</td>
<td>-11</td>
</tr>
<tr>
<td>Divisions</td>
<td>9 907</td>
<td>6 105</td>
<td>-3 802</td>
<td>-38</td>
</tr>
<tr>
<td>Subdivisions</td>
<td>3 323</td>
<td>2 453</td>
<td>-870</td>
<td>-26</td>
</tr>
<tr>
<td>Classes</td>
<td>1 129</td>
<td>1 038</td>
<td>-91</td>
<td>-8</td>
</tr>
<tr>
<td>New Zealand</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Average number of full time equivalent employees</td>
<td>89 835</td>
<td>80 379</td>
<td>-9 456</td>
<td>-11</td>
</tr>
<tr>
<td>Divisions</td>
<td>28 815</td>
<td>17 758</td>
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<td>-38</td>
</tr>
<tr>
<td>Subdivisions</td>
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<td>7 136</td>
<td>-2 529</td>
<td>-26</td>
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<tr>
<td>Classes</td>
<td>3 284</td>
<td>3 018</td>
<td>-266</td>
<td>-8</td>
</tr>
</tbody>
</table>

3 The largest percentage increases in the number of categories occurred at the ANZSIC subdivision and group levels (increases of 62 and 35 percent respectively). Changes at each level of the classification, and the major reasons for them are discussed in more detail in the following sections of this appendix.

4 The summary statistics show how the additional categories in ANZSIC 2006 reduce the average size of aggregate statistics classified by industry, where the two classifications are applied at a common point in time.
ANZSIC DIVISIONS

5 ANZSIC 2006 includes 19 divisions, compared with 17 in ANZSIC 1993. The large and diverse Property and Business Services Division in ANZSIC 1993, together with some other services, has been rearranged into three new divisions: Rental, Hiring and Real Estate Services; Professional, Scientific and Technical Services; and Administrative and Support Services; resulting in the net gain of two divisions in ANZSIC 2006.

6 ANZSIC 2006 Division J Information Media and Telecommunications has been introduced, effectively replacing ANZSIC 1993 Division J Communication Services. The new division brings together classes from a number of ANZSIC 1993 divisions.

7 The new Information Media and Telecommunications Division groups units mainly engaged in the creation and storing of information products for dissemination purposes; transmitting information products using analogue and digital signals; and providing transmission and storage services for information products. These have been rapidly growing sectors of the Australian and New Zealand economies since the last review. In addition, both sets of changes better align ANZSIC 2006 with the division structures proposed for ISIC Rev. 4.

8 Apart from the changes required as a result of the new division structure, several divisions were renamed to better reflect their composition or the terminology in current usage.

ANZSIC SUBDIVISIONS

9 ANZSIC 2006 includes 86 subdivisions, compared with 53 in ANZSIC 1993, the largest percentage increase in the number of categories for any level of the classification. This was the result of a number of factors including:

- improving the international comparability of the classification at this level;
- identifying groupings of economic activities with significantly different production functions; and
- promoting some more economically significant industries to this level of the classification.

10 Individual decisions to create subdivisions took into account all of these factors and were variously influenced by them. To improve international comparability, ANZSIC 2006 was aligned, as far as possible, at the subdivision level with the proposed ISIC Rev. 4.

11 Formation of the following subdivisions was particularly influenced by considerations of international comparability:

- Subdivision 12: Beverage and Tobacco Product Manufacturing;
- Subdivision 44: Accommodation;
- Subdivision 55: Motion Picture and Sound Recording Activities;
- Subdivision 58: Telecommunications Services;
- Subdivision 60: Library and Other Information Services; and
- Subdivision 70: Computer Systems Design and Related Services.

12 Formation of the following subdivisions was particularly influenced by better identifying groupings of economic activities with significantly different production functions:

- Subdivision 02: Aquaculture;
- Subdivision 15: Pulp, Paper and Converted Paper Product Manufacturing;
- Subdivision 26: Electricity Supply;
- Subdivision 27: Gas Supply; and
- Subdivision 94: Repair and Maintenance.
Chapter 10 provides correspondences (concordances) between ANZSIC 1993 and ANZSIC 2006, and between ANZSIC 2006 and ANZSIC 1993, at the class level. These correspondences indicate how each class in each edition of the ANZSIC relates to the classes in the other edition i.e. class in one edition is comprised of one or more whole or part classes from the other edition.

The principles for the formation of classes in the 2006 edition of the ANZSIC are set out in Chapter 2. All of the principles were important contributors to the changes made at the ANZSIC class level between the 1993 and 2006 editions. ANZSIC 2006 comprises 506 classes, compared with 465 in ANZSIC 1993.

Many individual classes in ANZSIC 1993 have been affected by change of some type. In some cases, two or more ANZSIC 1993 classes have been merged to form one class and others have been broken up into more detailed classes.

The composition of many classes has been affected by the formation of different groupings of activities, particularly due to the more rigorous application of production function homogeneity e.g. the new treatment of repair and maintenance activities.

It is difficult to summarise the relative contribution of the various principles to these many changes of varying degrees of significance. Particular principles had more impact in some parts of the classification than others and all of the principles were considered in making decisions on individual ANZSIC 2006 classes.

Chapter 10 provides correspondences (concordances) between ANZSIC 1993 and ANZSIC 2006, and between ANZSIC 2006 and ANZSIC 1993, at the class level. These correspondences indicate how each class in each edition of the ANZSIC relates to the classes in the other edition i.e. class in one edition is comprised of one or more whole or part classes from the other edition.
By examining the nature of the class level correspondences, it is possible to broadly summarise the relationships between the classes in the two editions. Table 2 summarises the nature of the relationships between the classes in ANZSIC 1993 and ANZSIC 2006 i.e. whether the contents of the class remained the same (1:1), the class was merged with other whole or part classes (m:1), or the class was broken up into two or more whole or part classes (1:m). The figures are provided for each ANZSIC 1993 division.

The correspondences do not indicate how the actual composition of activities of individual classes has changed between the two editions or how significant those changes are.

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With the implementation of a substantial revision of a major classification, many users prefer to have historical time series, compiled according to the previous edition of the classification, presented according to the new edition of the classification. The historical series cannot be recompiled on the new basis, rather any breaks in continuity between the old and the new observations are eliminated by quantifying the magnitude of the break and backcasting the series on the new basis.

A number of statistical methods can be applied to represent historical time series data. The size of particular breaks in series will differ for the same classification change depending on the data items involved e.g. the size of a particular break may differ, for example, for series on profits, employment or capital expenditure.

Class change tables have been prepared showing how each ANZSIC 1993 class was affected by the review and showing where ANZSIC 1993 primary activities are classified in ANZSIC 2006. They indicate whether the ANZSIC 1993 class has been split, merged, changed title, moved divisions etc. The ANZSIC 2006 class includes information about activities moved into or out of the class.

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The table shows that 37 percent of ANZSIC 1993 classes were subdivided and apportioned to two or more ANZSIC 2006 classes. The most significant structural changes at the class level, proportionately, occurred in Division F Wholesale Trade; Division G Retail Trade and Division P Cultural and Recreational Services. However, there was structural change across most of the classification.

Merging of classes occurred where:
- the previously defined industry had fallen below or near the economic significance limit;
- there was limited user interest in the grouping; and/or
- the degree of homogeneity of the individual classes was deficient because of significant secondary activities of units belonging to the other classes.

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Both the ABS and Statistics NZ will release information explaining, for each series, how the impact of the move to ANZSIC 2006 will be handled, prior to the publication of the series on an ANZSIC 2006 basis.
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