



# Australian and New Zealand Standard Industrial Classification 2006

# ANZSIC

# **Australian and New Zealand Standard Industrial Classification (ANZSIC)**

**2006**

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## PREFACE .....

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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*February 2006*

## 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

### PURPOSE OF THE ANZSIC

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.



## UNIT OF CLASSIFICATION

*continued*

1.9 A range of business units are used for different statistical purposes e.g. producing units are used for industry statistics and institutional units are used for financial statistics. The units and their relationships to each other are described within a units model. The type of business unit to be classified to industry is a critical design element for any industrial classification. Industrial classifications designed for a particular unit of classification may be less suitable, or entirely unsuitable, for application to other types of business units.

1.10 Chapter 3 describes the unit of classification used for the development of the ANZSIC. The unit models used by the ABS and Statistics NZ in the compilation of their official statistics are outlined in Appendices 1 and 2, with most emphasis on the producing units used for industry statistics.

## INTERNATIONAL STANDARDS

1.11 The International Standard Industrial Classification of All Economic Activities (ISIC) was adopted by the United Nations in 1948 and is used as the international standard for guiding work on national industrial classifications.

1.12 Revisions of the ISIC were issued in 1958 (Rev. 1), 1968 (Rev. 2) and 1990 (Rev. 3). A minor update of ISIC Rev. 3 was issued in 2002 (Rev. 3.1). A further major revision of the ISIC is well advanced and is expected to be released in 2007 (Rev. 4).

1.13 Australia and New Zealand have for many years endeavoured to align their industrial classifications with the ISIC as far as possible. However, the degree of alignment able to be achieved is sometimes adversely affected by competing classification principles e.g. a different organisation or structure of Australian or New Zealand industry, or a lack of significance of some internationally recognised economic activities in the two economies. Notwithstanding this, ANZSIC 2006 is expected to achieve international comparability to a greater extent than earlier industrial classifications. Refer to correspondences in Chapter 10.

## PREVIOUS NATIONAL CLASSIFICATIONS

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

PREVIOUS NATIONAL  
CLASSIFICATIONS  
*continued*

some areas, and a third edition was produced in 1987. The second and third editions of the NZSIC were also based on ISIC Rev. 2.

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.

<i>Level</i>	<i>Example</i>
Division	C Manufacturing
Subdivision	11 Food Product Manufacturing
Group	111 Meat and Meat Product Manufacturing
Class	1111 Meat Processing

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.

*Other principles  
continued*

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.

CHANGES FROM ANZSIC  
1993

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.

## ANZSIC 2006

1.40 The new divisional structure for ANZSIC 2006 is as follows:

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

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.

ANZSIC PRODUCTS AND SERVICES

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](mailto:client.services@abs.gov.au)

ABS web site: <[www.abs.gov.au](http://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](mailto:info@stats.govt.nz)

Statistics NZ web site: <[www.stats.govt.nz](http://www.stats.govt.nz)>

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).

PRINCIPLES FOR  
RECOGNISING ANZSIC  
2006 CLASSES

*Standard classification  
principles*

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.

*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.

*Relevance*

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.

*International  
comparability*

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.

*Real world organisation of  
units*

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.

*Economic significance*

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



<i>Economic significance continued</i>	economic significance criterion was exceeded. Other, more relevant criteria needed to be satisfied.
SUPPLY-SIDE CONCEPT	<p>2.16 As noted above, 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.</p> <p>2.17 Following this approach, business units in a particular class will use similar inputs and apply similar transformation processes to produce similar outputs. The study of production (e.g. industry performance, productivity and structural analysis) requires an industrial classification that follows this type of framework.</p> <p>2.18 The supply-side concept can be strictly applied in developing only the lowest level of the classification (the class level). This is the level at which homogeneity of economic activity is greatest. For example, the application of this concept has led to the creation of a class for fossil fuel electricity generation and a separate class for hydro-electricity generation even though the final product, i.e. electricity, is the same.</p>
INDUSTRY HOMOGENEITY	<p>2.19 As indicated above, industry classes should be comprised of businesses that undertake similar economic activities i.e. they should be as homogeneous as possible. In the development of ANZSIC 2006, the ABS and Statistics NZ have used the information that is available to assess and increase homogeneity at the class level. This has helped ensure that the classification reflects the structure and organisation of Australian and New Zealand industry.</p> <p>2.20 Homogeneity can be measured by the calculation of specialisation and coverage ratios. The specialisation ratio measures the extent to which units belonging to a particular class engage in the activities designated as primary to that class. The coverage ratio measures the extent to which the activities designated to a particular class are undertaken by units belonging to that class.</p> <p>2.21 It is highly desirable that the specialisation and coverage ratios exceed 70 per cent for the formation of individual classes. This minimises the extent to which the output of each class includes output of activities which belong to other classes. As a consequence, users of industry statistics should note that classes do not contain all of the units which undertake the activities belonging to that class. Units engaging in these activities on a secondary basis will be classified to a different class according to their predominant activity.</p>
APPLYING AND BALANCING CLASSIFICATION PRINCIPLES	<p>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.</p> <p>2.23 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</p>

APPLYING AND  
BALANCING  
CLASSIFICATION  
PRINCIPLES *continued*

Australian and New Zealand industry, or if some internationally recognised activities are not significant in the two countries. In these circumstances, judgement needs to be exercised to determine the most appropriate outcome.

FORMATION OF BROADER  
LEVEL CATEGORIES

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.

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.

INTERNATIONAL  
STANDARDS *continued*

3.6 In the real world, economic entities engaged in the production of goods and services vary considerably in their legal, accounting, organisational and operating structures. The terminology used to refer to these units also varies considerably from country to country. Two broad types of units are defined in the 1993 SNA – institutional units and producing units. These are defined for the purpose of compiling statistics within an integrated and coherent framework (the 1993 SNA).

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.

UNIT MODELS

3.8 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.

3.9 The 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.

3.10 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 TAUs in Australia and KAUs 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.

## INTRODUCTION

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.

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.

ASSESSING THE  
PREDOMINANT ACTIVITY  
OF A UNIT *continued*

4.8 For example, a Parent and Teacher Association receives some of its income from the sale of goods through the operation of a school canteen. Using sales as the proxy for value added in this case would result in this unit being classified to Class 4512 Takeaway Food Services. However, the main function of the unit is to act as an interest group promoting educational issues and not operating a takeaway food outlet. Therefore, the Parent and Teacher Association would be classified to Class 9559 Other Interest Group Services n.e.c.

VERTICALLY INTEGRATED  
UNITS

4.9 Vertically integrated units are a particular type of multi-activity unit, where the different stages of production are carried out in succession by different parts of the same business unit. The output of one stage becomes the input to the next stage, with only the output of the final stage being sold on the market.

4.10 Vertical integration is common in some multi-activity units involved in both agricultural and manufacturing activity e.g. grape growing and wine manufacturing; olive growing and olive oil product manufacturing; chicken farming and chicken meat processing; pig farming and pig meat processing. These combinations of activities are often undertaken by single business units, often on the same premises. Vertical integration also occurs in a number of other industries and circumstances.

4.11 Vertically integrated units are classified according to their predominant activity, using value added in the same way as other units. If no information is available to assess value added, or there are two or more activities of equal value, then the unit is classified to the activity which represents the last or final stage of production. This is where most of the value added is generally assumed to lie.

4.12 In some circumstances, calculation of value added for each of the activities undertaken by vertically integrated units is not possible due to the lack of market transactions to value the activities. In these cases, it may be appropriate to use one of the proxy measures discussed previously in this chapter. If it is clear that an activity is predominant, but no actual data are available, the unit should be coded to its predominant activity.

COMBINED ACTIVITY  
CLASSES

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.

COMBINED ACTIVITY  
CLASSES *continued*

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.

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.



*Different outcomes*

*continued*

#### STEP 4 DETERMINE THE CLASS TO WHICH THE UNIT BELONGS.

In this case the unit would be classified to Class 3911 Car Retailing, as the car retailing activity is predominant.

4.22 Using the direct method, the unit would be classified according to the largest single activity undertaken. Therefore, based on the fact that the largest single income-earning activity of the unit is derived from wholesaling motor vehicles, the unit would be classified to Class 3501 Car Wholesaling. This example illustrates how different classification outcomes can result from the use of either the top-down or the direct method of classification.

4.23 As mentioned in paragraph 4.18, the top-down method of classification is the preferred method of the ABS and Statistics NZ, as well as ISIC.

#### COPING WITH A CHANGE IN THE PREDOMINANT ACTIVITY

4.24 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.

4.25 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.

4.26 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.

4.27 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.

#### SPECIFIC TREATMENTS

4.28 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.

## 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.

INDUSTRY SUPPORT  
SERVICES *continued*

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.

## CONTRACTING SERVICES

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.

*Service companies*

5.15 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.

5.16 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.

5.17 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.

LABOUR SUPPLY  
SERVICES

5.18 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.

5.19 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.*

5.20 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.

5.21 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.

5.22 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.

REPAIR AND  
MAINTENANCE

5.23 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.

REPAIR AND  
MAINTENANCE *continued*

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.

## INSTALLATION

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.

*Manufacture, sale and installation*

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).

*Specialist installation classes*

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.

TABLE 5.1: CLASSIFICATION OF INSTALLATION ACTIVITIES IN ANZSIC 2006

<i>Installation of</i>	<i>ANZSIC 2006</i>
.....	
<b>DIVISION C: MANUFACTURING</b>	
Custom made built-in furniture or joinery by the manufacturer	1492 Wooden Structural Fitting and Component Manufacturing
Factory assembled commercial or industrial boilers	2231 Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing
.....	
<b>DIVISION E: CONSTRUCTION</b>	
Electrical machinery (heavy, on-site assembly); Telephone, telegraph or telex equipment - distribution lines, electricity or communication, construction	3109 Other Heavy and Civil Engineering Construction
Structural steel components for buildings or other structures	3224 Structural Steel Erection Services
Hot water systems, plumbing (except marine), septic tanks	3231 Plumbing Services
Television antennae, pay TV antennae, domestic exhaust fans, electric light or power, computer cabling; Telephone, telegraph or telex equipment - telecommunication cable or wire installation (except transmission lines)	3232 Electrical Services
Air conditioning duct-work, air conditioning equipment, heating equipment (except industrial furnaces), refrigeration equipment	3233 Air Conditioning and Heating Services
Fire alarm systems and sprinklers	3234 Fire and Security Alarm Installation Services
Curtains, blinds and awnings, insulation materials, elevators, escalators	3239 Other Building Installation Services
Floor coverings	3243 Tiling and Carpeting Services
Glass (in windows or doors or as covered by the term glazing)	3245 Glazing Services
.....	
<b>DIVISION M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES</b>	
Computer software	7000 Computer System Design and Related Services
.....	
<b>DIVISION S: OTHER SERVICES</b>	
Car air-conditioning, car radio/CD player, car security system, car mobile phone	9411 Automotive Electrical Services
Motor vehicle gas tank	9419 Other Automotive Repair and Maintenance
.....	

**RENTAL, HIRING AND LEASING**

5.38 Rental, hiring and leasing might be considered a single kind of activity which could be made primary to one class in the ANZSIC. The term, however, encompasses a range of significantly different activities which are treated as follows:

*Finance leasing*

5.39 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.

*Renting with an operator*

5.40 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*      ■ hire of aircraft with crew (Class 4900).  
*continued*

*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.

5.42 An exception to this treatment exists for units mainly engaged in the hire of linen or uniforms. These units are classified to Class 9531 Laundry and Dry-Cleaning Services, in Division S Other Services, as the hire is typically an integral part of a broader laundry service.

#### 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

*continued*

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.*

CONTRACT  
MANUFACTURING  
*continued*

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.

COMMISSION BUYING  
AND SELLING

*Wholesale trade*

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.

*Retail trade*

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.

## HOLDING COMPANIES

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.

COPYRIGHT AND  
DISTRIBUTION RIGHTS

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.

## PACKAGING

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** .....

**CONTENTS**

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## NUMBERING SYSTEM

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.

<i>Level</i>	<i>Example</i>
Division	C Manufacturing
Subdivision	11 Food Product Manufacturing
Group	111 Meat and Meat Product Manufacturing
Class	1111 Meat Processing

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.

## ANZSIC GROUP AND CLASS INDUSTRY CODES

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.

## CHANGES TO CODES

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.

## CHANGES TO CODES

*continued*

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

<i>ANZSIC06 Division</i>	<i>Code Range</i>	<i>ANZSIC93 Division</i>	<i>Code Range</i>
A Agriculture, Forestry and Fishing	0100-0599	A Agriculture, Forestry and Fishing	0100-0499
B Mining	0600-1099	B Mining	1100-1599
C Manufacturing	1100-2599	C Manufacturing	2100-2999
D Electricity, Gas, Water and Waste Services	2600-2999	D Electricity, Gas and Water Supply	3600-3799
E Construction	3000-3299	E Construction	4100-4299
F Wholesale Trade	3300-3899	F Wholesale Trade	4500-4799
G Retail Trade	3900-4399	G Retail Trade	5100-5399
H Accommodation and Food Services	4400-4599	H Accommodation, Cafes and Restaurants	5700-5799
I Transport, Postal and Warehousing	4600-5399	I Transport and Storage	6100-6799
J Information Media and Telecommunications	5400-6099	J Communication Services	7100-7199
K Financial and Insurance Services	6200-6499	K Finance and Insurance	7300-7599
L Rental, Hiring and Real Estate Services	6600-6799	L Property and Business Services	7700-7899
M Professional, Scientific and Technical Services	6900-7099		
N Administrative and Support Services	7200-7399		
O Public Administration and Safety	7500-7799	M Government Administration and Defence	8100-8299
P Education and Training	8000-8299	N Education	8400-8499
Q Health Care and Social Assistance	8400-8799	O Health and Community Services	8600-8799
R Arts and Recreation Services	8900-9299	P Cultural and Recreational Services	9100-9399
S Other Services	9400-9699	Q Personal and Other Services	9500-9799

## 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.

CODES AND TITLES

*continued*

6.14 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**

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

## ANZSIC DIVISION AND SUBDIVISION CODES AND TITLES

**A Agriculture, Forestry and Fishing**

- 01 Agriculture
- 02 Aquaculture
- 03 Forestry and Logging
- 04 Fishing, Hunting and Trapping
- 05 Agriculture, Forestry and Fishing Support Services

**B Mining**

- 06 Coal Mining
- 07 Oil and Gas Extraction
- 08 Metal Ore Mining
- 09 Non-Metallic Mineral Mining and Quarrying
- 10 Exploration and Other Mining Support Services

**C Manufacturing**

- 11 Food Product Manufacturing
- 12 Beverage and Tobacco Product Manufacturing
- 13 Textile, Leather, Clothing and Footwear Manufacturing
- 14 Wood Product Manufacturing
- 15 Pulp, Paper and Converted Paper Product Manufacturing
- 16 Printing (including the Reproduction of Recorded Media)
- 17 Petroleum and Coal Product Manufacturing
- 18 Basic Chemical and Chemical Product Manufacturing
- 19 Polymer Product and Rubber Product Manufacturing
- 20 Non-Metallic Mineral Product Manufacturing
- 21 Primary Metal and Metal Product Manufacturing
- 22 Fabricated Metal Product Manufacturing
- 23 Transport Equipment Manufacturing
- 24 Machinery and Equipment Manufacturing
- 25 Furniture and Other Manufacturing

**D Electricity, Gas, Water and Waste Services**

- 26 Electricity Supply
- 27 Gas Supply
- 28 Water Supply, Sewerage and Drainage Services
- 29 Waste Collection, Treatment and Disposal Services

**E Construction**

- 30 Building Construction
- 31 Heavy and Civil Engineering Construction
- 32 Construction Services

**F Wholesale Trade**

- 33 Basic Material Wholesaling
- 34 Machinery and Equipment Wholesaling
- 35 Motor Vehicle and Motor Vehicle Parts Wholesaling
- 36 Grocery, Liquor and Tobacco Product Wholesaling
- 37 Other Goods Wholesaling
- 38 Commission-Based Wholesaling

**G Retail Trade**

- 39 Motor Vehicle and Motor Vehicle Parts Retailing
- 40 Fuel Retailing
- 41 Food Retailing
- 42 Other Store-Based Retailing
- 43 Non-Store Retailing and Retail Commission-Based Buying and/or Selling

ANZSIC DIVISION AND SUBDIVISION CODES AND TITLES *continued*

- 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
- 10 Exploration and Other Mining Support Services
  - 101 Exploration
  - 109 Other Mining Support Services

**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

ANZSIC DIVISION, SUBDIVISION AND GROUP CODES AND TITLES *continued*

- 14 Wood Product Manufacturing
  - 141 Log Sawmilling and Timber Dressing
  - 149 Other Wood Product Manufacturing
- 15 Pulp, Paper and Converted Paper Product Manufacturing
  - 151 Pulp, Paper and Paperboard Manufacturing
  - 152 Converted Paper Product Manufacturing
- 16 Printing (including the Reproduction of Recorded Media)
  - 161 Printing and Printing Support Services
  - 162 Reproduction of Recorded Media
- 17 Petroleum and Coal Product Manufacturing
  - 170 Petroleum and Coal Product Manufacturing
- 18 Basic Chemical and Chemical Product Manufacturing
  - 181 Basic Chemical Manufacturing
  - 182 Basic Polymer Manufacturing
  - 183 Fertiliser and Pesticide Manufacturing
  - 184 Pharmaceutical and Medicinal Product Manufacturing
  - 185 Cleaning Compound and Toiletry Preparation Manufacturing
  - 189 Other Basic Chemical Product Manufacturing
- 19 Polymer Product and Rubber Product Manufacturing
  - 191 Polymer Product Manufacturing
  - 192 Natural Rubber Product Manufacturing
- 20 Non-Metallic Mineral Product Manufacturing
  - 201 Glass and Glass Product Manufacturing
  - 202 Ceramic Product Manufacturing
  - 203 Cement, Lime, Plaster and Concrete Product Manufacturing
  - 209 Other Non-Metallic Mineral Product Manufacturing
- 21 Primary Metal and Metal Product Manufacturing
  - 211 Basic Ferrous Metal Manufacturing
  - 212 Basic Ferrous Metal Product Manufacturing
  - 213 Basic Non-Ferrous Metal Manufacturing
  - 214 Basic Non-Ferrous Metal Product Manufacturing
- 22 Fabricated Metal Product Manufacturing
  - 221 Iron and Steel Forging
  - 222 Structural Metal Product Manufacturing
  - 223 Metal Container Manufacturing
  - 224 Sheet Metal Product Manufacturing (except Metal Structural and Container Products)
  - 229 Other Fabricated Metal Product Manufacturing
- 23 Transport Equipment Manufacturing
  - 231 Motor Vehicle and Motor Vehicle Part Manufacturing
  - 239 Other Transport Equipment Manufacturing
- 24 Machinery and Equipment Manufacturing
  - 241 Professional and Scientific Equipment Manufacturing
  - 242 Computer and Electronic Equipment Manufacturing
  - 243 Electrical Equipment Manufacturing
  - 244 Domestic Appliance Manufacturing
  - 245 Pump, Compressor, Heating and Ventilation Equipment Manufacturing
  - 246 Specialised Machinery and Equipment Manufacturing
  - 249 Other Machinery and Equipment Manufacturing
- 25 Furniture and Other Manufacturing
  - 251 Furniture Manufacturing
  - 259 Other Manufacturing

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
  - 270 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 *continued*

- 421 Furniture, Floor Coverings, Houseware and Textile Goods Retailing
- 422 Electrical and Electronic Goods Retailing
- 423 Hardware, Building and Garden Supplies Retailing
- 424 Recreational Goods Retailing
- 425 Clothing, Footwear and Personal Accessory Retailing
- 426 Department Stores
- 427 Pharmaceutical and Other Store-Based Retailing
- 43 Non-Store Retailing and Retail Commission-Based Buying and/or Selling
  - 431 Non-Store Retailing
  - 432 Retail Commission-Based Buying and/or Selling

**H Accommodation and Food Services**

- 44 Accommodation
  - 440 Accommodation
- 45 Food and Beverage Services
  - 451 Cafes, Restaurants and Takeaway Food Services
  - 452 Pubs, Taverns and Bars
  - 453 Clubs (Hospitality)

**I Transport, Postal and Warehousing**

- 46 Road Transport
  - 461 Road Freight Transport
  - 462 Road Passenger Transport
- 47 Rail Transport
  - 471 Rail Freight Transport
  - 472 Rail Passenger Transport
- 48 Water Transport
  - 481 Water Freight Transport
  - 482 Water Passenger Transport
- 49 Air and Space Transport
  - 490 Air and Space Transport
- 50 Other Transport
  - 501 Scenic and Sightseeing Transport
  - 502 Pipeline and Other Transport
- 51 Postal and Courier Pick-up and Delivery Services
  - 510 Postal and Courier Pick-up and Delivery Services
- 52 Transport Support Services
  - 521 Water Transport Support Services
  - 522 Airport Operations and Other Air Transport Support Services
  - 529 Other Transport Support Services
- 53 Warehousing and Storage Services
  - 530 Warehousing and Storage Services

**J Information Media and Telecommunications**

- 54 Publishing (except Internet and Music Publishing)
  - 541 Newspaper, Periodical, Book and Directory Publishing
  - 542 Software Publishing
- 55 Motion Picture and Sound Recording Activities
  - 551 Motion Picture and Video Activities
  - 552 Sound Recording and Music Publishing
- 56 Broadcasting (except Internet)
  - 561 Radio Broadcasting
  - 562 Television Broadcasting
- 57 Internet Publishing and Broadcasting
  - 570 Internet Publishing and Broadcasting
- 58 Telecommunications Services



ANZSIC DIVISION, SUBDIVISION AND GROUP CODES AND TITLES *continued*

- 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

ANZSIC DIVISION, SUBDIVISION AND GROUP CODES AND TITLES *continued***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

**A 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 *continued*

- 04 Fishing, Hunting and Trapping
  - 041 Fishing
    - 0411 Rock Lobster and Crab Potting
    - 0412 Prawn Fishing
    - 0413 Line Fishing
    - 0414 Fish Trawling, Seining and Netting
    - 0419 Other Fishing
  - 042 Hunting and Trapping
    - 0420 Hunting and Trapping
- 05 Agriculture, Forestry and Fishing Support Services
  - 051 Forestry Support Services
    - 0510 Forestry Support Services
  - 052 Agriculture and Fishing Support Services
    - 0521 Cotton Ginning
    - 0522 Shearing Services
    - 0529 Other Agriculture and Fishing Support Services

**B Mining**

- 06 Coal Mining
  - 060 Coal Mining
    - 0600 Coal Mining
- 07 Oil and Gas Extraction
  - 070 Oil and Gas Extraction
    - 0700 Oil and Gas Extraction
- 08 Metal Ore Mining
  - 080 Metal Ore Mining
    - 0801 Iron Ore Mining
    - 0802 Bauxite Mining
    - 0803 Copper Ore Mining
    - 0804 Gold Ore Mining
    - 0805 Mineral Sand Mining
    - 0806 Nickel Ore Mining
    - 0807 Silver-Lead-Zinc Ore Mining
    - 0809 Other Metal Ore Mining
- 09 Non-Metallic Mineral Mining and Quarrying
  - 091 Construction Material Mining
    - 0911 Gravel and Sand Quarrying
    - 0919 Other Construction Material Mining
  - 099 Other Non-Metallic Mineral Mining and Quarrying
    - 0990 Other Non-Metallic Mineral Mining and Quarrying
- 10 Exploration and Other Mining Support Services
  - 101 Exploration
    - 1011 Petroleum Exploration
    - 1012 Mineral Exploration
  - 109 Other Mining Support Services
    - 1090 Other Mining Support Services

**C Manufacturing**

- 11 Food Product Manufacturing
  - 111 Meat and Meat Product Manufacturing
    - 1111 Meat Processing
    - 1112 Poultry Processing
    - 1113 Cured Meat and Smallgoods Manufacturing
  - 112 Seafood Processing
    - 1120 Seafood Processing
  - 113 Dairy Product Manufacturing
    - 1131 Milk and Cream Processing
    - 1132 Ice Cream Manufacturing
    - 1133 Cheese and Other Dairy Product Manufacturing
  - 114 Fruit and Vegetable Processing
    - 1140 Fruit and Vegetable Processing
  - 115 Oil and Fat Manufacturing
    - 1150 Oil and Fat Manufacturing

ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES *continued*

	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
	1523	Paper Stationery Manufacturing
	1524	Sanitary Paper Product Manufacturing
	1529	Other Converted Paper Product Manufacturing

ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES *continued*

- 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
  - 170 Petroleum and Coal Product Manufacturing
    - 1701 Petroleum Refining and Petroleum Fuel Manufacturing
    - 1709 Other Petroleum and Coal Product Manufacturing
- 18 Basic Chemical and Chemical Product Manufacturing
  - 181 Basic Chemical Manufacturing
    - 1811 Industrial Gas Manufacturing
    - 1812 Basic Organic Chemical Manufacturing
    - 1813 Basic Inorganic Chemical Manufacturing
  - 182 Basic Polymer Manufacturing
    - 1821 Synthetic Resin and Synthetic Rubber Manufacturing
    - 1829 Other Basic Polymer Manufacturing
  - 183 Fertiliser and Pesticide Manufacturing
    - 1831 Fertiliser Manufacturing
    - 1832 Pesticide Manufacturing
  - 184 Pharmaceutical and Medicinal Product Manufacturing
    - 1841 Human Pharmaceutical and Medicinal Product Manufacturing
    - 1842 Veterinary Pharmaceutical and Medicinal Product Manufacturing
  - 185 Cleaning Compound and Toiletry Preparation Manufacturing
    - 1851 Cleaning Compound Manufacturing
    - 1852 Cosmetic and Toiletry Preparation Manufacturing
  - 189 Other Basic Chemical Product Manufacturing
    - 1891 Photographic Chemical Product Manufacturing
    - 1892 Explosive Manufacturing
    - 1899 Other Basic Chemical Product Manufacturing n.e.c.
- 19 Polymer Product and Rubber Product Manufacturing
  - 191 Polymer Product Manufacturing
    - 1911 Polymer Film and Sheet Packaging Material Manufacturing
    - 1912 Rigid and Semi-Rigid Polymer Product Manufacturing
    - 1913 Polymer Foam Product Manufacturing
    - 1914 Tyre Manufacturing
    - 1915 Adhesive Manufacturing
    - 1916 Paint and Coatings Manufacturing
    - 1919 Other Polymer Product Manufacturing
  - 192 Natural Rubber Product Manufacturing
    - 1920 Natural Rubber Product Manufacturing
- 20 Non-Metallic Mineral Product Manufacturing
  - 201 Glass and Glass Product Manufacturing
    - 2010 Glass and Glass Product Manufacturing
  - 202 Ceramic Product Manufacturing
    - 2021 Clay Brick Manufacturing
    - 2029 Other Ceramic Product Manufacturing
  - 203 Cement, Lime, Plaster and Concrete Product Manufacturing
    - 2031 Cement and Lime Manufacturing
    - 2032 Plaster Product Manufacturing
    - 2033 Ready-Mixed Concrete Manufacturing
    - 2034 Concrete Product Manufacturing
  - 209 Other Non-Metallic Mineral Product Manufacturing
    - 2090 Other Non-Metallic Mineral Product Manufacturing

ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES *continued*

- 21 Primary Metal and Metal Product Manufacturing
  - 211 Basic Ferrous Metal Manufacturing
    - 2110 Iron Smelting and Steel Manufacturing
  - 212 Basic Ferrous Metal Product Manufacturing
    - 2121 Iron and Steel Casting
    - 2122 Steel Pipe and Tube Manufacturing
  - 213 Basic Non-Ferrous Metal Manufacturing
    - 2131 Alumina Production
    - 2132 Aluminium Smelting
    - 2133 Copper, Silver, Lead and Zinc Smelting and Refining
    - 2139 Other Basic Non-Ferrous Metal Manufacturing
  - 214 Basic Non-Ferrous Metal Product Manufacturing
    - 2141 Non-Ferrous Metal Casting
    - 2142 Aluminium Rolling, Drawing, Extruding
    - 2149 Other Basic Non-Ferrous Metal Product Manufacturing
- 22 Fabricated Metal Product Manufacturing
  - 221 Iron and Steel Forging
    - 2210 Iron and Steel Forging
  - 222 Structural Metal Product Manufacturing
    - 2221 Structural Steel Fabricating
    - 2222 Prefabricated Metal Building Manufacturing
    - 2223 Architectural Aluminium Product Manufacturing
    - 2224 Metal Roof and Guttering Manufacturing (except Aluminium)
    - 2229 Other Structural Metal Product Manufacturing
  - 223 Metal Container Manufacturing
    - 2231 Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing
    - 2239 Other Metal Container Manufacturing
  - 224 Sheet Metal Product Manufacturing (except Metal Structural and Container Products)
    - 2240 Sheet Metal Product Manufacturing (except Metal Structural and Container Products)
  - 229 Other Fabricated Metal Product Manufacturing
    - 2291 Spring and Wire Product Manufacturing
    - 2292 Nut, Bolt, Screw and Rivet Manufacturing
    - 2293 Metal Coating and Finishing
    - 2299 Other Fabricated Metal Product Manufacturing n.e.c.
- 23 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.
- 24 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
  - 244 Domestic Appliance Manufacturing
    - 2441 Whiteware Appliance Manufacturing
    - 2449 Other Domestic Appliance Manufacturing



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 *continued*

- 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
    - 529 Other Transport Support Services
      - 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
      - 5301 Grain Storage Services
      - 5309 Other Warehousing and Storage Services
- J Information Media and Telecommunications**
- 54 Publishing (except Internet and Music Publishing)
    - 541 Newspaper, Periodical, Book and Directory Publishing
      - 5411 Newspaper Publishing
      - 5412 Magazine and Other Periodical Publishing
      - 5413 Book Publishing
      - 5414 Directory and Mailing List Publishing
      - 5419 Other Publishing (except Software, Music and Internet)
    - 542 Software Publishing
      - 5420 Software Publishing
  - 55 Motion Picture and Sound Recording Activities
    - 551 Motion Picture and Video Activities
      - 5511 Motion Picture and Video Production
      - 5512 Motion Picture and Video Distribution
      - 5513 Motion Picture Exhibition
      - 5514 Post-production Services and Other Motion Picture and Video Activities
    - 552 Sound Recording and Music Publishing
      - 5521 Music Publishing
      - 5522 Music and Other Sound Recording Activities
  - 56 Broadcasting (except Internet)
    - 561 Radio Broadcasting
      - 5610 Radio Broadcasting
    - 562 Television Broadcasting
      - 5621 Free-to-Air Television Broadcasting
      - 5622 Cable and Other Subscription Broadcasting
  - 57 Internet Publishing and Broadcasting
    - 570 Internet Publishing and Broadcasting
      - 5700 Internet Publishing and Broadcasting
  - 58 Telecommunications Services
    - 580 Telecommunications Services
      - 5801 Wired Telecommunications Network Operation
      - 5802 Other Telecommunications Network Operation
      - 5809 Other Telecommunications Services
  - 59 Internet Service Providers, Web Search Portals and Data Processing Services
    - 591 Internet Service Providers and Web Search Portals
      - 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
<b>K</b>		<b>Financial and Insurance Services</b>
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
<b>L</b>		<b>Rental, Hiring and Real Estate Services</b>
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
<b>M</b>		<b>Professional, Scientific and Technical Services</b>
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*

	692	Architectural, Engineering and Technical Services
	6921	Architectural Services
	6922	Surveying and Mapping Services
	6923	Engineering Design and Engineering Consulting Services
	6924	Other Specialised Design Services
	6925	Scientific Testing and Analysis Services
	693	Legal and Accounting Services
	6931	Legal Services
	6932	Accounting Services
	694	Advertising Services
	6940	Advertising Services
	695	Market Research and Statistical Services
	6950	Market Research and Statistical Services
	696	Management and Related Consulting Services
	6961	Corporate Head Office Management Services
	6962	Management Advice and Related Consulting Services
	697	Veterinary Services
	6970	Veterinary Services
	699	Other Professional, Scientific and Technical Services
	6991	Professional Photographic Services
	6999	Other Professional, Scientific and Technical Services n.e.c.
	70	Computer System Design and Related Services
	700	Computer System Design and Related Services
	7000	Computer System Design and Related Services
<b>N</b>		<b>Administrative and Support Services</b>
	72	Administrative Services
	721	Employment Services
	7211	Employment Placement and Recruitment Services
	7212	Labour Supply Services
	722	Travel Agency and Tour Arrangement Services
	7220	Travel Agency and Tour Arrangement Services
	729	Other Administrative Services
	7291	Office Administrative Services
	7292	Document Preparation Services
	7293	Credit Reporting and Debt Collection Services
	7294	Call Centre Operation
	7299	Other Administrative Services n.e.c.
	73	Building Cleaning, Pest Control and Other Support Services
	731	Building Cleaning, Pest Control and Gardening Services
	7311	Building and Other Industrial Cleaning Services
	7312	Building Pest Control Services
	7313	Gardening Services
	732	Packaging Services
	7320	Packaging Services
<b>O</b>		<b>Public Administration and Safety</b>
	75	Public Administration
	751	Central Government Administration
	7510	Central Government Administration
	752	State Government Administration
	7520	State Government Administration
	753	Local Government Administration
	7530	Local Government Administration
	754	Justice
	7540	Justice
	755	Government Representation
	7551	Domestic Government Representation
	7552	Foreign Government Representation
	76	Defence
	760	Defence
	7600	Defence

ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES *continued*

- 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

**P Education and Training**

- 80 Preschool and School Education
  - 801 Preschool 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

**Q Health Care and Social Assistance**

- 84 Hospitals
  - 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
    - 8532 Optometry and Optical Dispensing
    - 8533 Physiotherapy Services
    - 8534 Chiropractic and Osteopathic Services
    - 8539 Other Allied Health Services
  - 859 Other Health Care Services
    - 8591 Ambulance Services
    - 8599 Other Health Care Services n.e.c.
- 86 Residential Care Services
  - 860 Residential Care Services
    - 8601 Aged Care Residential Services
    - 8609 Other Residential Care Services
- 87 Social Assistance Services
  - 871 Child Care Services
    - 8710 Child Care Services
  - 879 Other Social Assistance Services
    - 8790 Other Social Assistance Services



ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES *continued***R Arts and Recreation Services**

- 89 Heritage Activities
  - 891 Museum Operation
    - 8910 Museum Operation
  - 892 Parks and Gardens Operations
    - 8921 Zoological and Botanical Gardens Operation
    - 8922 Nature Reserves and Conservation Parks Operation
- 90 Creative and Performing Arts Activities
  - 900 Creative and Performing Arts Activities
    - 9001 Performing Arts Operation
    - 9002 Creative Artists, Musicians, Writers and Performers
    - 9003 Performing Arts Venue Operation
- 91 Sports and Recreation Activities
  - 911 Sports and Physical Recreation Activities
    - 9111 Health and Fitness Centres and Gymnasia Operation
    - 9112 Sports and Physical Recreation Clubs and Sports Professionals
    - 9113 Sports and Physical Recreation Venues, Grounds and Facilities Operation
    - 9114 Sports and Physical Recreation Administrative Service
  - 912 Horse and Dog Racing Activities
    - 9121 Horse and Dog Racing Administration and Track Operation
    - 9129 Other Horse and Dog Racing Activities
  - 913 Amusement and Other Recreation Activities
    - 9131 Amusement Parks and Centres Operation
    - 9139 Amusement and Other Recreational Activities n.e.c.
- 92 Gambling Activities
  - 920 Gambling Activities
    - 9201 Casino Operation
    - 9202 Lottery Operation
    - 9209 Other Gambling Activities

**S Other Services**

- 94 Repair and Maintenance
  - 941 Automotive Repair and Maintenance
    - 9411 Automotive Electrical Services
    - 9412 Automotive Body, Paint and Interior Repair
    - 9419 Other Automotive Repair and Maintenance
  - 942 Machinery and Equipment Repair and Maintenance
    - 9421 Domestic Appliance Repair and Maintenance
    - 9422 Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance
    - 9429 Other Machinery and Equipment Repair and Maintenance
  - 949 Other Repair and Maintenance
    - 9491 Clothing and Footwear Repair
    - 9499 Other Repair and Maintenance n.e.c.
- 95 Personal and Other Services
  - 951 Personal Care Services
    - 9511 Hairdressing and Beauty Services
    - 9512 Diet and Weight Reduction Centre Operation
  - 952 Funeral, Crematorium and Cemetery Services
    - 9520 Funeral, Crematorium and Cemetery Services
  - 953 Other Personal Services
    - 9531 Laundry and Dry-Cleaning Services
    - 9532 Photographic Film Processing
    - 9533 Parking Services
    - 9534 Brothel Keeping and Prostitution Services
    - 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.

ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES *continued*

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

*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 B: MINING

*continued*

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

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;

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

DIVISION G: RETAIL  
TRADE *continued*

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.

DIVISION H:  
ACCOMMODATION AND  
FOOD SERVICES

The Accommodation and Food Services Division includes units mainly engaged in providing short-term accommodation for visitors. Also included are units mainly engaged in providing food and beverage services, such as the preparation and serving of meals and the serving of alcoholic beverages for consumption by customers, both on and off-site.

DIVISION I: TRANSPORT,  
POSTAL AND  
WAREHOUSING

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.

DIVISION J:  
INFORMATION MEDIA AND  
TELECOMMUNICATIONS

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:

DIVISION J:  
INFORMATION MEDIA AND  
TELECOMMUNICATIONS  
*continued*

- 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).

DIVISION K: FINANCIAL  
AND INSURANCE  
SERVICES

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 L: RENTAL,  
HIRING AND REAL ESTATE  
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 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 M:  
PROFESSIONAL,  
SCIENTIFIC AND  
TECHNICAL 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.



DIVISION M:  
PROFESSIONAL,  
SCIENTIFIC AND  
TECHNICAL SERVICES  
*continued*

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 N:  
ADMINISTRATIVE AND  
SUPPORT 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; and 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.

DIVISION O: PUBLIC  
ADMINISTRATION AND  
SAFETY

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.

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.

DIVISION S: OTHER  
SERVICES *continued*

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).

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## DIVISION A – AGRICULTURE, FORESTRY AND FISHING

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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 Class Description

#### 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;

# DIVISION A – AGRICULTURE, FORESTRY AND FISHING

## Subdivision 01 – Agriculture

### Group Class Description

#### **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

### Group Class Description

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)



# DIVISION A – AGRICULTURE, FORESTRY AND FISHING

## Subdivision 01 – Agriculture

### Group Class Description

#### **Vegetable Growing (Outdoors)** *continued*

- Onion growing (outdoors)
- Pea growing (outdoors; except dry field peas)
- Potato growing (outdoors)
- Sugar beet growing (outdoors)
- Sweetcorn growing (outdoors)
- Tomato growing (outdoors)
- Truffle growing (outdoors)
- Vegetable growing n.e.c. (outdoors)
- Vegetable seed growing (outdoors)

#### *Exclusions/References*

Units mainly engaged in

- growing cultivated mushrooms are included in Class 0121 Mushroom Growing;
- growing vegetables under cover are included in Class 0122 Vegetable Growing (Under Cover); and
- growing dry field peas, beans or soybeans are included in Class 0149 Other Grain Growing.

**013**

#### **FRUIT AND TREE NUT GROWING**

##### **0131 Grape Growing**

This class includes units mainly engaged in growing table or wine grapes; or sundrying grapes.

#### *Primary activities*

- Grape growing
- Grape sundrying
- Table grape growing
- Vineyard operation
- Wine grape growing

#### *Exclusions/References*

Units mainly engaged in

- processing or crushing grapes are included in Class 1140 Fruit and Vegetable Processing; and
- manufacturing wine are included in Class 1214 Wine and Other Alcoholic Beverage Manufacturing.

##### **0132 Kiwifruit Growing**

This class consists of units mainly engaged in growing kiwifruit.

#### *Primary activities*

- Kiwifruit growing

##### **0133 Berry Fruit Growing**

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

#### *Primary activities*

- Berry fruit growing
- Blackberry growing
- Blackcurrant growing

## DIVISION A – AGRICULTURE, FORESTRY AND FISHING

### Subdivision 01 – Agriculture

#### Group Class Description

#### **Berry Fruit Growing** *continued*

- Blueberry growing
- Boysenberry growing
- Cranberry growing
- Gooseberry growing
- Loganberry growing
- Raspberry growing
- Redcurrant growing
- Strawberry growing

#### **0134 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

#### **0135 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

#### **0136 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

#### **0137 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

#### **Olive Growing** *continued*

##### *Exclusions/References*

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

#### **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

#### **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
- farming both sheep and beef cattle are included in Class 0144 Sheep-Beef Cattle Farming.

## DIVISION A – AGRICULTURE, FORESTRY AND FISHING

### Subdivision 01 – Agriculture

#### Group Class Description

#### 0142 Beef Cattle Farming (Specialised)

This class consists of units mainly engaged in farming beef cattle.

##### *Primary activities*

- Beef cattle farming
- Buffalo, domesticated, grazing
- Dairy cattle agistment service
- Dairy cattle replacement farming

##### *Exclusions/References*

Units mainly engaged in

- operating beef cattle feedlots are included in Class 0143 Beef Cattle Feedlots (Specialised);
- growing grain in conjunction with beef cattle farming are included in Class 0145 Grain-Sheep or Grain-Beef Cattle Farming; and
- farming both sheep and beef cattle are included in Class 0144 Sheep-Beef Cattle Farming.

#### 0143 Beef Cattle Feedlots (Specialised)

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.

##### *Primary activities*

- Beef cattle feedlot operation

##### *Exclusions/References*

Units mainly engaged in farming beef cattle are included in Class 0142 Beef Cattle Farming (Specialised).

#### 0144 Sheep-Beef Cattle Farming

This class consists of units mainly engaged in farming both sheep and beef cattle.

##### *Primary activities*

- Beef cattle and sheep farming
- Sheep and beef cattle farming

##### *Exclusions/References*

Units mainly engaged in

- farming beef cattle (specialised) are included in Class 0142 Beef Cattle Farming (Specialised);
- farming sheep (specialised) are included in Class 0141 Sheep Farming (Specialised); and
- growing grain in conjunction with sheep or beef cattle farming are included in Class 0145 Grain-Sheep or Grain-Beef Cattle Farming.

#### 0145 Grain-Sheep or Grain-Beef Cattle Farming

This class consists of units mainly engaged in growing grain in conjunction with sheep farming or beef cattle farming.

##### *Primary activities*

- Beef cattle farming and grain growing

# DIVISION A – AGRICULTURE, FORESTRY AND FISHING

## Subdivision 01 – Agriculture

### Group Class Description

#### **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.

## DIVISION A – AGRICULTURE, FORESTRY AND FISHING

### Subdivision 01 – Agriculture

#### Group Class Description

#### 015

#### OTHER CROP GROWING

##### 0151

#### Sugar Cane Growing

This class consists of units mainly engaged in growing sugar cane.

##### *Primary activities*

- Sugar cane growing

##### 0152

#### Cotton Growing

This class consists of units mainly engaged in growing cotton.

##### *Primary activities*

- Cotton growing

##### 0159

#### 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).

#### 016

#### DAIRY CATTLE FARMING

##### 0160

#### 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*

# DIVISION A – AGRICULTURE, FORESTRY AND FISHING

## Subdivision 01 – Agriculture

### Group Class Description

#### **Dairy Cattle Farming** *continued*

- 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).

**017**

#### **POULTRY FARMING**

**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).

**018**

#### **DEER FARMING**

**0180**

##### **Deer Farming**

This class consists of units mainly engaged in farming deer.

#### *Primary activities*

- Deer breeding

# DIVISION A – AGRICULTURE, FORESTRY AND FISHING

## Subdivision 01 – Agriculture

### Group Class Description

#### **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



**DIVISION A – AGRICULTURE, FORESTRY AND FISHING**

Subdivision 01 – Agriculture

Group Class Description

**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.

# DIVISION A – AGRICULTURE, FORESTRY AND FISHING

## Subdivision 02 – Aquaculture

Group	Class	Description
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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 Class Description

030

#### FORESTRY AND LOGGING

0301

##### 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.

## DIVISION A – AGRICULTURE, FORESTRY AND FISHING

### Subdivision 04 – Fishing, Hunting and Trapping

#### Group Class Description

#### 041

#### FISHING

##### 0411

#### Rock Lobster and Crab Potting

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.

##### *Primary activities*

- Crab fishing or potting
- Rock lobster fishing or potting
- Saltwater crayfish fishing

##### *Exclusions/References*

Units mainly engaged in

- wholesaling fresh or frozen rock lobsters are included in Class 3604 Fish and Seafood Wholesaling; and
- farming crustaceans in tanks or ponds onshore are included in Class 0203 Onshore Aquaculture.

##### 0412

#### Prawn Fishing

This class consists of units mainly engaged in catching prawns from ocean or coastal waters.

##### *Primary activities*

- Prawn fishing
- Scampi fishing

##### *Exclusions/References*

Units mainly engaged in

- farming prawns in onshore ponds are included in Class 0203 Onshore Aquaculture; and
- wholesaling fresh or frozen prawns are included in Class 3604 Fish and Seafood Wholesaling.

##### 0413

#### Line Fishing

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.

##### *Primary activities*

- Bottom long line fishing
- Line fishing
- Ocean trolling
- Squid jigging
- Surface long line fishing

##### *Exclusions/References*

Units mainly engaged in trawling, seining or netting are included in Class 0414 Fish Trawling, Seining and Netting.

##### 0414

#### Fish Trawling, Seining and Netting

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 bag net, either on the sea bed or in mid-depth waters. Seining

## DIVISION A – AGRICULTURE, FORESTRY AND FISHING

### Subdivision 04 – Fishing, Hunting and Trapping

#### Group Class Description

#### **Fish Trawling, Seining and Netting** *continued*

methods include purse, danish or beach seining. Netting methods include surface or bottom gill netting.

#### *Primary activities*

- Beach seining, fishing
- Bottom gill netting, fishing
- Danish seining, fishing
- Finfish trawling
- Pair trawling
- Purse seining
- Set netting, fishing
- Surface netting, fishing

#### *Exclusions/References*

Units mainly engaged in

- line fishing are included in Class 0413 Line Fishing;
- hatching or farming fish in controlled environments are included in the appropriate classes of Group 020 Aquaculture; and
- wholesaling fresh or frozen finfish are included in Class 3604 Fish and Seafood Wholesaling.

#### **0419 Other Fishing**

This class consists of units mainly engaged in fishing not elsewhere classified or in other types of marine life gathering.

#### *Primary activities*

- Abalone/paua fishing
- Freshwater eel fishing
- Freshwater fishing n.e.c.
- Marine water fishery product gathering
- Oyster catching (except from cultivated oyster beds)
- Pearling (except pearl oyster farming)
- Seaweed harvesting
- Spat catching
- Turtle hunting

#### *Exclusions/References*

Units mainly engaged in

- hatching or farming seaweed, fish, crustaceans or molluscs in controlled environments are included in the appropriate classes of Group 020 Aquaculture; and
- potting for rock lobster or crabs are included in Class 0411 Rock Lobster and Crab Potting.

#### **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

**DIVISION A – AGRICULTURE, FORESTRY AND FISHING**

Subdivision 04 – Fishing, Hunting and Trapping

Group Class Description

**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

**051**

**FORESTRY SUPPORT SERVICES**

**0510**

**Forestry Support Services**

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 reforestation, forest plantation conservation or maintenance. This class also includes units mainly engaged in operating forestry planting stock nurseries.

*Primary activities*

- Forest conservation service
- Forest nursery operation or service
- Forest pest control service (except aerial or wild animal control)
- Forest planting
- Reforestation service
- Silvicultural service
- Timber plantation maintenance
- Timber tract maintenance
- Tree pruning (forest)
- Tree thinning (forest)

*Exclusions/References*

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.

**052**

**AGRICULTURE AND FISHING SUPPORT SERVICES**

**0521**

**Cotton Ginning**

This class consists of units mainly engaged in ginning cotton.

*Primary activities*

- Cotton ginning

**0522**

**Shearing Services**

This class consists of units mainly engaged in providing shearing services for sheep, goats and other livestock raised mainly for their hair.

*Primary activities*

- Alpaca shearing
- Goat shearing
- Sheep shearing

**0529**

**Other Agriculture and Fishing Support Services**

This class consists of units mainly engaged in providing agricultural and fishing support services not elsewhere classified.

## DIVISION A – AGRICULTURE, FORESTRY AND FISHING

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

#### Group Class Description

#### **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.



## DIVISION B – MINING

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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.

## DIVISION B – MINING

### Subdivision 06 – Coal Mining

Group	Class	Description
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060

#### COAL MINING

0600

##### 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.

## DIVISION B – MINING

### Subdivision 07 – Oil and Gas Extraction

Group	Class	Description
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070

#### OIL AND GAS EXTRACTION

0700

##### 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.

## DIVISION B – MINING

### Subdivision 08 – Metal Ore Mining

Group	Class	Description
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080

#### METAL ORE MINING

0801

##### Iron Ore Mining

This class consists of units mainly engaged in mining iron ore or iron sands. Units primarily engaged in the production of sinter and other agglomerates, except those associated with blast furnace operations, are classified in this class.

###### Primary activities

- Iron ore dressing or beneficiating
- Iron ore mining
- Iron sand mining

###### Exclusions/References

Units mainly engaged in

- operating blast furnaces to produce pig iron from iron ore are included in Class 2110 Iron Smelting and Steel Manufacturing; and
- production of direct reduced iron/hot briquetted iron are included in Class 2110 Iron Smelting and Steel Manufacturing.

0802

##### 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.

0803

##### 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.

0804

##### 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

Group	Class	Description
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#### **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

**DIVISION B – MINING**

Subdivision 08 – Metal Ore Mining

Group Class Description

**Other Metal Ore Mining** *continued*

- 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

#### Group Class Description

#### 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

## DIVISION B – MINING

### Subdivision 09 – Non-Metallic Mineral Mining and Quarrying

#### Group Class Description

#### **Other Construction Material Mining** *continued*

##### *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.

099

#### **OTHER NON-METALLIC MINERAL MINING AND QUARRYING**

0990

#### **Other Non-Metallic Mineral Mining and Quarrying**

This class consists of units mainly engaged in mining or quarrying non-metallic minerals, except construction materials.

##### *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



**DIVISION B – MINING**

Subdivision 09 – Non-Metallic Mineral Mining and Quarrying

.....  
Group Class Description  
.....

**Other Non-Metallic Mineral Mining and Quarrying** *continued*

- Zeolite mining

*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

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## DIVISION B – MINING

### Subdivision 10 – Exploration and Other Mining Support Services

Group	Class	Description
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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

#### 109

#### 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 re-drilling
- 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.

## DIVISION C – MANUFACTURING

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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.

## DIVISION C – MANUFACTURING

### Subdivision 11 – Food Product Manufacturing

#### Group Class Description

#### 1113 Cured Meat and Smallgoods Manufacturing

This class consists of units mainly engaged in manufacturing cured and preserved meats, such as bacon or ham, and in manufacturing smallgoods or prepared meat products not elsewhere classified. Units cure the meat by salting, drying, pickling or smoking.

##### *Primary activities*

- Bacon manufacturing
- Corned meat manufacturing (including canned)
- Croquette manufacturing n.e.c.
- Ham, canned, manufacturing
- Meat speciality manufacturing
- Pate manufacturing (except fish)
- Poultry smallgoods manufacturing
- Smallgoods manufacturing

##### *Exclusions/References*

Units mainly engaged in

- manufacturing fish pates are included in Class 1120 Seafood Processing; and
- manufacturing croquettes from poultry meat are included in Class 1112 Poultry Processing.

#### 112

#### SEAFOOD PROCESSING

#### 1120 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 Class 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 rennetted 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

## DIVISION C – MANUFACTURING

### Subdivision 11 – Food Product Manufacturing

#### Group Class Description

#### **Cheese and Other Dairy Product Manufacturing** *continued*

- Casein manufacturing
- Cheese manufacturing
- Condensed milk manufacturing
- Cream, canned, manufacturing
- Dairy product manufacturing n.e.c.
- Dried ice cream, soft serve or milk shake mix manufacturing
- Evaporated milk manufacturing
- Flavoured milk manufacturing
- Infants' milk-based formula and food manufacturing
- Lactose manufacturing
- Liquid ice cream, soft serve or milk shake mix manufacturing
- Malted milk powder manufacturing
- Milk and coffee mixtures, condensed or concentrated, manufacturing
- Milk powder manufacturing
- Sour cream manufacturing
- Whey or whey powder manufacturing
- Yoghurt manufacturing

#### *Exclusions/References*

Units mainly engaged in

- manufacturing processed milk or cream are included in Class 1131 Milk and Cream Processing; and
- manufacturing ice cream and other frozen confections are included in Class 1132 Ice Cream Manufacturing.

114

#### **FRUIT AND VEGETABLE PROCESSING**

1140

#### **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)



## DIVISION C – MANUFACTURING

### Subdivision 11 – Food Product Manufacturing

#### Group Class Description

#### **Fruit and Vegetable Processing** *continued*

- Mixed meat and vegetable manufacturing
- Rice preparation, canned, manufacturing
- Sauce manufacturing (except Worcestershire sauce)
- Spaghetti, canned, manufacturing
- Vegetable juice or soup manufacturing
- Vegetable salad manufacturing
- Vegetable soup manufacturing
- Vegetable, frozen, manufacturing
- Vegetable, preserved, manufacturing (including canned, dehydrated, dried or quick frozen)
- Vinegar manufacturing (except wine vinegar)

#### *Exclusions/References*

Units mainly engaged in

- manufacturing potato crisps or corn chips are included in Class 1191 Potato, Corn and Other Crisp Manufacturing;
- manufacturing fruit drinks, less than 100 percent pure or concentrated, are included in Class 1211 Soft Drink, Cordial and Syrup Manufacturing;
- manufacturing wine vinegar are included in Class 1214 Wine and Other Alcoholic Beverage Manufacturing;
- manufacturing Worcestershire sauce are included in Class 1199 Other Food Product Manufacturing n.e.c.;
- packing fresh fruit are included in 7320 Packaging Services;
- manufacturing milk-based infant formula and food are included in Class 1133 Cheese and Other Dairy Product Manufacturing; and
- sun drying fruit are included in the appropriate classes of Group 013 Fruit and Tree Nut Growing.

**115**

#### **OIL AND FAT MANUFACTURING**

**1150**

#### **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
- Deodorised 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

## DIVISION C – MANUFACTURING

### Subdivision 11 – Food Product Manufacturing

#### Group Class Description

#### **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**

1161

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 11 – Food Product Manufacturing

#### Group Class Description

#### **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.

## DIVISION C – MANUFACTURING

### Subdivision 11 – Food Product Manufacturing

#### Group Class Description

#### **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)
- Breadcrumb 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.

#### **1172 Cake and Pastry Manufacturing (Factory based)**

This class consists of units mainly engaged in manufacturing cakes, pastries, pies or similar bakery products (including frozen bakery products) from either factory based premises or home. Also included are units mainly engaged in finishing cakes (such as adding icing or jam).

##### *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)
- Cake or pastry, frozen, 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 cake mixes are included in Class 1162 Cereal, Pasta and Baking Mix Manufacturing;
- manufacturing and selling directly to consumers cakes or pastries 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.

## DIVISION C – MANUFACTURING

### Subdivision 11 – Food Product Manufacturing

#### Group Class Description

#### 1173 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.

#### 1174 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 bread from factory based premises are included in Class 1171 Bread Manufacturing (Factory based);
- manufacturing cakes and pastries from factory based premises are included in Class 1172 Cake and Pastry Manufacturing (Factory based);
- manufacturing biscuits from factory-based premises are included in Class 1173 Biscuit Manufacturing (Factory based); and
- retailing bakery products (not manufactured on the same premises) are included in Class 4129 Other Specialised Food Retailing.

## 118

### SUGAR AND CONFECTIONERY MANUFACTURING

#### 1181 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

## DIVISION C – MANUFACTURING

### Subdivision 11 – Food Product Manufacturing

#### Group Class Description

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 11 – Food Product Manufacturing

#### Group Class Description

#### **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.

**1199**

#### **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

**DIVISION C – MANUFACTURING**

Subdivision 11 – Food Product Manufacturing

Group Class Description

**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.



## DIVISION C – MANUFACTURING

### Subdivision 12 – Beverage and Tobacco Product Manufacturing

#### Group Class Description

#### 121

#### BEVERAGE MANUFACTURING

##### 1211

##### **Soft Drink, Cordial and Syrup Manufacturing**

This class consists of units mainly engaged in manufacturing aerated or carbonated soft drinks, mineral or purified waters, fruit drinks (less than 100 percent pure juice), concentrated cordials, syrups or non-alcoholic brewed beer or cider.

##### *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.

##### 1212

##### **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.

##### 1213

##### **Spirit Manufacturing**

This class consists of units mainly engaged in the fermentation, distillation or blending of fortified spirits for human consumption.

## DIVISION C – MANUFACTURING

### Subdivision 12 – Beverage and Tobacco Product Manufacturing

#### Group Class Description

#### **Spirit Manufacturing** *continued*

##### *Primary activities*

- Brandy manufacturing
- Fortified spirit manufacturing
- Liqueur manufacturing
- Spirit-based mixed drink manufacturing
- Potable spirit 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.

**1214**

#### **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 non-alcoholic grape juice or drink are included in Class 1211 Soft Drink, Cordial and Syrup Manufacturing;
- growing grapes only are included in Class 0131 Grape Growing; and
- bottling (but not blending) wine and other alcoholic beverages on a fee or contract basis are included in Class 7320 Packaging Services.

**122**

**1220**

#### **CIGARETTE AND TOBACCO PRODUCT MANUFACTURING**

##### **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

**DIVISION C – MANUFACTURING**

Subdivision 12 – Beverage and Tobacco Product Manufacturing

Group Class Description

**Cigarette and Tobacco Product Manufacturing** *continued*

- 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.

## DIVISION C – MANUFACTURING

### Subdivision 13 – Textile, Leather, Clothing and Footwear Manufacturing

#### Group Class Description

#### 131

#### TEXTILE MANUFACTURING

##### 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 slipe 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 predominately made of synthetic fibres.

##### *Primary activities*

- Fabric, woven, manufacturing (elastic or elastomeric)
- Fabric, woven, manufacturing (predominantly of synthetic fibre)

## DIVISION C – MANUFACTURING

### Subdivision 13 – Textile, Leather, Clothing and Footwear Manufacturing

#### Group Class Description

##### **Synthetic Textile Manufacturing** *continued*

- Fibreglass fabric manufacturing
- Lacing, woven, manufacturing
- Tyre cord yarn or fabric, synthetic fibre, manufacturing
- Yarn, elastic or elastomeric, manufacturing
- Yarn, synthetic fibre, manufacturing

##### *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 1333 Cut and Sewn Textile Product Manufacturing; and
- manufacturing textile floor coverings are included in Class 1331 Textile Floor Covering Manufacturing.

132

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 13 – Textile, Leather, Clothing and Footwear Manufacturing

#### Group Class Description

#### **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.

133

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 13 – Textile, Leather, Clothing and Footwear Manufacturing

#### Group Class Description

#### **Rope, Cordage and Twine Manufacturing** *continued*

- manufacturing tyre cord yarns or fabrics of synthetic fibres are included in Class 1313 Synthetic Textile Manufacturing;
- manufacturing tyre cord yarns or fabrics of cotton are included in Class 1312 Natural Textile Manufacturing; and
- manufacturing wire ropes or cables are included in Class 2291 Spring and Wire Product Manufacturing.

1333

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 13 – Textile, Leather, Clothing and Footwear Manufacturing

#### Group Class Description

#### Cut and Sewn Textile Product Manufacturing *continued*

- installing curtains are included in Class 3239 Other Building Installation Services

1334

#### 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.

134

#### KNITTED PRODUCT MANUFACTURING

1340

#### 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
- Jacket, knitted, manufacturing
- Jersey, knitted, manufacturing
- Knitted fabric manufacturing
- Panty hose manufacturing
- Sock manufacturing
- Stocking manufacturing
- Tights manufacturing



## DIVISION C – MANUFACTURING

### Subdivision 13 – Textile, Leather, Clothing and Footwear Manufacturing

Group	Class	Description
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#### **Knitted Product Manufacturing** *continued*

##### *Exclusions/References*

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

135

1351

#### **CLOTHING AND FOOTWEAR 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 hosiery, knitted clothing, knitted cardigans or pullovers, or other knitted clothing are included in Class 1340 Knitted Product Manufacturing;
- manufacturing bicycle helmets are included in Class 1913 Polymer Foam Product Manufacturing;
- manufacturing rubber gloves are included in Class 1920 Natural Rubber Product Manufacturing;

## DIVISION C – MANUFACTURING

### Subdivision 13 – Textile, Leather, Clothing and Footwear Manufacturing

Group	Class	Description
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**Clothing Manufacturing** *continued*

- and manufacturing leather handbags are included in Class 1320 Leather Tanning, Fur Dressing and Leather Product Manufacturing.

1352

**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

## DIVISION C – MANUFACTURING

### Subdivision 14 – Wood Product Manufacturing

#### Group Class Description

#### 141

#### LOG SAWMILLING AND TIMBER DRESSING

##### 1411

##### 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.

##### 1412

##### 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

##### 1413

##### 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.

## DIVISION C – MANUFACTURING

### Subdivision 14 – Wood Product Manufacturing

#### Group Class Description

149

#### OTHER WOOD PRODUCT MANUFACTURING

1491

##### **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

1492

##### **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.

1493

##### **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

## 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-bituminised 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).

## DIVISION C – MANUFACTURING

### Subdivision 15 – Pulp, Paper and Converted Paper Product Manufacturing

#### Group Class Description

#### **Paper Bag Manufacturing** *continued*

##### *Primary activities*

- Paper bag manufacturing

1523

#### **Paper Stationery Manufacturing**

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

##### *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).

1524

#### **Sanitary Paper Product Manufacturing**

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

1529

#### **Other Converted Paper Product Manufacturing**

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

## DIVISION C – MANUFACTURING

### Subdivision 15 – Pulp, Paper and Converted Paper Product Manufacturing

#### Group Class Description

#### **Other Converted Paper Product Manufacturing** *continued*

##### *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-bituminised 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
- Serigraphy (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

**DIVISION C – MANUFACTURING**

Subdivision 16 – Printing (including the Reproduction of Recorded Media)

Group Class Description

**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.

## DIVISION C – MANUFACTURING

### Subdivision 17 – Petroleum and Coal Product Manufacturing

#### Group Class Description

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)

## DIVISION C – MANUFACTURING

### Subdivision 17 – Petroleum and Coal Product Manufacturing

#### Group Class Description

#### **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.

## DIVISION C – MANUFACTURING

### Subdivision 18 – Basic Chemical and Chemical Product Manufacturing

#### Group Class Description

181

#### BASIC CHEMICAL MANUFACTURING

1811

##### 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

## DIVISION C – MANUFACTURING

### Subdivision 18 – Basic Chemical and Chemical Product Manufacturing

#### Group Class Description

##### **Industrial Gas Manufacturing** *continued*

- manufacturing mixed cylinder gases formulated for use as a pesticide (e.g. phosfume) are included in Class 1832 Pesticide Manufacturing.

**1812**

##### **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.

## DIVISION C – MANUFACTURING

### Subdivision 18 – Basic Chemical and Chemical Product Manufacturing

Group	Class	Description
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1813	<b>Basic Inorganic Chemical Manufacturing</b>	
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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 Class 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.



## DIVISION C – MANUFACTURING

### Subdivision 18 – Basic Chemical and Chemical Product Manufacturing

#### Group Class Description

#### Other Basic Polymer Manufacturing *continued*

##### *Primary activities*

- Basic polymer manufacturing n.e.c.
- Carbon fibre manufacturing (including kevlar material manufacturing)
- Cellulose acetate manufacturing
- Cellulose fibre or filament manufacturing n.e.c.
- Ethyl cellulose manufacturing
- Methyl cellulose manufacturing
- Methylstyrene manufacturing
- Non-cellulose fibre or filament manufacturing n.e.c.
- Nylon manufacturing
- Polyester manufacturing
- Polyolefin manufacturing
- Rayon manufacturing
- Synthetic fibre or filament 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.

183

#### FERTILISER AND PESTICIDE MANUFACTURING

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

## DIVISION C – MANUFACTURING

### Subdivision 18 – Basic Chemical and Chemical Product Manufacturing

#### Group Class Description

#### 1832 Pesticide Manufacturing

This class consists of units mainly engaged in the formulation and preparation of pest control chemicals.

##### *Primary activities*

- Animal dip manufacturing
- Animal spray manufacturing
- Flyspray manufacturing
- Formulated pest control product manufacturing
- Fungicide manufacturing
- Insect repellent manufacturing
- Insecticide manufacturing
- Pesticide manufacturing n.e.c.
- Rat poison manufacturing
- Soil fumigant manufacturing
- Weedkiller manufacturing

##### *Exclusions/References*

Units mainly engaged in manufacturing fertilisers are included in Class 1831 Fertiliser Manufacturing.

#### 184

#### PHARMACEUTICAL AND MEDICINAL PRODUCT MANUFACTURING

#### 1841 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
- Antibody 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)

## DIVISION C – MANUFACTURING

### Subdivision 18 – Basic Chemical and Chemical Product Manufacturing

#### Group Class Description

#### **Human Pharmaceutical and Medicinal Product Manufacturing** *continued*

- Morphine manufacturing
- Saccharin manufacturing
- Serum manufacturing
- Vaccine manufacturing (except veterinary)
- Vial manufacturing
- Vitamin product manufacturing

#### *Exclusions/References*

Units mainly engaged in

- manufacturing sanitary paper-based products from paper or cellulose wadding, such as disposable paper nappies, sanitary napkins, tampons and other sanitary paper-based products n.e.c. are included in Class 1524 Sanitary Paper Product Manufacturing;
- manufacturing ether are included in Class 1812 Basic Organic Chemical Manufacturing;
- manufacturing medicinal gas are included in Class 1811 Industrial Gas Manufacturing;
- manufacturing animal dips and sprays, blowfly specifics or other pesticides are included in Class 1832 Pesticide Manufacturing;
- packaging and labelling of pharmaceutical and medical products on fee or contract are included in Class 7320 Packaging Services; and
- manufacturing scientific or diagnostic equipment are included in Class 2412 Medical and Surgical Equipment Manufacturing.

#### **1842 Veterinary Pharmaceutical and Medicinal Product Manufacturing**

This class consists of units mainly engaged in manufacturing drugs, medicines, medicinal chemicals, vaccines, serums and other pharmaceutical products for veterinary use.

#### *Primary activities*

- Veterinary drug manufacturing
- Veterinary medicinal preparation manufacturing n.e.c.

#### *Exclusions/References*

Units mainly engaged in

- manufacturing human pharmaceutical products are included in class 1841 Human Pharmaceutical and Medicinal Product Manufacturing; and
- manufacturing animal dips and sprays, blowfly specifics or other pesticides are included in Class 1832 Pesticide Manufacturing.

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 18 – Basic Chemical and Chemical Product Manufacturing

#### Group Class Description

##### **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.

##### *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

## DIVISION C – MANUFACTURING

### Subdivision 18 – Basic Chemical and Chemical Product Manufacturing

#### Group Class Description

#### 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.

189

#### 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
- Propellant powder manufacturing
- Pyrotechnic goods manufacturing
- Pyrotechnic manufacturing
- Safety fuse manufacturing
- Signal flare manufacturing

## DIVISION C – MANUFACTURING

### Subdivision 18 – Basic Chemical and Chemical Product Manufacturing

#### Group Class Description

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 19 – Polymer Product and Rubber Product Manufacturing

Group	Class	Description
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191

#### POLYMER PRODUCT MANUFACTURING

1911

##### 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

1912

##### 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

## DIVISION C – MANUFACTURING

### Subdivision 19 – Polymer Product and Rubber Product Manufacturing

#### Group Class Description

#### 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



## DIVISION C – MANUFACTURING

### Subdivision 19 – Polymer Product and Rubber Product Manufacturing

#### Group Class Description

##### **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 (frits) 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)

## DIVISION C – MANUFACTURING

### Subdivision 19 – Polymer Product and Rubber Product Manufacturing

#### Group Class Description

##### **Other Polymer Product Manufacturing** *continued*

- Hose, plastic or composite, manufacturing
- Hull, boat building, manufacturing
- Motor vehicle and boat parts, fibreglass, manufacturing
- Polymer product manufacturing n.e.c.
- Radiator and heating hose, plastic or composite, manufacturing
- Refrigeration container insulation sheet manufacturing
- Transmission belt, plastic or composite, manufacturing
- Vacuum cleaner belt, plastic or composite, manufacturing
- V-belt, plastic or composite, 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 fibreglass furniture are included in Class 2519 Other Furniture Manufacturing.

192

#### **NATURAL RUBBER PRODUCT MANUFACTURING**

1920

##### **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

**DIVISION C – MANUFACTURING**

Subdivision 19 – Polymer Product and Rubber Product Manufacturing

.....  
Group Class Description  
.....

**Natural Rubber Product Manufacturing** *continued*

*Exclusions/References*

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

## DIVISION C – MANUFACTURING

### Subdivision 20 – Non-Metallic Mineral Product Manufacturing

#### Group Class Description

201

#### GLASS AND GLASS PRODUCT MANUFACTURING

2010

##### 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.

## DIVISION C – MANUFACTURING

### Subdivision 20 – Non-Metallic Mineral Product Manufacturing

#### Group Class Description

202

#### CERAMIC PRODUCT MANUFACTURING

2021

##### 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.

2029

##### 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

## DIVISION C – MANUFACTURING

### Subdivision 20 – Non-Metallic Mineral Product Manufacturing

#### Group Class Description

#### **Other Ceramic Product Manufacturing** *continued*

- manufacturing ceramic-metal composite cutting tools are included in Class 2463 Machine Tool and Parts Manufacturing.

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

## DIVISION C – MANUFACTURING

### Subdivision 20 – Non-Metallic Mineral Product Manufacturing

#### Group Class Description

#### **Plaster Product Manufacturing** *continued*

##### *Exclusions/References*

Units mainly engaged in

- manufacturing dental plaster or cement are included in Class 2412 Medical and Surgical Equipment Manufacturing;
- fixing or installing plaster are included in Class 3241 Plastering and Ceiling Services; and
- manufacturing expanded non-metallic minerals are included in Class 2090 Other Non-Metallic Mineral Product Manufacturing.

2033

#### **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

2034

#### **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 Class Description

#### Concrete Product Manufacturing *continued*

- Tile, concrete, manufacturing
- Wall fitting, terrazzo, manufacturing

209

#### OTHER NON-METALLIC MINERAL PRODUCT MANUFACTURING

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



**DIVISION C – MANUFACTURING**

Subdivision 20 – Non-Metallic Mineral Product Manufacturing

Group Class Description

**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.

## DIVISION C – MANUFACTURING

### Subdivision 21 – Primary Metal and Metal Product Manufacturing

#### Group Class Description

211

#### BASIC FERROUS METAL MANUFACTURING

2110

##### 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 'foundry') 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)
- Galvanised 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

## DIVISION C – MANUFACTURING

### Subdivision 21 – Primary Metal and Metal Product Manufacturing

#### Group Class Description

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 21 – Primary Metal and Metal Product Manufacturing

#### Group Class Description

#### **Other Basic Non-Ferrous Metal Manufacturing** *continued*

- 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.

214

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 21 – Primary Metal and Metal Product Manufacturing

#### Group Class Description

#### **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;

**DIVISION C – MANUFACTURING**

Subdivision 21 – Primary Metal and Metal Product Manufacturing

.....  
Group Class Description  
.....

**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.

## DIVISION C – MANUFACTURING

### Subdivision 22 – Fabricated Metal Product Manufacturing

Group	Class	Description
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221

#### IRON AND STEEL FORGING

2210

##### 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.

222

#### STRUCTURAL METAL PRODUCT MANUFACTURING

2221

##### 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



## DIVISION C – MANUFACTURING

### Subdivision 22 – Fabricated Metal Product Manufacturing

Group	Class	Description
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**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 L 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

## DIVISION C – MANUFACTURING

### Subdivision 22 – Fabricated Metal Product Manufacturing

#### Group Class Description

#### **Architectural Aluminium Product Manufacturing** *continued*

- Railing, aluminium, manufacturing
- Roller shutter, aluminium, manufacturing
- Shop front, aluminium, manufacturing
- Shower screen, aluminium framed, manufacturing
- Skylight, aluminium, manufacturing
- Window frame or sash, aluminium, manufacturing
- Window screen, aluminium, manufacturing
- Window, aluminium framed, manufacturing (complete with glass)

#### *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)

## DIVISION C – MANUFACTURING

### Subdivision 22 – Fabricated Metal Product Manufacturing

#### Group Class Description

##### **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.

## DIVISION C – MANUFACTURING

### Subdivision 22 – Fabricated Metal Product Manufacturing

#### Group Class Description

#### 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.

#### 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

## DIVISION C – MANUFACTURING

### Subdivision 22 – Fabricated Metal Product Manufacturing

#### Group Class Description

#### Sheet Metal Product Manufacturing (except Metal Structural and Container Products) *continued*

##### *Exclusions/References*

Units mainly engaged in

- minting and pressing coins, medals or badges are included in Class 2591 Jewellery and Silverware Manufacturing;
- installing air conditioning duct work are included in Class 3233 Air Conditioning and Heating Services; and
- manufacturing metal containers are included in Classes 2231 Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing or 2239 Other Metal Container Manufacturing.

229

#### OTHER FABRICATED METAL PRODUCT MANUFACTURING

2291

##### 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;

## DIVISION C – MANUFACTURING

### Subdivision 22 – Fabricated Metal Product Manufacturing

#### Group Class Description

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 22 – Fabricated Metal Product Manufacturing

#### Group Class Description

#### **Metal Coating and Finishing** *continued*

- Silver plating
- Vitreous enamelling

2299

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 22 – Fabricated Metal Product Manufacturing

#### Group Class Description

##### **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.



## DIVISION C – MANUFACTURING

### Subdivision 23 – Transport Equipment Manufacturing

#### Group Class Description

#### 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

## DIVISION C – MANUFACTURING

### Subdivision 23 – Transport Equipment Manufacturing

#### Group Class Description

#### **Motor Vehicle Body and Trailer Manufacturing** *continued*

- Truck tipper tray manufacturing

#### *Exclusions/References*

Units mainly engaged in panel beating or smash repairing of motor vehicles are included in the appropriate classes of Group 941 Automotive Repair and Maintenance.

2313

#### **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.

2319

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 23 – Transport Equipment Manufacturing

#### Group Class Description

#### **Other Motor Vehicle Parts Manufacturing** *continued*

- Shock absorber manufacturing
- Suspension component manufacturing
- Transmission manufacturing
- Wheel manufacturing

#### *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 windscreen glasses 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

## DIVISION C – MANUFACTURING

### Subdivision 23 – Transport Equipment Manufacturing

#### Group Class Description

#### **Boatbuilding and Repair Services** *continued*

- Powerboat building
- Sailboat manufacturing
- Yacht construction

#### *Exclusions/References*

Units mainly engaged in

- manufacturing boat components from fibreglass are included in Class 1919 Other Polymer Product Manufacturing; and
- manufacturing surfboards and sailboards are included in Class 2592 Toy, Sporting and Recreational Product Manufacturing.

2393

#### **Railway Rolling Stock Manufacturing and Repair Services**

This class consists of units mainly engaged in manufacturing or repairing railway locomotives or other rolling stock.

#### *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.

2394

#### **Aircraft Manufacturing and Repair Services**

This class consists of units mainly engaged in manufacturing or repairing aircraft, aircraft engines and frames, as well as specialist aircraft repair services not elsewhere classified.

#### *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.

## DIVISION C – MANUFACTURING

### Subdivision 23 – Transport Equipment Manufacturing

Group	Class	Description
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2399	<b>Other Transport Equipment Manufacturing n.e.c.</b>
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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.

## DIVISION C – MANUFACTURING

### Subdivision 24 – Machinery and Equipment Manufacturing

#### Group Class Description

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#### PROFESSIONAL AND SCIENTIFIC EQUIPMENT MANUFACTURING

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
- Sunglasses 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

## DIVISION C – MANUFACTURING

### Subdivision 24 – Machinery and Equipment Manufacturing

#### Group Class Description

#### **Medical and Surgical Equipment Manufacturing** *continued*

- Hypodermic needle or syringe manufacturing
- Magnetic resonance imaging (medical) equipment manufacturing
- Medical diagnostic apparatus manufacturing
- Medical equipment manufacturing
- Medical ultrasound equipment manufacturing
- Orthotics (arch support) manufacturing
- Pacemaker manufacturing
- Respirator manufacturing
- Surgical equipment manufacturing
- Thermometer, medical, manufacturing
- Veterinary instrument manufacturing

#### *Exclusions/References*

Units mainly engaged in manufacturing ophthalmic equipment are included in Class 2411 Photographic, Optical and Ophthalmic Equipment Manufacturing.

2419

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 24 – Machinery and Equipment Manufacturing

#### Group Class Description

#### Other Professional and Scientific Equipment Manufacturing *continued*

##### *Exclusions/References*

Units mainly engaged in

- manufacturing photographic, optical or ophthalmic equipment are included in Class 2411 Photographic, Optical and Ophthalmic Equipment Manufacturing;
- manufacturing equipment for measuring and testing communications signals are included in Class 2422 Communication Equipment Manufacturing;
- manufacturing motor control switches and relays are included in Class 2439 Other Electrical Equipment Manufacturing; and
- manufacturing insulated optical fibre cable are included in Class 2431 Electric Cable and Wire Manufacturing.

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#### COMPUTER AND ELECTRONIC EQUIPMENT MANUFACTURING

2421

##### 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.



## DIVISION C – MANUFACTURING

### Subdivision 24 – Machinery and Equipment Manufacturing

#### Group Class Description

2422

#### **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
- Modem 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.

2429

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 24 – Machinery and Equipment Manufacturing

#### Group Class Description

#### **Other Electronic Equipment Manufacturing** *continued*

- Headphone manufacturing
- Integrated circuit manufacturing
- Loudspeaker manufacturing
- Microphone manufacturing
- Radio receiving set manufacturing
- Record player manufacturing
- Semi-conductor manufacturing
- Sound recording equipment manufacturing
- Sound reproducing equipment manufacturing
- Tape recorder manufacturing
- Television receiving set manufacturing
- Transistor 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.

243

#### **ELECTRICAL EQUIPMENT MANUFACTURING**

2431

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 24 – Machinery and Equipment Manufacturing

#### Group Class Description

#### **Electric Cable and Wire Manufacturing** *continued*

##### *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

## DIVISION C – MANUFACTURING

### Subdivision 24 – Machinery and Equipment Manufacturing

#### Group Class Description

#### **Other Electrical Equipment Manufacturing** *continued*

- Soldering iron, electrical, manufacturing
- Transformer manufacturing
- Transmission equipment, electrical, manufacturing
- Welding equipment, electrical, manufacturing
- Wet cell battery 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.

244

#### **DOMESTIC APPLIANCE MANUFACTURING**

2441

#### **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;

## DIVISION C – MANUFACTURING

### Subdivision 24 – Machinery and Equipment Manufacturing

#### Group Class Description

#### **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.

## DIVISION C – MANUFACTURING

### Subdivision 24 – Machinery and Equipment Manufacturing

#### Group Class Description

245

#### **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;

## DIVISION C – MANUFACTURING

### Subdivision 24 – Machinery and Equipment Manufacturing

#### Group Class Description

#### **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.

246

#### **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.

## DIVISION C – MANUFACTURING

### Subdivision 24 – Machinery and Equipment Manufacturing

#### Group Class Description

#### **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



## DIVISION C – MANUFACTURING

### Subdivision 24 – Machinery and Equipment Manufacturing

#### Group Class Description

#### **Machine Tool and Parts Manufacturing** *continued*

- Tyre matrix manufacturing
- Welding or cutting equipment, gas, manufacturing
- Woodworking machinery manufacturing n.e.c.

#### *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.

2469

#### **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

## DIVISION C – MANUFACTURING

### Subdivision 24 – Machinery and Equipment Manufacturing

#### Group Class Description

#### **Other Specialised Machinery and Equipment Manufacturing** *continued*

- Vacuum cleaner, commercial, 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.

249

2491

#### **OTHER MACHINERY AND 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 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;

## DIVISION C – MANUFACTURING

### Subdivision 24 – Machinery and Equipment Manufacturing

#### Group Class Description

#### **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.

## DIVISION C – MANUFACTURING

### Subdivision 25 – Furniture and Other Manufacturing

#### Group Class Description

251

#### FURNITURE MANUFACTURING

2511

##### Wooden 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.

2512

##### 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

## DIVISION C – MANUFACTURING

### Subdivision 25 – Furniture and Other Manufacturing

#### Group Class Description

#### **Metal Furniture Manufacturing** *continued*

- Furniture, metal, manufacturing
- Metal furniture manufacturing n.e.c.
- Screen partition, metal, manufacturing
- Shelving, metal, manufacturing

#### *Exclusions/References*

Units mainly engaged in repairing or restoring metal furniture are included in Class 9499 Other Repair and Maintenance n.e.c.

#### **2513 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.

#### **2519 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;

## DIVISION C – MANUFACTURING

### Subdivision 25 – Furniture and Other Manufacturing

#### Group Class Description

#### **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

**DIVISION C – MANUFACTURING**

Subdivision 25 – Furniture and Other Manufacturing

.....  
Group Class Description  
.....

**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.



## DIVISION D – ELECTRICITY, GAS, WATER AND WASTE SERVICES

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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 Class Description

#### 261

#### ELECTRICITY GENERATION

##### 2611

#### Fossil Fuel Electricity Generation

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.

#### *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.

##### 2612

#### Hydro-Electricity Generation

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.

#### *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.

##### 2619

#### Other Electricity Generation

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.

#### *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.

#### 262

#### ELECTRICITY TRANSMISSION

##### 2620

#### Electricity Transmission

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

# DIVISION D – ELECTRICITY, GAS, WATER AND WASTE SERVICES

## Subdivision 26 – Electricity Supply

### Group Class Description

#### **Electricity Transmission** *continued*

transmission of electricity from the generating source to the low voltage electricity distribution system.

#### *Primary activities*

- Electricity sub-station operation
- Electricity transmission

**263**

### **ELECTRICITY DISTRIBUTION**

**2630**

#### **Electricity Distribution**

This class consists of units mainly engaged in operating low voltage electricity distribution systems, including lines, poles, meters and wiring, that deliver electricity to final consumers.

#### *Primary activities*

- Electricity distribution

#### *Exclusions/References*

Units mainly engaged as electric power brokers, or agents that arrange the sale of electricity via power distribution systems operated by others, are included in Class 2640 On Selling Electricity and Electricity Market Operation.

**264**

**2640**

### **ON SELLING ELECTRICITY AND ELECTRICITY MARKET OPERATION**

#### **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

Group Class Description

270

**GAS SUPPLY**

2700

**Gas Supply**

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.

# DIVISION D – ELECTRICITY, GAS, WATER AND WASTE SERVICES

## Subdivision 28 – Water Supply, Sewerage and Drainage Services

### Group Class Description

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.

## DIVISION D – ELECTRICITY, GAS, WATER AND WASTE SERVICES

### Subdivision 29 – Waste Collection, Treatment and Disposal Services

Group	Class	Description
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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

# DIVISION D – ELECTRICITY, GAS, WATER AND WASTE SERVICES

## Subdivision 29 – Waste Collection, Treatment and Disposal Services

### Group Class Description

#### **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.

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.

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

**DIVISION D – ELECTRICITY, GAS, WATER AND WASTE SERVICES**

Subdivision 29 – Waste Collection, Treatment and Disposal Services

Group Class Description

**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.



## DIVISION E – CONSTRUCTION

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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 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

Group	Class	Description
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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.

## DIVISION E – CONSTRUCTION

### Subdivision 31 – Heavy and Civil Engineering Construction

#### Group Class Description

310

#### HEAVY AND CIVIL ENGINEERING CONSTRUCTION

##### 3101 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

##### *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.

##### 3109 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)

## DIVISION E – CONSTRUCTION

### Subdivision 31 – Heavy and Civil Engineering Construction

#### Group Class Description

#### **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
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#### 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

## DIVISION E – CONSTRUCTION

### Subdivision 32 – Construction Services

Group	Class	Description
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#### **Concreting Services** *continued*

- Concrete foundation construction
- Concrete kerb and guttering construction
- Concrete pumping
- Concrete work on construction projects
- Repair of kerbs, gutters or other concrete structural products

#### *Exclusions/References*

Units mainly engaged in

- terrazzo laying are included in Class 3243 Tiling and Carpeting Services; and
- brick paving are included in Class 3291 Landscape Construction Services.

**3222**

#### **Bricklaying Services**

This class consists of units mainly engaged in bricklaying or concrete block laying.

#### *Primary activities*

- Bricklaying
- Concrete block laying
- Repair of brickwork
- Stonework on construction projects

#### *Exclusions/References*

Units mainly engaged in brick paving are included in Class 3291 Landscape Construction Services

**3223**

#### **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.

**3224**

#### **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

## DIVISION E – CONSTRUCTION

### Subdivision 32 – Construction Services

Group	Class	Description
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#### **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**

3231

#### **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 Class Description

#### **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

- 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.

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

- 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.

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

## DIVISION E – CONSTRUCTION

### Subdivision 32 – Construction Services

#### Group Class Description

#### **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.

## DIVISION E – CONSTRUCTION

### Subdivision 32 – Construction Services

#### Group Class Description

#### 3243 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.

#### 3244 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.

#### 3245 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.

#### 329

#### OTHER CONSTRUCTION SERVICES

#### 3291 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.

## DIVISION E – CONSTRUCTION

### Subdivision 32 – Construction Services

#### Group Class Description

#### **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

## DIVISION F – WHOLESALE TRADE

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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

Group	Class	Description
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#### 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

#### **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.

**332**

#### **MINERAL, METAL AND CHEMICAL WHOLESALING**

**3321**

##### **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.

**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

## DIVISION F – WHOLESALE TRADE

### Subdivision 33 – Basic Material Wholesaling

Group	Class	Description
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#### **Metal and Mineral Wholesaling** *continued*

- Bearing metal wholesaling
- Briquette wholesaling
- Charcoal wholesaling
- Coal wholesaling
- Coke wholesaling
- Copper or copper alloy wholesaling
- Metal scrap wholesaling
- Metallic ore wholesaling
- Mineral earths wholesaling
- Mineral wholesaling n.e.c.
- Precious metal scrap dealing (wholesaling)
- Steel bar, plate, rod, sheet or strip wholesaling

3323

#### **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



## DIVISION F – WHOLESALE TRADE

### Subdivision 33 – Basic Material Wholesaling

#### Group Class Description

#### **Industrial and Agricultural Chemical Product Wholesaling** *continued*

- 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

## DIVISION F – WHOLESALE TRADE

### Subdivision 33 – Basic Material Wholesaling

Group	Class	Description
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#### **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**

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

**DIVISION F – WHOLESALE TRADE**

Subdivision 33 – Basic Material Wholesaling

.....  
Group Class Description  
.....

**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.

## DIVISION F – WHOLESALE TRADE

### Subdivision 34 – Machinery and Equipment Wholesaling

Group	Class	Description
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341

#### **SPECIALISED INDUSTRIAL MACHINERY AND EQUIPMENT WHOLESALE**

##### **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

## DIVISION F – WHOLESALE TRADE

### Subdivision 34 – Machinery and Equipment Wholesaling

#### Group Class Description

#### **Other Specialised Industrial Machinery and Equipment Wholesaling** *continued*

- wholesaling electrical or electronic equipment are included in the appropriate classes of Group 349 Other Machinery and Equipment Wholesaling; and
- wholesaling industrial machinery and equipment used in a wide range of industries are included in Class 3499 Other Machinery and Equipment Wholesaling n.e.c.

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

## DIVISION F – WHOLESALE TRADE

### Subdivision 34 – Machinery and Equipment Wholesaling

#### Group Class Description

#### **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

## DIVISION F – WHOLESALE TRADE

### Subdivision 34 – Machinery and Equipment Wholesaling

#### Group Class Description

#### **Other Electrical and Electronic Goods Wholesaling** *continued*

- Photocopier wholesaling
- Photographic equipment, electrical or electronic, wholesaling
- Radio or television part wholesaling
- Radio receiving set wholesaling
- Refrigeration equipment, wholesaling
- Scale, electrical or electronic, wholesaling
- Sewing machine wholesaling
- Shaver, electric, wholesaling
- Shop or office scale wholesaling
- Sound recording or reproducing equipment, wholesaling
- Stove or heater wholesaling
- Switchgear, electrical, wholesaling
- Television set wholesaling
- Vacuum cleaner wholesaling
- Video cassette recorder (VCR) wholesaling
- Washing machine wholesaling
- Welding equipment, electrical, 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.

3499

#### **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

**DIVISION F – WHOLESALE TRADE**

Subdivision 34 – Machinery and Equipment Wholesaling

Group Class Description

**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; and
- wholesaling motor vehicle engines are included in Class 3504 Motor Vehicle New Parts Wholesaling.



## DIVISION F – WHOLESALE TRADE

### Subdivision 35 – Motor Vehicle and Motor Vehicle Parts Wholesaling

Group	Class	Description
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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

**DIVISION F – WHOLESALE TRADE**

Subdivision 35 – Motor Vehicle and Motor Vehicle Parts Wholesaling

Group Class Description

**3505 Motor Vehicle Dismantling and Used Parts 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.

## DIVISION F – WHOLESALE TRADE

### Subdivision 36 – Grocery, Liquor and Tobacco Product Wholesaling

#### Group Class Description

360

#### GROCERY, LIQUOR AND TOBACCO PRODUCT WHOLESALING

3601

##### General Line Grocery Wholesaling

This class consists of units mainly engaged in wholesaling a wide range or general line of groceries encompassing a number of grocery types throughout this subdivision.

These units wholesale at least three of the following grocery lines:

- meat, poultry and smallgoods
- dairy produce
- fish and seafood
- fruit and vegetables
- liquor or tobacco
- confectionery or soft drink

##### *Primary activities*

- General line grocery 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.

3602

##### 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 canned meat, poultry and smallgoods are included in Class 3609 Other Grocery Wholesaling; and
- wholesaling meat, poultry and smallgoods in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

3603

##### 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

## DIVISION F – WHOLESALE TRADE

### Subdivision 36 – Grocery, Liquor and Tobacco Product Wholesaling

#### Group Class Description

#### **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).

## DIVISION F – WHOLESALE TRADE

### Subdivision 36 – Grocery, Liquor and Tobacco Product Wholesaling

#### Group Class Description

#### **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.

**DIVISION F – WHOLESALE TRADE**

Subdivision 36 – Grocery, Liquor and Tobacco Product Wholesaling

Group Class Description

**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

Group	Class	Description
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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

## DIVISION F – WHOLESALE TRADE

### Subdivision 37 – Other Goods Wholesaling

Group	Class	Description
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**Clothing and Footwear Wholesaling** *continued*

- Leather clothing wholesaling
- Millinery wholesaling
- Sports clothing wholesaling
- Sports footwear wholesaling

372

**PHARMACEUTICAL AND TOILETRY GOODS WHOLESALING**

3720

**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.

373

**FURNITURE, FLOOR COVERING AND OTHER GOODS WHOLESALING**

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



## DIVISION F – WHOLESALE TRADE

### Subdivision 37 – Other Goods Wholesaling

Group	Class	Description
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#### **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.

## DIVISION F – WHOLESALE TRADE

### Subdivision 37 – Other Goods Wholesaling

Group	Class	Description
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**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

**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

*Exclusions/References*

Units mainly engaged in wholesaling building paper and paper board are included in Class 3339 Other Hardware Goods 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

**DIVISION F – WHOLESALE TRADE**

Subdivision 37 – Other Goods Wholesaling

.....  
Group Class Description  
.....

**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

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## DIVISION F – WHOLESALE TRADE

### Subdivision 38 – Commission-Based Wholesaling

Group	Class	Description
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380

#### COMMISSION-BASED WHOLESALING

3800

##### 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.

## DIVISION G – RETAIL TRADE

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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.

## DIVISION G – RETAIL TRADE

### Subdivision 39 – Motor Vehicle and Motor Vehicle Parts Retailing

#### Group Class Description

#### 391

#### MOTOR VEHICLE RETAILING

##### 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.

##### 3912

##### **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.

##### 3913

##### **Trailer and Other Motor Vehicle Retailing**

This class consists of units mainly engaged in retailing caravans, trailers and other motor vehicles, including mobile homes or cabins.

##### *Primary activities*

- Box trailer retailing
- Caravan retailing
- Horse float retailing
- Mobile home retailing
- Trailer retailing (except boat trailers)

##### *Exclusions/References*

Units mainly engaged in

- retailing boat trailers are included in Class 4245 Marine Equipment Retailing; and
- hiring of trailers or caravans are included in Class 6619 Other Motor Vehicle and Transport Equipment Rental and Hiring.

#### 392

#### MOTOR VEHICLE PARTS AND TYRE RETAILING

##### 3921

##### **Motor Vehicle Parts Retailing**

This class consists of units mainly engaged in retailing new or used parts or accessories for motor vehicles.

## DIVISION G – RETAIL TRADE

### Subdivision 39 – Motor Vehicle and Motor Vehicle Parts Retailing

#### Group Class Description

#### **Motor Vehicle Parts Retailing** *continued*

##### *Primary activities*

- Automotive air conditioning retailing
- Automotive battery retailing
- Car radio or CD-player retailing
- Motor cycle or scooter parts or accessory retailing
- Motor vehicle accessory retailing
- Motor vehicle parts retailing

##### *Exclusions/References*

Units mainly engaged in

- wholesaling motor vehicle parts are included in either Class 3504 Motor Vehicle New Parts Wholesaling or 3505 Motor Vehicle Dismantling and Used Parts Wholesaling; and
- installing automotive air conditioners, car radios or CD-players are included in Class 9411 Automotive Electrical Services.

**3922**

#### **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 rerubbing motor vehicle tyres are included in Class 1914 Tyre Manufacturing.

## DIVISION G – RETAIL TRADE

### Subdivision 40 – Fuel Retailing

Group	Class	Description
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400

#### FUEL RETAILING

4000

##### Fuel Retailing

This class consists of units mainly engaged in retailing fuels, including petrol, LPG or lubricating oils.

##### *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



## DIVISION G – RETAIL TRADE

### Subdivision 41 – Food Retailing

#### Group Class Description

#### 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 retailing specialised food lines are included in the appropriate classes of Group 412 Specialised Food Retailing.

#### 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)

## DIVISION G – RETAIL TRADE

### Subdivision 41 – Food Retailing

#### Group Class Description

#### **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.

## DIVISION G – RETAIL TRADE

### Subdivision 42 – Other Store-Based Retailing

#### Group Class Description

421

#### **FURNITURE, FLOOR COVERINGS, HOUSEWARE AND TEXTILE GOODS RETAILING**

4211

##### **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.

4212

##### **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; and
- retailing ceramic floor tiles are included in Class 4231 Hardware and Building Supplies Retailing.

4213

##### **Houseware Retailing**

This class consists of units mainly engaged in retailing kitchenware, china, glassware, silverware or other houseware goods.

##### *Primary activities*

- Brushware retailing
- Chinaware retailing
- Cooking utensil retailing (except electric)
- Crockery retailing

## DIVISION G – RETAIL TRADE

### Subdivision 42 – Other Store-Based Retailing

Group	Class	Description
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#### 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	<b>Manchester and Other Textile Goods Retailing</b>
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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	<b>Electrical, Electronic and Gas Appliance Retailing</b>
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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

## DIVISION G – RETAIL TRADE

### Subdivision 42 – Other Store-Based Retailing

#### Group Class Description

#### **Electrical, Electronic and Gas Appliance Retailing** *continued*

- Floor polisher, electric, retailing
- Gas appliance retailing
- Heating equipment, electric or gas, retailing
- Mobile phone retailing
- Modem retailing
- Pager retailing
- Pocket calculator, electronic, retailing
- Projector retailing
- Radio receiving set retailing (except car radios)
- Refrigerator, retailing
- Shaver, electric, retailing
- Sound reproducing equipment retailing
- Stereo retailing
- Stove, retailing
- Television antennae retailing
- Television set retailing
- Two-way radio equipment retailing
- Vacuum cleaner retailing
- Video cassette recorder (VCR) retailing
- Washing machine 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.

#### **4222**

#### **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

## 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*

## DIVISION G – RETAIL TRADE

### Subdivision 42 – Other Store-Based Retailing

#### Group Class Description

#### **Garden Supplies 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.

424

#### **RECREATIONAL GOODS RETAILING**

4241

#### **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



## DIVISION G – RETAIL TRADE

### Subdivision 42 – Other Store-Based Retailing

#### Group Class Description

#### **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).

## DIVISION G – RETAIL TRADE

### Subdivision 42 – Other Store-Based Retailing

#### Group Class Description

#### **Watch and Jewellery Retailing** *continued*

##### *Primary activities*

- Jewellery retailing
- Watch retailing

##### *Exclusions/References*

Units mainly engaged in

- retailing second-hand jewellery are included in Class 4273 Antique and Used Goods Retailing;
- retailing clocks are included in Class 4279 Other Store-Based Retailing n.e.c.; and
- retailing silverware are included in Class 4213 Houseware Retailing.

4259

#### **Other Personal Accessory Retailing**

This class consists of units mainly engaged in retailing other personal accessories, including new handbags, sunglasses, leather goods, luggage and other personal accessories not elsewhere classified.

##### *Primary activities*

- Briefcase retailing
- Handbag retailing
- Leather goods retailing (except clothing and footwear)
- Luggage retailing
- Personal accessory retailing n.e.c.
- Sunglass retailing
- Umbrella retailing
- Wig retailing

##### *Exclusions/References*

Units mainly engaged in

- retailing leather clothing are included in Class 4251 Clothing Retailing; and
- retailing leather footwear are included in Class 4252 Footwear Retailing.

426

#### **DEPARTMENT STORES**

4260

#### **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

## DIVISION G – RETAIL TRADE

### Subdivision 42 – Other Store-Based Retailing

Group	Class	Description
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**Department Stores** *continued*

service, accounting and budgetary control functions are undertaken on a departmentalised basis.

*Primary activities*

- Department store operation

*Exclusions/References*

Units mainly engaged in

- retailing food and groceries on a departmentalised basis are included in Class 4110 Supermarket and Grocery Stores;
- retailing clothing; furniture; kitchenware, china, glassware and other housewares; textile goods; electrical, electronic and gas appliances; or perfumes, cosmetics and toiletries on a specialised basis are included in the appropriate classes of Subdivision 42 Other Store-Based Retailing; and
- retailing a wide variety of products that are not sold, displayed, managed or administered on a departmentalised basis (i.e. gift shops or souvenir shops) are included in Class 4279 Other Store-Based Retailing n.e.c.

427

#### PHARMACEUTICAL AND OTHER STORE-BASED RETAILING

4271

##### 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

4272

##### 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.

## DIVISION G – RETAIL TRADE

### Subdivision 42 – Other Store-Based Retailing

Group	Class	Description
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4273	<b>Antique and Used Goods Retailing</b>
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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	<b>Flower Retailing</b>
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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	<b>Other Store-Based Retailing n.e.c.</b>
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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

## DIVISION G – RETAIL TRADE

### Subdivision 42 – Other Store-Based Retailing

#### Group Class Description

#### **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.

## DIVISION G – RETAIL TRADE

### Subdivision 43 – Non-Store Retailing and Retail Commission-Based Buying and/or Selling

Group	Class	Description
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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.

## **DIVISION H – ACCOMMODATION**

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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.

## DIVISION H – ACCOMMODATION AND FOOD SERVICES

### Subdivision 44 – Accommodation

Group	Class	Description
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440

#### ACCOMMODATION

4400

##### Accommodation

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.



## DIVISION H – ACCOMMODATION AND FOOD SERVICES

### Subdivision 45 – Food and Beverage Services

#### Group Class Description

451

#### CAFES, RESTAURANTS AND TAKEAWAY FOOD SERVICES

4511

##### Cafes and Restaurants

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.

##### *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.

4512

##### Takeaway Food Services

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.

##### *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
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4513	<b>Catering Services</b>
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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	<b>PUBS, TAVERNS AND BARS</b>
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4520	<b>Pubs, Taverns and Bars</b>
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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	<b>CLUBS (HOSPITALITY)</b>
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4530	<b>Clubs (Hospitality)</b>
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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

**DIVISION H – ACCOMMODATION AND FOOD SERVICES**

Subdivision 45 – Food and Beverage Services

Group	Class	Description
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**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.

## DIVISION I – TRANSPORT, POSTAL AND WAREHOUSING

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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.

# DIVISION I – TRANSPORT, POSTAL AND WAREHOUSING

## Subdivision 46 – Road Transport

### Group Class Description

#### 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.

# DIVISION I – TRANSPORT, POSTAL AND WAREHOUSING

## Subdivision 46 – Road Transport

### Group Class Description

#### **Urban Bus Transport (Including Tramway) *continued***

##### *Primary activities*

- Airport bus service
- Metropolitan bus service
- Metropolitan charter bus service
- School bus service
- Tramway passenger transport service
- Urban bus service

##### *Exclusions/References*

Units mainly engaged in

- operating interurban and rural buses for the transportation of passengers are included in Class 4621 Interurban and Rural Bus Transport;
- operating bus passenger terminals are included in Class 5299 Other Transport Support Services n.e.c.; and
- operating sightseeing/tour bus, coaches or tramways in urban areas are included in Class 5010 Scenic and Sightseeing Transport.

**4623**

#### **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

# DIVISION I – TRANSPORT, POSTAL AND WAREHOUSING

## Subdivision 47 – Rail Transport

### Group Class Description

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

### Group Class Description

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
- Freight 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;



**DIVISION I – TRANSPORT, POSTAL AND WAREHOUSING**

Subdivision 48 – Water Transport

Group	Class	Description
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**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.

# DIVISION I – TRANSPORT, POSTAL AND WAREHOUSING

## Subdivision 49 – Air and Space Transport

### Group Class Description

490

#### AIR AND SPACE TRANSPORT

4900

##### 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.

# DIVISION I – TRANSPORT, POSTAL AND WAREHOUSING

## Subdivision 50 – Other Transport

### Group Class Description

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 bungee 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

.....  
Group Class Description  
.....

**5029 Other Transport n.e.c.**

This class consists of units mainly engaged in passenger and freight transportation not elsewhere classified.

*Primary activities*

- Over snow transport operation
- Ski lift operation
- Ski tow operation
- Transport operation n.e.c.

# DIVISION I – TRANSPORT, POSTAL AND WAREHOUSING

## Subdivision 51 – Postal and Courier Pick-up and Delivery Services

### Group Class Description

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.

# DIVISION I – TRANSPORT, POSTAL AND WAREHOUSING

## Subdivision 52 – Transport Support Services

### Group Class Description

#### 521

#### WATER TRANSPORT SUPPORT SERVICES

##### 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

##### 5212

##### **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

### Group Class Description

#### **Other Water Transport Support Services** *continued*

##### *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.

**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 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.

**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

# DIVISION I – TRANSPORT, POSTAL AND WAREHOUSING

## Subdivision 52 – Transport Support Services

### Group Class Description

#### **Customs Agency Services** *continued*

- providing surveillance and control of the borders of the country are included in Class 7719 Other Public Order and Safety Services.

5292

#### **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

5299

#### **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.



# DIVISION I – TRANSPORT, POSTAL AND WAREHOUSING

## Subdivision 53 – Warehousing and Storage Services

### Group Class Description

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 5301 Grain Storage Services; and
- self-storage renting or leasing are included in Class 6712 Non-Residential Property Operators.

## DIVISION J – INFORMATION MEDIA AND TELECOMMUNICATIONS

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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).

## DIVISION J – INFORMATION MEDIA AND TELECOMMUNICATION

### Subdivision 54 – Publishing (except Internet and Music Publishing)

#### Group Class Description

541

#### NEWSPAPER, PERIODICAL, BOOK AND DIRECTORY PUBLISHING

5411

##### **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.

## DIVISION J – INFORMATION MEDIA AND TELECOMMUNICATION

### Subdivision 54 – Publishing (except Internet and Music Publishing)

#### Group Class Description

#### 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)

**DIVISION J – INFORMATION MEDIA AND TELECOMMUNICATION**

**Subdivision 54 – Publishing (except Internet and Music Publishing)**

**Group Class Description**

**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**

**5420**

**SOFTWARE PUBLISHING**

**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.

# DIVISION J – INFORMATION MEDIA AND TELECOMMUNICATIONS

## Subdivision 55 – Motion Picture and Sound Recording Activities

### Group Class Description

551

#### MOTION PICTURE AND VIDEO ACTIVITIES

5511

##### 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.

5512

##### 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.

###### *Primary activities*

- Film distribution
- Motion picture and video distribution
- Motion picture leasing
- Motion picture library operation (stock footage)
- Television program distribution

###### *Exclusions/References*

Units mainly engaged in

- the mass duplication of audio and visual media are included in Class 1620 Reproduction of Recorded Media;
- wholesaling pre-recorded video tapes and/or discs are included in Class 3739 Other Goods Wholesaling n.e.c.;

# DIVISION J – INFORMATION MEDIA AND TELECOMMUNICATIONS

## Subdivision 55 – Motion Picture and Sound Recording Activities

### Group Class Description

#### **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,

## DIVISION J – INFORMATION MEDIA AND TELECOMMUNICATIONS

### Subdivision 55 – Motion Picture and Sound Recording Activities

#### Group Class Description

##### **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.

#### **5522**

##### **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 3739 Other Goods Wholesaling n.e.c.



# DIVISION J – INFORMATION MEDIA AND TELECOMMUNICATIONS

## Subdivision 56 – Broadcasting (except Internet)

### Group Class Description

561

#### **RADIO BROADCASTING**

5610

##### **Radio Broadcasting**

This class consists of units mainly engaged in broadcasting audio signals, using radio broadcasting studios and facilities, to transmit aerial programming.

##### *Primary activities*

- Radio broadcasting service
- Radio station operation
- Radio (including satellite radio) network 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.

562

#### **TELEVISION BROADCASTING**

5621

##### **Free-to-Air Television Broadcasting**

This class consists of units 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.

##### *Primary activities*

- Free-to-air television service
- Television broadcasting network operation
- Television broadcasting station 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.

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.

##### *Primary activities*

- Cable broadcasting network operation

**DIVISION J – INFORMATION MEDIA AND TELECOMMUNICATIONS**

Subdivision 56 – Broadcasting (except Internet)

Group Class Description

**Cable and Other Subscription Broadcasting** *continued*

- 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.

**DIVISION J – INFORMATION MEDIA AND TELECOMMUNICATIONS**

Subdivision 57 – Internet Publishing and Broadcasting

Group Class Description

570

**INTERNET PUBLISHING AND BROADCASTING**

5700

**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.

# DIVISION J – INFORMATION MEDIA AND TELECOMMUNICATIONS

## Subdivision 58 – Telecommunications Services

### Group Class Description

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;

**DIVISION J – INFORMATION MEDIA AND TELECOMMUNICATIONS**

Subdivision 58 – Telecommunications Services

Group Class Description

**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.

**DIVISION J – INFORMATION MEDIA AND TELECOMMUNICATIONS**  
 Subdivision 59 – Internet Service Providers, Web Search Portals and  
 Data Processing Services

.....  
 Group Class Description  
 .....

**591 INTERNET SERVICE PROVIDERS AND WEB SEARCH PORTALS**

**5910 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.

**592 DATA PROCESSING, WEB HOSTING AND ELECTRONIC INFORMATION STORAGE SERVICES**

**5921 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

# DIVISION J – INFORMATION MEDIA AND TELECOMMUNICATIONS

## Subdivision 59 – Internet Service Providers, Web Search Portals and Data Processing Services

Group	Class	Description
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### Data Processing and Web Hosting Services *continued*

- Disk and diskette conversion and recertification service
- Electronic data processing service
- Microfiche or microfilm recording and imaging service
- Optical scanning service
- Web hosting

### *Exclusions/References*

Units mainly engaged in

- providing word processing and related document preparation activities are included in Class 7292 Document Preparation Services;
- providing on-site management and operation of a customer's data-processing facilities are included in Class 7000 Computer System Design and Related Services;
- gathering, tabulating and presenting marketing and opinion data are included in Class 6950 Market Research and Statistical Services;
- processing financial transactions such as credit card transaction are included in the appropriate classes of Division K Financial and Insurance Services; and
- providing payroll processing services are included in Class 7291 Office Administrative Services.

**5922**

### **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.

# DIVISION J – INFORMATION MEDIA AND TELECOMMUNICATIONS

## Subdivision 60 – Library and Other Information Services

### Group Class Description

601

#### LIBRARIES AND ARCHIVES

6010

##### Libraries and Archives

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.

602

#### OTHER INFORMATION SERVICES

6020

##### Other Information Services

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.



## DIVISION K – FINANCIAL AND INSURANCE SERVICES

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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
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#### 621

#### CENTRAL BANKING

##### 6210

#### 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

# DIVISION K – FINANCIAL AND INSURANCE SERVICES

## Subdivision 62 – Finance

### Group Class Description

#### **Credit Union Operation** *continued*

##### *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.

**6229**

#### **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.

**623**

#### **NON-DEPOSITORY FINANCING**

**6230**

#### **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

## DIVISION K – FINANCIAL AND INSURANCE SERVICES

### Subdivision 62 – Finance

#### Group Class Description

#### **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.

**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.

## DIVISION K – FINANCIAL AND INSURANCE SERVICES

### Subdivision 63 – Insurance and Superannuation Funds

#### Group Class Description

#### 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

#### Group Class Description

#### **General Insurance** *continued*

- Mortgage insurance provision
- Motor vehicle insurance provision
- Owner's liability insurance provision
- Reinsurance (except life) provision
- Third party insurance provision
- Travel insurance provision
- Worker's compensation insurance provision

#### *Exclusions/References*

Units mainly engaged in

- providing insurance broking services are included in Class 6420 Auxiliary Insurance Services;
- providing insurance cover for hospital, medical, dental, pharmaceutical or funeral expenses or costs are included in Class 6321 Health Insurance; and
- providing life insurance and life reinsurance cover are included in Class 6310 Life Insurance.

**633**

**6330**

#### **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.

## DIVISION K – FINANCIAL AND INSURANCE SERVICES

### Subdivision 64 – Auxiliary Finance and Insurance Services

#### Group Class Description

641

#### AUXILIARY FINANCE AND INVESTMENT SERVICES

6411

##### 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.

6419

##### 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

## DIVISION K – FINANCIAL AND INSURANCE SERVICES

### Subdivision 64 – Auxiliary Finance and Insurance Services

#### Group Class Description

#### Other Auxiliary Finance and Investment Services *continued*

##### *Exclusions/References*

Units mainly engaged in

- 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
- operating charitable/educational trusts or foundations mainly engaged in investing in financial assets are included in Class 6240 Financial Asset Investing.

**642**

**6420**

#### **AUXILIARY INSURANCE SERVICES**

##### **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

- trading in financial assets 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.



## **DIVISION L – RENTAL, HIRING AND REAL ESTATE SERVICES**

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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)

#### Group Class Description

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.

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)

#### Group Class Description

#### **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.

## DIVISION L – RENTAL, HIRING AND REAL ESTATE SERVICES

### Subdivision 66 – Rental and Hiring Services (except Real Estate)

#### Group Class Description

#### **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.

#### **6639 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 and hiring pre-recorded video tapes, discs or other electronic media are included in Class 6632 Video and Other Electronic Media Rental and Hiring.

#### **664 NON-FINANCIAL INTANGIBLE ASSETS (EXCEPT COPYRIGHTS) LEASING**

#### **6640 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

**DIVISION L – RENTAL, HIRING AND REAL ESTATE SERVICES**

Subdivision 66 – Rental and Hiring Services (except Real Estate)

Group Class Description

**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

#### Group Class Description

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.

**DIVISION L – RENTAL, HIRING AND REAL ESTATE SERVICES**

Subdivision 67 – Property Operators and Real Estate Services

Group Class Description

**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.

## **DIVISION M – PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES**

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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)

.....  
Group Class Description  
.....

### 691 SCIENTIFIC RESEARCH SERVICES

#### 6910 Scientific Research Services

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.

##### *Primary activities*

- Aeronautical research service
- Agricultural research service
- Biological research service
- Biotechnology research service
- Economic research service
- Food research service
- Industrial research service
- Medical research service
- Observatory research service
- Research farm operation
- Scientific research service
- Social science research service
- Space tracking research station operation

##### *Exclusions/references*

Units mainly engaged in

- providing technical or engineering consulting services are included in Class 6923 Engineering Design and Engineering Consulting Services;
- providing market research or statistical services are included in Class 6950 Market Research and Statistical Services; and
- providing pathological services for the medical profession are included in Class 8520 Pathology and Diagnostic Imaging Services.

### 692 ARCHITECTURAL, ENGINEERING AND TECHNICAL SERVICES

#### 6921 Architectural Services

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.

##### *Primary activities*

- Architectural service
- Drafting service, architectural
- Landscape architectural service
- Town planning service

##### *Exclusions/references*

Units mainly engaged in managing or organising construction projects as the prime contractor are included in the appropriate classes of Division E Construction.

## DIVISION M – PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

### Subdivision 69 – Professional, Scientific and Technical Services (Except Computer System Design and Related Services)

.....  
Group Class Description  
.....

#### 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

# DIVISION M – PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

## Subdivision 69 – Professional, Scientific and Technical Services (Except Computer System Design and Related Services)

.....  
Group Class Description  
.....

### **Engineering Design and Engineering Consulting Services** *continued*

- Materials handling engineering consulting service
- Mechanical engineering consulting service
- Mining engineering consulting service
- Naval architecture service
- Pipeline engineering consulting service
- Process engineering consulting service
- Quantity surveying service
- Sanitary engineering consulting service
- Traffic engineering consulting service

#### *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)

.....  
Group Class Description  
.....

#### 6925 **Scientific Testing and Analysis Services**

This 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**

##### 6931 **Legal Services**

This 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

## DIVISION M – PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

### Subdivision 69 – Professional, Scientific and Technical Services (Except Computer System Design and Related Services)

.....  
Group Class Description  
.....

**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.

**694**

**ADVERTISING 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.

**695**

**MARKET RESEARCH AND STATISTICAL SERVICES**

**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

# DIVISION M – PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

## Subdivision 69 – Professional, Scientific and Technical Services (Except Computer System Design and Related Services)

.....  
Group Class Description  
.....

696

### MANAGEMENT AND RELATED CONSULTING SERVICES

6961

#### Corporate Head Office Management Services

This class consists of 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 they undertake these activities.

##### *Primary activities*

- Corporate head office management

##### *Exclusions/references*

Units mainly engaged in

- providing advice and assistance to other organisations on general management issues are included in Class 6962 Management Advice and Related Consulting Services;
- holding the securities of (or other equity interests in) companies and enterprises, but which do not undertake any of the management services outlined above are included in the appropriate classes of Division K Financial and Insurance Services; and
- 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.

6962

#### 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)

.....  
 Group Class Description  
 .....

**Management Advice and Related Consulting Services** *continued*

- listing employment vacancies or referring or placing applicants for employment, or executive placement services (except consulting), are included in Class 7211 Employment Placement and Recruitment Services;
- providing computer hardware or software consulting services are included in Class 7000 Computer System Design and Related Services.

**697**

**VETERINARY SERVICES**

**6970**

**Veterinary Services**

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.

*Primary activities*

- Animal clinic operation
- Animal hospital operation
- Animal pathology service
- Animal quarantine station operation
- Spaying service
- Veterinary clinic operation
- Veterinary service

*Exclusions/References*

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.

**699**

**OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES**

**6991**

**Professional Photographic Services**

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.

*Primary activities*

- Portrait photography service
- Professional photography service
- Street photography service
- Studio photography service
- Video filming of special events (e.g. birthdays, weddings)
- Wedding photography service

*Exclusions/references*

Units mainly engaged in

- retailing photographic equipment or supplies are included in the appropriate classes of Division G Retail Trade;
- providing aerial surveying services are included in Class 6922 Surveying and Mapping Services;
- motion picture and video production are included in Class 5511 Motion Picture and Video Production; and

**DIVISION M – PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES**

Subdivision 69 – Professional, Scientific and Technical Services (Except  
Computer System Design and Related Services)

.....  
Group Class Description  
.....

**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



## DIVISION M – PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

### Subdivision 70 – Computer System Design and Related Services

Group	Class	Description
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**700**

**COMPUTER SYSTEM DESIGN AND RELATED SERVICES**

**7000**

**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

## DIVISION N – ADMINISTRATIVE AND SUPPORT SERVICES

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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.

# DIVISION N – ADMINISTRATIVE AND SUPPORT SERVICES

## Subdivision 72 – Administrative Services

### Group Class Description

721

#### EMPLOYMENT 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

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.

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

## DIVISION N – ADMINISTRATIVE AND SUPPORT SERVICES

### Subdivision 72 – Administrative Services

#### Group Class Description

#### **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

## DIVISION N – ADMINISTRATIVE AND SUPPORT SERVICES

### Subdivision 72 – Administrative Services

#### Group Class Description

#### **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.

## DIVISION N – ADMINISTRATIVE AND SUPPORT SERVICES

### Subdivision 73 – Building Cleaning, Pest Control and Other Support Services

Group	Class	Description
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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)

## DIVISION N – ADMINISTRATIVE AND SUPPORT SERVICES

### Subdivision 73 – Building Cleaning, Pest Control and Other Support Services

#### Group Class Description

#### **Building Pest Control Services** *continued*

##### *Exclusions/References*

Units mainly engaged in providing agricultural or forestry pest control services are included in the appropriate classes of Subdivision 05 Agriculture, Forestry and Fishing Support Services.

#### **7313 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.

#### **732**

#### **PACKAGING SERVICES**

#### **7320 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;



**DIVISION N – ADMINISTRATIVE AND SUPPORT SERVICES**

Subdivision 73 – Building Cleaning, Pest Control and Other Support Services

.....  
Group Class Description  
.....

**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.

## DIVISION 0 – PUBLIC ADMINISTRATION AND SAFETY

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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 0 – 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

**DIVISION 0 – PUBLIC ADMINISTRATION AND SAFETY**

Subdivision 75 – Public Administration

Group Class Description

**State Government Administration** *continued*

- exercising regulatory control over specified activities are included in Class 7720 Regulatory Services.

**753**

**LOCAL GOVERNMENT ADMINISTRATION**

**7530**

**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.

**754**

**JUSTICE**

**7540**

**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

**755**

**GOVERNMENT REPRESENTATION**

**7551**

**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)

**DIVISION 0 – PUBLIC ADMINISTRATION AND SAFETY**

Subdivision 75 – Public Administration

Group Class Description

**Domestic Government Representation** *continued*

- Legation operation (domestic government)
- Trade commission operation (domestic government)

*Exclusions/References*

Military units stationed abroad are included in Class 7600 Defence.

**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)

**DIVISION 0 – PUBLIC ADMINISTRATION AND SAFETY**

Subdivision 76 – Defence

Group	Class	Description
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**760**

**DEFENCE**

**7600**

**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.

**DIVISION 0 – PUBLIC ADMINISTRATION AND SAFETY**

**Subdivision 77 – Public Order, Safety and Regulatory Services**

**Group Class Description**

**771**

**PUBLIC ORDER AND SAFETY SERVICES**

**7711**

**Police Services**

This class consists of units mainly engaged in criminal and civil law enforcement and other activities related to the enforcement of law and the preservation of order.

*Primary activities*

- Intelligence service operation
- Police service operation
- Police station operation
- Traffic policing activity

*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.

**7712**

**Investigation and Security Services**

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

- 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.

**7713**

**Fire Protection and Other Emergency Services**

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

## DIVISION 0 – PUBLIC ADMINISTRATION AND SAFETY

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

#### Group Class Description

#### **Fire Protection and Other Emergency Services** *continued*

- Emergency service (other than defence and police)
- Fire brigade service
- Fire fighting service
- Fire prevention service
- Forest fire fighting service
- Rescue service

#### *Exclusions/References*

Units mainly engaged in

- providing ambulance services are included in Class 8591 Ambulance Services; and
- installing fire alarms are included in Class 3234 Fire and Security Alarm Installation Services.

7714

#### **Correctional and Detention Services**

This class consists of units mainly engaged in managing and operating correctional institutions (including prisons and remand centres) and detention centres. The facility is generally designed for confinement, correction and rehabilitation of individuals.

#### *Primary activities*

- Correctional centre operation
- Detention centre operation
- Gaol operation
- Juvenile detention centre operation
- Operating correctional facility on a contract or fee basis
- Prison farm operation
- Prison operation
- Remand centre operation

7719

#### **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*

Units mainly engaged in

- 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.



**DIVISION 0 – PUBLIC ADMINISTRATION AND SAFETY**

**Subdivision 77 – Public Order, Safety and Regulatory Services**

**Group Class Description**

**772**

**REGULATORY SERVICES**

**7720**

**Regulatory 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.

## DIVISION P – EDUCATION AND TRAINING

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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.

## DIVISION P – EDUCATION AND TRAINING

### Subdivision 80 – Preschool and School Education

#### Group Class Description

#### 801

#### PRESCHOOL EDUCATION

##### 8010

##### 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.

#### 802

#### SCHOOL EDUCATION

##### 8021

##### 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 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.

##### 8022

##### 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)

## DIVISION P – EDUCATION AND TRAINING

### Subdivision 80 – Preschool and School Education

#### Group Class Description

##### **Secondary Education** *continued*

- Secondary school 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.

#### **8023**

##### **Combined Primary and Secondary Education**

This class consists of units mainly engaged in providing both primary and secondary school education.

##### *Primary activities*

- Agricultural high school operation (combined primary/secondary school)
- Area school operation (combined primary/secondary school)
- Boarding school operation (combined primary/secondary school)
- Central school operation (combined primary/secondary school)
- District school operation (combined primary/secondary school)
- Secondary college operation (combined primary/secondary school)
- Secondary school operation (combined primary/secondary school)

##### *Exclusions/References*

Units mainly engaged in providing student accommodation (except boarding schools) are included in Class 4400 Accommodation.

#### **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.

# DIVISION P – EDUCATION AND TRAINING

## Subdivision 81 – Tertiary Education

### Group Class Description

810

#### TERTIARY EDUCATION

8101

##### Technical and Vocational Education and Training

This class consists of units mainly engaged in providing technical and vocational education and training. 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.

8102

##### 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.

## DIVISION P – EDUCATION AND TRAINING

### Subdivision 82 – Adult, Community and Other Education

#### Group Class Description

821

#### 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 gymnasias, health clubs, fitness centres, swimming pools and similar facilities are included in Class 9111 Health and Fitness Centres and Gymnasias 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.

## DIVISION P – EDUCATION AND TRAINING

### Subdivision 82 – Adult, Community and Other Education

#### Group Class Description

#### 8219 **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.

#### 822

#### **EDUCATIONAL SUPPORT SERVICES**

#### 8220 **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

## **DIVISION Q – HEALTH CARE AND SOCIAL ASSISTANCE**

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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 Q – HEALTH CARE AND SOCIAL ASSISTANCE

## Subdivision 84 – Hospitals

### Group Class Description

840

#### HOSPITALS

8401

#### Hospitals (Except Psychiatric Hospitals)

This class consists of units of hospitals (except psychiatric hospitals) mainly engaged in providing facilities and services such as diagnostic, medical or surgical services as well as continuous in-patient medical care in specialised accommodation. Also included are units providing both 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.

8402

#### 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.

## DIVISION Q – HEALTH CARE AND SOCIAL ASSISTANCE

### Subdivision 85 – Medical and Other Health Care Services

#### Group Class Description

#### 851

#### MEDICAL SERVICES

##### 8511

##### General Practice Medical Services

This class consists of units mainly engaged in the independent practice of general medicine. These units consist of registered medical practitioners who generally operate private or group practices in medical clinics or centres.

##### *Primary activities*

- Flying doctor service
- General medical practitioner service
- General practice medical clinic service
- Rural general medical practice 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.

##### 8512

##### 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

## DIVISION Q – HEALTH CARE AND SOCIAL ASSISTANCE

### Subdivision 85 – Medical and Other Health Care Services

#### Group Class Description

#### **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.

**852**

#### **PATHOLOGY AND DIAGNOSTIC IMAGING SERVICES**

**8520**

##### **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.

**853**

#### **ALLIED HEALTH SERVICES**

**8531**

##### **Dental 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

## DIVISION Q – HEALTH CARE AND SOCIAL ASSISTANCE

### Subdivision 85 – Medical and Other Health Care Services

#### Group Class Description

#### **Dental Services** *continued*

- the manufacture and repair of dentures are included in Class 2412 Medical and Surgical Equipment Manufacturing.

#### **8532 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.

#### **8533 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

#### **8534 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

#### **8539 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

## DIVISION Q – HEALTH CARE AND SOCIAL ASSISTANCE

### Subdivision 85 – Medical and Other Health Care Services

#### Group Class Description

#### **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.

# DIVISION Q – HEALTH CARE AND SOCIAL ASSISTANCE

## Subdivision 86 – Residential Care Services

Group	Class	Description
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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.

## DIVISION Q – HEALTH CARE AND SOCIAL ASSISTANCE

### Subdivision 87 – Social Assistance Services

Group	Class	Description
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871

#### CHILD CARE SERVICES

8710

##### Child Care Services

This class consists of units mainly engaged in providing day care of infants or children.

###### *Primary activities*

- Before and/or after school care service
- Child care service
- Childminding service
- Children's nursery operation (except preschool education)
- Family day care service

###### *Exclusions/References*

Units mainly engaged in

- providing accredited preschool education are included in Class 8010 Preschool Education; and
- operating a children's home are included in Class 8609 Other Residential Care Services

879

#### OTHER SOCIAL ASSISTANCE SERVICES

8790

##### Other Social Assistance 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.

## DIVISION R – ARTS AND RECREATION SERVICES

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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.



## DIVISION R – ARTS AND RECREATION SERVICES

### Subdivision 89 – Heritage Activities

#### Group Class Description

891

#### MUSEUM OPERATION

8910

##### 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.

892

#### PARKS AND GARDENS OPERATIONS

8921

##### 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.

8922

##### 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

## DIVISION R – ARTS AND RECREATION SERVICES

### Subdivision 89 – Heritage Activities

Group	Class	Description
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**Nature Reserves and Conservation Parks Operation** *continued*

- 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.

## DIVISION R – ARTS AND RECREATION SERVICES

### Subdivision 90 – Creative and Performing Arts Activities

#### Group Class Description

900

#### CREATIVE AND PERFORMING ARTS ACTIVITIES

9001

##### 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.

9002

##### 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)

## DIVISION R – ARTS AND RECREATION SERVICES

### Subdivision 90 – Creative and Performing Arts Activities

#### Group Class Description

##### **Creative Artists, Musicians, Writers and Performers** *continued*

- Theatre lighting design service
- Writing (including poetry and comedy)

##### *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.

## DIVISION R – ARTS AND RECREATION SERVICES

### Subdivision 91 – Sports and Recreation Activities

#### Group Class Description

#### 911

#### SPORTS AND PHYSICAL RECREATION ACTIVITIES

##### 9111

##### **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.

##### 9112

##### **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

#### **Sports and Physical Recreation Clubs and Sports Professionals** *continued*

- providing sports and recreation education, coaching or instructional services are included in Class 8211 Sports and Physical Recreation Instruction;
- operating clubs which mainly provide hospitality services are included in Class 4530 Clubs (Hospitality); and
- endorsing products and/or making public speeches and appearances are included in Class 9002 Creative Artists, Musicians, Writers and Performers.

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 gymnasias).

##### *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 gymnasias are included in Class 9111 Health and Fitness Centres and Gymnasias 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

## DIVISION R – ARTS AND RECREATION SERVICES

### Subdivision 91 – Sports and Recreation Activities

#### Group Class Description

#### **Sports and Physical Recreation Administrative Service** *continued*

- Regional/district sporting association or league
- Sports administration service
- State/territory sporting association or league

#### *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.

**912**

#### **HORSE AND DOG RACING ACTIVITIES**

**9121**

#### **Horse and Dog Racing Administration and Track Operation**

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

**9129**

#### **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

**913**

#### **AMUSEMENT AND OTHER RECREATION ACTIVITIES**

**9131**

#### **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

## DIVISION R – ARTS AND RECREATION SERVICES

### Subdivision 91 – Sports and Recreation Activities

#### Group Class Description

#### **Amusement Parks and Centres Operation** *continued*

##### *Exclusions/References*

Units mainly engaged in

- operating golf course or practice range facilities are included in Class 9113 Sports and Physical Recreation Venues, Grounds and Facilities Operation; and
- operating theme parks with a heritage or historical theme and which consist of heritage objects and artefacts (including buildings) are included in Class 8910 Museum Operation.

**9139**

#### **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 bungee jumping and white water rafting.

##### *Primary activities*

- Amusement activity n.e.c.
- Bungee 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

Group	Class	Description
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920

#### 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.

## DIVISION S – OTHER SERVICES

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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).

## DIVISION S – OTHER SERVICES

### Subdivision 94 – Repair and Maintenance

#### Group Class Description

#### 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 or undertaking automotive (mechanical) conversions (such as converting foreign cars from left to right hand drive) or restoration activities are included in Class 9419 Other Automotive Repair and Maintenance; and
- providing towing services for smashed or damaged automotive vehicles are included in Class 4610 Road Freight Transport.

##### 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

## DIVISION S – OTHER SERVICES

### Subdivision 94 – Repair and Maintenance

#### Group Class Description

#### **Other Automotive Repair and Maintenance** *continued*

repair and maintenance of particular automotive components 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.

942

#### **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

## DIVISION S – OTHER SERVICES

### Subdivision 94 – Repair and Maintenance

Group	Class	Description
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#### **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.

<b>9422</b>	<b>Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance</b>
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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

## DIVISION S – OTHER SERVICES

### Subdivision 94 – Repair and Maintenance

#### Group Class Description

#### **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.

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.

##### *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;
- repairing and servicing aircraft are included in Class 2394 Aircraft Manufacturing and Repair Services;
- repairing and servicing railway rolling stock are included in Class 2393 Railway Rolling Stock Manufacturing and Repair Services;

## DIVISION S – OTHER SERVICES

### Subdivision 94 – Repair and Maintenance

Group	Class	Description
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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.

949

**OTHER REPAIR AND MAINTENANCE**

9491

**Clothing and Footwear Repair**

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.

9499

**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

Group	Class	Description
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951

#### PERSONAL CARE SERVICES

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.

952

#### FUNERAL, CREMATORIUM AND CEMETERY SERVICES

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



## DIVISION S – OTHER SERVICES

### Subdivision 95 – Personal and Other Services

Group	Class	Description
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#### 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

## DIVISION S – OTHER SERVICES

### Subdivision 95 – Personal and Other Services

#### Group Class Description

#### **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 and Video 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

## DIVISION S – OTHER SERVICES

### Subdivision 95 – Personal and Other Services

#### Group Class Description

#### Other Personal Services n.e.c. *continued*

- Turkish bath operation
- Wedding chapel operation (except church)

954

#### RELIGIOUS SERVICES

9540

#### Religious Services

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.

#### *Primary activities*

- Bible society operation
- Church operation
- Convent operation (except schools)
- Diocesan registry operation
- Missionary society operation
- Monastery operation (except schools)
- Mosque operation
- Religious organisation operation
- Religious shrine operation
- Religious temple operation
- Synagogue operation

#### *Exclusions/References*

Units mainly engaged in

- operating wedding chapels are included in Class 9539 Other Personal Services n.e.c.;
- operating schools, colleges or universities (including religious programs/curricula) are included in the appropriate classes of Division P Education and Training; and
- providing health and social assistance services are included in the appropriate classes of Division Q Health Care and Social Assistance.

955

#### CIVIC, PROFESSIONAL AND OTHER INTEREST GROUP SERVICES

9551

#### Business and Professional Association Services

This class consists of units mainly engaged in promoting the business interests of their members (except of organised labour associations and union members).

#### *Primary activities*

- Accountants' association operation
- Architects' association operation
- Bankers' association operation
- Builders' association operation
- Chamber of Commerce operation
- Chamber of Manufacturers operation
- Chemists' association operation
- Dentists' association operation
- Employers' association operation
- Engineers' association operation (except trade union)
- Farmers' association operation
- Lawyers' association operation

## DIVISION S – OTHER SERVICES

### Subdivision 95 – Personal and Other Services

#### Group Class Description

#### **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

## DIVISION S – OTHER SERVICES

### Subdivision 95 – Personal and Other Services

Group	Class	Description
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**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

.....  
 Group Class Description  
 .....

**960 PRIVATE HOUSEHOLDS EMPLOYING STAFF AND UNDIFFERENTIATED GOODS- AND SERVICE-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE**

**9601 Private Households Employing Staff**

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.

*Primary activities*

- Household, private, employing
- Private household employing domestic personnel
- Private household employing staff

*Exclusions/References*

Units mainly engaged in

- 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
- providing gardening services only (without also providing landscaping services) are included in Class 7313 Gardening Services.

**9602 Undifferentiated Goods-Producing Activities of Private Households for Own Use**

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.

*Primary activities*

- Household undifferentiated goods-producing activities (for own use)

*Exclusions/References*

Units mainly engaged in

- providing a variety of services for subsistence purposes are included in Class 9603 Undifferentiated Service-Producing Activities of Private Households for Own Use;
- producing marketed goods are classified to the appropriate goods-producing industry; and
- undertaking specific goods-producing subsistence activities are classified to the appropriate goods-producing industry.

**9603 Undifferentiated Service-Producing Activities of Private Households for Own Use**

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.

*Primary activities*

- Household undifferentiated service-producing activities (for own use)

*Exclusions/References*

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.

**A**

- 0419 Abalone/paua fishing  
 1111 Abattoir operation (except poultry)  
 3339 Abrasive wholesaling (except abrasive cleansers)  
 2090 Abrasives manufacturing  
 0990 Abrasives mining  
 6322 Accident insurance provision  
 9559 Accident prevention association operation  
 8601 Accommodation for the aged operation  
 7293 Account collection service  
 9551 Accountants' association operation  
 6932 Accounting service  
 1812 Acetaldehyde manufacturing  
 1811 Acetylene gas manufacturing  
 3323 Acid wholesaling  
 1812 Acid, acetic, manufacturing  
 1813 Acid, inorganic, manufacturing n.e.c.  
 1812 Acid, organic, manufacturing  
 2090 Acoustic tile, panel or board manufacturing  
 (glass or mineral wool)  
 2032 Acoustic tile, plaster, manufacturing  
 8212 Acting and drama school operation  
 1812 Activated carbon/charcoal manufacturing  
 6420 Actuarial service  
 8539 Acupuncture service  
 5414 Address list publishing (except internet)  
 1915 Adhesive manufacturing  
 1529 Adhesive paper label manufacturing  
 3323 Adhesive wholesaling  
 7510 Administration, except justice and defence  
 (central government)  
 7299 Administrative service n.e.c.  
 8790 Adoption service  
 8790 Adult day care centre operation  
 6940 Advertising agency service  
 6940 Advertising material preparation service  
 6940 Advertising placement service  
 6940 Advertising service (except the sale of advertising  
 space in own publication or broadcast)  
 6940 Advertising space selling (on a commission or  
 fee basis)  
 6931 Advocate service  
 3609 Aerated water wholesaling  
 6940 Aerial advertising service  
 8591 Aerial ambulance service  
 5010 Aerial cable car operation  
 0529 Aerial crop spraying or dusting  
 0529 Aerial mustering  
 0529 Aerial pest control or baiting  
 0529 Aerial seeding service  
 6922 Aerial surveying service  
 0529 Aerial topdressing  
 8211 Aerobics instruction  
 3101 Aerodrome runway construction  
 3491 Aeronautical equipment wholesaling  
 6910 Aeronautical research service  
 6619 Aeroplane rental (without pilot)  
 1852 After-shave lotion manufacturing  
 8790 Aged care assistance service  
 8601 Aged care hostel operation  
 0919 Aggregate quarrying  
 3323 Agricultural chemical wholesaling  
 2461 Agricultural harvesting equipment manufacturing  
 8023 Agricultural high school operation  
 (combined primary/secondary school)  
 8022 Agricultural high school operation (except combined  
 primary/secondary school)  
 2461 Agricultural implement manufacturing (except  
 garden tools)  
 3411 Agricultural implement wholesaling  
 6712 Agricultural land renting or leasing  
 2031 Agricultural lime manufacturing  
 2461 Agricultural machinery or equipment  
 manufacturing n.e.c.  
 6631 Agricultural machinery rental (without  
 operator)  
 3411 Agricultural machinery wholesaling  
 6962 Agricultural management consulting service  
 9429 Agricultural or farm machinery and  
 equipment repair and maintenance  
 2461 Agricultural planting equipment  
 manufacturing  
 6910 Agricultural research service  
 0529 Agricultural support service n.e.c.  
 1413 Air-drying timber  
 2451 Air compressor manufacturing  
 2449 Air conditioner compressor, domestic,  
 manufacturing  
 9421 Air conditioner repair and maintenance  
 9411 Air conditioner repair (automotive)  
 4221 Air conditioner retailing  
 2313 Air conditioner, automotive, manufacturing  
 2449 Air conditioner, domestic, manufacturing  
 2452 Air conditioning compressor or parts,  
 commercial or industrial, manufacturing  
 3233 Air conditioning duct work installation  
 3233 Air conditioning equipment installation (except  
 motor vehicle air conditioning equipment)  
 2452 Air conditioning equipment, commercial or  
 industrial, manufacturing (except motor vehicles)  
 3494 Air conditioning equipment, electric, wholesaling  
 3499 Air conditioning equipment, non-electric,  
 wholesaling  
 5292 Air freight forwarding service  
 4900 Air freight transport service  
 4900 Air passenger transport service  
 5220 Air traffic control service  
 5220 Air transport navigation service  
 5010 Airboat operation  
 4900 Aircraft charter, lease or rental, with crew, for freight  
 and/or passengers  
 2394 Aircraft engine building or repairing  
 2394 Aircraft manufacturing  
 5220 Aircraft support service n.e.c.  
 1914 Aircraft tyre manufacturing  
 2394 Airframe building and repair  
 4513 Airline food catering service  
 5220 Airport baggage handling service

4622	Airport bus service	1192	Animal food, canned, manufacturing
7713	Airport fire service	6970	Animal hospital operation
5220	Airport operation	1111	Animal meat packing and freezing
5220	Airport terminal operation	1111	Animal oil or fat, unrefined, manufacturing
0990	Alabaster mining	1150	Animal oil, refined, manufacturing
7712	Alarm monitoring service	6970	Animal pathology service
3494	Alarm system, electric or electronic, wholesaling	6970	Animal quarantine station operation
4123	Alcoholic beverage retailing (for consumption off the premises only)	1832	Animal spray manufacturing
3606	Alcoholic beverage wholesaling	9559	Animal (including wildlife) welfare association or league operation
8790	Alcoholics anonymous operation	2293	Anodising
3323	Alcohol, industrial, wholesaling	1841	Anthelmintic manufacturing
1813	Alkaline salt manufacturing n.e.c.	1841	Antibacterial manufacturing
6322	All risks insurance provision	1841	Antibiotic manufacturing
3912	All terrain vehicle retailing	1841	Antibody manufacturing
8512	Allergy specialist service	1899	Antifreeze manufacturing
0804	Alluvial gold mining	1841	Antigen manufacturing
0139	Almond growing	0809	Antimony ore mining
0199	Alpaca farming	2139	Antimony, refined, manufacturing
0522	Alpaca shearing	4211	Antique reproduction furniture retailing
2313	Alternator manufacturing	4273	Antique retailing
0990	Alum mining	1841	Antitoxin manufacturing
2131	Alumina manufacturing	3019	Apartment construction
2132	Aluminium casting	6711	Apartment (except holiday apartment) renting or leasing
2142	Aluminium foil, household, manufacturing	0193	Apiculture
2223	Aluminium framed door, glazed, manufacturing	7320	Apparel and textile folding and packaging service
2132	Aluminium from scrap recovery	0134	Apple growing
1813	Aluminium hydroxide manufacturing	9421	Appliance domestic repair
3322	Aluminium or aluminium alloy wholesaling	4221	Appliance, electric, retailing
0802	Aluminium ore mining	5921	Application hosting
2142	Aluminium rolling, drawing or extruding	5921	Application service provision
2223	Aluminium roofing manufacturing	8101	Apprenticeship training program operation
2132	Aluminium smelting (from alumina)	6330	Approved deposit fund (superannuation) operation
0990	Alunite mining	0135	Apricot growing
2312	Ambulance converting	0529	Aquaculture support service
8591	Ambulance service	8921	Aquarium operation
1811	Ammonia gas manufacturing	7540	Arbitration court operation
1813	Ammonium hydroxide manufacturing	8921	Arboretum operation
1892	Ammonium nitrate, explosive, manufacturing	2592	Archery equipment manufacturing
1831	Ammonium phosphate manufacturing	9551	Architects' association operation
1831	Ammonium sulphate manufacturing	2223	Architectural aluminium product manufacturing
2299	Ammunition manufacturing	2229	Architectural metal product manufacturing (except aluminium)
4241	Ammunition retailing	6921	Architectural service
3734	Ammunition wholesaling	6010	Archive operation
2429	Amplifier, audio-frequency, manufacturing	8023	Area school operation (combined primary/secondary school)
1841	Ampoule manufacturing	1811	Argon gas manufacturing
9139	Amusement activity n.e.c.	7600	Armed forces unit operation (except manufacturing or educational)
9131	Amusement arcade or centre operation	7712	Armoured car service
2469	Amusement machine manufacturing	8539	Aromatherapy service
9131	Amusement machine or ride operation (including concession operators)	1709	Aromatic hydrocarbon manufacturing
6639	Amusement machine, coin operated, rental and hiring	7220	Arranging and assembling tours
9131	Amusement park operation	6419	Arranging home loans for others (on a commission or fee basis)
8512	Anaesthetist service	0159	Arrowroot growing
1841	Analgesic manufacturing	1161	Arrowroot manufacturing
1133	Anhydrous milk fat (butter oil) manufacturing	1811	Arsine gas manufacturing
1831	Animal and vegetable fertiliser manufacturing	8910	Art gallery operation (except retail)
1333	Animal blanket/cover manufacturing	4279	Art gallery operation (retail)
6970	Animal clinic operation	8910	Art museum operation (except retail)
1832	Animal dip manufacturing	5419	Art print publishing (except internet)
1192	Animal feed, prepared, manufacturing (except uncanned meat or bone meal or protein-enriched skim milk powder)		



- 9202 Art union operation
- 6639 Art work rental
- 2412 Artificial eye manufacturing
- 0529 Artificial insemination service
- 2412 Artificial joint manufacturing
- 2412 Artificial limb manufacturing
- 9002 Artists
- 4272 Artists' supplies retailing
- 3739 Artists' supplies wholesaling
- 6962 Artist, entertainer or other public figures management service
- 2922 Asbestos removal service
- 0123 Asparagus growing (outdoors)
- 1709 Asphalt and bituminous material manufacturing (except hot-mix bituminous paving)
- 3101 Asphalt surfacing
- 9559 Association operation (for promotion of community or sectional interests)
- 9539 Astrology service
- 9113 Athletics field or stadium operation
- 5413 Atlas publishing (except internet)
- 3800 Auction service (except real estate)
- 3800 Auctioning livestock
- 5921 Audio and visual media streaming service
- 4242 Audio cassette retailing
- 5522 Audio service (including for meetings and conferences)
- 1620 Audio tape, pre-recorded, reproduction
- 8539 Audiologic service
- 6932 Auditing service
- 5521 Authorising use of copyrighted musical composition
- 9411 Auto-electrical garage operation
- 2034 Autoclaved aerated concrete product manufacturing
- 5921 Automated data processing service
- 9531 Automatic laundry operation (coin-operated)
- 9559 Automobile association operation
- 9533 Automobile parking garage or lot operation
- 3921 Automotive air conditioning retailing
- 3504 Automotive air conditioning wholesaling
- 3921 Automotive battery retailing
- 3504 Automotive battery wholesaling
- 9412 Automotive body repair
- 4000 Automotive CNG retailing
- 9419 Automotive conversion (including non-factory based engine reconditioning services and converting foreign cars from left to right-hand drive)
- 1701 Automotive diesel manufacturing
- 2313 Automotive electrical component manufacturing (except batteries)
- 2313 Automotive electrical component, factory reconditioning
- 9411 Automotive electrical product installation and/or repair
- 2010 Automotive glass manufacturing
- 9412 Automotive interior repair
- 2319 Automotive parts manufacturing n.e.c.
- 1701 Automotive petroleum refining
- 9419 Automotive repair garage operation
- 9412 Automotive reupholstery
- 9412 Automotive rustproofing and undercoating
- 9412 Automotive spray painting
- 9412 Automotive trimming
- 2313 Automotive wire manufacturing
- 6419 Auxiliary finance service n.e.c.
- 8921 Aviary operation
- 1701 Aviation fuel (Avgas) manufacturing
- 2394 Avionics equipment repairing n.e.c.
- 0139 Avocado growing
- 2299 Awning or blind, metal, manufacturing (including aluminium)
- 4211 Awning retailing
- 3339 Awning wholesaling (except textile)
- 3239 Awning, blind or shutter installation
- 1919 Awning, fibreglass, manufacturing
- 1333 Awning, textile, manufacturing
- 3711 Awning, textile, wholesaling
- B**
- 1140 Baby food, canned or bottled, manufacturing (except milk based)
- 9531 Baby napkin hire service
- 9539 Baby sitting service (except in child care centres or preschools)
- 2399 Baby stroller manufacturing
- 2462 Back hoe manufacturing
- 1113 Bacon manufacturing
- 3602 Bacon wholesaling
- 2591 Badge manufacturing n.e.c.
- 1912 Badge, plastic, manufacturing
- 1334 Badge, woven, manufacturing
- 1333 Bag or sack, textile or canvas, manufacturing (for packaging)
- 3711 Bag or sack, textile, wholesaling
- 1171 Bagel manufacturing (factory based)
- 1320 Bag, leather or leather substitute, manufacturing
- 1911 Bag, plastic, manufacturing
- 1911 Bag, sack or packet (plastic film or sheeting), manufacturing
- 1140 Baked bean manufacturing
- 2469 Bakery machinery manufacturing
- 1162 Baking mix, prepared, manufacturing
- 1161 Baking powder manufacturing
- 2229 Balcony, metal, manufacturing (except aluminium)
- 2599 Ball point pen manufacturing
- 2229 Balustrade, metal, manufacturing (except aluminium)
- 2519 Bamboo furniture manufacturing
- 0159 Bamboo growing
- 0139 Banana growing
- 2110 Band, steel, manufacturing
- 9551 Bankers' association operation
- 7540 Bankruptcy court operation
- 4520 Bar operation
- 4221 Barbecue retailing
- 2441 Barbecue, solid fuel or gas, manufacturing
- 2291 Barbed wire manufacturing
- 9511 Barber shop operation
- 0990 Barite mining
- 0149 Barley growing
- 1161 Barley malt manufacturing
- 1161 Barley meal or flour manufacturing
- 1852 Barrier cream manufacturing
- 6931 Barrister service
- 2142 Bar, aluminium, manufacturing
- 2110 Bar, iron or steel, manufacturing
- 2149 Bar, non-ferrous metal, (except aluminium) manufacturing
- 1829 Basic polymer manufacturing n.e.c.
- 9112 Basketball club operation

9113	Basketball court or stadium operation	2619	Biomass electricity generation n.e.c.
1920	Bath mat, natural rubber, manufacturing	1841	Biotechnological manufacture of pharmaceutical and medicinal products
3332	Bath wholesaling	6910	Biotechnology research service
2029	Bathroom fixture, vitreous china, manufacturing	0199	Bird breeding (except poultry or game birds)
3332	Bathroom or toilet fitting wholesaling	1192	Bird feed manufacturing
2299	Bathroom or toilet fittings, metal, manufacturing	8922	Bird reserve operation
7311	Bathroom/toilet cleaning	0420	Bird trapping
1912	Bathtub, plastic, manufacturing	1173	Biscuit dough manufacturing (factory based)
2439	Battery manufacturing (including motor vehicles)	1173	Biscuit manufacturing (except pet food biscuits; factory based)
3494	Battery, dry cell, wholesaling	4129	Biscuit retailing (not manufactured on the same premises)
0802	Bauxite mining	3609	Biscuit wholesaling
2131	Bauxite refining	0809	Bismuth ore mining
0414	Beach seining, fishing	2139	Bismuth smelting or refining
2010	Bead, glass, manufacturing	3321	Bitumen wholesaling
0123	Bean growing (outdoors; except dry field beans or soybeans)	1709	Bituminous adhesive or mastic manufacturing
1140	Bean/legume, dried or canned, manufacturing	0600	Black coal mining
2499	Bearing manufacturing	0133	Blackberry growing
3322	Bearing metal wholesaling	0133	Blackcurrant growing
3499	Bearing wholesaling	9429	Blade sharpening
9511	Beauty service	3499	Blank cassette wholesaling
2513	Bed base, upholstered, manufacturing	3492	Blank compact disc (CD) wholesaling
1333	Bed linen manufacturing	2429	Blank computer disc manufacturing
0111	Bedding plant growing (under cover)	3492	Blank computer disc wholesaling
2511	Bedroom suite, wooden, manufacturing	3492	Blank digital versatile disc (DVD) wholesaling
0144	Beef cattle and sheep farming	2429	Blank video cassette manufacturing
0142	Beef cattle farming	4214	Blanket retailing
0145	Beef cattle farming and grain growing	3711	Blanket wholesaling
0143	Beef cattle feedlot operation	2449	Blanket, electric, manufacturing
0193	Beekeeping	2110	Blank, steel, manufacturing
1212	Beer manufacturing (except non-alcoholic beer)	1892	Blasting powder manufacturing
1899	Beeswax manufacturing	1320	Bleaching and currying fur
8710	Before and/or after school care service	3323	Bleaching compound wholesaling
1351	Belt manufacturing (for clothing)	1709	Blending of tar, asphalt and/or bitumen material
0919	Bentonite quarrying	1701	Blending petroleum fuel with ethanol
1709	Benzene manufacturing	4211	Blind retailing
0133	Berryfruit growing	3731	Blind wholesaling (except textile)
0809	Beryllium ore mining	1333	Blind, textile, manufacturing (including plastic coated)
9209	Betting shop operation	3711	Blind, textile, wholesaling
2452	Beverage dispensing equipment (cooling) manufacturing	2133	Blister copper manufacturing
1214	Beverage n.e.c., alcoholic, manufacturing	2034	Block, concrete, manufacturing
9540	Bible society operation	2010	Block, glass, manufacturing
2399	Bicycle manufacturing	8599	Blood bank operation
3734	Bicycle parts wholesaling	1841	Blood serum manufacturing
6639	Bicycle rental	6620	Bloodstock leasing
9499	Bicycle repair	2299	Blow torch manufacturing
4241	Bicycle retailing	0919	Blue metal stone quarrying
1913	Bicycle safety helmet manufacturing	0133	Blueberry growing
3734	Bicycle wholesaling	8023	Boarding school operation (combined primary/secondary school)
7293	Bill collection service	8021	Boarding school operation (primary school; except combined primary/secondary)
6229	Bill of exchange discounting or financing (except by banks)	8022	Boarding school operation (secondary school education; except combined primary/secondary school)
9113	Billiard, snooker or pool hall operation	4820	Boat charter, lease or rental, with crew for passenger transport
2592	Billiard, snooker or pool table and equipment manufacturing	6923	Boat designing service
7291	Billing and record-keeping service	6619	Boat hiring (without crew)
2911	Bin hiring and waste collection service	2392	Boat repairing
1334	Binding, textile, manufacturing	4245	Boat retailing (including used)
2411	Binocular manufacturing		
4279	Binocular retailing		
3499	Binocular wholesaling		
2239	Bin, metal, manufacturing		
6910	Biological research service		

2312	Boat trailer manufacturing	0919	Brick shale quarrying
4245	Boat trailer retailing	3339	Brick wholesaling
3499	Boat wholesaling	3222	Bricklaying
2392	Boatbuilding	2021	Brick, clay, manufacturing (excluding refractory bricks)
7712	Body guard service	2034	Brick, concrete, manufacturing
2231	Boiler, metal, manufacturing	2021	Brick, face or texture, manufacturing
5309	Bond store operation	2029	Brick, fireclay, manufacturing
1831	Bonedust manufacturing	2029	Brick, refractory, manufacturing
1831	Bonemeal fertiliser manufacturing	2090	Brick, silica lime, manufacturing
5413	Book publishing (except internet)	3101	Bridge construction (including construction from prefabricated components)
1612	Book repair service	4259	Briefcase retailing
4244	Book retailing	4279	Briquette retailing
3735	Book wholesaling	3322	Briquette wholesaling
1612	Bookbinding service	6720	Broking service (real estate)
7220	Booking service (accommodation)	2139	Bronze manufacturing
7220	Booking service (travel)	2599	Broom manufacturing
6932	Bookkeeping service	9534	Brothel operation
9209	Bookmaker operation	0600	Brown coal mining
1352	Boot manufacturing	1181	Brown sugar manufacturing
4252	Boot retailing	2599	Brush manufacturing
2293	Boron nitride coating of machine tool parts	9429	Brushcutter repair and maintenance
8921	Botanical garden operation	4213	Brushware retailing
2240	Bottle closure, metal, manufacturing	3733	Brushware wholesaling
2299	Bottle or can opener manufacturing (except power operated)	2439	Brush, carbon, manufacturing
4279	Bottled liquefied petroleum gas (LPG) retailing	1911	Bubble packaging manufacturing
3609	Bottled water wholesaling	1912	Bucket, plastic, manufacturing
2010	Bottle, glass, manufacturing	0420	Buffalo hunting
1912	Bottle, plastic, manufacturing	0142	Buffalo, domesticated, grazing
7320	Bottling drinking liquid	9551	Builders' association operation
2469	Bottling machine, food or drink, manufacturing	3339	Builders' hardware dealing (wholesaling) n.e.c.
7320	Bottling or rebottling wine or spirits	2034	Building board, cement based, manufacturing
7320	Bottling other liquid	2090	Building board, imitation brick or stone, manufacturing
0414	Bottom gill netting, fishing	6923	Building consulting service
0413	Bottom long line fishing	7311	Building exterior cleaning (except sand blasting or steam cleaning)
9113	Bowling alley, tenpin, operation	6923	Building inspection service
9113	Bowling green operation	7311	Building interior cleaning
2034	Box culvert, concrete, manufacturing	3339	Building material dealing (wholesaling) n.e.c.
3913	Box trailer retailing	3339	Building paper and paper board wholesaling
3503	Box trailer wholesaling	6222	Building society operation
9113	Boxing stadium operation	0919	Building stone quarrying
0133	Boysenberry growing	1413	Building timber manufacturing
2291	Braided ferrous wire, cable or strip, manufacturing	2222	Building, prefabricated metal, manufacturing
1709	Brake fluid manufacturing	1491	Building, prefabricated wood, manufacturing
9419	Brake repair	2432	Bulb or tube, electric light, manufacturing
6640	Brand-name leasing	3494	Bulb or tube, electric light, wholesaling
1213	Brandy manufacturing	0112	Bulb propagating (outdoors)
2293	Brass finishing or plating	0111	Bulb propagating (under cover)
0139	Brazil nut growing	4232	Bulb, flower, retailing
1171	Bread bakery operation (factory based)	5309	Bulk petroleum storage service
1171	Bread dough, frozen, manufacturing (factory based)	9139	Bungy jumping operation
1162	Bread mix, dry, manufacturing	7712	Burglary protection service
4129	Bread retailing (not manufactured on the same premises)	2031	Burnt lime manufacturing
1171	Bread roll manufacturing (factory based)	2311	Bus manufacturing
4129	Bread vendor (not manufactured on the same premises)	2222	Bus shelter, prefabricated metal, manufacturing
1171	Breadcrumb manufacturing (factory based)	1491	Bus shelter, prefabricated wood, manufacturing
1171	Bread, leavened or unleavened, manufacturing (factory based)	4621	Bus transport service, outside metropolitan area
3109	Breakwater construction	2312	Bus vehicle body assembly on supplied motor and chassis
3291	Brick paving		

- 6619 Bus (except minibus) rental (without driver)
- 9139 Bush walking operation
- 7291 Business administrative service
- 8101 Business college and school operation
- 5414 Business directory publishing (except internet)
- 6962 Business management service
- 3502 Bus, wholesaling
- 1811 Butane gas manufacturing
- 4121 Butcher's shop operation (retail)
- 1133 Butter manufacturing
- 3603 Butter wholesaling
- 1133 Buttermilk manufacturing
- 2299 Button, metal, manufacturing
- C**
- 2512 Cabinet, metal, manufacturing
- 2512 Cabinet, radio, radiogram or television, manufacturing (metal framed)
- 5622 Cable broadcasting network operation
- 5622 Cable broadcasting station operation
- 2393 Cable car manufacturing
- 3109 Cable laying
- 1332 Cable manufacturing (from natural or synthetic fibres)
- 3494 Cable or wire, electric, wholesaling
- 2422 Cable television equipment manufacturing
- 6922 Cadastral surveying service
- 2293 Cadmium plating
- 4511 Cafe operation
- 1172 Cake icing or decorating (factory based)
- 1162 Cake mix manufacturing
- 1172 Cake or pastry-based pudding and dessert manufacturing (factory based)
- 1172 Cake or pastry-based slice manufacturing (factory based)
- 1172 Cake or pastry manufacturing (factory based)
- 1172 Cake or pastry, frozen, manufacturing (factory based)
- 4129 Cake retailing (not manufactured on the same premises)
- 2131 Calcined alumina manufacturing
- 1813 Calcium chloride (lime) manufacturing
- 1831 Calcium sulphate manufacturing
- 2421 Calculator manufacturing
- 3494 Calculator wholesaling
- 5419 Calendar publishing (except internet)
- 0115 Calla lily growing (outdoor)
- 2411 Camera manufacturing
- 4221 Camera retailing
- 3494 Camera wholesaling
- 2312 Campervan manufacturing
- 6639 Camping equipment rental
- 4241 Camping equipment retailing
- 4400 Camping ground operation
- 2139 Can de-tinning
- 2469 Can making or sealing machinery manufacturing (food or drink processing)
- 3109 Canal construction
- 1851 Candle manufacturing
- 2519 Cane furniture manufacturing
- 1181 Cane syrup manufacturing
- 3609 Canned food wholesaling
- 2469 Canning machinery, food or drink, manufacturing
- 2392 Canoe manufacturing
- 4241 Canoe retailing
- 1333 Canvas goods manufacturing n.e.c.
- 3711 Canvas goods wholesaling n.e.c.
- 2239 Can, metal, manufacturing
- 3739 Can, metal, wholesaling
- 0122 Capsicum growing (under cover)
- 2491 Capstan manufacturing (except for lathes)
- 2319 Car accessory manufacturing
- 9412 Car detailing
- 2313 Car horn, electric, manufacturing
- 9533 Car park operation
- 9411 Car radio or CD-player installation and repair
- 3921 Car radio or CD-player retailing
- 3504 Car radio or CD-player wholesaling
- 6611 Car rental (without driver)
- 9412 Car wash or cleaning operation
- 2312 Caravan manufacturing
- 4400 Caravan park operation (visitor)
- 6711 Caravan park, residential (other than holiday), operation
- 6619 Caravan rental
- 3913 Caravan retailing
- 3503 Caravan wholesaling
- 1812 Carbon black manufacturing
- 1811 Carbon dioxide manufacturing
- 1829 Carbon fibre manufacturing (including kevlar material manufacturing)
- 1916 Carbon ink manufacturing
- 1811 Carbon monoxide manufacturing
- 2090 Carbon product manufacturing (except brushes, electrodes or bearings)
- 1709 Carbon tetrachloride manufacturing
- 1211 Carbonated water or cordial manufacturing
- 1214 Carbonated wine manufacturing
- 2469 Carnival or fairground equipment, mechanical, manufacturing
- 4231 Carpenters' tool retailing
- 3242 Carpentry work on construction projects
- 1331 Carpet manufacturing
- 3243 Carpet or carpet tile laying
- 4212 Carpet retailing
- 1331 Carpet tile manufacturing
- 9531 Carpet, upholstery and rug cleaning
- 2222 Carport, prefabricated metal, manufacturing
- 1491 Carport, prefabricated wood, manufacturing
- 0123 Carrot growing (outdoors)
- 9002 Cartooning
- 1915 Casein glue manufacturing
- 1133 Casein manufacturing
- 2421 Cash register manufacturing
- 3494 Cash register wholesaling
- 0139 Cashew nut growing
- 9201 Casino operation
- 3739 Cask wholesaling
- 1620 Cassette tape, pre-recorded audio, reproduction
- 1181 Caster sugar manufacturing
- 7211 Casting agency operation
- 2121 Castings, iron, manufacturing
- 2141 Castings, non-ferrous metal, manufacturing n.e.c.
- 2121 Castings, steel, manufacturing
- 0199 Cat breeding
- 4513 Catering service operation
- 1192 Cattle lick manufacturing
- 1916 Caulking compound manufacturing
- 9139 Cave diving operation

1620	CD-ROM software, pre-recorded, reproduction	2319	Child car restraint manufacturing
2223	Ceiling section, fabricated aluminium, manufacturing	8710	Child care service
3493	Cellular telephone wholesaling	8710	Childminding service
1829	Cellulose acetate manufacturing	7540	Children's court operation
1829	Cellulose fibre or filament manufacturing n.e.c.	8609	Children's home operation
1892	Cellulose nitrate manufacturing	8401	Children's hospital
1821	Cellulosic resin manufacturing	8710	Children's nursery operation (except preschool education)
0919	Cement clay quarrying	7311	Chimney cleaning
2469	Cement making machinery manufacturing	4213	Chinaware retailing
2031	Cement manufacturing (except adhesive or refractory)	3733	Chinaware wholesaling
3241	Cement rendering of buildings	1494	Chip board manufacturing
4231	Cement retailing	8534	Chiropractic service
3339	Cement wholesaling	1811	Chlorine gas manufacturing
1090	Cementing oil and gas well castings	1709	Chloroform manufacturing
2029	Cement, refractory, manufacturing	1182	Chocolate manufacturing
9520	Cemetery operation	9002	Choreography service
6210	Central banking	2293	Chromium plating
8023	Central school operation (combined primary/secondary school)	1813	Chromium sulphate manufacturing (for application in leather tanning)
4231	Ceramic floor tile retailing	0990	Chrysoprase mining
2029	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
3312	Cereal grain wholesaling	1211	Cider, non-alcoholic, manufacturing
1192	Cereal meal manufacturing (for fodder, except from rice or rye)	1220	Cigar manufacturing
1192	Chaff manufacturing	1220	Cigarette manufacturing
2291	Chain manufacturing (except forged, cast or sprocket chain)	5513	Cinema operation
2121	Chain, cast steel, manufacturing	2429	Circuit board, printed (bare or loaded), manufacturing
2210	Chain, forged steel, manufacturing	9001	Circus operation
5010	Chair lift operation (except ski lift operation)	2034	Cistern, concrete, manufacturing
2511	Chair manufacturing (except dental chairs fitted with mechanical devices)	1812	Citric acid manufacturing
2090	Chalk product manufacturing n.e.c.	0136	Citrus fruit growing
0919	Chalk quarrying	0136	Citrus orchard operation
9551	Chamber of Commerce operation	7600	Civil defence operation (military)
9551	Chamber of Manufacturers operation	6923	Civil engineering consulting service
1709	Char manufacturing	9559	Civil liberty service
1812	Charcoal briquette manufacturing	6420	Claim adjustment service
3322	Charcoal wholesaling	6420	Claim assessment service
6240	Charitable/educational trust or foundation operation (investment type; in predominantly financial assets, except trust management services on a commission or fee basis)	2029	Clay paver manufacturing
4621	Charter bus service, outside metropolitan area	0919	Clay quarrying
5010	Charter fishing boat operation	2029	Clay, refractory, manufacturing
1133	Cheese manufacturing	3323	Cleanser, abrasive, wholesaling
3603	Cheese wholesaling	6419	Clearing house operation
6925	Chemical analysis service n.e.c.	7291	Clerical service
3323	Chemical colour wholesaling	8539	Clinical psychology service
6923	Chemical engineering consulting service	9539	Cloak room service
2469	Chemical processing machinery manufacturing	2419	Clock manufacturing
3323	Chemical wholesaling n.e.c.	4279	Clock retailing
1413	Chemically preserving timber (except chemical preservation of logs sawn at the same unit)	3732	Clock wholesaling
9551	Chemists' association operation	3234	Closed circuit video surveillance system installation
0135	Cherry growing	3339	Cloth hoist wholesaling
0139	Chestnut growing	2441	Clothes drier, domestic, manufacturing
1182	Chewing gum manufacturing	2299	Clothes hoist manufacturing
1220	Chewing tobacco manufacturing	1912	Clothes peg, plastic, manufacturing
0171	Chicken farming (for meat)	1351	Clothing accessory manufacturing n.e.c.
		4251	Clothing accessory retailing
		1351	Clothing manufacturing n.e.c.
		9491	Clothing repair
		4251	Clothing retailing
		3712	Clothing wholesaling
		1351	Clothing, fur, manufacturing

9531	Clothing, hat or garment (including leather), cleaning service	4222	Compact disc burner retailing
1340	Clothing, knitted, manufacturing	2429	Compact disc player manufacturing
1351	Clothing, leather, manufacturing	4221	Compact disc player retailing
1351	Clothing, plastic or rubber, manufacturing	4242	Compact disc retailing
9559	Club operation (for the promotion of community or sectional interests)	1620	Compact disc, pre-recorded, reproduction
2319	Clutch assembly manufacturing	9002	Composing (including musical composition)
9419	Clutch repair	3499	Compressor, air or gas, wholesaling
2431	Co-axial cable manufacturing	9422	Computer and computer peripheral equipment repair and maintenance
6419	Co-operative housing society management service (on a commission or fee basis)	4279	Computer consumables (toners, inks) retailing
6230	Co-operative housing society operation (except co-operative housing society management services on a commission or fee basis)	5922	Computer data storage and retrieval service (except library service)
1709	Coal coke manufacturing	4222	Computer equipment retailing
2700	Coal gas distribution through mains system	4222	Computer game console retailing
5212	Coal loader operation (water transport)	6632	Computer game rental
4279	Coal retailing	4242	Computer game retailing
1709	Coal tar distilling	3492	Computer game wholesaling
3322	Coal wholesaling	5514	Computer graphic, animation and special effect post-production service
0149	Coarse grain growing	7000	Computer hardware consulting service
4810	Coastal sea freight transport service between domestic ports	4222	Computer hardware retailing
7719	Coastwatch service	5921	Computer input preparation service
1162	Coatings made from cereal food (except biscuit or breadcrumb) manufacturing	2421	Computer manufacturing
1182	Cocoa product manufacturing	2421	Computer monitor manufacturing
0139	Coconut growing	2421	Computer peripheral manufacturing
1140	Coconut, desiccated, manufacturing	3492	Computer peripheral wholesaling n.e.c.
1199	Coffee manufacturing	2421	Computer printer manufacturing
3609	Coffee wholesaling	7000	Computer programming service
3739	Coffin wholesaling	7000	Computer software consulting service
4273	Coin dealing (retailing)	4222	Computer software retailing (except computer games)
2591	Coin minting	3492	Computer software wholesaling
4279	Coke retailing	1620	Computer tape or disk, pre-recorded, reproduction
3322	Coke wholesaling	5921	Computer time leasing or renting
2122	Cold drawn steel pipe or tube manufacturing	5921	Computer time sharing service
7293	Collection agency operation	3492	Computer wholesaling
8102	Colleges of education operation	9003	Concert hall operation
1612	Colour separation service, printing	7540	Conciliation and Arbitration Commission operation
1199	Colouring, food, manufacturing	1899	Concrete additive or masonry surface treatment manufacturing
9520	Columbarium operation	3222	Concrete block laying
5412	Comic book publishing (except internet)	3221	Concrete footpath construction
6924	Commercial art service	3221	Concrete foundation construction
3020	Commercial building construction	3221	Concrete kerb and guttering construction
6229	Commercial finance company operation	2462	Concrete mixer manufacturing
6712	Commercial or industrial property renting or leasing	3221	Concrete pumping
6712	Commercial property body corporation	2033	Concrete slurry manufacturing
6712	Commercial property strata corporation	3221	Concrete work on construction projects
3502	Commercial vehicle wholesaling n.e.c.	2034	Concrete/styrofoam composite product manufacturing
4320	Commission-based milk vending	1133	Condensed milk manufacturing
4320	Commission buying service	3609	Condiment wholesaling
4320	Commission retailing of books	1920	Condom, natural rubber, manufacturing
4320	Commission retailing of cosmetics	1182	Confectionery manufacturing
4320	Commission retailing of health foods	4129	Confectionery retailing
4320	Commission selling service	3609	Confectionery wholesaling
6411	Commodity futures broking or dealing (on a commission or transaction fee basis)	1132	Confections, frozen manufacturing
9422	Communication equipment, repair and maintenance	8922	Conservation park operation
3493	Communication equipment, wholesaling	9559	Conservation (including wildlife) association operation
9559	Community association operation	8531	Conservative dental service
8609	Community mental health hostel	1491	Conservatory, prefabricated wood, manufacturing
4720	Commuter rail passenger service	6923	Construction consulting service

9429	Construction machinery and equipment repair and maintenance	6961	Corporate head office management
3292	Construction machinery hiring with operator (except earthmoving equipment)	7714	Correctional centre operation
3411	Construction machinery or equipment wholesaling	1521	Corrugated paperboard container manufacturing
6631	Construction machinery rental (without operator)	1521	Corrugated paperboard manufacturing
0919	Construction material crushing or screening	1852	Cosmetic deodorant manufacturing
7551	Consulate operation (domestic government)	4271	Cosmetic retailing
7552	Consulate operation (foreign government)	3720	Cosmetic wholesaling
7293	Consumer credit reporting service	9002	Costume designing
7720	Consumer protection service	6639	Costume hire
9559	Consumers' association operation	2591	Costume jewellery manufacturing
8532	Contact lens dispensing	3732	Costume jewellery wholesaling
2411	Contact lens manufacturing	0521	Cotton ginning
5299	Container terminal operation (road and rail)	0152	Cotton growing
5212	Container terminal operation (water transport)	1150	Cotton seed oil manufacturing
3739	Container wholesaling (except of paper or paper board)	1312	Cotton sewing thread manufacturing
2010	Container, glass, manufacturing	1333	Cotton textile furnishing manufacturing
1499	Container, wooden, manufacturing	2299	Coupling, metal, manufacturing
1841	Contraceptive, medicinal, manufacturing (except rubber contraceptives)	0411	Crab fishing or potting
7212	Contract labour service	4279	Craft goods retailing
7320	Contract packing or filling	0133	Cranberry growing
2419	Control equipment, electrical, manufacturing	3292	Crane hiring with operator
5309	Controlled atmosphere store operation	2491	Crane manufacturing
1831	Controlled release fertiliser preparation manufacturing	3739	Crate, wooden, wholesaling
4110	Convenience store operation	7320	Crating service
9540	Convent operation (except schools)	2462	Crawler tractor manufacturing
6931	Conveyancing service	3603	Cream wholesaling
1920	Conveyor belt, natural rubber, manufacturing	1133	Cream, canned, manufacturing
1919	Conveyor belt, plastic or composite, manufacturing	1131	Cream, pasteurised, manufacturing (except canned)
2491	Conveyor or conveying system manufacturing	9002	Creative arts service
3609	Cooking oil or fat wholesaling	7293	Credit bureau or agency operation
4213	Cooking utensil retailing (except electric)	6419	Credit card administration service
3733	Cooking utensil wholesaling (except electric appliances)	6230	Credit card issuing operation
4221	Cooking utensil, electric, retailing	7293	Credit investigation service
5309	Cool room storage service	7293	Credit rating service
1913	Cooler and ice chest, polymeric foam, manufacturing	6223	Credit union operation
9419	Cooling system and/or radiator repair (automotive)	9520	Crematorium operation
2452	Coolroom refrigeration plant manufacturing	1821	Cresol formaldehyde manufacturing
3233	Coolroom refrigerator installation	9112	Cricketer club operation
3322	Copper or copper alloy wholesaling	8211	Cricketer coaching
0803	Copper ore leaching	9113	Cricketer ground operation
0803	Copper ore mining	2592	Cricketer set manufacturing
2293	Copper plating	8609	Crisis care accommodation operation
2133	Copper smelting, refining	1191	Crisp manufacturing
2240	Coppersmithing (except boiler making)	1340	Crocheted fabric manufacturing
2133	Copper, silver, lead or zinc from scrap or waste material recovering	2029	Crockery manufacturing
1332	Cord manufacturing (except wire rope or tyre cord)	4213	Crockery retailing
1332	Cordage manufacturing	3733	Crockery wholesaling
3711	Cordage wholesaling	0199	Crocodile farming
1211	Cordial manufacturing	0420	Crocodile hunting
3609	Cordial, aerated or carbonated, wholesaling	0529	Crop harvesting
1494	Corestock manufacturing	1113	Croquette manufacturing n.e.c.
1493	Core, plywood or veneer, manufacturing	2240	Crown seal, metal, manufacturing
1191	Corn chip manufacturing	2029	Crucible, refractory, manufacturing
1113	Corned meat manufacturing (including canned)	3321	Crude oil wholesaling
1161	Cornflour manufacturing	3321	Crude petroleum wholesaling
2032	Cornice, plaster, manufacturing	1172	Crumpet manufacturing (factory based)
2240	Cornice, sheet metal, manufacturing	1192	Crushed grain manufacturing (including mixed; for fodder)
1161	Cornmeal manufacturing	2462	Crushing machinery manufacturing n.e.c.
		2469	Crushing machinery manufacturing (food processing)
		0203	Crustacean or mollusc breeding or farming (pond or tank)
		3604	Crustacean wholesaling (including processed, except canned)

- 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
- 3733 Cutlery wholesaling
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- 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
- 1133 Dairy product manufacturing n.e.c.
- 3603 Dairy product wholesaling
- 3109 Dam construction
- 2811 Dam operation (water supply)
- 9001 Dance and ballet company operation
- 8212 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 e.t.c.) 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 Dingo 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 re-drilling  
 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  
 2439 Distribution box or board, electricity, manufacturing  
 3109 Distribution line, electricity or communication, construction  
 8023 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)  
 3339 Door or window wholesaling  
 2229 Door, fire resistant, manufacturing  
 1172 Doughnut manufacturing (factory based)  
 2292 Dowel pin, metal, manufacturing  
 3332 Downpipe or guttering wholesaling  
 2223 Downpipe, aluminium, manufacturing  
 2462 Dozer, angle dozer, bulldozer manufacturing  
 6921 Drafting service, architectural  
 6923 Drafting service, engineering  
 3231 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  
 6639 Electric and electronic appliance rental

3494	Electric fitting dealing (wholesaling) n.e.c.	1899	Embalming compound manufacturing (formaldehyde and additives)
4229	Electric light fittings retailing	9520	Embalming service
3232	Electric light installation	7551	Embassy operation (domestic government)
2439	Electric motor manufacturing n.e.c.	7552	Embassy operation (foreign government)
9429	Electric motor repair and maintenance, including armature rewinding (except factory based)	1320	Embossing hides and skins
2439	Electric motor rewinding	1334	Embroidered apparel manufacturing
2449	Electric toothbrush manufacturing	1334	Embroidered fabric manufacturing
3232	Electric wiring installation	7713	Emergency service (other than defence and police)
3494	Electrical distribution equipment wholesaling	9552	Employees' association operation
6923	Electrical engineering consulting service	9551	Employers' association operation
2439	Electrical equipment or machinery manufacturing n.e.c.	7211	Employment agency operation
9429	Electrical generating and transmission equipment repair and maintenance	7211	Employment recruitment service
4229	Electrical goods retailing n.e.c.	7211	Employment registry operation
3494	Electrical goods wholesaling n.e.c.	0199	Emu farming
3232	Electrical installation work (e.g. switchboards, circuit breakers, e.t.c.)	1851	Emulsifier manufacturing
1912	Electrical insulation box, polymer, manufacturing	1709	Emulsion, bituminous, manufacturing
3109	Electrical machinery, heavy, installation (on-site assembly)	1916	Enamel manufacturing
9422	Electrical measuring instrument repair and maintenance	2293	Enamelling of metal
3494	Electrical measuring or testing instrument wholesaling	4213	Enamelware retailing
9411	Electrical repair (automotive)	3733	Enamelware wholesaling
2419	Electricity and electric signal testing equipment manufacturing	5413	Encyclopaedia publishing (except internet)
2630	Electricity distribution	8531	Endodontic service
2619	Electricity generation n.e.c.	1211	Energy drink manufacturing
2611	Electricity generation using coal or coal derived products	4000	Engine oil retailing
2611	Electricity generation using mineral gas including coal gas	9419	Engine repair or reconditioning (automotive, except factory reconditioning)
2611	Electricity generation using mineral oil or mineral oil derived products	9429	Engine repair (except automotive)
2611	Electricity generation using other mineral fuels	6923	Engineering consulting service n.e.c.
2640	Electricity market operation	6922	Engineering surveying service
3109	Electricity power plant construction (except buildings)	9551	Engineers' association operation (except trade union)
2640	Electricity retailing	2499	Engine, internal combustion, manufacturing n.e.c.
2620	Electricity sub-station operation	1171	English muffin manufacturing (factory based)
2620	Electricity transmission	2293	Engraving on metal (except process or photographic)
2640	Electricity wholesaling	7712	Enquiry agency service
0803	Electro won copper production	9003	Entertainment centre operation
9511	Electrolysis service	6962	Environmental consulting service
2132	Electrolytic aluminium manufacturing	4241	Equestrian equipment retailing
2133	Electrolytic copper manufacturing	2491	Escalator or escalator parts manufacturing
2133	Electrolytic zinc manufacturing	9534	Escort service (prostitution)
2412	Electromedical equipment manufacturing	1811	Ethane gas manufacturing
4221	Electronic beeper retailing	1812	Ethanol manufacturing
2429	Electronic circuit component manufacturing	1812	Ether manufacturing
5921	Electronic data processing service	1829	Ethyl cellulose manufacturing
6923	Electronic engineering consulting service	1811	Ethylene gas manufacturing
3494	Electronic good wholesaling n.e.c.	1812	Ethylene glycol manufacturing
4229	Electronic goods retailing n.e.c.	1899	Eucalyptus oil distilling
5922	Electronic information storage and retrieval service (except library service)	1133	Evaporated milk manufacturing
2432	Element, electrical, manufacturing	7299	Event management service
3101	Elevated highway construction	3212	Excavation
2491	Elevator manufacturing	3411	Excavation machinery wholesaling
3239	Elevator, escalator or lift installation	7211	Executive placement service
0804	Eluvial gold mining	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

- 7312 Exterminating service (except agricultural and forestry)
- 1812 Extraction and/or distillation of wood and gum
- 1899 Extraction of essential oils
- 8401 Eye hospital
- 1852 Eye shadow manufacturing
- 8532 Eye testing (optometrist)
- 2240 Eyelet, metal, manufacturing
- F**
- 2299 Fabricated metal product manufacturing n.e.c.
- 2221 Fabricated structural steel manufacturing (ready-made parts for structures)
- 4214 Fabric, textile, retailing
- 3711 Fabric, textile, wholesaling
- 1313 Fabric, woven, manufacturing (elastic or elastomeric)
- 1313 Fabric, woven, manufacturing (predominantly of synthetic fibre)
- 1852 Face cream and lotion manufacturing
- 1524 Facial tissue manufacturing
- 9422 Facsimile (fax) machine repair and maintenance
- 3493 Facsimile (fax) machine wholesaling
- 2319 Factory reconditioning of changeover motors
- 6712 Factory renting or leasing
- 8710 Family day care service
- 2449 Fan, domestic electric, manufacturing
- 4221 Fan, electric, retailing
- 3494 Fan, electric, wholesaling
- 2499 Fan, industrial, manufacturing
- 6620 Farm animal leasing
- 0529 Farm irrigation service
- 3319 Farm produce wholesaling n.e.c.
- 2231 Farm storage tank, metal, manufacturing
- 9551 Farmers' association operation
- 2223 Fascia, aluminium, manufacturing
- 2229 Fascia, metal, manufacturing (except aluminium)
- 6924 Fashion design service
- 8922 Fauna reserve operation (fauna not actively managed)
- 3319 Feed wholesaling
- 0139 Feijoa growing
- 2090 Feldspar, ground, manufacturing
- 1320 Fellmongery operation
- 0990 Felspar quarrying
- 1334 Felt manufacturing
- 3711 Felt wholesaling (except floor coverings)
- 3291 Fence construction
- 2291 Fence dropper, wire, manufacturing
- 2291 Fence post or dropper, rolled steel, manufacturing
- 3339 Fence post wholesaling (except timber)
- 3339 Fencing wire wholesaling
- 2110 Ferro-alloy manufacturing (including, manganese, silicon or chrome)
- 4820 Ferry operation, including vehicular
- 1831 Fertiliser manufacturing n.e.c.
- 4232 Fertiliser retailing
- 0529 Fertiliser spreading (including aerial)
- 3323 Fertiliser wholesaling
- 5513 Festival operation (exhibition of motion pictures)
- 2031 Fibre cement exterior wall manufacturing
- 1494 Fibreboard manufacturing
- 1313 Fibreglass fabric manufacturing
- 2519 Fibreglass furniture manufacturing
- 3241 Fibrous plaster fixing or finishing
- 2032 Fibrous plaster product manufacturing
- 0149 Field pea or field bean growing
- 0139 Fig growing
- 2512 Filing cabinet, metal, manufacturing
- 1916 Filler and putty manufacturing (including spray forms)
- 6010 Film archive operation
- 9532 Film developing and printing (except motion picture)
- 5512 Film distribution
- 5514 Film or tape closed captioning
- 5514 Film or video transfer service
- 1911 Film, plastic, manufacturing
- 2469 Filter manufacturing (food processing machinery)
- 2499 Filter, internal combustion engine, manufacturing
- 6419 Finance consultant service
- 7510 Financial and economic management except banking (central government)
- 7530 Financial and economic management except banking (local government)
- 7520 Financial and economic management except banking (state government)
- 6411 Financial asset broking service (on a commission or transaction fee basis)
- 6419 Financial asset investment consultant service
- 6210 Financial regulatory service
- 0202 Finfish farming (caged)
- 0414 Finfish trawling
- 1492 Finger-jointing manufacturing
- 1320 Finishing hides and skins
- 2429 Fire alarm apparatus manufacturing
- 3234 Fire alarm system installation
- 7713 Fire brigade service
- 2229 Fire escape, prefabricated metal, manufacturing (except aluminium)
- 7713 Fire fighting service
- 6322 Fire insurance provision
- 7713 Fire prevention service
- 3499 Fire protection equipment, wholesaling
- 3234 Fire sprinkler installation
- 2299 Fire sprinkler manufacturing
- 2299 Firearm manufacturing
- 2312 Firetruck converting
- 0302 Firewood cutting (forest)
- 4279 Firewood retailing
- 3739 Firewood wholesaling
- 4279 Firework retailing
- 1892 Fireworks manufacturing
- 2412 First aid equipment manufacturing
- 0203 Fish breeding or farming (pond or tank)
- 1120 Fish cleaning or filleting
- 1120 Fish fillet manufacturing
- 0203 Fish hatchery operation
- 1120 Fish loaf or cake manufacturing
- 1332 Fish net manufacturing
- 1150 Fish or other marine animal oil or meal manufacturing
- 1120 Fish paste manufacturing
- 1120 Fish pate manufacturing
- 3604 Fish wholesaling
- 0529 Fishing support service
- 2592 Fishing tackle manufacturing
- 4241 Fishing tackle retailing
- 1831 Fishmeal fertiliser manufacturing

- 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  
2432 Flashlight bulb manufacturing  
2110 Flat-rolled product, iron or steel, manufacturing  
3019 Flat construction  
2010 Flat glass manufacturing  
6711 Flats (except holiday flats) renting or leasing  
1133 Flavoured milk manufacturing  
1199 Flavoured water pack manufacturing (for freezing into flavoured ice)  
0159 Flax seed growing  
0990 Flint quarrying  
3109 Flood control system construction  
3243 Floor covering laying n.e.c.  
1920 Floor covering or underlay, resilient natural rubber, manufacturing  
3731 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 Flyspray 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  
2463 Forging machinery manufacturing  
3419 Forging machinery or equipment wholesaling  
2210 Forgings, iron or steel, manufacturing  
2491 Forklift truck manufacturing  
1812 Formaldehyde manufacturing  
1832 Formulated pest control product manufacturing  
1213 Fortified spirit manufacturing  
1214 Fortified wine manufacturing  
9539 Fortune telling service  
4251 Foundation garment retailing  
2090 Foundry core, sand, manufacturing  
9429 Foundry machinery and equipment repair and maintenance  
2463 Foundry machinery manufacturing (except furnaces)  
3419 Foundry machinery or equipment wholesaling  
3503 Four-wheeled motor cycle wholesaling  
6640 Franchise agreement leasing  
5621 Free-to-air television service  
5309 Free store operation (storage of goods not under bond)  
3233 Freezer room construction

- 2441 Freezer, domestic, manufacturing  
 5299 Freight brokerage service  
 4810 Freight ferry service  
 0419 Freshwater eel fishing  
 0419 Freshwater fishing n.e.c.  
 6240 Friendly society operation (investment type; in predominantly financial assets)  
 2462 Front-end loader manufacturing  
 3603 Frozen dessert wholesaling  
 3602 Frozen meat wholesaling  
 1112 Frozen poultry manufacturing  
 1140 Fruit dehydrating or drying (except sun drying) manufacturing  
 1211 Fruit drink, less than 100 percent pure juice, manufacturing  
 1132 Fruit ice, frozen, manufacturing  
 3609 Fruit juice wholesaling  
 1140 Fruit juice, 100 percent pure or concentrated, manufacturing  
 1171 Fruit loaf manufacturing (factory based)  
 0529 Fruit or vegetable picking  
 1140 Fruit pulp, puree or spread manufacturing  
 1140 Fruit salad manufacturing  
 0112 Fruit tree nursery operation (outdoors)  
 0111 Fruit tree nursery operation (under cover)  
 4122 Fruit, fresh, retailing  
 3605 Fruit, fresh, wholesaling  
 1140 Fruit, frozen, manufacturing  
 1140 Fruit, preserved, manufacturing (including canned or bottled)  
 1709 Fuel briquette manufacturing (except charcoal)  
 2700 Fuel gas distribution through mains system  
 1701 Fuel oil manufacturing  
 3321 Fuel oil wholesaling  
 0919 Fullers earth quarrying  
 2090 Fullers earth, ground, manufacturing  
 7312 Fumigating service (except crop fumigating)  
 6321 Funeral benefit provision  
 9520 Funeral directing  
 1832 Fungicide manufacturing  
 2240 Funnel, sheet metal, manufacturing  
 4251 Fur clothing retailing  
 1320 Fur rug manufacturing  
 0420 Fur skin animal hunting or trapping  
 0199 Fur skin animal (including possum and ferret) farming  
 1320 Fur skin dressing or dyeing  
 3109 Furnace construction (for industrial plants from prefabricated components)  
 3499 Furnace or furnace equipment, industrial, wholesaling (except electrical)  
 2439 Furnace, electric, manufacturing (except space heaters)  
 2499 Furnace, industrial, manufacturing (except electric furnaces or space heaters)  
 2512 Furniture fittings, metal, manufacturing  
 2519 Furniture manufacturing n.e.c.  
 2519 Furniture part manufacturing n.e.c.  
 2512 Furniture part, metal, manufacturing  
 2511 Furniture part, wooden, manufacturing  
 4610 Furniture removal service  
 6639 Furniture rental  
 9499 Furniture repair  
 4211 Furniture retailing
- 2511 Furniture reupholstering  
 5309 Furniture storage service  
 3731 Furniture wholesaling  
 2512 Furniture, metal, manufacturing  
 1912 Furniture, plastic, manufacturing  
 3739 Fur, dyed or dressed, wholesaling  
 2439 Fuse or cutout manufacturing  
 2431 Fuse wire manufacturing
- G**
- 3339 Galvanised iron product wholesaling  
 2122 Galvanised seamless or welded steel pipe or tube manufacturing  
 2293 Galvanising of client supplied materials  
 9209 Gambling activity n.e.c.  
 0171 Game bird farming  
 1112 Game bird (e.g. pheasant, quail) slaughtering  
 0420 Game preserve, commercial, operation  
 4243 Game retailing  
 7714 Gaol operation  
 3011 Garage construction  
 2223 Garage door, aluminium, manufacturing  
 2229 Garage door, metal, manufacturing (except aluminium)  
 2222 Garage, prefabricated metal, manufacturing  
 1491 Garage, prefabricated wood, manufacturing  
 1911 Garbage bag, plastic, manufacturing  
 1919 Garbage bin, plastic, manufacturing  
 2239 Garbage can, metal, manufacturing  
 2911 Garbage collection service  
 2921 Garbage disposal service  
 1920 Garden hose, natural rubber, manufacturing  
 1919 Garden hose, plastic or composite, manufacturing  
 7313 Garden maintenance service  
 4232 Garden ornament retailing  
 4232 Garden supplies retailing n.e.c.  
 2299 Garden tool manufacturing (except power operated)  
 4231 Garden tool retailing  
 3339 Garden tool wholesaling  
 7313 Gardening service  
 0123 Garlic growing (outdoors)  
 4221 Gas appliance retailing  
 2499 Gas burner, industrial, manufacturing  
 2451 Gas compressor manufacturing (except refrigeration or air conditioning compressors)  
 2231 Gas cylinder manufacturing  
 3332 Gas fitting wholesaling  
 3499 Gas generator or equipment wholesaling  
 3499 Gas heater wholesaling  
 2449 Gas heating appliance, domestic, manufacturing  
 2419 Gas meter manufacturing  
 1701 Gas oil manufacturing  
 3231 Gas plumbing  
 3323 Gas, industrial, wholesaling (except liquefied petroleum gas)  
 2223 Gate, aluminium, manufacturing  
 2229 Gate, metal, manufacturing (except aluminium or wire)  
 2291 Gate, wire, manufacturing  
 1491 Gazebo, prefabricated wood, manufacturing  
 2319 Gearbox manufacturing  
 9419 Gearbox repair (automotive)  
 1199 Gelatine manufacturing  
 3323 Gelatine wholesaling



3499	Hairdressing equipment wholesaling	8921	Herbarium operation
9511	Hairdressing service	3323	Herbicide wholesaling
3602	Ham wholesaling	1199	Herb, processed, manufacturing
1113	Ham, canned, manufacturing	3319	Hide wholesaling
2299	Hand tool manufacturing (except pneumatic or power operated)	1919	High-density safety equipment manufacturing (e.g. military helmets)
6639	Hand tool rental	3019	High-rise flat construction
3339	Hand tool wholesaling (including power operated)	2110	High carbon tool steel manufacturing
2463	Hand tool, pneumatic or power operated, manufacturing	7551	High commission operation (domestic government)
2299	Handbag frame, metal, manufacturing	7552	High commission operation (foreign government)
1320	Handbag manufacturing (including metal mesh handbags)	2110	High speed steel manufacturing
4259	Handbag retailing	4623	Hire car service (with driver)
1351	Handkerchief manufacturing	8910	Historic or heritage place, site or house operation
2592	Hang glider manufacturing	9112	Hockey club operation
4810	Harbour freight transport service	2491	Hoist or hoisting equipment manufacturing (except clothes hoists)
5010	Harbour sightseeing tour operation	6240	Holding company operation (viz. holding shares in subsidiary companies)
3109	Harbour work construction (except buildings)	4400	Holiday house and flat operation
1331	Hard fibre floor covering manufacturing (including sisal, coir and grass mat manufacturing)	2240	Holloware, pressed or spun metal, manufacturing
1494	Hardboard manufacturing	8219	Home computing and keyboard skill instruction
4231	Hardware retailing	5102	Home delivery service
1412	Hardwood wood chip manufacturing	8219	Home economics and personal management instruction
1320	Harness manufacturing	8609	Home for the disadvantaged operation n.e.c.
3411	Harvester wholesaling	8539	Homoeopathic service
1351	Hat and cap manufacturing	3609	Honey wholesaling
0529	Hay or silage baling or pressing	1199	Honey, blended, manufacturing
2922	Hazardous material removal	2291	Hook, wire, manufacturing
2921	Hazardous waste treatment or disposal service	1199	Hop extract, concentrated, manufacturing
2919	Hazardous waste (except solid) collection service	0159	Hop growing
2911	Hazardous waste, solid, collection service	2240	Hopper, sheet metal, manufacturing
2429	Headphone manufacturing	1841	Hormone manufacturing (except veterinary)
2090	Headstone manufacturing (except concrete)	0191	Horse agistment service
1351	Headwear manufacturing	0191	Horse breeding
8599	Health assessment service	2399	Horse drawn vehicle manufacturing
8599	Health care service n.e.c.	2312	Horse float manufacturing
9111	Health club operation	3913	Horse float retailing
3609	Health food wholesaling	3503	Horse float wholesaling
6321	Health insurance provision	9121	Horse race course or track operation
1199	Health supplement manufacturing	8211	Horse riding school operation
8539	Hearing aid dispensing	2210	Horse shoe mass production
2412	Hearing aid manufacturing	0990	Horticultural peat extraction
2293	Heat treating metal or metal products	6640	Horticultural plant variety right leasing
2313	Heater and demister, automotive, manufacturing	1333	Hose, canvas, manufacturing
9421	Heater (domestic) repair	1920	Hose, natural rubber, manufacturing, n.e.c.
2449	Heater, domestic, manufacturing	1919	Hose, plastic or composite, manufacturing
3233	Heating equipment installation (except industrial furnaces)	1340	Hosiery manufacturing
4221	Heating equipment, electric or gas, retailing	4251	Hosiery retailing
3321	Heating oil dealing (wholesaling)	3712	Hosiery wholesaling
1701	Heating oil manufacturing	8609	Hospice operation
9429	Heavy machinery and equipment repair and maintenance	8401	Hospital (except psychiatric or veterinary hospitals)
2394	Helicopter manufacturing or repairing	4530	Hospitality club operation
5010	Helicopter ride operation (for sightseeing)	5010	Hot air balloon ride operation
1811	Helium manufacturing	2122	Hot rolling pipe and tube manufacturing
1351	Helmet, fabric or leather, manufacturing	1920	Hot water bottle, natural rubber, manufacturing
9539	Heraldry service	3231	Hot water system installation
0123	Herb growing (outdoors)	3332	Hot water system wholesaling
0122	Herb growing (under cover)	2449	Hot water system, domestic, manufacturing
1841	Herbal drug manufacturing	2449	Hot water urn, domestic, manufacturing
8539	Herbalist service	4520	Hotel bar operation
		4400	Hotel operation
		3011	House construction, alteration or renovation
		3244	House painting

6711	House (except holiday house) renting or leasing	1811	Industrial gas manufacturing n.e.c.
6619	Houseboat rental	3323	Industrial oil or fat wholesaling
2291	Household articles, wire, manufacturing	7540	Industrial relations court operation
6322	Household insurance provision	6910	Industrial research service
4214	Household textile retailing	1813	Industrial salt manufacturing
9602	Household undifferentiated goods-producing activities (for own use)	9552	Industrial union operation
9603	Household undifferentiated service-producing activities (for own use)	2919	Industrial waste (except solid) collection service
9601	Household, private, employing	2911	Industrial waste, solid, collection service
3011	House, prefabricated, assembly, erection or installation (on site)	1351	Infants' clothing manufacturing
2399	Hovercraft manufacturing	1133	Infants' milk-based formula and food manufacturing
5010	Hovercraft operation	8401	Infectious diseases hospital (including human quarantine stations)
2391	Hull cleaning	2392	Inflatable boat manufacturing
1919	Hull, boat building, manufacturing	8101	Information technology training centre operation
9559	Human rights association operation	1916	Ink manufacturing n.e.c.
1831	Humic substance manufacturing	4272	Ink retailing
9112	Hunting club operation	1916	Inkjet ink manufacturing
0115	Hydrangea growing (outdoors)	3492	Inkjet printer wholesaling
2031	Hydrated lime manufacturing	2513	Inner spring mattress manufacturing
2031	Hydraulic cement manufacturing	1914	Inner tube manufacturing
2499	Hydraulic cylinder manufacturing	1813	Inorganic dye or pigment manufacturing
6923	Hydraulic engineering consulting service	1811	Inorganic gas manufacturing
9429	Hydraulic equipment repair and maintenance	7312	Insect control service (except agricultural and forestry)
1709	Hydraulic fluid manufacturing	1832	Insect repellent manufacturing
2491	Hydraulic lifting equipment and parts manufacturing	1832	Insecticide manufacturing
2451	Hydraulic pump, fluid power, manufacturing	3323	Insecticide wholesaling
2612	Hydro-electricity generation	3232	Installation of television antennae or cable
1813	Hydrochloric acid manufacturing	3232	Installation of television satellite dish
1813	Hydrofluoric acid manufacturing	8101	Institute of technology operation
1811	Hydrogen chloride gas manufacturing	8219	Instruction in diet, exercise and lifestyle factors
1811	Hydrogen manufacturing	8219	Instruction through Universities of the Third Age and Schools for Seniors
1813	Hydrogen peroxide manufacturing	2032	Insulating board, plaster, manufacturing
1811	Hydrogen sulphide gas manufacturing	3339	Insulating material wholesaling
2311	Hydrogen, fuelcell, hybrid or electric vehicle manufacturing	1913	Insulation and cushioning material, polymer, manufacturing
6922	Hydrographic surveying service	3239	Insulation material installation
8539	Hydropathic service	2090	Insulation, glass fibre or mineral wool, manufacturing
1851	Hypochlorite-based bleach manufacturing	2010	Insulator, glass, manufacturing
2412	Hypodermic needle or syringe manufacturing	2029	Insulator, porcelain, manufacturing
1813	Hypophosphite manufacturing	6420	Insurance agency service
<b>I</b>			
1173	Ice cream cone or wafer manufacturing (factory based)	6420	Insurance broking service
1132	Ice cream manufacturing	6420	Insurance consultant service
3603	Ice cream wholesaling	6419	Insurance fund management service (on a commission or fee basis)
1211	Ice manufacturing (except dry ice)	6322	Insurance provision n.e.c.
9113	Ice or roller skating rink operation	2429	Integrated circuit manufacturing
4279	Ice retailing	7711	Intelligence service operation
1181	Icing sugar manufacturing	2422	Intercom equipment manufacturing
2313	Ignition coil manufacturing	9559	Interest group service n.e.c.
0805	Ilmenite sand mining	6924	Interior design service
1612	Image setting service, printing	8021	Intermediate school operation (NZ only)
3800	Import agent, wholesaler	3499	Internal combustion engine wholesaling (except motor vehicle engines)
5291	Import documentation preparation service	7552	International government organisation (United Nations, World Trade Organisation, e.t.c.) administration
7220	Inbound tour operator service	4810	International sea freight transport service between domestic and international ports
9131	Indoor climbing operation	5801	International telephone network operation (wired)
1812	Industrial alcohol manufacturing	5910	Internet access provision
3499	Industrial brush wholesaling	5910	Internet access service, on-line
3020	Industrial building construction	7000	Internet and web design consulting service
6923	Industrial design service		
1701	Industrial diesel manufacturing		



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  
 5910 Internet search portal operation  
 5910 Internet search web site operation  
 5910 Internet service provision (ISP)  
 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 Jacking equipment manufacturing  
 0990 Jade mining  
 1140 Jam manufacturing (including conserves, jellies 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  
 3733 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  
 1313 Lacing, woven, manufacturing  
 1916 Lacquer manufacturing  
 4231 Lacquer retailing  
 1812 Lactic acid manufacturing  
 1133 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	7720	Licensing and permit issuance
2432	Lamp, infra-red or ultra-violet, manufacturing	1182	Licorice manufacturing
3212	Land clearing	9112	Life-saving club operation
3211	Land subdivision or development	6310	Life insurance provision
6922	Land surveying service	1333	Life jacket manufacturing
6921	Landscape architectural service	6310	Life reinsurance provision
3291	Landscape construction	2313	Light fittings, automotive, manufacturing
1311	Lanolin manufacturing	3494	Light fitting, electric, wholesaling
2591	Lapidary work	1912	Light switch and plug, polymer, manufacturing
2421	Laptop manufacturing	5219	Lighterage service
1111	Lard or tallow rendering	0600	Lignite mining
1150	Lard, refined, manufacturing	2031	Lime manufacturing
3492	Laser printer wholesaling	0919	Limestone quarrying
2463	Lathe, woodworking or metal working, manufacturing	0413	Line fishing
9531	Laundry agency operation	9531	Linen hire service
9531	Laundry and dry-cleaning service	4214	Linen retailing
1851	Laundry detergent manufacturing	3711	Linen wholesaling
2469	Laundry machinery, industrial, manufacturing	3243	Linoleum or linotile fixing
9531	Laundry operation	1852	Lip balm manufacturing
0159	Lavender growing	1852	Lipstick manufacturing
7540	Law court operation	3323	Liquefied gas wholesaling (except liquefied petroleum gas)
2592	Lawn bowls equipment manufacturing	1811	Liquefied natural gas manufacturing
7313	Lawn care service (e.g. fertilising, seeding, spraying)	2700	Liquefied petroleum gas distribution through mains system
3291	Lawn construction	2700	Liquefied petroleum gas reforming for distribution through mains system
2461	Lawn mower manufacturing	1701	Liquefied petroleum gas (LPG) manufacturing (in conjunction with petroleum refining)
9429	Lawn mower repair and maintenance	3321	Liquefied petroleum gas (LPG) wholesaling (in bulk or in containers)
4231	Lawn mower retailing	1213	Liqueur manufacturing
3411	Lawn mower wholesaling	1133	Liquid ice cream, soft serve or milk shake mix manufacturing
7313	Lawn mowing service	2919	Liquid waste collection service
9551	Lawyers' association operation	2919	Liquid waste haulage service (local)
0807	Lead ore mining	0990	Lithium mineral mining
2922	Lead paint abatement service	3800	Livestock agent
2133	Lead smelting or refining	0529	Livestock dipping
4251	Leather clothing retailing	0529	Livestock drafting or droving
3712	Leather clothing wholesaling	0199	Livestock raising n.e.c.
3739	Leather good wholesaling (except clothing or footwear)	3319	Livestock wholesaling
4259	Leather goods retailing (except clothing and footwear)	2299	Livestock yarding equipment, metal, manufacturing
1320	Leather or leather substitute goods manufacturing n.e.c.	7530	Local government administration (except justice)
1320	Leather packing, industrial, manufacturing	5801	Local telephone network operation (wired)
3319	Leather wholesaling	2299	Lock manufacturing
3419	Leather working machinery or equipment wholesaling	4231	Lock retailing
6931	Legal aid service	3339	Lock wholesaling
6931	Legal service	7712	Locksmith service
7551	Legation operation (domestic government)	2393	Locomotive manufacturing
7552	Legation operation (foreign government)	4610	Log haulage service (road)
7520	Legislation enactment and enforcement (state government)	1411	Log sawmilling
7510	Legislation enactment (central government)	0133	Loganberry growing
0136	Lemon growing	0302	Logging
6010	Lending library operation	5801	Long distance telephone network operation (wired)
2239	Letter box, metal, manufacturing	0139	Loquat growing
7292	Letter writing service	9202	Lottery agency operation
0122	Lettuce growing (under cover)	9202	Lottery operation
0805	Leucoxene sand mining	2429	Loudspeaker manufacturing
3212	Levelling (construction sites)	2511	Lounge suite manufacturing
6010	Library operation (except motion picture stock footage and distribution)	4000	LPG, automotive, retailing
		3499	Lubricating machinery or equipment wholesaling
		1709	Lubricating oil and grease manufacturing
		4000	Lubricating oil or grease retailing

- 1192 Lucerne cube manufacturing  
0159 Lucerne growing  
1192 Lucerne meal manufacturing  
9499 Luggage repair  
4259 Luggage retailing  
3739 Luggage wholesaling  
0149 Lupin growing
- M**
- 0139 Macadamia nut growing  
3419 Machine attachment, part or accessory wholesaling  
1320 Machine belting, leather or leather substitute, manufacturing  
2240 Machine guard, sheet metal, manufacturing  
2299 Machine knife or blades manufacturing  
2292 Machine screw, metal, manufacturing  
2463 Machine tool attachment or parts manufacturing n.e.c.  
9429 Machine tool repair and maintenance  
3419 Machine tool wholesaling  
3499 Machinery and equipment wholesaling n.e.c.  
2499 Machinery or equipment manufacturing n.e.c.  
5412 Magazine publishing (except internet)  
4244 Magazine retailing  
3735 Magazine wholesaling  
0990 Magnesite mining  
2439 Magnet manufacturing  
2412 Magnetic resonance imaging (medical) equipment manufacturing  
2419 Magnetic resonance imaging (except medical) equipment manufacturing  
5101 Mail service  
5101 Mailbox rental service  
5414 Mailing list publishing (except internet)  
7313 Maintenance of plants and shrubs in buildings  
0149 Maize growing  
9511 Make-up service  
1161 Malt extract manufacturing  
1161 Malt manufacturing  
1133 Malted milk powder manufacturing  
6962 Management consulting service  
0136 Mandarin growing  
0809 Manganese ore mining  
0139 Mango growing  
2034 Manhole cover, concrete, manufacturing  
3800 Manufacturer's sales agent  
9551 Manufacturers' association operation  
1174 Manufacturing and selling bread from the same premises (non-factory based)  
1174 Manufacturing and selling other bakery products from the same premises (non-factory based)  
2599 Manufacturing n.e.c.  
6922 Map preparation service  
4279 Map retailing  
0919 Marble quarrying  
1150 Margarine manufacturing  
3609 Margarine wholesaling  
4245 Marine accessory retailing n.e.c.  
2319 Marine conversion of automotive engines  
2499 Marine engine manufacturing (except diesel inboard engines 37kW brake power and over)  
3499 Marine engine wholesaling  
6923 Marine engineering consulting service  
3499 Marine equipment wholesaling n.e.c.  
2499 Marine jet unit manufacturing  
3323 Marine oil wholesaling  
0419 Marine water fishery product gathering  
6950 Market research service  
9539 Marriage celebrant service  
8790 Marriage guidance service  
1182 Marshmallow manufacturing  
9112 Martial arts club operation  
8211 Martial arts school operation  
1182 Marzipan manufacturing  
1852 Mascara manufacturing  
2292 Masonry anchor, metal, manufacturing  
9534 Massage parlour operation  
2299 Mast, aluminium, manufacturing  
1892 Match manufacturing  
3323 Match wholesaling  
9429 Material handling equipment repair and maintenance  
3499 Material handling equipment wholesaling  
6923 Materials handling engineering consulting service  
2922 Materials recovery station operation  
2922 Materials separating and sorting operation  
6925 Materials strength testing service  
8401 Maternity hospital  
3491 Mathematical instrument wholesaling  
8022 Matriculation college operation (except combined primary/secondary school)  
1920 Mattress protector, natural rubber, manufacturing  
4211 Mattress retailing  
2513 Mattress support manufacturing  
2299 Mattress support, woven wire, link mesh or wire spring, manufacturing (except upholstered)  
3731 Mattress wholesaling  
2513 Mattress, plastic, rubber, latex or sponge, manufacturing  
2513 Mattress, upholstered, manufacturing  
9520 Mausoleum operation  
1214 Mead manufacturing  
9422 Measuring equipment repair and maintenance  
2419 Measuring instrument manufacturing  
1111 Meat extract or essence manufacturing  
1111 Meat manufacturing (except bacon, ham and poultry)  
3319 Meat meal wholesaling  
1111 Meat or bone meal manufacturing (except fish or poultry meal)  
1111 Meat packing (except poultry)  
1113 Meat speciality manufacturing  
3602 Meat wholesaling (except canned)  
1111 Meat, canned, manufacturing (except poultry, bacon, ham and corned meat)  
1111 Meat, dehydrated, manufacturing (except poultry)  
4121 Meat, fresh, retailing  
1111 Meat, frozen, manufacturing (except poultry)  
6923 Mechanical engineering consulting service  
2591 Medal manufacturing  
9422 Medical and surgical equipment repair and maintenance  
9551 Medical association operation  
2412 Medical diagnostic apparatus manufacturing  
2412 Medical equipment manufacturing  
3491 Medical equipment wholesaling  
8520 Medical laboratory service  
6910 Medical research service  
2412 Medical ultrasound equipment manufacturing  
1841 Medicinal capsule manufacturing

1841	Medicinal chemical manufacturing	2463	Milling machine, metalworking, manufacturing
1811	Medicinal gas manufacturing	2922	Mine reclamation activities
1841	Medicinal ointment manufacturing	3109	Mine site construction n.e.c.
1841	Medicine manufacturing (except veterinary)	0302	Mine timber hewing (forest)
3720	Medicine wholesaling	3322	Mineral earths wholesaling
1494	Medium density fibreboard (MDF) manufacturing	2090	Mineral earths, ground, manufacturing
1821	Melamine formaldehyde manufacturing	1012	Mineral exploration
0123	Melon growing (outdoors)	6640	Mineral exploration right on-leasing
9520	Memorial garden (i.e. burial place) operation	0990	Mineral pigment mining n.e.c.
1351	Men's and boys' wear manufacturing	0805	Mineral sand mining
7293	Mercantile credit reporting service	1709	Mineral turpentine manufacturing
6962	Merchandising consulting service	4231	Mineral turpentine retailing
6229	Merchant banking operation	3339	Mineral turpentine wholesaling
9131	Merry-go-round operation	1211	Mineral water manufacturing
5102	Messenger service	2811	Mineral water supply from the ground
2911	Metal barrel/skip hiring and waste collection service	3322	Mineral wholesaling n.e.c.
2293	Metal coating n.e.c.	2090	Mineral wool manufacturing
2239	Metal container, metal, manufacturing n.e.c.	2090	Mineral wool product manufacturing
2512	Metal furniture manufacturing n.e.c.	9131	Mini-golf centre operation
2463	Metal moulding machinery manufacturing	9551	Mining association operation
2293	Metal polishing or finishing	1090	Mining draining and pumping service
3223	Metal roof fixing	6923	Mining engineering consulting service
3322	Metal scrap wholesaling	9429	Mining machinery and equipment repair and maintenance
3224	Metal silo erection	2462	Mining machinery manufacturing
3224	Metal storage tank erection	3419	Mining machinery or equipment wholesaling
2231	Metal vat or tank manufacturing	6631	Mining machinery rental (without operator)
3299	Metal wall cladding fixing to buildings	6922	Mining surveying service
0809	Metallic ore mining n.e.c.	2010	Mirror manufacturing
3322	Metallic ore wholesaling	9540	Missionary society operation
2463	Metalworking machinery manufacturing n.e.c.	1140	Mixed meat and vegetable manufacturing
3419	Metalworking machinery wholesaling	4310	Mobile food retailing (except takeaway food)
2419	Meteorological instrument manufacturing n.e.c.	4512	Mobile food van operation
9422	Meteorological instrument repair and maintenance	3913	Mobile home retailing
6999	Meteorological service	6010	Mobile library operation
2034	Meter box, concrete, manufacturing	3493	Mobile phone accessory wholesaling
1811	Methane manufacturing	3493	Mobile phone battery wholesaling
1812	Methanol manufacturing	4221	Mobile phone retailing
1829	Methyl cellulose manufacturing	3493	Mobile phone wholesaling
3323	Methylated spirit wholesaling	6631	Mobile platform rental
1829	Methylstyrene manufacturing	5802	Mobile telecommunications network operation
4622	Metropolitan bus service	2422	Modem manufacturing
4622	Metropolitan charter bus service	4221	Modem retailing
4720	Metropolitan rail passenger service	3493	Modem wholesaling
0990	Mica mining	1181	Molasses manufacturing
2090	Mica product manufacturing	3604	Mollusc wholesaling (including processed, except canned)
5921	Microfiche or microfilm recording and imaging service	1120	Mollusc, processed, manufacturing (including shelled)
2429	Microphone manufacturing	0809	Molybdenite mining
2411	Microscope manufacturing	2139	Molybdenum metal powder or flake manufacturing
2441	Microwave oven, domestic, manufacturing	9540	Monastery operation (except schools)
9421	Microwave oven, domestic, repair	0805	Monazite sand mining
8539	Midwifery service	6419	Money changing service (non-bank)
1133	Milk and coffee mixtures, condensed or concentrated, manufacturing	6229	Money market dealing
1133	Milk powder manufacturing	4720	Monorail operation
3419	Milk processing machinery or equipment wholesaling	2090	Monument making (except concrete)
4310	Milk vending	2034	Monument or grave marker, concrete, manufacturing
3603	Milk wholesaling (except canned)	1841	Morphine manufacturing
3609	Milk, dried, condensed or concentrated, wholesaling	2033	Mortar, dry mix, manufacturing
1131	Milk, low fat, manufacturing	6322	Mortgage insurance provision
1131	Milk, pasteurised, manufacturing	9520	Mortician service
0149	Millet growing	3243	Mosaic work on construction projects
4251	Millinery retailing	9540	Mosque operation
3712	Millinery wholesaling		

- 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
- 6322 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 minibike 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
- 1332 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
- 3735 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 Nitrite manufacturing
- 1811 Nitrogen (gas and liquid) manufacturing

1831	Nitrogenous fertiliser material manufacturing	3323	Oil treating compound wholesaling
1811	Nitrous oxide manufacturing	0149	Oilseed growing n.e.c.
1311	Noil, wool, manufacturing	0137	Olive growing
6419	Nominee service	1150	Olive oil manufacturing
4129	Non-alcoholic drinks retailing	0123	Onion growing (outdoors)
1829	Non-cellulose fibre or filament manufacturing n.e.c.	0990	Opal mining
1821	Non-cellulose resin manufacturing	9001	Opera company operation
6230	Non-depository financing	9003	Opera house operation
6230	Non-depository home lending operation	7714	Operating correctional facility on a contract or fee basis
6230	Non-depository money lending operation	2921	Operating landfills
6925	Non-destructive testing service	2921	Operating other waste treatment facilities
2139	Non-ferrous alloy manufacturing n.e.c.	8790	Operation of soup kitchen (including mobile)
2431	Non-ferrous cable, wire or strip manufacturing	6962	Operations research service (commercial)
2139	Non-ferrous metal n.e.c. from waste material recovering	2411	Ophthalmic article manufacturing
2139	Non-ferrous metal n.e.c. refining	8512	Ophthalmology service
2149	Non-ferrous metal rolling, drawing or extruding (except aluminium)	8532	Optical dispensing
1821	Non-vulcanisable elastomer manufacturing	2431	Optical fibre cable, insulated, manufacturing
1162	Noodle manufacturing	2419	Optical fibre cable, uninsulated, manufacturing
6931	Notary service	2010	Optical glass or blanks for lenses manufacturing
4272	Note book retailing	2411	Optical instrument or equipment manufacturing
0112	Nursery production n.e.c. (outdoors)	3491	Optical instrument wholesaling
0111	Nursery production n.e.c. (under cover)	9422	Optical instrument (including microscopes and telescopes) repair and maintenance
4232	Nursery stock retailing	2411	Optical lens grinding
3319	Nursery stock, horticultural, wholesaling	5921	Optical scanning service
8601	Nursing home operation	8532	Optician service
8539	Nursing service	8531	Oral pathology service
2292	Nut or bolt, metal, manufacturing	8531	Oral surgery service
3609	Nuts wholesaling (roasted, salted or sugar coated)	0136	Orange growing
1182	Nut, candied, manufacturing	9001	Orchestra operation
1829	Nylon manufacturing	0114	Orchid growing (under cover)
	<b>O</b>	1812	Organic dye or pigment manufacturing
0149	Oat growing	1811	Organic gas manufacturing
1162	Oatmeal manufacturing	1494	Oriented strand board (OSB) manufacturing
1162	Oats, hulled or shelled, manufacturing	9112	Orienteering club operation
1162	Oats, kilned or unkilned, manufacturing	2223	Ornamental architectural aluminium work manufacturing
6910	Observatory research service	2229	Ornamental architectural metalwork manufacturing (except aluminium)
8401	Obstetric hospital	2034	Ornamental concrete or terrazzo product manufacturing
8512	Obstetrics service	0203	Ornamental fish farming
8539	Occupational therapy service	2010	Ornamental glassware manufacturing
0413	Ocean trolling	0112	Ornamental plant growing (outdoors)
6922	Oceanographic surveying service	0111	Ornamental plant growing (under cover)
2462	Off-highway truck manufacturing	1499	Ornamental woodwork manufacturing
1611	Off-set lithographic printing	8531	Orthodontic service
7291	Office administrative service n.e.c.	1352	Orthopaedic shoe manufacturing (excluding orthopaedic extension footwear)
3020	Office building construction	8512	Orthopaedic specialist service
2511	Office furniture, wooden, manufacturing	8532	Orthoptic service
9422	Office machine repair and maintenance	2412	Orthotics (arch support) manufacturing
2421	Office machine (electronic) manufacturing	8534	Osteopathic service
6639	Office machinery rental	0199	Ostrich farming
6712	Office space renting or leasing	2499	Outboard motor manufacturing
0201	Offshore longline or rack aquaculture	9429	Outboard motor repair
1090	Oil and gas field support service n.e.c.	4245	Outboard motor retailing
2499	Oil burner, industrial, manufacturing	9139	Outdoor adventure operation n.e.c.
2919	Oil collection service	2511	Outdoor furniture, wooden, manufacturing
3233	Oil heater installation	1351	Outerwear manufacturing
3499	Oil heater wholesaling	2441	Ovens, domestic, manufacturing
2449	Oil heater, domestic, manufacturing	2010	Ovenware, glass, manufacturing
1701	Oil or grease base stock manufacturing	2499	Oven, industrial, manufacturing (except electric)
3321	Oil or grease, industrial or lubricating, wholesaling		
3109	Oil refinery construction (except buildings)		
0700	Oil shale mining		

- 5029 Over snow transport operation  
3101 Overpass construction  
6322 Owner's liability insurance provision  
1811 Oxygen manufacturing  
0419 Oyster catching (except from cultivated oyster beds)  
0201 Oyster farming (rack)  
1120 Oyster, shelling, freezing or bottling in brine
- P**
- 2412 Pacemaker manufacturing  
7320 Packing fresh fruit and vegetables  
7320 Packing pharmaceutical and medical products  
8512 Paediatric service  
8531 Paedodontic service  
2422 Pager manufacturing  
4221 Pager retailing  
5809 Paging service  
2599 Paint brush manufacturing  
1916 Paint or varnish remover manufacturing  
4231 Paint retailing  
1916 Paint tinting manufacturing  
3339 Paint wholesaling  
8212 Painting instruction  
3244 Painting of buildings or other structures  
2293 Painting of manufactured metal products  
0414 Pair trawling  
1499 Pallet (wooden) manufacturing  
9412 Panel beating (motor body repairing)  
2034 Panel or section, prefabricated concrete, manufacturing  
1171 Panini manufacturing (factory based)  
1340 Panty hose manufacturing  
2142 Paper-backed aluminium foil manufacturing  
1522 Paper bag manufacturing  
1523 Paper label manufacturing (except adhesive)  
9429 Paper making and printing trade machinery repair and maintenance  
2469 Paper making machinery or equipment manufacturing  
3419 Paper making machinery or equipment wholesaling  
1510 Paper manufacturing  
1524 Paper napkin manufacturing  
3736 Paper or paper board container wholesaling  
1529 Paper product manufacturing n.e.c.  
3736 Paper product wholesaling n.e.c.  
1510 Paper pulp manufacturing  
1523 Paper stationery manufacturing  
3736 Paper stationery wholesaling  
1524 Paper towel manufacturing  
3736 Paper wholesaling  
1521 Paperboard container manufacturing  
1523 Paperboard game manufacturing  
1510 Paperboard manufacturing  
1523 Paperboard toy manufacturing  
1333 Parachute manufacturing  
1709 Paraffin wax manufacturing  
3321 Paraffin wholesaling  
9559 Parent-teachers' association operation  
8219 Parental education program operation  
3101 Parking lot construction (except buildings)  
2419 Parking meter manufacturing  
9533 Parking service  
9533 Parking station operation
- 7510 Parliament operation (central government)  
7520 Parliament operation (state government)  
4212 Parquetry retailing  
1494 Particleboard manufacturing  
2223 Partition, prefabricated aluminium, manufacturing  
2229 Partition, prefabricated metal, manufacturing (except aluminium)  
3411 Parts, agricultural or construction machinery, wholesaling  
4820 Passenger ferry service  
4820 Passenger ship management service (i.e. operation of ships on behalf of owners)  
0139 Passionfruit growing  
1162 Pasta, fresh or dried, manufacturing  
1172 Pastry manufacturing (includes frozen dough; factory based)  
1162 Pastry mix manufacturing  
4129 Pastry retailing (not manufactured on the same premises)  
0159 Pasture growing for hay or silage  
0149 Pasture seed growing  
1113 Pate manufacturing (except fish)  
6931 Patent attorney service  
6640 Patent leasing  
4271 Patent medicine retailing  
8520 Pathology laboratory service  
0201 Paua farming (longline or rack)  
0203 Paua farming (pond)  
4273 Pawnbroking  
0139 Pawpaw growing  
5622 Pay television, broadcasting network operation  
5622 Pay television, broadcasting service  
5622 Pay television, broadcasting station operation  
7291 Payroll processing  
0123 Pea growing (outdoors; except dry field peas)  
0135 Peach growing  
0159 Peanut growing  
0134 Pear growing  
0201 Pearl oyster farming (rack)  
0419 Pearling (except pearl oyster farming)  
0600 Peat cutting (except horticultural)  
0911 Pebble quarrying  
0139 Pecan nut growing  
1320 Pelt finishing and tanning  
2599 Pen manufacturing  
4272 Pen or pencil retailing  
2599 Pencil manufacturing  
1851 Penetrant manufacturing  
6330 Pension fund, separately constituted, operation  
9559 Pensioners' association operation  
0115 Peony growing (outdoor)  
0111 Perennial growing (under cover)  
9001 Performing arts operation n.e.c.  
8212 Performing arts school operation  
9003 Performing arts venue operation n.e.c.  
1852 Perfume manufacturing  
4271 Perfume retailing  
3720 Perfume wholesaling  
5412 Periodical publishing (except internet)  
4244 Periodical retailing  
3735 Periodical wholesaling  
8531 Periodontic service  
2090 Perlite, expanded, manufacturing  
1851 Peroxide preparation manufacturing

1214	Perry, alcoholic, manufacturing	1172	Pie manufacturing (including meat, fruit or vegetable pies; factory based)
0139	Persimmon growing	4214	Piece-goods retailing
4259	Personal accessory retailing n.e.c.	3711	Piece-goods wholesaling
9539	Personal fitness training service	0192	Pig farming
6962	Personnel management consulting service	2110	Pig iron manufacturing
7312	Pest control service (except agricultural and forestry)	0192	Pig raising
1832	Pesticide manufacturing n.e.c.	3323	Pigment wholesaling
4232	Pesticide retailing	3109	Pile driving
3323	Pesticide wholesaling	1333	Pillow manufacturing (except rubber)
4279	Pet and pet accessory retailing	1920	Pillow or cushion, natural rubber, manufacturing
9539	Pet boarding service	5219	Pilotage service
0199	Pet breeding	2291	Pin manufacturing (except metallic dowel pins)
9520	Pet cemetery operation	0301	Pine cone collecting
3739	Pet food wholesaling	0139	Pineapple growing
1192	Pet food, canned, manufacturing	2299	Pipe coil manufacturing
9539	Pet grooming service	2210	Pipe fittings, forged iron or steel, manufacturing
3299	Petrol bowser installation	2299	Pipe fittings, non-ferrous metal, manufacturing
2451	Petrol pump manufacturing	1912	Pipe fittings, plastic, manufacturing
4000	Petrol retailing	2121	Pipe fitting, cast, ferrous, manufacturing
1709	Petroleum coke and petroleum coke product manufacturing	1220	Pipe tobacco manufacturing
1011	Petroleum exploration	3109	Pipeline construction
0700	Petroleum gas extraction	6923	Pipeline engineering consulting service
1709	Petroleum jelly manufacturing	5021	Pipeline operation for the transport of gas, oil and other material
1709	Petroleum oil blending	3332	Pipes and pipe fitting wholesaling
3321	Petroleum product wholesaling	2142	Pipe, aluminium, manufacturing
1701	Petroleum refining or blending	2029	Pipe, ceramic, manufacturing (including vitreous china or porcelain)
1709	Petroleum solvent manufacturing	2034	Pipe, concrete, manufacturing
1709	Petroleum wax manufacturing	2149	Pipe, non-ferrous metal, manufacturing (except aluminium)
0159	Pharmaceutical/cosmetic plant growing	1912	Pipe, plastic, manufacturing
4271	Pharmacy, retail, operation	1171	Pita bread manufacturing (factory based)
1821	Phenol formaldehyde manufacturing	4232	Plant, garden, retailing
1709	Phenol manufacturing	2032	Plaster of paris manufacturing
1831	Phosphate fertiliser material manufacturing	2032	Plaster product manufacturing (except dental or medical plasters)
0990	Phosphate rock mining	3339	Plaster wholesaling
1811	Phosphine gas manufacturing	3241	Plaster work on construction projects
1813	Phosphoric acid manufacturing	3241	Plasterboard fixing or finishing
3494	Photocopier wholesaling	2032	Plasterboard manufacturing
2421	Photocopying machine manufacturing	2142	Plastic-coated aluminium foil manufacturing
9422	Photocopying machine repair and maintenance	3323	Plastic block, rod, plate or other unfinished form wholesaling
1611	Photocopying service	2293	Plastic coating of metal
9532	Photofinishing laboratory operation	4213	Plastic container retailing
9532	Photofinishing service	3339	Plastic decorative laminated sheet wholesaling
6922	Photogrammetry	3323	Plastic film sheeting wholesaling
1891	Photographic chemical manufacturing	1911	Plastic lamination with paper
4279	Photographic chemical retailing	1912	Plastic union manufacturing
3323	Photographic chemical wholesaling	3339	Plastic wood wholesaling
3494	Photographic equipment, electrical or electronic, wholesaling	3323	Plasticiser wholesaling
4279	Photographic film or paper retailing	2010	Plate glass manufacturing
9532	Photographic film processing	1612	Platemaking service, printing
3499	Photographic film wholesaling	2299	Platework n.e.c.
1891	Photographic sensitised cloth manufacturing	2142	Plate, aluminium, manufacturing
1891	Photographic sensitised film manufacturing	2149	Plate, non-ferrous metal, manufacturing (except aluminium)
1891	Photographic sensitised paper manufacturing	0809	Platinum group metal mining
1891	Photographic sensitised plate manufacturing	8010	Playcentre operation (NZ only)
3499	Photographic supply wholesaling n.e.c.	2592	Playground equipment manufacturing
9422	Photographic (including camera) equipment repair	3734	Playground equipment wholesaling
8212	Photography school operation	9003	Playhouse operation
8533	Physiotherapy service		
5102	Pick-up and delivery service n.e.c.		
4213	Picnicware retailing		
1499	Picture or mirror frame, wooden, manufacturing		



- 1523 Playing cards manufacturing
- 9002 Playwriting or screenwriting
- 1920 Plug, natural rubber, manufacturing
- 0135 Plum or prune growing
- 3332 Plumber's fitting wholesaling
- 4231 Plumbers' fittings retailing
- 4231 Plumbers' tools retailing
- 1912 Plumbing fittings, plastic, manufacturing (including joints, elbows and flanges)
- 3332 Plumbing tool wholesaling
- 3231 Plumbing (except marine)
- 1493 Plywood manufacturing
- 3331 Plywood wholesaling
- 2491 Pneumatic conveyor system manufacturing
- 2462 Pneumatic drill manufacturing (for construction work)
- 2463 Pneumatic tool manufacturing n.e.c.
- 4221 Pocket calculator, electronic, retailing
- 8539 Podiatry service
- 0302 Pole hewing (forest)
- 7711 Police service operation
- 7711 Police station operation
- 7510 Policy formulation and administration (central government)
- 7530 Policy formulation and administration (local government)
- 7520 Policy formulation and administration (state government)
- 1851 Polish manufacturing
- 3323 Polish wholesaling
- 9559 Political party operation
- 1161 Pollard manufacturing (from wheat, barley or rye)
- 6925 Pollution monitoring service
- 1821 Polyacrylate manufacturing
- 1821 Polybutadiene manufacturing
- 1821 Polycarbonate manufacturing (except polycarbonate sheet)
- 1912 Polycarbonate sheet manufacturing
- 1829 Polyester manufacturing
- 1821 Polyethylene manufacturing
- 1912 Polymer container manufacturing n.e.c.
- 1919 Polymer product manufacturing n.e.c.
- 1913 Polymeric foam product manufacturing n.e.c.
- 1821 Polymethacrylate manufacturing
- 1829 Polyolefin manufacturing
- 1821 Polypropylene manufacturing
- 1821 Polystyrene manufacturing
- 1821 Polyurethane manufacturing
- 1821 Polyvinyl acetate manufacturing
- 1821 Polyvinylchloride (PVC) manufacturing
- 3291 Pond construction
- 1182 Popcorn, candied, manufacturing
- 2029 Porcelain goods manufacturing
- 5212 Port operation
- 3499 Portable fire extinguisher wholesaling
- 2911 Portable toilet hiring and waste collection service
- 5910 Portal web search operation
- 6419 Portfolio, investment, management service (on a commission or fee basis)
- 2031 Portland cement manufacturing
- 6991 Portrait photography service
- 0420 Possum hunting and trapping
- 5514 Post-production facility, motion picture or video
- 5101 Post office operation
- 2034 Post or pole, concrete, manufacturing
- 0302 Post shaping (forest)
- 5514 Post synchronisation sound dubbing
- 5101 Postal agency operation
- 5419 Postcard publishing (except internet)
- 8102 Postgraduate school, university operation
- 6639 Pot plant hire
- 4232 Pot plant retailing
- 1213 Potable spirit manufacturing
- 1831 Potash fertiliser manufacturing
- 1831 Potassium chloride fertiliser manufacturing
- 1191 Potato crisp manufacturing
- 3609 Potato crisp wholesaling
- 0123 Potato growing (outdoors)
- 2029 Pottery goods manufacturing
- 1112 Poultry abattoir operation
- 1112 Poultry croquette manufacturing
- 0172 Poultry farming (for eggs)
- 0171 Poultry farming (for meat)
- 1192 Poultry feed, prepared, manufacturing
- 0172 Poultry hatchery operation (egg breeds)
- 0171 Poultry hatchery operation (meat breeds)
- 1112 Poultry meat or bone meal manufacturing
- 1112 Poultry meat packing
- 1112 Poultry meat processing (including canning)
- 1113 Poultry smallgoods manufacturing
- 3602 Poultry wholesaling (except canned)
- 4121 Poultry, fresh, retailing
- 2293 Powder coating of metal and metal products
- 1211 Powder flavour manufacturing (for soft drinks)
- 2142 Powder or flake, aluminium, manufacturing
- 2149 Powder or flake, non-ferrous metal, manufacturing, n.e.c.
- 2110 Powder, iron or steel, manufacturing
- 2463 Power tool, pneumatic or power operated, manufacturing n.e.c.
- 2392 Powerboat building
- 4279 Pram retailing
- 0203 Prawn farming (pond)
- 0412 Prawn fishing
- 1199 Pre-prepared meal, frozen, manufacturing
- 1612 Pre-press printing service
- 3739 Pre-recorded audio media wholesaling
- 6632 Pre-recorded electronic media rental
- 3739 Pre-recorded entertainment media wholesaling
- 6632 Pre-recorded video cassette rental
- 6632 Pre-recorded video disc rental
- 3739 Pre-recorded video media wholesaling
- 8010 Pre-school operation
- 3322 Precious metal scrap dealing (wholesaling)
- 3732 Precious metal wholesaling
- 9422 Precision equipment calibration
- 2034 Prefabricated concrete building manufacturing
- 3020 Prefabricated non-residential building assembly, erection or installation on-site (except sheds, garages or carports)
- 2221 Prefabricated structural steel parts manufacturing
- 3020 Prefabricated temperature controlled structures installation
- 1162 Prepared breakfast cereal manufacturing
- 4271 Prescription, medicine, dispensing
- 3609 Preserved fruit or vegetable wholesaling
- 2499 Pressure gauge manufacturing

- 2499 Press, mechanical, manual or hydraulic, manufacturing n.e.c.  
 2463 Press, woodworking or metal working, manufacturing  
 1831 Prilled ammonium nitrate manufacturing  
 8021 Primary school operation (except combined primary/secondary school)  
 0141 Prime lamb raising  
 0145 Prime lamb raising and grain growing  
 1916 Primer manufacturing  
 4222 Printer retailing  
 1916 Printing ink manufacturing  
 2469 Printing machinery or equipment manufacturing  
 3419 Printing machinery or equipment wholesaling  
 1612 Printing support service n.e.c.  
 7714 Prison farm operation  
 7714 Prison operation  
 9601 Private household employing domestic personnel  
 9601 Private household employing staff  
 6923 Process engineering consulting service  
 2090 Processed lightweight aggregate manufacturing  
 9002 Producing or directing original artistic or cultural work  
 5522 Producing pre-recorded radio programming  
 8101 Professional and management development training  
 2419 Professional and scientific equipment manufacturing n.e.c.  
 3491 Professional equipment wholesaling n.e.c.  
 6991 Professional photography service  
 6999 Professional, scientific and technical services n.e.c.  
 1912 Profile shapes, plastic, manufacturing n.e.c.  
 4221 Projector retailing  
 1811 Propane gas manufacturing  
 1892 Propellant powder manufacturing  
 8531 Prosthodontic service  
 9534 Prostitution service  
 7712 Protection service  
 8402 Psychiatric hospital  
 8512 Psychiatry service  
 9539 Psychic service  
 4520 Pub operation  
 6950 Public opinion research service  
 7719 Public order and safety service n.e.c.  
 8219 Public speaking training  
 1320 Pulling sheep and lamb skin  
 9429 Pump and compressor repair  
 2451 Pump manufacturing  
 2451 Pumping equipment manufacturing  
 3499 Pumping machinery or equipment wholesaling  
 1211 Purified water manufacturing  
 0414 Purse seining  
 1892 Pyrotechnic goods manufacturing  
 1892 Pyrotechnic manufacturing
- Q**
- 6923 Quantity surveying service  
 0990 Quartz quarrying n.e.c.  
 2031 Quick hydrated lime manufacturing  
 0134 Quince growing
- R**
- 0199 Rabbit farming  
 0420 Rabbit hunting or trapping  
 3602 Rabbit meat wholesaling  
 9129 Race dog training operation  
 6620 Racehorse leasing  
 9129 Racehorse training operation  
 9121 Racing authority or board  
 9112 Racing car club operation  
 5412 Racing form publishing (except internet)  
 9129 Racing kennels operation  
 9129 Racing stables operation  
 9422 Radar and sonar equipment repair and maintenance  
 2419 Radar systems and equipment manufacturing  
 1919 Radiator and heating hose, plastic or composite, manufacturing  
 2319 Radiator manufacturing  
 9421 Radio and stereo repair and maintenance (except automotive)  
 5412 Radio and television guide publishing (except internet)  
 2422 Radio broadcast studio equipment manufacturing  
 5610 Radio broadcasting service  
 3494 Radio or television part wholesaling  
 2429 Radio receiving set manufacturing  
 4221 Radio receiving set retailing (except car radios)  
 3494 Radio receiving set wholesaling  
 2419 Radio remote control equipment manufacturing n.e.c.  
 6640 Radio spectrum right leasing  
 5610 Radio station operation  
 2422 Radio transceiver manufacturing  
 2422 Radio transmitter manufacturing  
 5610 Radio (including satellite radio) network operation  
 2221 Rafter, prefabricated steel, manufacturing  
 2393 Rail carriage manufacturing  
 2110 Rail fastening or other rail accessory manufacturing  
 5292 Rail freight forwarding service  
 4710 Rail freight transport service  
 4720 Rail passenger transport service  
 2223 Railing, aluminium, manufacturing  
 2229 Railing, metal, manufacturing (except aluminium)  
 3109 Railway permanent way construction  
 2393 Railway rolling stock manufacturing  
 0302 Railway sleeper hewing  
 2034 Railway sleeper, concrete, manufacturing  
 5299 Railway station or terminal operation  
 6619 Railway stock leasing  
 2110 Rail, steel, manufacturing  
 2441 Rangehood, domestic, manufacturing  
 2139 Rare earth metal smelting  
 0133 Raspberry growing  
 1832 Rat poison manufacturing  
 2519 Rattan furniture manufacturing  
 0160 Raw cattle milk production  
 0141 Raw sheep milk production  
 1829 Rayon manufacturing  
 2299 Razor or razor blade manufacturing (except power operated)  
 2033 Ready-mixed concrete manufacturing  
 6720 Real estate agency service  
 6720 Real estate auctioning service  
 6720 Real estate management service  
 6720 Real estate rental agency service  
 7291 Reception service  
 5522 Record distribution  
 2429 Record player manufacturing  
 5522 Record production

5522	Record production and distribution	8601	Residential care for the aged operation
1709	Recovery of lubricating oil or grease from used petroleum waste products	6711	Residential property body corporate operation
9139	Recreational activity n.e.c.	6711	Residential property strata corporation operation
0133	Redcurrant growing	8609	Residential refuge operation
6010	Reference library operation	2090	Resin coated sand manufacturing
0510	Reforestation service	0301	Resin gathering
2029	Refractory product manufacturing	4400	Resort operation
5309	Refrigerated storage service	2412	Respirator manufacturing
1919	Refrigeration container insulation sheet manufacturing	8609	Respite residential care operation
3233	Refrigeration equipment installation	4511	Restaurant operation
9429	Refrigeration equipment (industrial) repair and maintenance	7292	Resume writing service
2452	Refrigeration equipment, commercial or industrial, manufacturing	9551	Retail traders' association operation
3494	Refrigeration equipment, wholesaling	3291	Retaining wall construction
1811	Refrigeration gas manufacturing	1914	Retread or rebuilt tyre manufacturing
2441	Refrigerator compressor, domestic, manufacturing	0804	Reworking of mullock heaps or tailings for gold
2441	Refrigerator, domestic, manufacturing	8512	Rheumatology service
9421	Refrigerator, domestic, repair	1161	Rice flour, meal or offal manufacturing
4221	Refrigerator, retailing	0146	Rice growing
9114	Regional/district sporting association or league	1161	Rice manufacturing (including parboiled)
7720	Regulating casino and other gambling	1199	Rice preparation manufacturing n.e.c.
7720	Regulating food and agricultural standards	1140	Rice preparation, canned, manufacturing
7720	Regulating qualification standards	1161	Rice starch manufacturing
7530	Regulation enactment and enforcement (local government)	3312	Rice wholesaling
2221	Reinforcing mesh, welded steel, manufacturing	3609	Rice, milled or polished, wholesaling
3224	Reinforcing steel erection	4810	River freight transport service
2221	Reinforcing steel rod, processed, manufacturing (from wire bar or merchant bar)	0911	River gravel quarrying, washing or screening
3339	Reinforcing wire wholesaling	3109	River work construction
6322	Reinsurance (except life) provision	2292	Rivet, metal, manufacturing
1611	Relief printing, including letterpress and flexographic printing	3101	Road construction or sealing
4244	Religious book retailing	0919	Road fill quarrying
4279	Religious goods (except books) retailing	5292	Road freight forwarding service
9540	Religious organisation operation	5299	Road freight terminal operation
9540	Religious shrine operation	4610	Road freight transport service
9540	Religious temple operation	5299	Road passenger terminal operation
7714	Remand centre operation	4623	Road passenger transport n.e.c.
2922	Remediation service, environmental	7311	Road sweeping
2422	Remote monitoring alarm system equipment manufacturing	5299	Road vehicle driving service (except owner/operator)
3212	Removal of overburden	4610	Road vehicle towing
3020	Renovation or alteration of non-residential buildings	2491	Robotic material handling equipment manufacturing
3019	Renovation or alteration of residential building n.e.c.	0411	Rock lobster fishing or potting
3222	Repair of brickwork	3291	Rockery work
3234	Repair of installed fire or burglar security alarm systems	2090	Rockwool manufacturing
3231	Repair of installed plumbing	0911	Rock, ornamental, gathering
3221	Repair of kerbs, gutters or other concrete structural products	1912	Rod or tube, plastic, manufacturing
2393	Repair of locomotives and rolling stock	2142	Rod, aluminium, manufacturing
3232	Repair or maintenance of electrical wiring (except of electricity transmission or distribution lines)	2149	Rod, non-ferrous metal, manufacturing (except aluminium)
3101	Repair or maintenance of roads or bridges	3339	Roller shutter wholesaling
7293	Repossession service	2223	Roller shutter, aluminium, manufacturing
8921	Reptile park operation	2229	Roller shutter, metal, manufacturing (except aluminium)
7713	Rescue service	2462	Roller, road, manufacturing
6910	Research farm operation	2034	Roof component, concrete, manufacturing
8102	Research school, university operation	2110	Roof decking, steel, manufacturing
7311	Residential building cleaning	3223	Roof painting, spraying or coating
		2319	Roof rack manufacturing
		2029	Roof tile, clay or terracotta, manufacturing
		2034	Roof tile, concrete, manufacturing
		3223	Roof tiling
		2221	Roof truss, prefabricated steel, manufacturing
		3242	Roof truss, wooden, fixing
		1492	Roof truss, wooden, manufacturing
		2224	Roofing component, metal, manufacturing (except aluminium)

- 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  
 0302 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
- S**
- 1841 Saccharin manufacturing  
 1320 Saddle manufacturing  
 1892 Safety fuse manufacturing  
 2010 Safety glass manufacturing  
 1912 Safety goggle, plastic, manufacturing  
 2291 Safety pin manufacturing  
 0149 Safflower growing  
 1161 Sago manufacturing  
 3711 Sail cloth wholesaling  
 1333 Sail manufacturing  
 2592 Sailboard manufacturing  
 4241 Sailboard retailing  
 2392 Sailboat manufacturing  
 4245 Sailing or nautical accessory retailing  
 8211 Sailing school operation  
 6962 Sales advisory service  
 0202 Salmon farming (caged)  
 0203 Salmon farming (pond or tank)  
 0990 Salt harvesting  
 0411 Saltwater crayfish fishing  
 1199 Salt, cooking or table, manufacturing  
 3609 Salt, household, wholesaling  
 5219 Salvage service, marine  
 6940 Sample distribution service  
 3299 Sand blasting or steam cleaning of building exteriors  
 0911 Sand quarrying, washing or screening  
 3339 Sand wholesaling  
 1352 Sandal manufacturing  
 1899 Sandalwood oil distilling  
 0919 Sandstone quarrying  
 2921 Sanitary disposal service  
 6923 Sanitary engineering consulting service  
 1524 Sanitary napkin (cellulose-based) manufacturing  
 1524 Sanitary paper product manufacturing n.e.c.  
 5622 Satellite broadcasting network operation  
 5622 Satellite broadcasting station operation  
 5809 Satellite earth station operation  
 5802 Satellite telecommunications network operation  
 1140 Sauce manufacturing (except Worcestershire sauce)  
 9539 Sauna bath operation  
 3602 Sausage wholesaling  
 6221 Savings bank operation  
 1199 Savoury speciality manufacturing  
 2463 Saw, power operated, manufacturing  
 3299 Scaffolding construction  
 6631 Scaffolding rental (except erection of scaffolding)  
 2221 Scaffolding, prefabricated steel, manufacturing  
 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  
 0412 Scampi fishing  
 5010 Scenic railway operation  
 4622 School bus service  
 3491 Scientific equipment wholesaling  
 2010 Scientific glassware manufacturing  
 6910 Scientific research service  
 2299 Scissor manufacturing (except electric)  
 3503 Scooter wholesaling  
 2399 Scooter, electronic, manufacturing  
 1311 Scoured wool manufacturing  
 1851 Scouring compound manufacturing  
 1320 Scraping fur and pelt  
 2512 Screen partition, metal, manufacturing  
 1611 Screen printing on made-up clothing  
 3339 Screening wire wholesaling  
 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  
 4121 Seafood, fresh, retailing  
 1120 Seafood, preserved, manufacturing  
 1413 Seasoning timber  
 1199 Seasoning, food, manufacturing  
 2319 Seat belt manufacturing  
 1320 Seat cover, sheepskin, manufacturing  
 1333 Seat cover, textile, manufacturing (except sheepskin)  
 2511 Seat, upholstered, manufacturing  
 0201 Seaweed farming (longline or rack)  
 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 furniture retailing  
 4273 Second-hand goods retailing n.e.c.  
 3739 Second-hand goods wholesaling n.e.c.

- 4273 Second-hand jewellery retailing
- 4273 Second-hand record, tape, CD, DVD or videos retailing
- 4273 Second-hand sports card retailing
- 3505 Second hand motor cycle parts wholesaling
- 3505 Second hand motor vehicle parts wholesaling
- 8023 Secondary college operation (combined primary/secondary school)
- 8022 Secondary college operation (except combined primary/secondary school)
- 8023 Secondary school operation (combined primary/secondary school)
- 8022 Secondary school operation (except combined primary/secondary school)
- 8101 Secretarial training
- 2142 Section, aluminium, rolling, drawing or extruding
- 2149 Section, non-ferrous metal, rolling, drawing or extruding (except aluminium)
- 2110 Section, steel, manufacturing
- 7712 Security alarm monitoring service
- 7712 Security guard service
- 3234 Security system installation
- 6419 Security valuation service
- 0529 Seed grading or cleaning
- 0159 Seed growing n.e.c.
- 0112 Seedling growing (outdoors)
- 0111 Seedling growing (under cover)
- 4232 Seedlings retailing
- 3319 Seed, farm or garden, wholesaling
- 0115 Seed, flower, growing (outdoors)
- 0114 Seed, flower, growing (under cover)
- 4232 Seed, garden, retailing
- 6925 Seismic survey data analysis service
- 6922 Seismic surveying service
- 1161 Self-raising flour manufacturing
- 9531 Self-service laundry operation
- 6712 Self-storage renting or leasing
- 2429 Semi-conductor manufacturing
- 3019 Semi-detached house construction
- 2110 Semi-finished product, iron or steel, manufacturing
- 1161 Semolina manufacturing
- 3231 Septic tank installation (including repair)
- 2921 Septic tank pumping or cleaning service (except repairs and maintenance)
- 2919 Septic tank waste collection service (except repairs and maintenance)
- 1611 Seriography (screen printing)
- 1841 Serum manufacturing
- 4000 Service station operation (mainly petrol retailing)
- 4400 Serviced apartments
- 9002 Set designing service
- 0414 Set netting, fishing
- 2292 Set screw, metal, manufacturing
- 3109 Sewage or stormwater drainage system construction
- 2812 Sewage pumping station operation
- 3109 Sewage treatment plant construction
- 2812 Sewage treatment plant operation
- 2812 Sewerage system operation
- 3494 Sewing machine wholesaling
- 9421 Sewing machine (domestic) repair
- 2449 Sewing machine, domestic, manufacturing
- 2469 Sewing machine, industrial, manufacturing
- 3711 Sewing thread wholesaling
- 6419 Share registry operation
- 0160 Sharemilking dairy cattle
- 4221 Shaver, electric, retailing
- 3494 Shaver, electric, wholesaling
- 1852 Shaving preparation manufacturing
- 2222 Shed, prefabricated metal, manufacturing
- 1491 Shed, prefabricated wood, manufacturing
- 0141 Sheep agistment service
- 0144 Sheep and beef cattle farming
- 3323 Sheep dip wholesaling
- 0141 Sheep farming
- 0145 Sheep farming and grain growing
- 1192 Sheep lick manufacturing
- 3323 Sheep lick wholesaling
- 0522 Sheep shearing
- 1913 Sheet foam manufacturing
- 5521 Sheet music publishing
- 3739 Sheet music wholesaling
- 2142 Sheet, aluminium, manufacturing
- 2149 Sheet, non-ferrous metal, manufacturing (except aluminium)
- 2032 Sheet, plaster, manufacturing
- 1916 Shellac manufacturing
- 2512 Shelving, metal, manufacturing
- 1214 Sherry manufacturing
- 4820 Ship charter, lease or rental, with crew, for passenger transport
- 4810 Ship freight management service (i.e. operation of ships on behalf of owners)
- 5211 Ship loading or unloading service (provision of labour)
- 5212 Ship mooring service
- 5219 Ship registration and agency service
- 6619 Ship rental (without crew)
- 2391 Ship repairing
- 2391 Ship wrecking
- 2391 Shipbuilding
- 9429 Shipping barrel and drum reconditioning and repairing
- 6619 Shipping container rental
- 2319 Shock absorber manufacturing
- 1352 Shoe manufacturing
- 4252 Shoe retailing
- 9539 Shoe shining
- 1411 Shook manufacturing (for containers)
- 2223 Shop front, aluminium, manufacturing
- 2229 Shop front, metal, manufacturing (except aluminium)
- 3494 Shop or office scale wholesaling
- 6712 Shopping centre renting or leasing
- 2291 Shopping trolley manufacturing
- 2223 Shower screen, aluminium framed, manufacturing
- 1912 Shower stall, plastic, manufacturing
- 7320 Shrink wrapping service
- 4232 Shrub or tree retailing
- 2229 Shutter, metal, manufacturing (except aluminium)
- 5010 Sightseeing bus, coach or tramway operation
- 2599 Sign manufacturing (except electrical)

1892	Signal flare manufacturing	1340	Sock manufacturing
2419	Signalling equipment, electrical, manufacturing n.e.c.	1211	Soda water manufacturing
6924	Signwriting	1813	Sodium bicarbonate manufacturing
2432	Sign, electric, manufacturing	1813	Sodium carbonate manufacturing
1811	Silane gas manufacturing	1813	Sodium hydroxide manufacturing
2029	Silica brick, refractory, manufacturing	1831	Sodium nitrate fertiliser manufacturing
0990	Silica mining (for industrial purposes)	1211	Soft drink manufacturing
1813	Silicate manufacturing	3609	Soft drink wholesaling
2090	Silicon carbide abrasives manufacturing	1333	Soft furnishing manufacturing
2139	Silicon smelting	4214	Soft furnishing retailing
1916	Silk screen ink manufacturing	3711	Soft furnishings wholesaling
2231	Silo, metal, manufacturing	7000	Software development (customised) service (except publishing)
0807	Silver-lead-zinc ore mining	7000	Software installation service
2133	Silver-lead bullion manufacturing	5420	Software publishing (non-customised)
0807	Silver ore mining	1412	Softwood wood chip manufacturing
2293	Silver plating	1832	Soil fumigant manufacturing
2133	Silver smelting, refining	2619	Solar electricity generation
2591	Silverware manufacturing	3231	Solar hot water system installation
4213	Silverware retailing	2452	Solar water heating system, commercial or industrial, manufacturing
0510	Silvicultural service	2139	Solder manufacturing
3332	Sink and basin wholesaling	2299	Soldering iron manufacturing (except power operated)
2034	Sink or tub, concrete, manufacturing	2439	Soldering iron, electrical, manufacturing
2592	Skateboard manufacturing	6931	Solicitor service
2110	Skelp, steel, manufacturing	2911	Solid waste collection service
2291	Skewer, metal, manufacturing	2911	Solid waste haulage service (local)
4400	Ski-lodge operation	2419	Sonar systems and equipment manufacturing
8211	Ski instruction	5521	Song publishing
5029	Ski lift operation	1132	Sorbet manufacturing
5029	Ski tow operation	0149	Sorghum growing (except forage sorghum)
1131	Skim milk manufacturing	5514	Sound dubbing service, motion picture
9511	Skin care service	2429	Sound recording equipment manufacturing
2223	Skylight, aluminium, manufacturing	3494	Sound recording or reproducing equipment, wholesaling
2229	Skylight, metal, manufacturing (except aluminium)	5522	Sound recording post-production service
2031	Slag cement manufacturing	5522	Sound recording studio operation
2090	Slag crushing	2429	Sound reproducing equipment manufacturing
1311	Slag wool manufacturing	6639	Sound reproducing equipment rental
2031	Slake lime manufacturing	4221	Sound reproducing equipment retailing
3243	Slate flooring installation	1133	Sour cream manufacturing
0919	Slate quarrying	1199	Soya bean concentrate, isolate or textured protein manufacturing
1333	Sleeping bag manufacturing	0149	Soybean growing
1351	Sleepwear manufacturing	2449	Space heater, domestic, manufacturing
2469	Slicing machinery, food, manufacturing	2452	Space heating system, commercial or industrial, manufacturing
9512	Slimming service (non-medical)	6910	Space tracking research station operation
2291	Sling, wire, manufacturing	1140	Spaghetti, canned, manufacturing
1320	Slipe wool manufacturing	2313	Spark plug manufacturing
1352	Slipper manufacturing	1214	Sparkling wine manufacturing
1113	Smallgoods manufacturing	0419	Spat catching
4129	Smallgoods retailing	6970	Spaying service
3602	Smallgoods wholesaling	9002	Speaking service (including radio and television announcing)
9412	Smash repair	8024	Special school operation (for children with disabilities and special needs; not providing mainstream primary or secondary school education)
3234	Smoke detector installation	4129	Specialised food retailing n.e.c.
0420	Snake catching	3609	Specialised food wholesaling n.e.c.
0199	Snake farming		
4241	Snow ski retailing		
1220	Snuff manufacturing		
1851	Soap manufacturing		
3323	Soap, industrial, wholesaling		
9112	Soccer club operation		
8219	Social and interpersonal skill training		
9559	Social club operation		
8910	Social history museum		
6910	Social science research service		

2469	Specialised machinery and equipment manufacturing n.e.c.	4273	Stamp, collectible, dealing (retailing)
8102	Specialist institute or college	1131	Standard milk manufacturing
8512	Specialist medical clinic service	2599	Stapler manufacturing
8512	Specialist medical practitioner service n.e.c.	1161	Starch manufacturing
8512	Specialist surgical service	2313	Starter motor manufacturing
4279	Specialty stores n.e.c.	7520	State government administration (except justice)
3609	Specific cultural grocery wholesaling	7520	State governor's unit operation
2411	Spectacle frame manufacturing	9114	State/territory sporting association or league
2411	Spectacle lens grinding	4272	Stationery retailing
8532	Spectacles dispensing	6950	Statistical bureau operation
8539	Speech pathology service	6950	Statistical consulting service
2133	Spelter manufacturing	2231	Steam generating boiler manufacturing
0301	Sphagnum moss gathering	2231	Steam superheater manufacturing
0159	Spice crop growing	5010	Steam train operation
1199	Spice manufacturing	2110	Steel alloy manufacturing
2291	Spike, wire, manufacturing	3322	Steel bar, plate, rod, sheet or strip wholesaling
1213	Spirit-based mixed drink manufacturing	2221	Steel plate, perforated, manufacturing
1920	Sponge, natural rubber, manufacturing	2299	Steel wool manufacturing
4241	Sporting equipment retailing (except clothing or footwear)	7292	Stenographic service
3734	Sporting goods wholesaling (except clothing or footwear)	4221	Stereo retailing
2499	Sporting machinery manufacturing n.e.c.	5211	Stevedoring service
9114	Sports administration service	3800	Stock and station agent
6639	Sports and recreation equipment rental	6411	Stock broking or trading (on a commission or transaction fee basis)
4251	Sports clothing retailing	2312	Stock crate manufacturing
3712	Sports clothing wholesaling	6419	Stock exchange operation
8211	Sports coaching	1340	Stocking manufacturing
2592	Sports equipment manufacturing n.e.c.	3800	Stockyard operation
9499	Sports equipment repair	2090	Stone cutting, dressing, polishing or shaping
3109	Sports field construction	2090	Stone product manufacturing
4252	Sports footwear retailing	0919	Stone quarrying
3712	Sports footwear wholesaling	3339	Stonemason's tool wholesaling
9113	Sports ground, stadium or venue operation n.e.c.	2029	Stoneware pipe or fittings manufacturing
9112	Sports professional	3222	Stonework on construction projects
7299	Sports ticketing service	5309	Storage n.e.c.
7299	Sport, art and similar event promotion service (without facilities)	2231	Storage tank, metal, manufacturing
2432	Spotlight manufacturing (except automotive)	4279	Store-based retailing n.e.c.
2313	Spotlight, automotive, manufacturing	2812	Stormwater drainage system operation
3244	Spray painting of buildings or other structures	9421	Stove and/or oven (domestic) repair
2291	Spring manufacturing	9429	Stove and/or oven (industrial) repair and maintenance
2110	Spring steel manufacturing	3494	Stove or heater wholesaling
2299	Sprocket chain manufacturing	2240	Stove pipe, sheet metal, manufacturing
0122	Sprout growing (under cover)	2441	Stove, domestic, manufacturing
9113	Squash court operation	4221	Stove, retailing
0413	Squid jigging	2291	Stranded ferrous wire, cable or strip, manufacturing
1916	Stain manufacturing (including decking stains and oils)	0133	Strawberry growing
3339	Stain wholesaling	7311	Street cleaning
2010	Stained glass sheet manufacturing	6991	Street photography service
2121	Stainless steel cast, seamless pipe or tube manufacturing	3291	Streetscape planting
2110	Stainless steel manufacturing	1332	String manufacturing
2240	Stainless steel pressed holloware manufacturing	3711	String wholesaling
2229	Stair or staircase, prefabricated metal, manufacturing (except aluminium)	2142	Strip, aluminium, manufacturing
2491	Staking machinery manufacturing	2149	Strip, non-ferrous metal, manufacturing (except insulated or from aluminium)
2599	Stamp pad manufacturing	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
- 4710 Suburban rail freight service
- 0159 Sudan grass growing
- 0123 Sugar beet growing (outdoors)
- 0151 Sugar cane growing
- 1181 Sugar manufacturing
- 3319 Sugar, raw, wholesaling
- 6639 Suit hire
- 1320 Suitcase manufacturing (including canvas)
- 1813 Sulphide manufacturing
- 1813 Sulphur compound manufacturing
- 1811 Sulphur dioxide gas manufacturing
- 1811 Sulphur hexafluoride gas manufacturing
- 1813 Sulphuric acid manufacturing (except smelter by-product)
- 1831 Sulphuric lime manufacturing
- 0149 Sunflower growing
- 4259 Sunglass retailing
- 2411 Sunglasses manufacturing
- 1852 Sunscreen preparation manufacturing
- 6419 Superannuation fund management service (on a commission or fee basis)
- 6330 Superannuation fund, separately constituted, operation
- 1831 Superphosphate manufacturing
- 0413 Surface long line fishing
- 0414 Surface netting, fishing
- 2592 Surfboard manufacturing
- 2412 Surgical equipment manufacturing
- 9422 Surgical equipment repair and maintenance
- 3491 Surgical equipment wholesaling
- 7719 Surveillance of country borders (by land, sea and air)
- 9422 Surveying equipment repair and maintenance
- 2419 Surveying instrument manufacturing
- 9551 Surveyors' association operation
- 8219 Survival skill training
- 2319 Suspension component manufacturing
- 0123 Sweetcorn growing (outdoors)
- 9112 Swimming club operation
- 8211 Swimming instruction
- 7311 Swimming pool cleaning
- 9113 Swimming pool operation
- 4279 Swimming pool retailing
- 3109 Swimming pool, below ground concrete or fibreglass, construction
- 3339 Swimming pool, below ground fibreglass, wholesaling
- 1351 Swimwear manufacturing
- 3494 Switchgear, electrical, wholesaling
- 9540 Synagogue operation
- 1829 Synthetic fibre or filament manufacturing
- 1333 Synthetic fibre textile furnishing manufacturing
- 2090 Synthetic gemstone manufacturing
- 1709 Synthetic motor oil manufacturing
- 1821 Synthetic resin manufacturing
- 1821 Synthetic rubber composite manufacturing
- 1821 Synthetic rubber manufacturing
- 3323 Synthetic rubber wholesaling
- 0805 Synthetic rutile production
- 1211 Syrup, chocolate, caramel or vanilla, manufacturing
- 1211 Syrup, fruit, manufacturing
- 7000 Systems analysis service
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- 9209 TAB operation
- 0131 Table grape growing
- 3733 Tableware wholesaling
- 2511 Table, wooden, manufacturing
- 2299 Tackle block, metal, manufacturing
- 1191 Taco, tortilla or tostada shell manufacturing
- 2240 Tag, sheet metal, manufacturing
- 4512 Takeaway food operation
- 0990 Talc quarrying
- 1852 Talcum powder manufacturing
- 2090 Talc, ground, manufacturing
- 1812 Tall oil manufacturing
- 3319 Tallow wholesaling
- 1150 Tallow, refined, manufacturing
- 0139 Tamarillo growing
- 1524 Tampon (cellulose-based) manufacturing
- 0136 Tangelo growing
- 2034 Tank, concrete, manufacturing
- 1812 Tanning extract, organic, manufacturing
- 1320 Tanning hides and skins
- 3419 Tanning machinery or equipment wholesaling
- 3323 Tanning requisite wholesaling
- 9511 Tanning (solarium) service
- 0809 Tantalite mining
- 2139 Tantalum metal powder manufacturing
- 3332 Tap wholesaling
- 2429 Tape recorder manufacturing
- 1161 Tapioca manufacturing
- 6962 Tariff consulting service
- 3711 Tarpaulins wholesaling
- 1709 Tar, refined, manufacturing
- 9539 Tattooing and piercing service
- 4520 Tavern operation
- 6932 Tax agent service
- 4623 Taxi cab management service (i.e. operation on behalf of owner)
- 6640 Taxi cab plate leasing
- 2419 Taxi meter manufacturing
- 5299 Taxi radio base operation
- 4623 Taxi service
- 4610 Taxi truck service (with driver)
- 1899 Tea-tree oil distilling
- 1199 Tea blending
- 1199 Tea manufacturing
- 3609 Tea wholesaling
- 8102 Teachers' college operation
- 8101 Technical and further education college operation
- 8101 Technical college operation
- 5413 Technical manual publishing (except internet)
- 1920 Teething ring, natural rubber, manufacturing



3232	Telecommunication cable or wire installation (except transmission lines)	1333	Textile furnishing manufacturing n.e.c.
2422	Telecommunication equipment manufacturing	9429	Textile machinery repair and maintenance
3493	Telecommunication equipment parts wholesaling	1334	Textile printing (except screen printing)
2431	Telecommunications cable manufacturing	1334	Textile product manufacturing n.e.c.
5801	Telecommunications network operation (wired)	2469	Textile working machinery manufacturing
5809	Telecommunications reselling (including satellite systems)	3419	Textile working machinery or equipment wholesaling
7294	Telemarketing service	3711	Textiles wholesaling n.e.c.
6020	Telephone-based recorded information service	7299	Theatre and concert booking service
3493	Telephone and electric cable ducting system wholesaling	9002	Theatre lighting design service
7294	Telephone answering service	9003	Theatre operation (except motion picture theatre)
7294	Telephone call centre operation	9001	Theatre restaurant operation (mainly entertainment facility)
5414	Telephone directory publishing (except internet)	9001	Theatrical company operation
2422	Telephone equipment manufacturing	9131	Theme park operation
9422	Telephone equipment repair and maintenance	8539	Therapeutic massage service
3493	Telephone or telegraph equipment wholesaling	2412	Thermometer, medical, manufacturing
2422	Telephone switching equipment manufacturing	6322	Third party insurance provision
2422	Telephone, cellular, manufacturing	8512	Thoracic specialist service
5514	Teleproduction service	3711	Thread wholesaling
2411	Telescope manufacturing	6924	Ticket writing
2422	Television antenna or parts manufacturing	2619	Tidal electricity generation
4221	Television antennae retailing	1351	Tie manufacturing
5621	Television broadcasting network operation	1340	Tights manufacturing
5621	Television broadcasting station operation	0919	Tile clay quarrying
5511	Television commercial production	2029	Tile, ceramic, wall or floor, manufacturing
3109	Television or radio transmitting tower construction	3339	Tile, ceramic, wholesaling
5512	Television program distribution	2034	Tile, concrete, manufacturing
5511	Television program production	2032	Tile, plaster, manufacturing
2429	Television receiving set manufacturing	3331	Timber dealing, wholesaling, (except firewood)
9421	Television repair and maintenance	0302	Timber hewing (forest)
3494	Television set wholesaling	0510	Timber plantation maintenance
4221	Television set retailing	4231	Timber retailing
2422	Television studio equipment manufacturing	0510	Timber tract maintenance
7212	Temporary labour hire service	6720	Time share apartment management service
9112	Tennis club operation	0809	Tin ore mining
8211	Tennis coaching	2139	Tin smelting
9113	Tennis court operation	2110	Tinplate sheet or strip manufacturing
1333	Tent manufacturing (except oxygen tents or toy tents)	2139	Titanium smelting
3711	Tents wholesaling	6931	Title-searching service
7312	Termite control service (except agricultural and forestry)	5514	Titling of motion picture film or video
2029	Terracotta goods manufacturing	2469	Toaster, commercial electric, manufacturing
3243	Terrazzo laying	2449	Toaster, domestic electric, manufacturing
2034	Terrazzo product manufacturing	0159	Tobacco growing
8220	Test and exam development and evaluation, educational	1220	Tobacco leaf redrying
8220	Test and exam service, educational	3319	Tobacco leaf wholesaling
6925	Testing or assay service on fee or contract	1220	Tobacco manufacturing
5413	Textbook publishing (except internet)	4279	Tobacco product retailing
6924	Textile design service	3606	Tobacco product wholesaling
1334	Textile dyeing	1912	Toilet fixture, plastic, manufacturing
1334	Textile fabric coating	1852	Toilet lanolin manufacturing
		1524	Toilet tissue manufacturing
		3332	Toilet wholesaling
		4271	Toiletry retailing
		3720	Toiletry wholesaling
		1912	Toilet, plastic, manufacturing
		5299	Toll bridge operation
		5299	Toll road operation
		1709	Toluene manufacturing
		0123	Tomato growing (outdoors)
		0122	Tomato growing (under cover)
		1916	Toner manufacturing n.e.c.

1211	Tonic water manufacturing	2439	Transmission equipment, electrical, manufacturing
2239	Tool box, metal, manufacturing	1709	Transmission fluid manufacturing
1499	Tool handle, wooden, manufacturing	2319	Transmission manufacturing
4231	Tool retailing	9419	Transmission repair (automotive)
2599	Tooth brush manufacturing (except electrical)	8910	Transport and maritime museum operation
1851	Toothpaste manufacturing	7311	Transport equipment cleaning
1311	Tops, unspun wool, manufacturing	5029	Transport operation n.e.c.
7220	Tour arrangement service	7220	Travel agency operation
7220	Tour operator service (arranging and assembling tours)	5413	Travel guide book publishing (except internet)
7220	Tour retailing service	6322	Travel insurance provision
7220	Tour wholesaling service	7220	Travel ticket agency operation
6962	Tourism development consulting service	1181	Treacle manufacturing
8922	Tourist caves operation	0302	Tree cutting or felling
7299	Tourist information centre operation	3319	Tree or shrub, potted, wholesaling
1312	Tow manufacturing (from flax, hemp or jute)	0510	Tree pruning (forest)
5219	Towboat and tugboat operation	0510	Tree thinning (forest)
3711	Towels wholesaling	1499	Trellis, wooden, manufacturing
2812	Town drainage system operation	3212	Trench digging
6921	Town planning service	9112	Triathlon club operation
2922	Toxic material abatement	2592	Tricycle manufacturing
2592	Toy manufacturing (except fur or leather)	3711	Trimmings, textile, wholesaling
4243	Toy retailing	2591	Trophy manufacturing
3734	Toy wholesaling	2399	Trotting gig manufacturing
1320	Toy, leather, manufacturing	0202	Trout farming (caged)
2461	Tractor attachment, agricultural, manufacturing	0203	Trout farming (pond or tank)
2491	Tractor manufacturing n.e.c.	2312	Truck body manufacturing
3411	Tractor wholesaling	4610	Truck hire service (with driver)
2461	Tractor, agricultural, manufacturing (except crawler tractors)	2311	Truck manufacturing (except off-highway)
2462	Tractor, construction or earthmoving, manufacturing	6619	Truck rental (without driver)
9551	Trade association operation (except trade union)	9419	Truck repair (automotive)
7551	Trade commission operation (domestic government)	2312	Truck tipper tray manufacturing
7552	Trade commission operation (foreign government)	3502	Truck wholesaling
9552	Trade union operation	0123	Truffle growing (outdoors)
6640	Trademark leasing	3224	Truss or joist, steel, erection
6221	Trading bank operation	6419	Trustee service
6411	Trading of mortgages operation (on a commission or transaction fee basis)	2210	Tube fittings, forged iron or steel, manufacturing
6923	Traffic engineering consulting service	2299	Tube fittings, non-ferrous metal, manufacturing
7711	Traffic policing activity	4232	Tuber, flower, retailing
3232	Traffic signal installation	2142	Tube, aluminium, manufacturing
2419	Traffic signal, electrical, manufacturing	2149	Tube, non-ferrous metal, manufacturing (except aluminium)
2312	Trailer manufacturing	2121	Tube, spun-cast iron, manufacturing
6619	Trailer rental	2299	Tubing, flexible metal, manufacturing
9419	Trailer repair (boat or box)	2010	Tubing, glass, manufacturing
3913	Trailer retailing (except boat trailers)	1920	Tubing, natural rubber, manufacturing
3503	Trailer wholesaling n.e.c.	0202	Tuna farming (caged)
2393	Tram manufacturing	0203	Tuna farming (pond or tank)
4622	Tramway passenger transport service	0809	Tungsten ore mining
7292	Transcription service	3109	Tunnel construction
2439	Transformer manufacturing	0113	Turf growing
2429	Transistor manufacturing	0171	Turkey farming
6999	Translation service	9539	Turkish bath operation
1919	Transmission belt, plastic or composite, manufacturing	2292	Turnbuckle, metal, manufacturing
		2299	Turnstile, metal, manufacturing
		1812	Turpentine (except mineral turpentine) manufacturing
		0419	Turtle hunting
		8219	Tutoring service
		1332	Twine manufacturing
		4221	Two-way radio equipment retailing

- 3493 Two-way radio equipment wholesaling  
 1612 Typesetting service  
 2421 Typewriter (electronic) manufacturing  
 7292 Typing service  
 1312 Tyre cord yarn or fabric, cotton, manufacturing  
 1313 Tyre cord yarn or fabric, synthetic fibre, manufacturing  
 1914 Tyre manufacturing (pneumatic, semi-pneumatic or solid)  
 2463 Tyre matrix manufacturing  
 3922 Tyre or tube, motor vehicle, retailing  
 2469 Tyre retreading or repairing machinery manufacturing  
 3504 Tyre wholesaling
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- 1131 Ultra heat treatment milk manufacturing  
 2599 Umbrella manufacturing  
 4259 Umbrella retailing  
 1916 Undercoat and top coat paint manufacturing  
 1334 Underfelt manufacturing  
 8102 Undergraduate school, university operation  
 9520 Undertaking service  
 1351 Underwear manufacturing  
 1214 Unfortified wine manufacturing  
 9531 Uniform hire service  
 1351 Uniform manufacturing  
 9552 Union association operation  
 6240 Unit trust operation (investment type; in predominantly financial assets; except trust management on a commission or fee basis)  
 8102 University operation  
 1161 Unpopped corn manufacturing (for popcorn)  
 2399 Unusual terrain vehicle manufacturing  
 2511 Upholstered furniture manufacturing  
 0809 Uranium ore mining  
 4622 Urban bus service  
 1821 Urea formaldehyde manufacturing  
 1831 Urea, fertiliser grade, manufacturing  
 8512 Urology service  
 3911 Used car retailing  
 3501 Used car wholesaling
- V**
- 1919 V-belt, plastic or composite, manufacturing  
 1841 Vaccine manufacturing (except veterinary)  
 2239 Vacuum bottle and jug manufacturing  
 1919 Vacuum cleaner belt, plastic or composite, manufacturing  
 4221 Vacuum cleaner retailing  
 3494 Vacuum cleaner wholesaling  
 2469 Vacuum cleaner, commercial, manufacturing  
 2449 Vacuum cleaner, domestic, manufacturing  
 2599 Vacuum flask manufacturing  
 9533 Valet parking service  
 6720 Valuing service (real estate)  
 2121 Valve or valve parts, steam, gas or water, cast, manufacturing (ferrous metal)  
 2299 Valve or valve parts, steam, gas or water, manufacturing (non-ferrous metal)  
 2210 Valves or valve parts, steam, gas or water, forged iron or steel, manufacturing  
 2311 Van manufacturing  
 4279 Variety store operation  
 1916 Varnish manufacturing  
 9421 VCR and DVD repair and maintenance  
 0159 Vegetable growing for fodder  
 0123 Vegetable growing n.e.c. (outdoors)  
 0122 Vegetable growing n.e.c. (under cover)  
 1140 Vegetable juice or soup manufacturing  
 3319 Vegetable oil meal wholesaling  
 1150 Vegetable oil, meal or cake manufacturing  
 1140 Vegetable salad manufacturing  
 0123 Vegetable seed growing (outdoors)  
 1140 Vegetable soup manufacturing  
 4122 Vegetable, fresh, retailing  
 3605 Vegetable, fresh, wholesaling  
 1140 Vegetable, frozen, manufacturing  
 1140 Vegetable, preserved, manufacturing (including canned, dehydrated, dried or quick frozen)  
 2499 Vending machine manufacturing (except refrigerated)  
 4310 Vending machine operation (except leasing)  
 2452 Vending machine, refrigerated, manufacturing  
 1493 Veneer manufacturing  
 3331 Veneer, wood, wholesaling  
 3233 Ventilation equipment installation n.e.c.  
 2240 Ventilator, sheet metal, manufacturing  
 0990 Vermiculite mining  
 2090 Vermiculite, expanded, manufacturing  
 9559 Veterans' association operation  
 6970 Veterinary clinic operation  
 1842 Veterinary drug manufacturing  
 3720 Veterinary drug wholesaling  
 2412 Veterinary instrument manufacturing  
 1842 Veterinary medicinal preparation manufacturing n.e.c.  
 3720 Veterinary medicine wholesaling  
 6970 Veterinary service  
 1841 Vial manufacturing  
 2299 Vice, bench, manufacturing  
 4221 Video cassette recorder (VCR) retailing  
 3494 Video cassette recorder (VCR) wholesaling  
 4242 Video cassette retailing  
 5514 Video conversion service (between audio and visual media formats)  
 6991 Video filming of special events (e.g. birthdays, weddings)  
 6632 Video game rental  
 5511 Video production  
 6639 Video recorder or player rental  
 1620 Video tape, pre-recorded, reproduction  
 0112 Vine stock nursery operation (outdoors)  
 0111 Vine stock nursery operation (under cover)  
 1140 Vinegar manufacturing (except wine vinegar)  
 3609 Vinegar wholesaling  
 0131 Vineyard operation  
 1812 Vinyl chloride manufacturing  
 4222 Visual display unit (VDU) retailing  
 1841 Vitamin product manufacturing  
 2029 Vitreous china goods manufacturing

- 2293 Vitreous enamelling  
8101 Vocational computer training  
7294 Voice mailbox service
- W**
- 2034 Wall fitting, terrazzo, manufacturing  
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  
2292 Washer, metal, manufacturing  
1920 Washer, natural rubber, manufacturing  
9421 Washing machine and/or clothes dryer (domestic) repair  
9429 Washing machine and/or clothes dryer (industrial) repair and maintenance  
4221 Washing machine retailing  
3494 Washing machine wholesaling  
2441 Washing machine, domestic, manufacturing  
2919 Waste collection service n.e.c.  
2922 Waste remediation  
2911 Waste, solid, collection service  
2419 Watch manufacturing  
3732 Watch or clock part wholesaling  
9499 Watch repair  
3732 Watch wholesaling  
4253 Watch retailing  
2452 Water cooler, commercial or industrial, manufacturing  
2811 Water distribution by pipelines  
2811 Water filtration plant operation  
5292 Water freight forwarding service  
5212 Water freight terminal operation  
2452 Water heater, commercial or industrial, manufacturing  
2513 Water mattress manufacturing  
2419 Water meter manufacturing  
9131 Water park operation  
5212 Water passenger terminal operation  
4820 Water passenger transport service  
3323 Water proofing compound wholesaling  
1916 Water repellent coating manufacturing (for concrete and masonry)  
2811 Water reservoir operation  
2811 Water supply for irrigation  
2811 Water supply pumping station operation  
2811 Water supply system operation  
3109 Water tank construction (except for structural steel)  
4820 Water taxi service  
2499 Water treatment equipment, commercial, manufacturing  
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  
5921 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 Windscreen glass manufacturing
- 9412 Windscreen replacement and/or repair (including window tinting)
- 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
- 1311 Wool, carded or combed, 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

**Z**

0990	Zeolite mining
0807	Zinc ore mining
1813	Zinc oxide manufacturing
1813	Zinc peroxide manufacturing
2133	Zinc smelting or refining
2599	Zipper manufacturing
0805	Zircon sand mining
2029	Zirconia, ceramic, manufacturing
8921	Zoological park or garden operation

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    - 0112 Cut Flower and Flower Seed Growing
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      - 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
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    - 0141 Poultry Farming (Meat)
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  - 015 Other Livestock Farming
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- 03 Forestry and Logging
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- 0111 Nursery Production (Under Cover)
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- 0114 Floriculture Production (Under Cover)
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- 0122 Vegetable Growing (Under Cover)
- 0123p Vegetable Growing (Outdoors)
- 0131 Grape Growing
- 0134 Apple and Pear Growing
- 0135 Stone Fruit Growing
- 0132 Kiwifruit Growing
- 0133 Berry Fruit Growing
- 0136 Citrus Fruit Growing
- 0137 Olive Growing
- 0139 Other Fruit and Tree Nut Growing
- 0146 Rice Growing
- 0149 Other Grain Growing
- 0159p Other Crop Growing n.e.c.
- 0145 Grain-Sheep or Grain-Beef Cattle Farming
- 0144 Sheep-Beef Cattle Farming
- 0141p Sheep Farming (Specialised)
- 0142p Beef Cattle Farming (Specialised)
- 0143 Beef Cattle Feedlots (Specialised)
- 0160 Dairy Cattle Farming
- 0171 Poultry Farming (Meat)
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- 0192 Pig Farming
- 0191p Horse Farming
- 0180 Deer Farming
- 0193 Beekeeping
- 0199 Other Livestock Farming n.e.c.
- 0151 Sugar Cane Growing
- 0152 Cotton Growing
- 0121 Mushroom Growing
- 0123p Vegetable Growing (Outdoors)
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- 0521 Cotton Ginning
- 0522 Shearing Services
- 0529p Other Agriculture and Fishing Support Services
- 0141p Sheep Farming (Specialised)
- 0142p Beef Cattle Farming (Specialised)
- 0191p Horse Farming
- 0529p Other Agriculture and Fishing Support Services
- 3212p Site Preparation Services
- 3291p Landscape Construction Services
- 9539p Other Personal Services n.e.c.
- 0420 Hunting and Trapping
- 0301p Forestry
- 0301p Forestry



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04 Commercial Fishing

041 Marine Fishing

0411 Rock Lobster Fishing

0412 Prawn Fishing

0413 Finfish Trawling

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042 Aquaculture

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1102 Brown Coal Mining

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120 Oil and Gas Extraction

1200 Oil and Gas Extraction

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1311 Iron Ore Mining

1312 Bauxite Mining

1313 Copper Ore Mining

1314 Gold Ore Mining

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0302 Logging

1899p Other Basic Chemical Product Manufacturing n.e.c.

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7713p Fire Protection and Other Emergency Services

0411p Rock Lobster and Crab Potting

0412 Prawn Fishing

0414 Fish Trawling, Seining and Netting

0413p Line Fishing

0413p Line Fishing

0411p Rock Lobster and Crab Potting

0419p Other Fishing

0529p Other Agriculture and Fishing Support Services

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0600p Coal Mining

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0803 Copper Ore Mining

0804 Gold Ore Mining

0805 Mineral Sand Mining

0806 Nickel Ore Mining

0807 Silver-Lead-Zinc Ore Mining

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1011p Petroleum Exploration

1012p Mineral Exploration

1012p Mineral Exploration

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1111 Meat Processing

1112p Poultry Processing

1113p Cured Meat and Smallgoods Manufacturing

1112p Poultry Processing

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	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
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216	Bakery Product Manufacturing
	2161 Bread Manufacturing
	2162 Cake and Pastry Manufacturing
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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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113p	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
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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)
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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 Crisp Manufacturing
1199p	Other Food Product Manufacturing n.e.c.
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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
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1312p	Natural Textile Manufacturing
1333p	Cut and Sewn Textile Product Manufacturing
1334p	Textile Finishing and Other Textile Product Manufacturing
1333p	Cut and Sewn Textile Product Manufacturing
1331p	Textile Floor Covering Manufacturing
1334p	Textile Finishing and Other Textile Product Manufacturing
1332	Rope, Cordage and Twine Manufacturing
1333p	Cut and Sewn Textile Product Manufacturing
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	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	
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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	
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	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	
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243	Recorded Media Manufacturing and Publishing	
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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
1352	Footwear Manufacturing
1320p	Leather Tanning, Fur Dressing and Leather Product Manufacturing
1320p	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
1413p	Timber Resawing and Dressing
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
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2510	Petroleum Refining
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2520	Petroleum and Coal Product Manufacturing n.e.c.
253	Basic Chemical Manufacturing
2531	Fertiliser Manufacturing
2532	Industrial Gas Manufacturing
2533	Synthetic Resin Manufacturing
2534	Organic Industrial Chemical Manufacturing n.e.c.
2535	Inorganic Industrial Chemical Manufacturing n.e.c.
254	Other Chemical Product Manufacturing
2541	Explosive Manufacturing
2542	Paint Manufacturing
2543	Medicinal and Pharmaceutical Product Manufacturing
2544	Pesticide Manufacturing
2545	Soap and Other Detergent Manufacturing
2546	Cosmetic and Toiletry Preparation Manufacturing
2547	Ink Manufacturing
2549	Chemical Product Manufacturing n.e.c.
255	Rubber Product Manufacturing
2551	Rubber Tyre Manufacturing
2559	Rubber Product Manufacturing n.e.c.
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
26	Non-Metallic Mineral Product Manufacturing
261	Glass and Glass Product Manufacturing
2610	Glass and Glass Product Manufacturing
262	Ceramic Product Manufacturing
2621	Clay Brick Manufacturing
2622	Ceramic Product Manufacturing
2623	Ceramic Tile and Pipe Manufacturing
2629	Ceramic Product Manufacturing n.e.c.

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1701	Petroleum Refining and Petroleum Fuel Manufacturing
1709p	Other Petroleum and Coal Product Manufacturing
1709p	Other Petroleum and Coal Product Manufacturing
1831	Fertiliser Manufacturing
1892p	Explosives Manufacturing
1811p	Industrial Gas Manufacturing
1812p	Basic Organic Chemical Manufacturing
1821	Synthetic Resin and Synthetic Rubber Manufacturing
1829p	Other Basic Polymer Manufacturing
1892p	Explosives Manufacturing
1709p	Other Petroleum and Coal Product Manufacturing
1811p	Industrial Gas Manufacturing
1812p	Basic Organic Chemical Manufacturing
1811p	Industrial Gas Manufacturing
1812p	Basic Organic Chemical Manufacturing
1813	Basic Inorganic Chemical Manufacturing
1892p	Explosives Manufacturing
1916p	Paint and Coatings Manufacturing
1524p	Sanitary Paper Product Manufacturing
1811p	Industrial Gas Manufacturing
1812p	Basic Organic Chemical Manufacturing
1841	Human Pharmaceutical and Medicinal Product Manufacturing
1842	Veterinary Pharmaceutical and Medicinal Product Manufacturing
1852p	Cosmetic and Toiletry Preparation Manufacturing
1832	Pesticide Manufacturing
1851p	Cleaning Compound Manufacturing
1852p	Cosmetic and Toiletry Preparation Manufacturing
1916p	Paint and Coatings Manufacturing
1709p	Other Petroleum and Coal Product Manufacturing
1851p	Cleaning Compound Manufacturing
1899p	Other Basic Chemical Product Manufacturing n.e.c.
1915	Adhesive Manufacturing
1914p	Tyre Manufacturing
1914p	Tyre Manufacturing
1920	Natural Rubber Product Manufacturing
2392p	Boatbuilding and Repair Services
2513p	Mattress Manufacturing
1912p	Rigid and Semi-Rigid Polymer Product Manufacturing
1912p	Rigid and Semi-Rigid Polymer Product Manufacturing
1919p	Other Polymer Product Manufacturing
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1912p	Rigid and Semi-Rigid Polymer Product Manufacturing
1919p	Other Polymer Product Manufacturing
1913	Polymer Foam Product Manufacturing
1912p	Rigid and Semi-Rigid Polymer Product Manufacturing
1919p	Other Polymer Product Manufacturing
2010	Glass and Glass Product Manufacturing
2021	Clay Brick Manufacturing
2029p	Other Ceramic Product Manufacturing
2029p	Other Ceramic Product Manufacturing
2029p	Other Ceramic Product Manufacturing

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- 2631 Cement and Lime Manufacturing
- 2632 Plaster Product Manufacturing
- 2633 Concrete Slurry Manufacturing
- 2634 Concrete Pipe and Box Culvert Manufacturing
- 2635 Concrete Product Manufacturing n.e.c.
- 264 Non-Metallic Mineral Product Manufacturing n.e.c.
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- 2733 Non-Ferrous Metal Casting
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- 2749 Structural Metal Product Manufacturing n.e.c.
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- 2751 Metal Container Manufacturing
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- 2761 Hand Tool and General Hardware Manufacturing
- 2762 Spring and Wire Product Manufacturing
- 2763 Nut, Bolt, Screw and Rivet Manufacturing
- 2764 Metal Coating and Finishing
- 2765 Non-Ferrous Pipe Fitting Manufacturing
- 2769 Fabricated Metal Product Manufacturing n.e.c.
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- 2031 Cement and Lime Manufacturing
- 2032 Plaster Product Manufacturing
- 2090p Other Non-Metallic Mineral Product Manufacturing
- 2033p Ready-Mixed Concrete Manufacturing
- 2034p Concrete Product Manufacturing
- 2034p Concrete Product Manufacturing
- 2033p Ready-Mixed Concrete Manufacturing
- 2090p Other Non-Metallic Mineral Product Manufacturing
- 2110 Iron Smelting and Steel Manufacturing
- 2121 Iron and Steel Casting
- 2210 Iron and Steel Forging
- 2122 Steel Pipe and Tube Manufacturing
- 2131 Alumina Production
- 2132p Aluminium Smelting
- 2133 Copper, Silver, Lead and Zinc Smelting and Refining
- 2139 Other Basic Non-Ferrous Metal Manufacturing
- 2142 Aluminium Rolling, Drawing, Extruding
- 2149 Other Basic Non-Ferrous Metal Product Manufacturing
- 2132p Aluminium Smelting
- 2141 Non-Ferrous Metal Casting
- 2221 Structural Steel Fabricating
- 2223p Architectural Aluminium Product Manufacturing
- 2229 Other Structural Metal Product Manufacturing
- 2231p Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing
- 2239p Other Metal Container Manufacturing
- 2223p Architectural Aluminium Product Manufacturing
- 2224 Metal Roof and Guttering Manufacturing (except Aluminium)
- 2231p Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing
- 2239p Other Metal Container Manufacturing
- 2240 Sheet Metal Product Manufacturing (except Metal Structural and Container Products)
- 2299p Other Fabricated Metal Product Manufacturing n.e.c.
- 2291 Spring and Wire Product Manufacturing
- 2292 Nut, Bolt, Screw and Rivet Manufacturing
- 2293 Metal Coating and Finishing
- 2299p Other Fabricated Metal Product Manufacturing n.e.c.
- 2231p Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing
- 2299p Other Fabricated Metal Product Manufacturing n.e.c.
- 2419p Other Professional and Scientific Equipment Manufacturing
- 2422p Communications Equipment Manufacturing
- 2441p Whiteware Appliance Manufacturing
- 2512p Metal Furniture Manufacturing
- 3239p Other Building Installation Services
- 2311 Motor Vehicle Manufacturing
- 2312 Motor Vehicle Body and Trailer Manufacturing
- 9412p Automotive Body, Paint and Interior Repair

**ANZSIC 1993****ANZSIC 2006**

	Motor Vehicle and Part Manufacturing <i>continued</i>		
	2813 Automotive Electrical and Instrument Manufacturing	2313	Automotive Electrical Component Manufacturing
	2819 Automotive Component Manufacturing n.e.c.	2319	Other Motor Vehicle Parts Manufacturing
282	Other Transport Equipment Manufacturing		
	2821 Shipbuilding	2391	Shipbuilding and Repair Services
	2822 Boatbuilding	2392p	Boatbuilding and Repair Services
	2823 Railway Equipment Manufacturing	2393	Railway Rolling Stock Manufacturing and Repair Services
	2824 Aircraft Manufacturing	2394	Aircraft Manufacturing and Repair Services
	2829 Transport Equipment Manufacturing n.e.c.	2399	Other Transport Equipment Manufacturing n.e.c.
		9499p	Other Repair and Maintenance n.e.c.
283	Photographic and Scientific Equipment Manufacturing		
	2831 Photographic and Optical Good Manufacturing	1891	Photographic Chemical Product Manufacturing
		2411	Photographic, Optical and Ophthalmic Equipment Manufacturing
		9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance
	2832 Medical and Surgical Equipment Manufacturing	2412p	Medical and Surgical Equipment Manufacturing
		9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance
	2839 Professional and Scientific Equipment Manufacturing n.e.c.	2419p	Other Professional and Scientific Equipment Manufacturing
		9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance
284	Electronic Equipment Manufacturing		
	2841 Computer and Business Machine Manufacturing	2421	Computer and Electronic Office Equipment Manufacturing
	2842 Telecommunication, Broadcasting and Transceiving Equipment Manufacturing	2422p	Communication Equipment Manufacturing
	2849 Electronic Equipment Manufacturing n.e.c.	2412p	Medical and Surgical Equipment Manufacturing
		2422p	Communication Equipment Manufacturing
		2429	Other Electronic Equipment Manufacturing
285	Electrical Equipment and Appliance Manufacturing		
	2851 Household Appliance Manufacturing	2441p	Whiteware Appliance Manufacturing
		2449	Other Domestic Appliance Manufacturing
		2452p	Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing
	2852 Electric Cable and Wire Manufacturing	2431	Electric Cable and Wire Manufacturing
	2853 Battery Manufacturing	2439p	Other Electrical Equipment Manufacturing
	2854 Electric Light and Sign Manufacturing	2432	Electric Lighting Equipment Manufacturing
	2859 Electrical Equipment Manufacturing n.e.c.	2419p	Other Professional and Scientific Equipment Manufacturing
		2439p	Other Electrical Equipment Manufacturing
		9429p	Other Machinery and Equipment Repair and Maintenance
286	Industrial Machinery and Equipment Manufacturing		
	2861 Agricultural Machinery Manufacturing	2461	Agricultural Machinery and Equipment Manufacturing
	2862 Mining and Construction Machinery Manufacturing	2462	Mining and Construction Machinery Manufacturing
		9429p	Other Machinery and Equipment Repair and Maintenance
	2863 Food Processing Machinery Manufacturing	2463p	Machine Tool and Parts Manufacturing
		2469p	Other Specialised Machinery and Equipment Manufacturing
		9429p	Other Machinery and Equipment Repair and Maintenance
	2864 Machine Tool and Part Manufacturing	2463p	Machine Tool and Parts Manufacturing
		9429p	Other Machinery and Equipment Repair and Maintenance
	2865 Lifting and Material Handling Equipment Manufacturing	2491	Lifting and Material Handling Equipment Manufacturing
		3239p	Other Building Installation Services
		9429p	Other Machinery and Equipment Repair and Maintenance
	2866 Pump and Compressor Manufacturing	2451	Pump and Compressor Manufacturing
		9429p	Other Machinery and Equipment Repair and Maintenance

**ANZSIC 1993**Industrial Machinery and Equipment Manufacturing  
*continued*

2867	Commercial Space Heating and Cooling Equipment Manufacturing
2869	Industrial Machinery and Equipment Manufacturing n.e.c.
29	Other Manufacturing
291	Prefabricated Building Manufacturing
2911	Prefabricated Metal Building Manufacturing
2919	Prefabricated Building Manufacturing n.e.c.
292	Furniture Manufacturing
2921	Wooden Furniture and Upholstered Seat Manufacturing
2922	Sheet Metal Furniture Manufacturing
2923	Mattress Manufacturing (Except Rubber)
2929	Furniture Manufacturing n.e.c.
294	Other Manufacturing
2941	Jewellery and Silverware Manufacturing
2942	Toy and Sporting Good Manufacturing
2949	Manufacturing n.e.c.

**D Electricity, Gas and Water Supply**

36	Electricity and Gas Supply
361	Electricity Supply
3610	Electricity Supply
362	Gas Supply
3620	Gas Supply
37	Water Supply, Sewerage and Drainage Services
370	Water Supply, Sewerage and Drainage Services
3701	Water Supply
3702	Sewerage and Drainage Services

**E Construction**

41	General Construction
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**ANZSIC 2006**

2452p	Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing
2419p	Other Professional and Scientific Equipment Manufacturing
2441p	Whiteware Appliance Manufacturing
2452p	Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing
2463p	Machine Tools and Parts Manufacturing
2469p	Other Specialised Machinery and Equipment Manufacturing
2499	Other Machinery and Equipment Manufacturing n.e.c.
9429p	Other Machinery and Equipment Repair and Maintenance
2222	Prefabricated Metal Building Manufacturing
1491	Prefabricated Wooden Building Manufacturing
2034p	Concrete Product Manufacturing
2511	Wooden Furniture and Upholstered Seat Manufacturing
9499p	Other Repair and Maintenance n.e.c.
2512p	Metal Furniture Manufacturing
1333p	Cut and Sewn Textile Product Manufacturing
2513p	Mattress Manufacturing
1912p	Rigid and Semi-Rigid Polymer Product Manufacturing
2512p	Metal Furniture Manufacturing
2519	Other Furniture Manufacturing
2591	Jewellery and Silverware Manufacturing
1320p	Leather Tanning, Fur Dressing and Leather Product Manufacturing
2392p	Boatbuilding and Repair Services
2592	Toy, Sporting and Recreational Product Manufacturing
1331p	Textile Floor Covering Manufacturing
2599	Other Manufacturing n.e.c.
2611	Fossil Fuel Electricity Generation
2612	Hydro-electricity Generation
2619	Other Electricity Generation
2620	Electricity Transmission
2630	Electricity Distribution
2640	On Selling Electricity and Electricity Market Operation
2700	Gas Supply
2811	Water Supply
2812	Sewerage and Drainage Services

**ANZSIC 1993**

- 411 Building Construction  
 4111 House Construction  
 4112 Residential Building Construction n.e.c.  
 4113 Non-Residential Building Construction
- 412 Non-Building Construction  
 4121 Road and Bridge Construction  
 4122 Non-Building Construction n.e.c.
- 42 Construction Trade Services
- 421 Site Preparation Services  
 4210 Site Preparation Services
- 422 Building Structure Services  
 4221 Concreting Services  
 4222 Bricklaying Services  
 4223 Roofing Services  
 4224 Structural Steel Erection Services
- 423 Installation Trade Services  
 4231 Plumbing Services
- 4232 Electrical Services  
 4233 Air Conditioning and Heating Services
- 4234 Fire and Security System Services
- 424 Building Completion Services  
 4241 Plastering and Ceiling Services  
 4242 Carpentry Services  
 4243 Tiling and Carpeting Services  
 4244 Painting and Decorating Services  
 4245 Glazing Services
- 425 Other Construction Services  
 4251 Landscaping Services  
 4259 Construction Services n.e.c.

**F Wholesale Trade**

- 45 Basic Material Wholesaling
- 451 Farm Produce Wholesaling  
 4511 Wool Wholesaling
- 4512 Cereal Grain Wholesaling  
 4519 Farm Produce and Supplies Wholesaling n.e.c.
- 452 Mineral, Metal and Chemical Wholesaling  
 4521 Petroleum Product Wholesaling  
 4522 Metal and Mineral Wholesaling  
 4523 Chemical Wholesaling
- 453 Builders Supplies Wholesaling  
 4531 Timber Wholesaling
- 4539 Building Supplies Wholesaling n.e.c.
- 46 Machinery and Motor Vehicle Wholesaling

**ANZSIC 2006**

- 3011 House Construction  
 3019 Other Residential Building Construction  
 3020 Non-Residential Building Construction
- 3101 Road and Bridge Construction  
 3109 Other Heavy and Civil Engineering Construction
- 3212p Site Preparation Services  
 3292 Hire of Construction Machinery with Operator
- 3221 Concreting Services  
 3222 Bricklaying Services  
 3223 Roofing Services  
 3224 Structural Steel Erection Services
- 3231 Plumbing Services  
 7311p Building and Other Industrial Cleaning Services  
 9421p Domestic Appliance Repair and Maintenance  
 3232p Electrical Services  
 3233 Air Conditioning and Heating Services  
 9429p Other Machinery and Equipment Repair and Maintenance  
 3234 Fire and Security Alarm Installation Services
- 3241 Plastering and Ceiling Services  
 3242 Carpentry Services  
 3243 Tiling and Carpeting Services  
 3244 Painting and Decorating Services  
 3245 Glazing Services
- 3291p Landscape Construction Services  
 2922p Waste Remediation and Materials Recovery Services  
 3239p Other Building Installation Services  
 3299 Other Construction Services n.e.c.  
 9422p Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance
- 0529p Other Agriculture and Fishing Support Services  
 3311 Wool Wholesaling  
 3800p Commission-Based Wholesaling  
 3312 Cereal Grain Wholesaling  
 3319 Other Agricultural Product Wholesaling  
 3323p Industrial and Agricultural Chemical Product Wholesaling  
 3339p Other Hardware Goods Wholesaling  
 3720p Pharmaceutical and Toiletry Goods Wholesaling  
 3800p Commission-Based Wholesaling
- 3321 Petroleum Product Wholesaling  
 3322 Metal and Mineral Wholesaling  
 3323p Industrial and Agricultural Chemical Product Wholesaling
- 3331 Timber Wholesaling  
 4231p Hardware and Building Supplies Retailing  
 3332 Plumbing Goods Wholesaling  
 3339p Other Hardware Goods Wholesaling



**ANZSIC 1993**

461	Machinery and Equipment Wholesaling
4611	Farm and Construction Machinery Wholesaling
4612	Professional Equipment Wholesaling
4613	Computer Wholesaling
4614	Business Machine Wholesaling n.e.c.
4615	Electrical and Electronic Equipment Wholesaling n.e.c.
4619	Machinery and Equipment Wholesaling n.e.c.
462	Motor Vehicle Wholesaling
4621	Car Wholesaling
4622	Commercial Vehicle Wholesaling
4623	Motor Vehicle New Parts Dealing
4624	Motor Vehicle Dismantling and Used Parts Dealing
47	Personal and Household Good Wholesaling
471	Food, Drink and Tobacco Wholesaling
4711	Meat Wholesaling
4712	Poultry and Smallgood Wholesaling
4713	Dairy Produce Wholesaling
4714	Fish Wholesaling
4715	Fruit and Vegetable Wholesaling
4716	Confectionery and Soft Drink Wholesaling
4717	Liquor Wholesaling
4718	Tobacco Product Wholesaling
4719	Grocery Wholesaling n.e.c.
472	Textile, Clothing and Footwear Wholesaling
4721	Textile Product Wholesaling
4722	Clothing Wholesaling
4723	Footwear Wholesaling
473	Household Good Wholesaling
4731	Household Appliance Wholesaling
4732	Furniture Wholesaling
4733	Floor Covering Wholesaling
4739	Household Goods Wholesaling n.e.c.

**ANZSIC 2006**

3411p	Agricultural and Construction Machinery Wholesaling
9429p	Other Machinery and Equipment Repair and Maintenance
3491	Professional and Scientific Goods Wholesaling
3492	Computer and Computer Peripheral Wholesaling
3493p	Telecommunication Goods Wholesaling
3494p	Other Electrical and Electronic Good Wholesaling
3499p	Other Machinery and Equipment Wholesaling n.e.c.
3800p	Commission-Based Wholesaling
9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance
3493p	Telecommunication Goods Wholesaling
3494p	Other Electrical and Electronic Good Wholesaling
4229p	Other Electrical and Electronic Goods Retailing
9429p	Other Machinery and Equipment Repair and Maintenance
3419	Other Specialised Industrial Machinery and Equipment Wholesaling
3499p	Other Machinery and Equipment Wholesaling n.e.c.
3731p	Furniture and Floor Covering Wholesaling
3800p	Commission-Based Wholesaling
9429p	Other Machinery and Equipment Repair and Maintenance
3501p	Car Wholesaling
3502	Commercial Vehicle Wholesaling
3504p	Motor Vehicle New Parts Wholesaling
3921p	Motor Vehicle Parts Retailing
9411p	Automotive Electrical Services
3505p	Motor Vehicle Dismantling and Used Parts Wholesaling
3921p	Motor Vehicle Parts Retailing
3602p	Meat, Poultry and Smallgoods Wholesaling
3602p	Meat, Poultry and Smallgoods Wholesaling
3603	Dairy Produce Wholesaling
1120p	Seafood Processing
3604	Fish and Seafood Wholesaling
3605	Fruit and Vegetable Wholesaling
7320p	Packaging Services
3609p	Other Grocery Wholesaling
3606p	Liquor and Tobacco Product Wholesaling
7320p	Packaging Services
3606p	Liquor and Tobacco Product Wholesaling
1199p	Other Food Product Manufacturing n.e.c.
3601	General Line Grocery Wholesaling
3609p	Other Grocery Wholesaling
7320p	Packaging Services
3711	Textile Product Wholesaling
3800p	Commission-Based Wholesaling
3712p	Clothing and Footwear Wholesaling
3800p	Commission-Based Wholesaling
3712p	Clothing and Footwear Wholesaling
3800p	Commission-Based Wholesaling
3494p	Other Electrical and Electronic Good Wholesaling
3499p	Other Machinery and Equipment Wholesaling n.e.c.
3731p	Furniture and Floor Covering Wholesaling
3731p	Furniture and Floor Covering Wholesaling
3339p	Other Hardware Goods Wholesaling
3411p	Agricultural and Construction Machinery Wholesaling
3494p	Other Electrical and Electronic Good Wholesaling

**ANZSIC 1993**Household Good Wholesaling *continued*

## 479 Other Wholesaling

4791 Photographic Equipment Wholesaling

4792 Jewellery and Watch Wholesaling

4793 Toy and Sporting Goods Wholesaling

4794 Book and Magazine Wholesaling

4795 Paper Product Wholesaling

4796 Pharmaceutical and Toiletry Wholesaling

4799 Wholesaling n.e.c.

**G Retail Trade**

## 51 Food Retailing

## 511 Supermarket and Grocery Stores

5110 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.

## 52 Personal and Household Good Retailing

## 521 Department Stores

5210 Department Stores

## 522 Clothing and Soft Good Retailing

5221 Clothing Retailing

5222 Footwear Retailing

5223 Fabric and Other Soft Good Retailing

## 523 Furniture, Houseware and Appliance Retailing

5231 Furniture Retailing

5232 Floor Covering Retailing

5233 Domestic Hardware and Houseware Retailing

5234 Domestic Appliance Retailing

5235 Recorded Music Retailing

## 524 Recreational Good Retailing

5241 Sport and Camping Equipment Retailing

5242 Toy and Game Retailing

5243 Newspaper, Book and Stationery Retailing

**ANZSIC 2006**3499p Other Machinery and Equipment Wholesaling n.e.c.  
3733 Kitchen and Diningware Wholesaling3323p Industrial and Agricultural Chemical Product  
Wholesaling

3494p 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 Toiletry Goods Wholesaling

3739p Other Goods Wholesaling n.e.c.

3800p Commission-Based Wholesaling

4110 Supermarket and Grocery Stores

4121 Fresh Meat, Fish and Poultry Retailing

4122 Fruit and Vegetable Retailing

4123 Liquor Retailing

4310p Non-Store Retailing

1174 Bakery Product Manufacturing (Non-factory based)

4129p Other Specialised Food Retailing

4512 Takeaway Food Services

4310p Non-Store Retailing

4320p Retail Commission-Based Buying and/or Selling

4129p Other Specialised Food Retailing

4279p Other Store-Based Retailing n.e.c.

4310p Non-Store Retailing

4320p Retail Commission-Based Buying and/or Selling

4260 Department Stores

4251 Clothing Retailing

9491p Clothing and Footwear Repair

4252 Footwear Retailing

3239p Other Building Installation Services

4214 Manchester and Other Textile Goods Retailing

4211 Furniture Retailing

4212 Floor Coverings Retailing

4213p Houseware Retailing

4231p Hardware and Building Supplies Retailing

9429p Other Machinery and Equipment Repair and  
Maintenance

4221p Electrical, Electronic and Gas Appliance Retailing

4222 Computer and Computer Peripheral Retailing

4310p Non-Store Retailing

4320p Retail Commission-Based Buying and/or Selling

4242p Entertainment Media Retailing

4241 Sport and Camping Equipment Retailing

9499p Other Repair and Maintenance n.e.c.

4242p Entertainment Media Retailing

4243 Toy and Game Retailing

4244 Newspaper and Book Retailing

4272 Stationery Goods Retailing

4279p Other Store-Based Retailing n.e.c.

**ANZSIC 1993**

	Recreational Good Retailing <i>continued</i>
5244	Photographic Equipment Retailing
5245	Marine Equipment Retailing
525	Other Personal and Household Good Retailing
5251	Pharmaceutical, Cosmetic and Toiletry Retailing
5252	Antique and Used Good Retailing
5253	Garden Equipment Retailing
5254	Flower Retailing
5255	Watch and Jewellery Retailing
5259	Retailing n.e.c.
526	Household Equipment Repair Services
5261	Household Equipment Repair Services (Electrical)
5269	Household Equipment Repair Services n.e.c.
53	Motor Vehicle Retailing and Services
531	Motor Vehicle Retailing
5311	Car Retailing
5312	Motor Cycle Dealing
5313	Trailer and Caravan Dealing
532	Motor Vehicle Services
5321	Automotive Fuel Retailing
5322	Automotive Electrical Services
5323	Smash Repairing
5324	Tyre Retailing
5329	Automotive Repair and Services n.e.c.

**ANZSIC 2006**

4310p	Non-Store Retailing
4320p	Retail Commission-Based Buying and/or Selling
4221p	Electrical, Electronic and Gas Appliance Retailing
4279p	Other Store-Based Retailing n.e.c.
3499p	Other Machinery and Equipment Wholesaling n.e.c.
4245	Marine Equipment Retailing
4320p	Retail Commission-Based Buying and/or Selling
4271	Pharmaceutical, Cosmetic and Toiletry Goods Retailing
4310p	Non-Store Retailing
4320p	Retail Commission-Based Buying and/or Selling
4273	Antique and Used Goods Retailing
4310p	Non-Store Retailing
4232	Garden Supplies Retailing
4274	Flower Retailing
4213p	Houseware Retailing
4253	Watch and Jewellery Retailing
4279p	Other Store-Based Retailing n.e.c.
4310p	Non-Store Retailing
4320p	Retail Commission-Based Buying and/or Selling
4221p	Electrical, Electronic and Gas Appliance Retailing
4229p	Other Electrical and Electronic Goods Retailing
4259	Other Personal Accessory Retailing
4279p	Other Store-Based Retailing n.e.c.
4310p	Non-Store Retailing
4320p	Retail Commission-Based Buying and/or Selling
7311p	Building and Other Industrial Cleaning Services
3232p	Electrical Services
9421p	Domestic Appliance Repair and Maintenance
9499p	Other Repair and Maintenance n.e.c.
7712p	Investigation and Security Services
9429p	Other Machinery and Equipment Repair and Maintenance
9491p	Clothing and Footwear Repair
9499p	Other Repair and Maintenance n.e.c.
3501p	Car Wholesaling
3911	Car 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
3503p	Trailer and Other Motor Vehicle Wholesaling
3913	Trailer and Other Motor Vehicle Retailing
4000	Fuel Retailing
9412p	Automotive Body, Paint and Interior Repair
3921p	Motor Vehicle Parts Retailing
9411p	Automotive Electrical Services
4610p	Road Freight Transport
9412p	Automotive Body, Paint and Interior Repair
3922p	Tyre Retailing
9411p	Automotive Electrical Services
9412p	Automotive Body, Paint and Interior Repair
9419p	Other Automotive Repair and Maintenance

**ANZSIC 1993****H Accommodation, Cafes and Restaurants**

57 Accommodation, Cafes and Restaurants

571 Accommodation

5710 Accommodation

572 Pubs, Taverns and Bars

5720 Pubs, Taverns and Bars

573 Cafes and Restaurants

5730 Cafes and Restaurants

574 Clubs (Hospitality)

5740 Clubs (Hospitality)

**I Transport and Storage**

61 Road Transport

611 Road Freight Transport

6110 Road Freight Transport

612 Road Passenger Transport

6121 Long Distance Bus Transport

6122 Short Distance Bus Transport (Including Tramway)

6123 Taxi and Other Road Passenger Transport

62 Rail Transport

620 Rail Transport

6200 Rail Transport

63 Water Transport

630 Water Transport

6301 International Sea Transport

6302 Coastal Water Transport

6303 Inland Water Transport

64 Air and Space Transport

640 Air and Space Transport

6401 Scheduled International Air Transport

6402 Scheduled Domestic Air Transport

6403 Non-Scheduled Air and Space Transport

65 Other Transport

650 Other Transport

6501 Pipeline Transport

6509 Transport n.e.c.

66 Services to Transport

661 Services to Road Transport

6611 Parking Services

**ANZSIC 2006**4400 Accommodation  
6711p Residential Property Operators

4520 Pubs, Taverns and Bars

4511 Cafes and Restaurants

4513 Catering Services

9001p Performing Arts Operation

4530 Clubs (Hospitality)

4610p Road Freight Transport

4621 Interurban and Rural Bus Transport

4622 Urban Bus Transport (Including Tramway)

5010p Scenic and Sightseeing Transport

4623 Taxi and Other Road Transport

5010p Scenic and Sightseeing Transport

5299p Other Transport Support Services n.e.c.

4710 Rail Freight Transport

4720p Rail Passenger Transport

5299p Other Transport Support Services n.e.c.

4810p Water Freight Transport

4820p Water Passenger Transport

4810p Water Freight Transport

4820p Water Passenger Transport

5010p Scenic and Sightseeing Transport

4810p Water Freight Transport

4820p Water Passenger Transport

5010p Scenic and Sightseeing Transport

4900p Air and Space Transport

5220p Airport Operations and Other Air Transport Support Services

4900p Air and Space Transport

5220p Airport Operations and Other Air Transport Support Services

4900p Air and Space Transport

5010p Scenic and Sightseeing Transport

5220p Airport Operations and Other Air Transport Support Services

8219p Adult, Community and Other Education n.e.c.

5021 Pipeline Transport

4720p Rail Passenger Transport

5010p Scenic and Sightseeing Transport

5029p Other Transport n.e.c.

9533 Parking Services

**ANZSIC 1993**

	Services to Road Transport <i>continued</i>
	6619 Services to Road Transport n.e.c.
662	Services to Water Transport
	6621 Stevedoring
	6622 Water Transport Terminals
	6623 Port Operators
	6629 Services to Water Transport n.e.c.
663	Services to Air Transport
	6630 Services to Air Transport
664	Other Services to Transport
	6641 Travel Agency Services
	6642 Road Freight Forwarding
	6643 Freight Forwarding (Except Road)
	6644 Customs Agency Services
	6649 Services to Transport n.e.c.
67	Storage
670	Storage
	6701 Grain Storage
	6709 Storage n.e.c.

**J Communication Services**

71	Communication Services
711	Postal and Courier Services
	7111 Postal Services
	7112 Courier Services
712	Telecommunication Services
	7120 Telecommunication Services

**K Finance and Insurance**

73	Finance
731	Central Bank
	7310 Central Bank
732	Deposit Taking Financiers
	7321 Banks
	7322 Building Societies
	7323 Credit Unions
	7324 Money Market Dealers
	7329 Deposit Taking Financiers n.e.c.
733	Other Financiers
	7330 Other Financiers
734	Financial Asset Investors
	7340 Financial Asset Investors
74	Insurance
741	Life Insurance and Superannuation Funds
	7411 Life Insurance
	7412 Superannuation Funds
742	Other Insurance
	7421 Health Insurance
	7422 General Insurance
75	Services to Finance and Insurance

**ANZSIC 2006**

5299p	Other Transport Support Services n.e.c.
5211	Stevedoring Services
5212p	Port and Water Transport Terminal Operations
5212p	Port and Water Transport Terminal Operations
5219	Other Water Transport Support Services
5220p	Airport Operations and Other Air Transport Support Services
7220	Travel Agency and Tour Arrangement Services
7299p	Other Administrative Services n.e.c.
5292p	Freight Forwarding Services
5292p	Freight Forwarding Services
5291	Customs Agency Services
5299p	Other Transport Support Services n.e.c.
7320p	Packaging Services
9429p	Other Machinery and Equipment Repair and Maintenance
5301	Grain Storage Services
5309	Other Warehousing and Storage Services
5101	Postal Services
5102	Courier Pick-up and Delivery Services
5700p	Internet Publishing and Broadcasting
5801	Wired Telecommunications Network Operation
5802	Other Telecommunications Network Operation
5809	Other Telecommunications Services
5910p	Internet Service Providers and Web Search Portals
6210	Central Banking
6221	Banking
6222	Building Society Operation
6223	Credit Union Operation
6229p	Other Depository Financial Intermediation
6229p	Other Depository Financial Intermediation
6230	Non-Depository Financing
6240	Financial Asset Investing
6310	Life Insurance
6330	Superannuation Funds
6321	Health Insurance
6322	General Insurance

**ANZSIC 1993**

751 Services to Finance and Investment  
 7511 Financial Asset Broking Services  
 7519 Services to Finance and Investment n.e.c.

752 Services to Insurance  
 7520 Services to Insurance

**L Property and Business Services**

77 Property Services

771 Property Operators and Developers  
 7711 Residential Property Operators  
 7712 Commercial Property Operators and Developers

772 Real Estate Agents  
 7720 Real Estate Agents

773 Non-Financial Asset Investors  
 7730 Non-Financial Asset Investors

774 Machinery and Equipment Hiring and Leasing  
 7741 Motor Vehicle Hiring  
  
 7742 Other Transport Equipment Leasing  
  
 7743 Plant Hiring or Leasing

78 Business Services

781 Scientific Research  
 7810 Scientific Research

782 Technical Services  
 7821 Architectural Services  
 7822 Surveying Services  
 7823 Consulting Engineering Services  
  
 7829 Technical Services n.e.c.

783 Computer Services  
 7831 Data Processing Services  
 7832 Information Storage and Retrieval Services  
 7833 Computer Maintenance Services  
  
 7834 Computer Consultancy Services

784 Legal and Accounting Services  
 7841 Legal Services  
 7842 Accounting Services

785 Marketing and Business Management Services  
 7851 Advertising Services

**ANZSIC 2006**

6411 Financial Asset Broking Services  
 6419p Other Auxiliary Finance and Investment Services  
 7299p Other Administrative Services n.e.c.

6419p Other Auxiliary Finance and Investment Services  
 6420 Auxiliary Insurance Services

6711p Residential Property Operators  
 3211 Land Development and Subdivision  
 6712p Non-Residential Property Operators

6711p Residential Property Operators  
 6712p Non-Residential Property Operators  
 6720 Real Estate Services  
 6931p Legal Services

5411p Newspaper Publishing  
 5412p Magazine and Other Periodical Publishing  
 5413p Book Publishing  
 5419p Other Publishing (except Software, Music and Internet)  
 5420p Software Publishing  
 5512p Motion Picture and Video Distribution  
 5521p Music Publishing  
 6620 Farm Animal and Bloodstock Leasing  
 6639p Other Goods and Equipment Rental and Hiring n.e.c.  
 6640 Non-Financial Intangible Assets (Except Copyrights) Leasing

6611 Passenger Car Rental and Hiring  
 6619p Other Motor Vehicle and Transport Equipment Rental and Hiring  
 6619p Other Motor Vehicle and Transport Equipment Rental and Hiring  
 6631 Heavy Machinery and Scaffolding Rental and Hiring  
 6639p Other Goods and Equipment Rental and Hiring n.e.c.

6910 Scientific Research Services

6921 Architectural Services  
 6922 Surveying and Mapping Services  
 6923 Engineering Design and Engineering Consulting Services  
 6925 Scientific Testing and Analysis Services  
 6999p Other Professional, Scientific and Technical Services n.e.c.

5921p Data Processing and Web Hosting Services  
 5922 Electronic Information Storage Services  
 9422p Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance  
 5420p Software Publishing  
 7000 Computer System Design and Related Services

6931p Legal Services  
 6932 Accounting Services

6940 Advertising Services

**ANZSIC 1993**Marketing and Business Management Services  
*continued*

7852	Commercial Art and Display Services
7853	Market Research Services
7854	Business Administrative Services
7855	Business Management Services

## 786 Other Business Services

7861	Employment Placement Services
7862	Contract Staff Services
7863	Secretarial Services
7864	Security and Investigative Services (Except Police)
7865	Pest Control Services
7866	Cleaning Services
7867	Contract Packing Services n.e.c.
7869	Business Services n.e.c.

**M Government Administration and Defence**

81	Government Administration
811	Government Administration
8111	Central Government Administration
8112	State Government Administration
8113	Local Government Administration
812	Justice
8120	Justice
813	Foreign Government Representation
8130	Foreign Government Representation
82	Defence
820	Defence
8200	Defence

**N Education**

84	Education
841	Preschool Education
8410	Preschool Education
842	School Education
8421	Primary Education
8422	Secondary Education
8423	Combined Primary and Secondary Education
8424	Special School Education

**ANZSIC 2006**

6924p	Other Specialised Design Services
6950p	Market Research and Statistical Services
6961	Corporate Head Office Management Services
6950p	Market Research and Statistical Services
6962p	Management Advice and Related Consulting Services
8220p	Educational Support Services

7211p	Employment Placement and Recruitment Services
7212	Labour Supply Services
5414p	Directory and Mailing List Publishing
7291p	Office Administrative Services
7292p	Document Preparation Services
7712p	Investigation and Security Services
7312	Building Pest Control Services
7311p	Building and Other Industrial Cleaning Services
7320p	Packaging Services
3800p	Commission-Based Wholesaling
5910p	Internet Service Providers and Web Search Portals
5921p	Data Processing and Web Hosting Services
6020p	Other Information Services
6924p	Other Specialised Design Services
6962p	Management Advice and Related Consulting Services
6999p	Other Professional, Scientific and Technical Services n.e.c.
7291p	Office Administrative Services
7292p	Document Preparation Services
7293	Credit Reporting and Debt Collection Services
7294	Call Centre Operation
7299p	Other Administrative Services n.e.c.
8220p	Educational Support Services
9002p	Creative Artists, Musicians, Writers and Performers

6950p	Market Research and Statistical Services
7510	Central Government Administration
7551	Domestic Government Representation
7719	Other Public Order and Safety Services
7720p	Regulatory Services
7520	State Government Administration
7720p	Regulatory Services
7530	Local Government Administration
7720p	Regulatory Services

7540 Justice

7552 Foreign Government Representation

7600 Defence

8010 Preschool Education

8021 Primary Education

8022 Secondary Education

8023 Combined Primary and Secondary Education

8024 Special School Education

**ANZSIC 1993**

843 Post School Education  
 8431 Higher Education  
 8432 Technical and Further Education

844 Other Education  
 8440 Other Education

**O Health and Community Services**

86 Health Services

861 Hospitals and Nursing Homes  
 8611 Hospitals (Except Psychiatric Hospitals)  
 8612 Psychiatric Hospitals  
 8613 Nursing Homes

862 Medical and Dental Services  
 8621 General Practice Medical Services  
 8622 Specialist Medical Services

8623 Dental Services

863 Other Health Services  
 8631 Pathology Services  
 8632 Optometry and Optical Dispensing  
 8633 Ambulance Services  
 8634 Community Health Centres

8635 Physiotherapy Services  
 8636 Chiropractic Services  
 8639 Health Services n.e.c.

864 Veterinary Services  
 8640 Veterinary Services

87 Community Services

871 Child Care Services  
 8710 Child Care Services

872 Community Care Services  
 8721 Accommodation for the Aged  
 8722 Residential Care Services n.e.c.  
 8729 Non-Residential Care Services n.e.c.

**P Cultural and Recreational Services**

91 Motion Picture, Radio and Television Services

911 Film and Video Services  
 9111 Film and Video Production

9112 Film and Video Distribution  
 9113 Motion Picture Exhibition

912 Radio and Television Services  
 9121 Radio Services

9122 Television Services

**ANZSIC 2006**

8102 Higher Education  
 8101p Technical and Vocational Education and Training

8101p Technical and Vocational Education and Training  
 8212 Arts Education  
 8219p Adult, Community and Other Education n.e.c.  
 8220p Educational Support Services

8401 Hospitals (Except Psychiatric Hospitals)  
 8402 Psychiatric Hospitals  
 8601p Aged Care Residential Services  
 8609p Other Residential Care Services

8511p General Practice Medical Services  
 8512 Specialist Medical Services  
 8520p Pathology and Diagnostic Imaging Services  
 8531 Dental Services

8520p Pathology and Diagnostic Imaging Services  
 8532 Optometry and Optical Dispensing  
 8591 Ambulance Services  
 8539p Other Allied Health Services  
 8599p Other Health Care Services n.e.c.  
 8790p Other Social Assistance Services  
 8533 Physiotherapy Services  
 8534 Chiropractic and Osteopathic Services  
 8511p General Practice Medical Services  
 8520p Pathology and Diagnostic Imaging Services  
 8539p Other Allied Health Services  
 8599p Other Health Care Services n.e.c.  
 9511p Hairdressing and Beauty Services

6970 Veterinary Services

8710 Child Care Services

8601p Aged Care Residential Services  
 7714p Correctional and Detention Services  
 8609p Other Residential Care Services  
 8790p Other Social Assistance Services  
 9559p Other Interest Group Services n.e.c.

5511 Motion Picture and Video Production  
 5514p Post-production Services and Other Motion Picture and Video Activities  
 5512p Motion Picture and Video Distribution  
 5513 Motion Picture Exhibition

5522p Music and Other Sound Recording Activities  
 5610 Radio Broadcasting  
 6020p Other Information Services  
 5621 Free-to-Air Television Broadcasting  
 5622 Cable and Other Subscription Broadcasting  
 6020p Other Information Services



**ANZSIC 1993**

92	Libraries, Museums and the Arts
921	Libraries
9210	Libraries
922	Museums
9220	Museums
923	Parks and Gardens
9231	Zoological and Botanic Gardens
9239	Recreational Parks and Gardens
924	Arts
9241	Music and Theatre Productions
9242	Creative Arts
925	Services to the Arts
9251	Sound Recording Studios
9252	Performing Arts Venues
9259	Services to the Arts n.e.c.
93	Sport and Recreation
931	Sport
9311	Horse and Dog Racing
9312	Sports Grounds and Facilities n.e.c.
9319	Sports and Services to Sports n.e.c.
932	Gambling Services
9321	Lotteries
9322	Casinos
9329	Gambling Services n.e.c.
933	Other Recreation Services
9330	Other Recreation Services
<b>Q</b>	<b>Personal and Other Services</b>
95	Personal Services
951	Personal and Household Goods Hiring
9511	Video Hire Outlets
9519	Personal and Household Goods Hiring n.e.c.
952	Other Personal Services
9521	Laundries and Dry-Cleaners
9522	Photographic Film Processing
9523	Photographic Studios
9524	Funeral Directors, Crematoria and Cemeteries
9525	Gardening Services
9526	Hairdressing and Beauty Salons
9529	Personal Services n.e.c.

**ANZSIC 2006**

6010	Libraries and Archives
8910	Museum Operation
8921	Zoological and Botanical Gardens Operation
8922	Nature Reserves and Conservation Parks Operation
9001p	Performing Arts Operation
9002p	Creative Artists, Musicians, Writers and Performers
9002p	Creative Artists, Musicians, Writers and Performers
5522p	Music and Other Sound Recording Activities
9003	Performing Arts Venue Operation
6962p	Management Advice and Related Consulting Services
7211p	Employment Placement and Recruitment Services
7299p	Other Administrative Services n.e.c.
9002p	Creative Artists, Musicians, Writers and Performers
9121p	Horse and Dog Racing Administration and Track Operation
9129	Other Horse and Dog Racing Activities
9111	Health and Fitness Centres and Gymnasias Operation
9113	Sports and Physical Recreation Venues, Grounds and Facilities Operation
5029p	Other Transport n.e.c.
7299p	Other Administrative Services n.e.c.
8211	Sports and Physical Recreation Instruction
9112	Sports and Physical Recreation Clubs and Sports Professionals
9114	Sports and Physical Recreation Administrative Service
9121p	Horse and Dog Racing Administration and Track Operation
9539p	Other Personal Services n.e.c.
9202	Lottery Operation
9201	Casino Operation
9209	Other Gambling Activities
5010p	Scenic and Sightseeing Transport
9001p	Performing Arts Operation
9131	Amusement Parks and Centres Operation
9139	Amusement and Other Recreation Activities n.e.c.
6632	Video and Other Electronic Media Rental and Hiring
6639p	Other Goods and Equipment Rental and Hiring n.e.c.
1334p	Textile Finishing and Other Textile Product Manufacturing
9531	Laundry and Dry-Cleaning Services
5514p	Post-production Services and Other Motion Picture and Video Activities
9532	Photographic Film Processing
6991	Professional Photographic Services
9520	Funeral, Crematorium and Cemetery Services
7313	Gardening Services
9511p	Hairdressing and Beauty Services
5299p	Other Transport Support Services n.e.c.

**ANZSIC 1993**Other Personal Services *continued*

- 96 Other Services
- 961 Religious Organisations
  - 9610 Religious Organisations
- 962 Interest Groups
  - 9621 Business and Professional Associations
  - 9622 Labour Associations
  - 9629 Interest Groups n.e.c.
- 963 Public Order and Safety Services
  - 9631 Police Services
  - 9632 Corrective Centres
  - 9633 Fire Brigade Services
  - 9634 Waste Disposal Services
- 97 Private Households Employing Staff
- 970 Private Households Employing Staff
  - 9700 Private Households Employing Staff

**ANZSIC 2006**

- 7292p Document Preparation Services
- 7311p Building and Other Industrial Cleaning Services
- 9511p Hairdressing and Beauty Services
- 9512 Diet and Weight Reduction Centre Operation
- 9534 Brothel Keeping and Prostitution Services
- 9539p Other Personal Services n.e.c.
- 9540 Religious Services
- 9551 Business and Professional Association Services
- 9552 Labour Association Services
- 9559p Other Interest Group Services n.e.c.
- 7711 Police Services
- 7714p Correctional and Detention Services
- 7713p Fire Protection and Other Emergency Services
- 2911 Solid Waste Collection Services
- 2919 Other Waste Collection Services
- 2921 Waste Treatment and Disposal Services
- 2922p Waste Remediation and Materials Recovery Services
- 7311p Building and Other Industrial Cleaning Services
- 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 2006****A 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
- 04 Fishing, Hunting and Trapping

**ANZSIC 1993**

- 0111p Plant Nurseries
- 0111p Plant Nurseries
- 0111p Plant Nurseries
- 0112p Cut Flower and Flower Seed Growing
- 0112p Cut Flower and Flower Seed Growing
- 0169p Crop and Plant Growing n.e.c.
- 0113p Vegetable Growing
- 0113p Vegetable Growing
- 0169p Crop and Plant Growing n.e.c.
- 0114 Grape Growing
- 0117 Kiwi Fruit Growing
- 0119p Fruit Growing n.e.c.
- 0115 Apple and Pear Growing
- 0116 Stone Fruit Growing
- 0119p Fruit Growing n.e.c.
- 0119p Fruit Growing n.e.c.
- 0119p Fruit Growing n.e.c.
- 0124 Sheep Farming
- 0219p Services to Agriculture n.e.c.
- 0125p Beef Cattle Farming
- 0219p Services to Agriculture n.e.c.
- 0125p Beef Cattle Farming
- 0123 Sheep-Beef Cattle Farming
- 0122 Grain-Sheep and Grain-Beef Cattle Farming
- 0121p Grain Growing
- 0121p Grain Growing
- 0161 Sugar Cane Growing
- 0162 Cotton Growing
- 0121p Grain Growing
- 0169p Crop and Plant Growing n.e.c.
- 0130 Dairy Cattle Farming
- 0141 Poultry Farming (Meat)
- 0142 Poultry Farming (Eggs)
- 0153 Deer Farming
- 0152 Horse Farming
- 0219p Services to Agriculture n.e.c.
- 0151 Pig Farming
- 0159p Livestock Farming n.e.c.
- 0159p Livestock Farming n.e.c.
- 0420p Aquaculture
- 0420p Aquaculture
- 0420p Aquaculture
- 0301 Forestry
- 0302p Logging
- 0302p Logging

**ANZSIC 2006**

041	Fishing
0411	Rock Lobster and Crab Potting
0412	Prawn Fishing
0413	Line Fishing
0414	Fish Trawling, Seining and Netting
0419	Other Fishing
042	Hunting and Trapping
0420	Hunting and Trapping
05	Agriculture, Forestry and Fishing Support Services
051	Forestry Support Services
0510	Forestry Support Services
052	Agriculture and Fishing Support Services
0521	Cotton Ginning
0522	Shearing Services
0529	Other Agriculture and Fishing Support Services

**B Mining**

06	Coal Mining
060	Coal Mining
0600	Coal Mining
07	Oil and Gas Extraction
070	Oil and Gas Extraction
0700	Oil and Gas Extraction
08	Metal Ore Mining
080	Metal Ore Mining
0801	Iron Ore Mining
0802	Bauxite Mining
0803	Copper Ore Mining
0804	Gold Ore Mining
0805	Mineral Sand Mining
0806	Nickel Ore Mining
0807	Silver-Lead-Zinc Ore Mining
0809	Other Metal Ore Mining
09	Non-Metallic Mineral Mining and Quarrying
091	Construction Material Mining
0911	Gravel and Sand Quarrying
0919	Other Construction Material Mining
099	Other Non-Metallic Mineral Mining and Quarrying
0990	Other Non-Metallic Mineral Mining and Quarrying
10	Exploration and Other Mining Support Services
101	Exploration
1011	Petroleum Exploration
1012	Mineral Exploration
109	Other Mining Support Services
1090	Other Mining Support Services

**C Manufacturing**

11	Food Product Manufacturing
111	Meat and Meat Product Manufacturing
1111	Meat Processing
1112	Poultry Processing

**ANZSIC 1993**

0411	Rock Lobster Fishing
0419p	Marine Fishing n.e.c.
0412	Prawn Fishing
0414	Squid Jigging
0415	Line Fishing
0413	Finfish Trawling
0419p	Marine Fishing n.e.c.
0420p	Aquaculture
0220	Hunting and Trapping
0303p	Services to Forestry
0211	Cotton Ginning
0212	Shearing Services
0213	Aerial Agricultural Services
0219p	Services to Agriculture n.e.c.
0419p	Marine Fishing n.e.c.
4511p	Wool Wholesaling
1101	Black Coal Mining
1102	Brown Coal Mining
1200	Oil and Gas Extraction
1311	Iron Ore Mining
1312	Bauxite Mining
1313	Copper Ore Mining
1314	Gold Ore Mining
1315	Mineral Sand Mining
1316	Nickel Ore Mining
1317	Silver-Lead-Zinc Ore Mining
1319	Metal Ore Mining n.e.c.
1411	Gravel and Sand Quarrying
1419	Construction Material Mining n.e.c.
1420	Other Mining
1511	Petroleum Exploration (Own Account)
1512	Petroleum Exploration Services
1513	Mineral Exploration (Own Account)
1514	Mineral Exploration Services
1520	Other Mining Services
2111p	Meat Processing
2111p	Meat Processing

**ANZSIC 2006**

	Meat and Meat Product Manufacturing <i>continued</i>	
	1113	Cured Meat and Smallgoods Manufacturing
112	Seafood Processing	
	1120	Seafood Processing
113	Dairy Product Manufacturing	
	1131	Milk and Cream Processing
	1132	Ice Cream Manufacturing
	1133	Cheese and Other Dairy Product Manufacturing
114	Fruit and Vegetable Processing	
	1140	Fruit and Vegetable Processing
115	Oil and Fat Manufacturing	
	1150	Oil and Fat Manufacturing
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

**ANZSIC 1993**

2112	Poultry Processing
2111p	Meat Processing
2113	Bacon, Ham and Smallgood Manufacturing
2173	Seafood Processing
4714p	Fish Wholesaling
2121p	Milk and Cream Processing
2122	Ice Cream Manufacturing
2121p	Milk and Cream Processing
2129p	Dairy Product Manufacturing n.e.c.
2130	Fruit and Vegetable Processing
2140	Oil and Fat Manufacturing
2129p	Dairy Product Manufacturing n.e.c.
2151	Flour Mill Product Manufacturing
2152p	Cereal Food and Baking Mix Manufacturing
2182p	Beer and Malt Manufacturing
2152p	Cereal Food and Baking Mix Manufacturing
2152p	Cereal Food and Baking Mix Manufacturing
2161	Bread Manufacturing
2163p	Biscuit Manufacturing
2152p	Cereal Food and Baking Mix Manufacturing
2162	Cake and Pastry Manufacturing
2163p	Biscuit Manufacturing
5124p	Bread and Cake Retailing
2171	Sugar Manufacturing
2172	Confectionery Manufacturing
2179p	Food Manufacturing n.e.c.
2174	Prepared Animal and Bird Feed Manufacturing
2152p	Cereal Food and Baking Mix Manufacturing
2179p	Food Manufacturing n.e.c.
4719p	Grocery Wholesaling n.e.c.
2179p	Food Manufacturing n.e.c.
2181	Soft Drink, Cordial and Syrup Manufacturing
2182p	Beer and Malt Manufacturing
2184	Spirit Manufacturing
2183	Wine Manufacturing
2190	Tobacco Product Manufacturing
2211	Wool Scouring
2213p	Cotton Textile Manufacturing
2214p	Wool Textile Manufacturing
2212p	Synthetic Fibre Textile Manufacturing
2261	Leather Tanning and Fur Dressing
2262	Leather and Leather Substitute Product Manufacturing
2942p	Toy and Sporting Good Manufacturing

**ANZSIC 2006**

- 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  
 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

**ANZSIC 1993**

- 2222p Textile Floor Covering Manufacturing  
 2949p Manufacturing n.e.c.  
 2223 Rope, Cordage and Twine Manufacturing  
 2212p Synthetic Fibre Textile Manufacturing  
 2213p Cotton Textile Manufacturing  
 2214p Wool Textile Manufacturing  
 2221 Made-Up Textile Product Manufacturing  
 2229p Textile Product Manufacturing n.e.c.  
 2923p Mattress Manufacturing (Except Rubber)  
 2215 Textile Finishing  
 2222p Textile Floor Covering Manufacturing  
 2229p Textile Product Manufacturing n.e.c.  
 9521p Laundries and Dry-Cleaners
- 2231 Hosiery Manufacturing  
 2232 Cardigan and Pullover Manufacturing  
 2239 Knitting Mill Product Manufacturing n.e.c.
- 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.  
 2250 Footwear Manufacturing
- 2311 Log Sawmilling  
 2312 Wood Chipping  
 2313 Timber Resawing and Dressing  
 2329p Wood Product Manufacturing n.e.c.
- 2919p Prefabricated Building Manufacturing n.e.c.  
 2323 Wooden Structural Component Manufacturing  
 2321 Plywood and Veneer Manufacturing  
 2322 Fabricated Wood Manufacturing  
 2329p Wood Product Manufacturing n.e.c.
- 2331 Pulp, Paper and Paperboard Manufacturing  
 2332 Solid Paperboard Container Manufacturing  
 2333 Corrugated Paperboard Container Manufacturing  
 2334 Paper Bag and Sack Manufacturing  
 2411p Paper Stationery Manufacturing  
 2339p Paper Product Manufacturing n.e.c.  
 2543p Medicinal and Pharmaceutical Product Manufacturing  
 2339p Paper Product Manufacturing n.e.c.  
 2411p Paper Stationery Manufacturing
- 2412 Printing  
 2421p Newspaper Printing or Publishing  
 2413p Services to Printing
- 2430p Recorded Media Manufacturing and Publishing

**ANZSIC 2006****ANZSIC 1993**

170	Petroleum and Coal Product Manufacturing		
1701	Petroleum Refining and Petroleum Fuel Manufacturing	2510p	Petroleum Refining
1709	Other Petroleum and Coal Product Manufacturing	2510p	Petroleum Refining
		2520	Petroleum and Coal Product Manufacturing n.e.c.
		2534p	Organic Industrial Chemical Manufacturing n.e.c.
		2549p	Chemical Product Manufacturing n.e.c.
18	Basic Chemical and Chemical Product Manufacturing		
181	Basic Chemical Manufacturing		
1811	Industrial Gas Manufacturing	2532	Industrial Gas Manufacturing
		2534p	Organic Industrial Chemical Manufacturing n.e.c.
		2535p	Inorganic Industrial Chemical Manufacturing n.e.c.
		2543p	Medicinal and Pharmaceutical Product Manufacturing
1812	Basic Organic Chemical Manufacturing	2533p	Synthetic Resin Manufacturing
		2534p	Organic Industrial Chemical Manufacturing n.e.c.
		2535p	Inorganic Industrial Chemical Manufacturing n.e.c.
		2543p	Medicinal and Pharmaceutical Product Manufacturing
1813	Basic Inorganic Chemical Manufacturing	2535p	Inorganic Industrial Chemical Manufacturing n.e.c.
182	Basic Polymer Manufacturing		
1821	Synthetic Resin and Synthetic Rubber Manufacturing	2533p	Synthetic Resin Manufacturing
1829	Other Basic Polymer Manufacturing	2212p	Synthetic Fibre Textile Manufacturing
		2533p	Synthetic Resin Manufacturing
183	Fertiliser and Pesticide Manufacturing		
1831	Fertiliser Manufacturing	2531p	Fertiliser Manufacturing
1832	Pesticide Manufacturing	2544	Pesticide Manufacturing
184	Pharmaceutical and Medicinal Product Manufacturing		
1841	Human Pharmaceutical and Medicinal Product Manufacturing	2543p	Medicinal and Pharmaceutical Product Manufacturing
1842	Veterinary Pharmaceutical and Medicinal Product Manufacturing	2543p	Medicinal and Pharmaceutical Product Manufacturing
185	Cleaning Compound and Toiletry Preparation Manufacturing		
1851	Cleaning Compound Manufacturing	2545	Soap and Other Detergent Manufacturing
		2549p	Chemical Product Manufacturing n.e.c.
1852	Cosmetic and Toiletry Preparation Manufacturing	2543p	Medicinal and Pharmaceutical Product Manufacturing
		2546	Cosmetic and Toiletry Preparation Manufacturing
189	Other Basic Chemical Product Manufacturing		
1891	Photographic Chemical Product Manufacturing	2831p	Photographic and Optical Good Manufacturing
1892	Explosive Manufacturing	2531p	Fertiliser Manufacturing
		2533p	Synthetic Resin Manufacturing
		2541	Explosive Manufacturing
1899	Other Basic Chemical Product Manufacturing n.e.c.	0302p	Logging
		2549p	Chemical Product Manufacturing n.e.c.
19	Polymer Product and Rubber Product Manufacturing		
191	Polymer Product Manufacturing		
1911	Polymer Film and Sheet Packaging Material Manufacturing	2563	Plastic Bag and Film Manufacturing
1912	Rigid and Semi-Rigid Polymer Product Manufacturing	2561	Plastic Blow Moulded Product Manufacturing
		2562p	Plastic Extruded Product Manufacturing
		2564p	Plastic Product Rigid Fibre Reinforced Manufacturing
		2566p	Plastic Injection Moulded Product Manufacturing
		2929p	Furniture Manufacturing n.e.c.
1913	Polymer Foam Product Manufacturing	2565	Plastic Foam Product Manufacturing
1914	Tyre Manufacturing	2551	Rubber Tyre Manufacturing
		2559p	Rubber Product Manufacturing n.e.c.
1915	Adhesive Manufacturing	2549p	Chemical Product Manufacturing n.e.c.
1916	Paint and Coatings Manufacturing	2542	Paint Manufacturing
		2547	Ink Manufacturing
1919	Other Polymer Product Manufacturing	2562p	Plastic Extruded Product Manufacturing
		2564p	Plastic Product Rigid Fibre Reinforced Manufacturing
		2566p	Plastic Injection Moulded Product Manufacturing
192	Natural Rubber Product Manufacturing		
1920	Natural Rubber Product Manufacturing	2559p	Rubber Product Manufacturing n.e.c.

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20	Non-Metallic Mineral Product Manufacturing		
201	Glass and Glass Product Manufacturing		
2010	Glass and Glass Product Manufacturing	2610	Glass and Glass Product Manufacturing
202	Ceramic Product Manufacturing		
2021	Clay Brick Manufacturing	2621	Clay Brick Manufacturing
2029	Other Ceramic Product Manufacturing	2622	Ceramic Product Manufacturing
		2623	Ceramic Tile and Pipe Manufacturing
		2629	Ceramic Product Manufacturing n.e.c.
203	Cement, Lime, Plaster and Concrete Product Manufacturing		
2031	Cement and Lime Manufacturing	2631	Cement and Lime Manufacturing
2032	Plaster Product Manufacturing	2632p	Plaster Product Manufacturing
2033	Ready-Mixed Concrete Manufacturing	2633	Concrete Slurry Manufacturing
		2640p	Non-Metallic Mineral Product Manufacturing n.e.c.
2034	Concrete Product Manufacturing	2634	Concrete Pipe and Box Culvert Manufacturing
		2635	Concrete Product Manufacturing n.e.c.
		2919p	Prefabricated Building Manufacturing n.e.c.
209	Other Non-Metallic Mineral Product Manufacturing		
2090	Other Non-Metallic Mineral Product Manufacturing	2632p	Plaster Product Manufacturing
		2640p	Non-Metallic Mineral Product Manufacturing n.e.c.
21	Primary Metal and Metal Product Manufacturing		
211	Basic Ferrous Metal Manufacturing		
2110	Iron Smelting and Steel Manufacturing	2711	Basic Iron and Steel Manufacturing
212	Basic Ferrous Metal Product Manufacturing		
2121	Iron and Steel Casting	2712p	Iron and Steel Casting and Forging
2122	Steel Pipe and Tube Manufacturing	2713	Steel Pipe and Tube Manufacturing
213	Basic Non-Ferrous Metal Manufacturing		
2131	Alumina Production	2721	Alumina Production
2132	Aluminium Smelting	2722	Aluminium Smelting
		2733p	Non-Ferrous Metal Casting
2133	Copper, Silver, Lead and Zinc Smelting and Refining	2723	Copper, Silver, Lead and Zinc Smelting, Refining
2139	Other Basic Non-Ferrous Metal Manufacturing	2729	Basic Non-Ferrous Metal Manufacturing n.e.c.
214	Basic Non-Ferrous Metal Product Manufacturing		
2141	Non-Ferrous Metal Casting	2733p	Non-Ferrous Metal Casting
2142	Aluminium Rolling, Drawing, Extruding	2731	Aluminium Rolling, Drawing, Extruding
2149	Other Basic Non-Ferrous Metal Product Manufacturing	2732	Non-Ferrous Metal Rolling, Drawing, Extruding n.e.c.
22	Fabricated Metal Product Manufacturing		
221	Iron and Steel Forging		
2210	Iron and Steel Forging	2712p	Iron and Steel Casting and Forging
222	Structural Metal Product Manufacturing		
2221	Structural Steel Fabricating	2741	Structural Steel Fabricating
2222	Prefabricated Metal Building Manufacturing	2911	Prefabricated Metal Building Manufacturing
2223	Architectural Aluminium Product Manufacturing	2742	Architectural Aluminium Product Manufacturing
		2759p	Sheet Metal Product Manufacturing n.e.c.
2224	Metal Roof and Guttering Manufacturing (except Aluminium)	2759p	Sheet Metal Product Manufacturing n.e.c.
2229	Other Structural Metal Product Manufacturing	2749	Structural Metal Product Manufacturing n.e.c.
223	Metal Container Manufacturing		
2231	Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing	2751p	Metal Container Manufacturing
		2759p	Sheet Metal Product Manufacturing n.e.c.
		2769p	Fabricated Metal Product Manufacturing n.e.c.
2239	Other Metal Container Manufacturing	2751p	Metal Container Manufacturing
		2759p	Sheet Metal Product Manufacturing n.e.c.
224	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)		
2240	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	2759p	Sheet Metal Product Manufacturing n.e.c.
229	Other Fabricated Metal Product Manufacturing		
2291	Spring and Wire Product Manufacturing	2762	Spring and Wire Product Manufacturing



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## Other Fabricated Metal Product Manufacturing

*continued*

2292	Nut, Bolt, Screw and Rivet Manufacturing	2763	Nut, Bolt, Screw and Rivet Manufacturing
2293	Metal Coating and Finishing	2764	Metal Coating and Finishing
2299	Other Fabricated Metal Product Manufacturing n.e.c.	2761	Hand Tool and General Hardware Manufacturing
		2765	Non-Ferrous Pipe Fitting Manufacturing
		2769p	Fabricated Metal Product Manufacturing n.e.c.
23	Transport Equipment Manufacturing		
231	Motor Vehicle and Motor Vehicle Part Manufacturing		
2311	Motor Vehicle Manufacturing	2811	Motor Vehicle Manufacturing
2312	Motor Vehicle Body and Trailer Manufacturing	2812p	Motor Vehicle Body Manufacturing
2313	Automotive Electrical Component Manufacturing	2813	Automotive Electrical and Instrument Manufacturing
2319	Other Motor Vehicle Parts Manufacturing	2819	Automotive Component Manufacturing n.e.c.
239	Other Transport Equipment Manufacturing		
2391	Shipbuilding and Repair Services	2821	Shipbuilding
2392	Boatbuilding and Repair Services	2559p	Rubber Product Manufacturing n.e.c.
		2822	Boatbuilding
		2942p	Toy and Sporting Good Manufacturing
2393	Railway Rolling Stock Manufacturing and Repair Services	2823	Railway Equipment Manufacturing
2394	Aircraft Manufacturing and Repair Services	2824	Aircraft Manufacturing
2399	Other Transport Equipment Manufacturing n.e.c.	2829p	Transport Equipment Manufacturing n.e.c.
24	Machinery and Equipment Manufacturing		
241	Professional and Scientific Equipment Manufacturing		
2411	Photographic, Optical and Ophthalmic Equipment Manufacturing	2831p	Photographic and Optical Good Manufacturing
2412	Medical and Surgical Equipment Manufacturing	2832p	Medical and Surgical Equipment Manufacturing
		2849p	Electronic Equipment Manufacturing n.e.c.
2419	Other Professional and Scientific Equipment Manufacturing	2769p	Fabricated Metal Product Manufacturing n.e.c.
		2839p	Professional and Scientific Equipment Manufacturing n.e.c.
		2859p	Electrical Equipment Manufacturing n.e.c.
		2869p	Industrial Machinery and Equipment Manufacturing n.e.c.
242	Computer and Electronic Equipment Manufacturing		
2421	Computer and Electronic Office Equipment Manufacturing	2841	Computer and Business Machine Manufacturing
2422	Communications Equipment Manufacturing	2769p	Fabricated Metal Product Manufacturing n.e.c.
		2842	Telecommunication, Broadcasting and Transceiving Equipment Manufacturing
		2849p	Electronic Equipment Manufacturing n.e.c.
2429	Other Electronic Equipment Manufacturing	2849p	Electronic Equipment Manufacturing n.e.c.
243	Electrical Equipment Manufacturing		
2431	Electric Cable and Wire Manufacturing	2852	Electric Cable and Wire Manufacturing
2432	Electric Lighting Equipment Manufacturing	2854	Electric Light and Sign Manufacturing
2439	Other Electrical Equipment Manufacturing	2853	Battery Manufacturing
		2859p	Electrical Equipment Manufacturing n.e.c.
244	Domestic Appliance Manufacturing		
2441	Whiteware Appliance Manufacturing	2769p	Fabricated Metal Product Manufacturing n.e.c.
		2851p	Household Appliance Manufacturing
		2869p	Industrial Machinery and Equipment Manufacturing n.e.c.
2449	Other Domestic Appliance Manufacturing	2851p	Household Appliance Manufacturing
245	Pump, Compressor, Heating and Ventilation Equipment Manufacturing		
2451	Pump and Compressor Manufacturing	2866p	Pump and Compressor Manufacturing
2452	Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing	2851p	Household Appliance Manufacturing
		2867	Commercial Space Heating and Cooling Equipment Manufacturing
		2869p	Industrial Machinery and Equipment Manufacturing n.e.c.

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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

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2861	Agricultural Machinery Manufacturing
2862p	Mining and Construction Machinery Manufacturing
2863p	Food Processing Machinery Manufacturing
2864p	Machine Tool and Part Manufacturing
2869p	Industrial Machinery and Equipment Manufacturing n.e.c.
2863p	Food Processing Machinery Manufacturing
2869p	Industrial Machinery and Equipment Manufacturing n.e.c.
2865p	Lifting and Material Handling Equipment Manufacturing
2869p	Industrial Machinery and Equipment Manufacturing n.e.c.
2921p	Wooden Furniture and Upholstered Seat Manufacturing
2769p	Fabricated Metal Product Manufacturing n.e.c.
2922	Sheet Metal Furniture Manufacturing
2929p	Furniture Manufacturing n.e.c.
2559p	Rubber Product Manufacturing n.e.c.
2923p	Mattress Manufacturing (Except Rubber)
2929p	Furniture Manufacturing n.e.c.
2941	Jewellery and Silverware Manufacturing
2942p	Toy and Sporting Good Manufacturing
2949p	Manufacturing n.e.c.
3610p	Electricity Supply
3610p	Electricity Supply
3610p	Electricity Supply
3610p	Electricity Supply
3610p	Electricity Supply
3610p	Electricity Supply
3610p	Electricity Supply
3610p	Electricity Supply
3620	Gas Supply
3701	Water Supply
3702	Sewerage and Drainage Services
9634p	Waste Disposal Services
9634p	Waste Disposal Services
9634p	Waste Disposal Services
4259p	Construction Services n.e.c.
9634p	Waste Disposal Services

**ANZSIC 2006****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

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- 4111 House Construction
- 4112 Residential Building Construction n.e.c.
- 4113 Non-Residential Building Construction
- 4121 Road and Bridge Construction
- 4122 Non-Building Construction n.e.c.
- 7712p Commercial Property Operators and Developers
- 0219p Services to Agriculture n.e.c.
- 4210p Site Preparation Services
- 4221 Concreting Services
- 4222 Bricklaying Services
- 4223 Roofing Services
- 4224 Structural Steel Erection Services
- 4231p Plumbing Services
- 4232 Electrical Services
- 5261p Household Equipment Repair Services (Electrical)
- 4233p Air Conditioning and Heating Services
- 4234 Fire and Security System Services
- 2769p Fabricated Metal Product Manufacturing n.e.c.
- 2865p Lifting and Material Handling Equipment Manufacturing
- 4259p Construction Services n.e.c.
- 5223p Fabric and Other Soft Good Retailing
- 4241 Plastering and Ceiling Services
- 4242 Carpentry Services
- 4243 Tiling and Carpeting Services
- 4244 Painting and Decorating Services
- 4245 Glazing Services
- 0219p Services to Agriculture n.e.c.
- 4251 Landscaping Services
- 4210p Site Preparation Services
- 4259p Construction Services n.e.c.
- 4511p Wool Wholesaling
- 4512 Cereal Grain Wholesaling
- 4519p Farm Produce and Supplies Wholesaling n.e.c.
- 4521 Petroleum Product Wholesaling
- 4522 Metal and Mineral Wholesaling
- 4519p Farm Produce and Supplies Wholesaling n.e.c.
- 4523 Chemical Wholesaling
- 4791p Photographic Equipment Wholesaling

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- 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 Good 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
- 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

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- 4531p Timber Wholesaling  
 4539p Building Supplies Wholesaling n.e.c.  
 4519p Farm Produce and Supplies Wholesaling n.e.c.  
 4539p Building Supplies Wholesaling n.e.c.  
 4739p Household Good Wholesaling n.e.c.
- 4611p Farm and Construction Machinery Wholesaling  
 4739p Household Good Wholesaling n.e.c.  
 4619p Machinery and Equipment Wholesaling n.e.c.
- 4612 Professional Equipment Wholesaling  
 4613 Computer Wholesaling  
 4614p Business Machine Wholesaling n.e.c.  
 4615p Electrical and Electronic Equipment Wholesaling n.e.c.  
 4614p Business Machine Wholesaling n.e.c.  
 4615p Electrical and Electronic Equipment Wholesaling n.e.c.  
 4731p Household Appliance Wholesaling  
 4739p Household Good Wholesaling n.e.c.  
 4791p Photographic Equipment Wholesaling  
 4614p Business Machine Wholesaling n.e.c.  
 4619p Machinery and Equipment Wholesaling n.e.c.  
 4731p Household Appliance Wholesaling  
 4739p Household Good Wholesaling n.e.c.  
 4791p Photographic Equipment Wholesaling  
 5245p Marine Equipment Retailing
- 4621 Car Wholesaling  
 5311p Car Retailing  
 4622 Commercial Vehicle Wholesaling  
 5312p Motor Cycle Dealing  
 5313p Trailer and Caravan Dealing  
 4623p Motor Vehicle New Part Dealing  
 5312p Motor Cycle Dealing  
 4624p Motor Vehicle Dismantling and Used Part Dealing  
 5312p Motor Cycle Dealing
- 4719p Grocery Wholesaling n.e.c.  
 4711 Meat Wholesaling  
 4712 Poultry and Smallgood Wholesaling  
 4713 Dairy Produce Wholesaling  
 4714p Fish Wholesaling  
 4715p Fruit and Vegetable Wholesaling  
 4717p Liquor Wholesaling  
 4718 Tobacco Product Wholesaling  
 4716 Confectionery and Soft Drink Wholesaling  
 4719p Grocery Wholesaling n.e.c.
- 4721p Textile Product Wholesaling  
 4722p Clothing Wholesaling  
 4723p Footwear Wholesaling
- 4519p Farm Produce and Supplies Wholesaling n.e.c.  
 4796 Pharmaceutical and Toiletry Wholesaling

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- 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

**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

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- 4619p Machinery and Equipment Wholesaling n.e.c.  
 4732 Furniture Wholesaling  
 4733 Floor Covering Wholesaling  
 4792 Jewellery and Watch Wholesaling  
 4739p Household Good Wholesaling n.e.c.  
 4793 Toy and Sporting Good Wholesaling  
 4794 Book and Magazine Wholesaling  
 4795p Paper Product Wholesaling  
 4795p Paper Product Wholesaling  
 4799p Wholesaling n.e.c.
- 4511p Wool Wholesaling  
 4519p Farm Produce and Supplies Wholesaling n.e.c.  
 4614p Business Machine Wholesaling n.e.c.  
 4619p Machinery and Equipment Wholesaling n.e.c.  
 4721p Textile Product Wholesaling  
 4722p Clothing Wholesaling  
 4723p Footwear Wholesaling  
 4799p Wholesaling n.e.c.  
 7869p Business Services n.e.c.
- 5311p Car Retailing  
 5312p Motor Cycle Dealing  
 5313p Trailer and Caravan Dealing
- 4623p Motor Vehicle New Part Dealing  
 4624p Motor Vehicle Dismantling and Used Part Dealing  
 5312p Motor Cycle Dealing  
 5322p Automotive Electrical Services  
 5312p Motor Cycle Dealing  
 5324 Tyre Retailing
- 5321p Automotive Fuel Retailing
- 5110 Supermarket and Grocery Stores
- 5121 Fresh Meat, Fish and Poultry Retailing  
 5122 Fruit and Vegetable Retailing  
 5123p Liquor Retailing  
 5124p Bread and Cake Retailing  
 5129p Specialised Food Retailing n.e.c.
- 5231 Furniture Retailing  
 5232 Floor Covering Retailing  
 5233p Domestic Hardware and Houseware Retailing  
 5255p Watch and Jewellery Retailing  
 5223p Fabric and Other Soft Good Retailing
- 5234p Domestic Appliance Retailing  
 5244p Photographic Equipment Retailing  
 5259p Retailing n.e.c.  
 5234p Domestic Appliance Retailing  
 4615p Electrical and Electronic Equipment Wholesaling n.e.c.

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	Electrical and Electronic Goods Retailing <i>continued</i>
423	Hardware, Building and Garden Supplies Retailing
4231	Hardware and Building Supplies Retailing
4232	Garden Supplies Retailing
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
<b>H</b>	<b>Accommodation and Food Services</b>
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

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5259p	Retailing n.e.c.
4531p	Timber Wholesaling
5233p	Domestic Hardware and Houseware Retailing
5253	Garden Equipment Retailing
5241p	Sport and Camping Equipment Retailing
5235	Recorded Music Retailing
5242p	Toy and Game Retailing
5242p	Toy and Game Retailing
5243p	Newspaper, Book and Stationery Retailing
5245p	Marine Equipment Retailing
5221p	Clothing Retailing
5222	Footwear Retailing
5255p	Watch and Jewellery Retailing
5259p	Retailing n.e.c.
5210	Department Stores
5251p	Pharmaceutical, Cosmetic and Toiletry Retailing
5243p	Newspaper, Book and Stationery Retailing
5252p	Antique and Used Good Retailing
5254	Flower Retailing
5129p	Specialised Food Retailing n.e.c.
5243p	Newspaper, Book and Stationery Retailing
5244p	Photographic Equipment Retailing
5255p	Watch and Jewellery Retailing
5259p	Retailing n.e.c.
5123p	Liquor Retailing
5126p	Milk Vending
5129p	Specialised Food Retailing n.e.c.
5234p	Domestic Appliance Retailing
5243p	Newspaper, Book and Stationery Retailing
5251p	Pharmaceutical, Cosmetic and Toiletry Retailing
5252p	Antique and Used Good Retailing
5255p	Watch and Jewellery Retailing
5259p	Retailing n.e.c.
5126p	Milk Vending
5129p	Specialised Food Retailing n.e.c.
5234p	Domestic Appliance Retailing
5243p	Newspaper, Book and Stationery Retailing
5245p	Marine Equipment Retailing
5251p	Pharmaceutical, Cosmetic and Toiletry Retailing
5255p	Watch and Jewellery Retailing
5259p	Retailing n.e.c.
5710p	Accommodation
5730p	Cafes and Restaurants
5125	Takeaway Food Retailing
5730p	Cafes and Restaurants

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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

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)

5323p Smash Repairing  
6110 Road Freight Transport

6121 Long Distance Bus Transport  
6122p Short Distance Bus Transport (Including Tramway)  
6123p Taxi and Other Road Passenger Transport

6200p Rail Transport

6200p Rail Transport  
6509p Transport n.e.c.

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

6122p Short Distance Bus Transport (Including Tramway)  
6123p Taxi and Other Road Passenger Transport  
6302p Coastal Water Transport  
6303p Inland Water Transport  
6403p Non-Scheduled Air and Space Transport  
6509p Transport n.e.c.  
9330p Other Recreation Services

6501 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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Airport Operations and Other Air Transport Support Services *continued*

## 529 Other Transport Support Services

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

5301 Grain Storage Services

5309 Other Warehousing and Storage Services

**J Information Media and Telecommunications**

## 54 Publishing (except Internet and Music Publishing)

## 541 Newspaper, Periodical, Book and Directory Publishing

5411 Newspaper Publishing

5412 Magazine and Other Periodical Publishing

5413 Book Publishing

5414 Directory and Mailing List Publishing

5419 Other Publishing (except Software, Music and Internet)

## 542 Software Publishing

5420 Software Publishing

## 55 Motion Picture and Sound Recording Activities

## 551 Motion Picture and Video Activities

5511 Motion Picture and Video Production

5512 Motion Picture and Video Distribution

5513 Motion Picture Exhibition

5514 Post-production Services and Other Motion Picture and Video Activities

## 552 Sound Recording and Music Publishing

5521 Music Publishing

5522 Music and Other Sound Recording Activities

## 56 Broadcasting (except Internet)

## 561 Radio Broadcasting

5610 Radio Broadcasting

## 562 Television Broadcasting

5621 Free-to-Air Television Broadcasting

5622 Cable and Other Subscription Broadcasting

## 57 Internet Publishing and Broadcasting

**ANZSIC 1993**

6402p Scheduled Domestic Air Transport

6403p Non-Scheduled Air and Space Transport

6630 Services to Air Transport

6644 Customs Agency Services

6642 Road Freight Forwarding

6643 Freight Forwarding (Except Road)

6123p Taxi and Other Road Passenger Transport

6200p Rail Transport

6619 Services to Road Transport n.e.c.

6649p Services to Transport n.e.c.

9529p Personal Services n.e.c.

6701 Grain Storage

6709 Storage n.e.c.

2421p Newspaper Printing or Publishing

7730p Non-Financial Asset Investors

2422p Other Periodical Publishing

7730p Non-Financial Asset Investors

2423p Book and Other Publishing

7730p Non-Financial Asset Investors

2422p Other Periodical Publishing

7863p Secretarial Services

2411p Paper Stationery Manufacturing

2423p Book and Other Publishing

7730p Non-Financial Asset Investors

2430p Recorded Media Manufacturing and Publishing

7730p Non-Financial Asset Investors

7834p Computer Consultancy Services

9111p Film and Video Production

7730p Non-Financial Asset Investors

9112 Film and Video Distribution

9113 Motion Picture Exhibition

9111p Film and Video Production

9522p Photographic Film Processing

2423p Book and Other Publishing

2430p Recorded Media Manufacturing and Publishing

7730p Non-Financial Asset Investors

9121p Radio Services

9251 Sound Recording Studios

9121p Radio Services

9122p Television Services

9122p Television Services



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570	Internet Publishing and Broadcasting		
5700	Internet Publishing and Broadcasting	2422p	Other Periodical Publishing
		2423p	Book and Other Publishing
		7120p	Telecommunication Services
58	Telecommunications Services		
580	Telecommunications Services		
5801	Wired Telecommunications Network Operation	7120p	Telecommunication Services
5802	Other Telecommunications Network Operation	7120p	Telecommunication Services
5809	Other Telecommunications Services	7120p	Telecommunication Services
59	Internet Service Providers, Web Search Portals and Data Processing Services		
591	Internet Service Providers and Web Search Portals		
5910	Internet Service Providers and Web Search Portals	7120p	Telecommunication Services
		7869p	Business Services n.e.c.
592	Data Processing, Web Hosting and Electronic Information Storage Services		
5921	Data Processing and Web Hosting Services	7831	Data Processing Services
		7869p	Business Services n.e.c.
5922	Electronic Information Storage Services	7832	Information Storage and Retrieval Services
60	Library and Other Information Services		
601	Libraries and Archives		
6010	Libraries and Archives	9210	Libraries
602	Other Information Services		
6020	Other Information Services	7869p	Business Services n.e.c.
		9121p	Radio Services
		9122p	Television Services

**K Financial and Insurance Services**

62	Finance		
621	Central Banking		
6210	Central Banking	7310	Central Bank
622	Depository Financial Intermediation		
6221	Banking	7321	Banks
6222	Building Society Operation	7322	Building Societies
6223	Credit Union Operation	7323	Credit Unions
6229	Other Depository Financial Intermediation	7324	Money Market Dealers
		7329	Deposit Taking Financiers n.e.c.
623	Non-Depository Financing		
6230	Non-Depository Financing	7330	Other Financiers
624	Financial Asset Investing		
6240	Financial Asset Investing	7340	Financial Asset Investors
63	Insurance and Superannuation Funds		
631	Life Insurance		
6310	Life Insurance	7411	Life Insurance
632	Health and General Insurance		
6321	Health Insurance	7421	Health Insurance
6322	General Insurance	7422	General Insurance
633	Superannuation Funds		
6330	Superannuation Funds	7412	Superannuation Funds
64	Auxiliary Finance and Insurance Services		
641	Auxiliary Finance and Investment Services		
6411	Financial Asset Broking Services	7511	Financial Asset Broking Services
6419	Other Auxiliary Finance and Investment Services	7519p	Services to Finance and Investment n.e.c.
		7520p	Services to Insurance
642	Auxiliary Insurance Services		
6420	Auxiliary Insurance Services	7520p	Services to Insurance

**L Rental, Hiring and Real Estate Services**

66	Rental and Hiring Services (except Real Estate)		
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**ANZSIC 2006****ANZSIC 1993**

661	Motor Vehicle and Transport Equipment Rental and Hiring		
6611	Passenger Car Rental and Hiring	7741p	Motor Vehicle Hiring
6619	Other Motor Vehicle and Transport Equipment Rental and Hiring	7741p	Motor Vehicle Hiring
		7742	Other Transport Equipment Leasing
662	Farm Animal and Bloodstock Leasing		
6620	Farm Animal and Bloodstock Leasing	7730p	Non-Financial Asset Investors
663	Other Goods and Equipment Rental and Hiring		
6631	Heavy Machinery and Scaffolding Rental and Hiring	7743p	Plant Hiring or Leasing
6632	Video and Other Electronic Media Rental and Hiring	9511	Video Hire Outlets
6639	Other Goods and Equipment Rental and Hiring n.e.c.	7730p	Non-Financial Asset Investors
		7743p	Plant Hiring or Leasing
		9519	Personal and Household Goods Hiring n.e.c.
664	Non-Financial Intangible Assets (Except Copyrights) Leasing		
6640	Non-Financial Intangible Assets (Except Copyrights) Leasing	7730p	Non-Financial Asset Investors
67	Property Operators and Real Estate Services		
671	Property Operators		
6711	Residential Property Operators	5710p	Accommodation
		7711	Residential Property Operators
		7720p	Real Estate Agents
6712	Non-Residential Property Operators	7712p	Commercial Property Operators and Developers
		7720p	Real Estate Agents
672	Real Estate Services		
6720	Real Estate Services	7720p	Real Estate Agents
<b>M</b>	<b>Professional, Scientific and Technical Services</b>		
69	Professional, Scientific and Technical Services (Except Computer System Design and Related Services)		
691	Scientific Research Services		
6910	Scientific Research Services	7810	Scientific Research
692	Architectural, Engineering and Technical Services		
6921	Architectural Services	7821	Architectural Services
6922	Surveying and Mapping Services	7822	Surveying Services
6923	Engineering Design and Engineering Consulting Services	7823	Consulting Engineering Services
6924	Other Specialised Design Services	7852	Commercial Art and Display Services
		7869p	Business Services n.e.c.
6925	Scientific Testing and Analysis Services	7829p	Technical Services n.e.c.
693	Legal and Accounting Services		
6931	Legal Services	7720p	Real Estate Agents
		7841	Legal Services
6932	Accounting Services	7842	Accounting Services
694	Advertising Services		
6940	Advertising Services	7851	Advertising Services
695	Market Research and Statistical Services		
6950	Market Research and Statistical Services	7853	Market Research Services
		7855p	Business Management Services
		8111p	Central Government Administration
696	Management and Related Consulting Services		
6961	Corporate Head Office Management Services	7854	Business Administrative Services
6962	Management Advice and Related Consulting Services	7855p	Business Management Services
		7869p	Business Services n.e.c.
		9259p	Services to the Arts n.e.c.
697	Veterinary Services		
6970	Veterinary Services	8640	Veterinary Services
699	Other Professional, Scientific and Technical Services		
6991	Professional Photographic Services	9523	Photographic Studios

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Other Professional, Scientific and Technical Services

*continued*6999 Other Professional, Scientific and Technical Services  
n.e.c.

70 Computer System Design and Related Services

700 Computer System Design and Related Services

7000 Computer System Design and Related Services

**N Administrative and Support Services**

72 Administrative Services

721 Employment Services

7211 Employment Placement and Recruitment Services

7212 Labour Supply Services

722 Travel Agency and Tour Arrangement Services

7220 Travel Agency and Tour Arrangement Services

729 Other Administrative Services

7291 Office Administrative Services

7292 Document Preparation Services

7293 Credit Reporting and Debt Collection Services

7294 Call Centre Operation

7299 Other Administrative Services n.e.c.

73 Building Cleaning, Pest Control and Other Support  
Services

731 Building Cleaning, Pest Control and Gardening Services

7311 Building and Other Industrial Cleaning Services

7312 Building Pest Control Services

7313 Gardening Services

732 Packaging Services

7320 Packaging Services

**O Public Administration and Safety**

75 Public Administration

751 Central Government Administration

7510 Central Government Administration

752 State Government Administration

7520 State Government Administration

753 Local Government Administration

7530 Local Government Administration

754 Justice

7540 Justice

755 Government Representation

7551 Domestic Government Representation

7552 Foreign Government Representation

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7829p Technical Services n.e.c.

7869p Business Services n.e.c.

7834p Computer Consultancy Services

7861 Employment Placement Services

9259p Services to the Arts n.e.c.

7862 Contract Staff Services

6641p Travel Agency Services

7863p Secretarial Services

7869p Business Services n.e.c.

2413p Services to Printing

7863p Secretarial Services

7869p Business Services n.e.c.

9529p Personal Services n.e.c.

7869p Business Services n.e.c.

7869p Business Services n.e.c.

6641p Travel Agency Services

7519p Services to Finance and Investment n.e.c.

7869p Business Services n.e.c.

9259p Services to the Arts n.e.c.

9319p Sports and Services to Sports n.e.c.

4231p Plumbing Services

5259p Retailing n.e.c.

7866 Cleaning Services

9529p Personal Services n.e.c.

9634p Waste Disposal Services

7865 Pest Control Services

9525 Gardening Services

4715p Fruit and Vegetable Wholesaling

4717p Liquor Wholesaling

4719p Grocery Wholesaling n.e.c.

6649p Services to Transport n.e.c.

7867 Contract Packing Services n.e.c.

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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

**P Education and Training**

80	Preschool and School Education
801	Preschool 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

**Q Health Care and Social Assistance**

84	Hospitals
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
5269p	Household Equipment Repair Services n.e.c.
7864	Security and Investigative Services (Except Police)
0303p	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
9319p	Sports and Services to Sports n.e.c.
8440p	Other Education
6403p	Non-Scheduled Air and Space Transport
8440p	Other Education
7855p	Business Management Services
7869p	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
8622p	Specialist Medical Services
8631	Pathology Services
8639p	Health Services n.e.c.
8623	Dental Services

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	Allied Health Services <i>continued</i>	
	8532	Optometry and Optical Dispensing
	8533	Physiotherapy Services
	8534	Chiropractic and Osteopathic Services
	8539	Other Allied Health Services
859	Other Health Care Services	
	8591	Ambulance Services
	8599	Other Health Care Services n.e.c.
86	Residential Care Services	
860	Residential Care Services	
	8601	Aged Care Residential Services
	8609	Other Residential Care Services
87	Social Assistance Services	
871	Child Care Services	
	8710	Child Care Services
879	Other Social Assistance Services	
	8790	Other Social Assistance Services
<b>R</b>	<b>Arts and Recreation Services</b>	
89	Heritage Activities	
891	Museum Operation	
	8910	Museum Operation
892	Parks and Gardens Operations	
	8921	Zoological and Botanical Gardens Operation
	8922	Nature Reserves and Conservation Parks Operation
90	Creative and Performing Arts Activities	
900	Creative and Performing Arts Activities	
	9001	Performing Arts Operation
	9002	Creative Artists, Musicians, Writers and Performers
	9003	Performing Arts Venue Operation
91	Sports and Recreation Activities	
911	Sports and Physical Recreation Activities	
	9111	Health and Fitness Centres and Gymnasia Operation
	9112	Sports and Physical Recreation Clubs and Sports Professionals
	9113	Sports and Physical Recreation Venues, Grounds and Facilities Operation
	9114	Sports and Physical Recreation Administrative Service
912	Horse and Dog Racing Activities	
	9121	Horse and Dog Racing Administration and Track Operation
	9129	Other Horse and Dog Racing Activities
913	Amusement and Other Recreation Activities	
	9131	Amusement Parks and Centres Operation
	9139	Amusement and Other Recreational Activities n.e.c.
92	Gambling Activities	
920	Gambling Activities	
	9201	Casino Operation
	9202	Lottery Operation
	9209	Other Gambling Activities

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8632	Optometry and Optical Dispensing
8635	Physiotherapy Services
8636	Chiropractic Services
8634p	Community Health Centres
8639p	Health Services n.e.c.
8633	Ambulance Services
8634p	Community Health Centres
8639p	Health Services n.e.c.
8613p	Nursing Homes
8721	Accommodation for the Aged
8613p	Nursing Homes
8722p	Residential Care Services n.e.c.
8710	Child Care Services
8634p	Community Health Centres
8729p	Non-Residential Care Services n.e.c.
9220	Museums
9231	Zoological and Botanic Gardens
9239	Recreational Parks and Gardens
5730p	Cafes and Restaurants
9241p	Music and Theatre Productions
9330p	Other Recreation Services
7869p	Business Services n.e.c.
9241p	Music and Theatre Productions
9242	Creative Arts
9259p	Services to the Arts n.e.c.
9252	Performing Arts Venues
9312p	Sports Grounds and Facilities n.e.c.
9319p	Sports and Services to Sports n.e.c.
9312p	Sports Grounds and Facilities n.e.c.
9319p	Sports and Services to Sports n.e.c.
9311p	Horse and Dog Racing
9319p	Sports and Services to Sports n.e.c.
9311p	Horse and Dog Racing
9330p	Other Recreation Services
9330p	Other Recreation Services
9322	Casinos
9321	Lotteries
9329	Gambling Services n.e.c.

**ANZSIC 2006****ANZSIC 1993****S Other Services**

94	Repair and Maintenance		
941	Automotive Repair and Maintenance		
9411	Automotive Electrical Services	4623p	Motor Vehicle New Part Dealing
		5312p	Motor Cycle Dealing
		5322p	Automotive Electrical Services
		5329p	Automotive Repair and Services n.e.c.
9412	Automotive Body, Paint and Interior Repair	2812p	Motor Vehicle Body Manufacturing
		5321p	Automotive Fuel Retailing
		5323p	Smash Repairing
		5329p	Automotive Repair and Services n.e.c.
9419	Other Automotive Repair and Maintenance	5312p	Motor Cycle Dealing
		5329p	Automotive Repair and Services n.e.c.
942	Machinery and Equipment Repair and Maintenance		
9421	Domestic Appliance Repair and Maintenance	4231p	Plumbing Services
		5261p	Household Equipment Repair Services (Electrical)
		2831p	Photographic and Optical Good Manufacturing
9422	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance		
		2832p	Medical and Surgical Equipment Manufacturing
		2839p	Professional and Scientific Equipment Manufacturing n.e.c.
		4259p	Construction Services n.e.c.
		4614p	Business Machine Wholesaling n.e.c.
		7833	Computer Maintenance Services
9429	Other Machinery and Equipment Repair and Maintenance	2859p	Electrical Equipment Manufacturing n.e.c.
		2862p	Mining and Construction Machinery Manufacturing
		2863p	Food Processing Machinery Manufacturing
		2864p	Machine Tool and Part Manufacturing
		2865p	Lifting and Material Handling Equipment Manufacturing
		2866p	Pump and Compressor Manufacturing
		2869p	Industrial Machinery and Equipment Manufacturing n.e.c.
		4233p	Air Conditioning and Heating Services
		4611p	Farm and Construction Machinery Wholesaling
		4615p	Electrical and Electronic Equipment Wholesaling n.e.c.
		4619p	Machinery and Equipment Wholesaling n.e.c.
		5233p	Domestic Hardware and Houseware Retailing
		5269p	Household Equipment Repair Services n.e.c.
		6649p	Services to Transport n.e.c.
949	Other Repair and Maintenance		
9491	Clothing and Footwear Repair	5221p	Clothing Retailing
		5269p	Household Equipment Repair Services n.e.c.
9499	Other Repair and Maintenance n.e.c.	2829p	Transport Equipment Manufacturing n.e.c.
		2921p	Wooden Furniture and Upholstered Seat Manufacturing
		5241p	Sport and Camping Equipment Retailing
		5261p	Household Equipment Repair Services (Electrical)
		5269p	Household Equipment Repair Services n.e.c.
95	Personal and Other Services		
951	Personal Care Services		
9511	Hairdressing and Beauty Services	8639p	Health Services n.e.c.
		9526	Hairdressing and Beauty Salons
		9529p	Personal Services n.e.c.
		9529p	Personal Services n.e.c.
9512	Diet and Weight Reduction Centre Operation		
952	Funeral, Crematorium and Cemetery Services		
9520	Funeral, Crematorium and Cemetery Services	9524	Funeral Directors, Crematoria and Cemeteries
953	Other Personal Services		
9531	Laundry and Dry-Cleaning Services	9521p	Laundries and Dry-Cleaners
9532	Photographic Film Processing	9522p	Photographic Film Processing
9533	Parking Services	6611	Parking Services
9534	Brothel Keeping and Prostitution Services	9529p	Personal Services n.e.c.

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	Other Personal Services <i>continued</i>
	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

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0219p	Services to Agriculture n.e.c.
9319p	Sports and Services to Sports n.e.c.
9529p	Personal Services n.e.c.
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****ANZSIC 2006****A Agriculture, hunting and forestry**

01	Agriculture, hunting and related service activities		
011	Growing of crops; market gardening; horticulture		
0111	Growing of cereals and other crops n.e.c.	0123p	Vegetable Growing (Outdoors)
		0146	Rice Growing
		0149	Other Grain Growing
		0151	Sugar Cane Growing
		0152	Cotton Growing
		0159p	Other Crop Growing n.e.c.
0112	Growing of vegetables, horticultural specialties and nursery products	0111	Nursery Production (Under Cover)
		0112	Nursery Production (Outdoors)
		0113	Turf Growing
		0114	Floriculture Production (Under Cover)
		0115	Floriculture Production (Outdoors)
		0121	Mushroom Growing
		0122	Vegetable Growing (Under Cover)
		0123p	Vegetable Growing (Outdoors)
		0301p	Forestry
0113	Growing of fruit, nuts, beverage and spice crops	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
		0159p	Other Crop Growing n.e.c.
		0301p	Forestry
012	Farming of animals		
0121	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming	0141p	Sheep Farming (Specialised)
		0142p	Beef Cattle Farming (Specialised)
		0143	Beef Cattle Feedlots (Specialised)
		0144	Sheep-Beef Cattle Farming
		0160	Dairy Cattle Farming
		0191p	Horse Farming
		0199p	Other Livestock Farming n.e.c.
0122	Other animal farming; production of animal products n.e.c.	0171	Poultry Farming (Meat)
		0172	Poultry Farming (Eggs)
		0180	Deer Farming
		0192	Pig Farming
		0193	Beekeeping
		0199p	Other Livestock Farming n.e.c.
013	Growing of crops combined with farming of animals (mixed farming)		
0130	Growing of crops combined with farming of animals (mixed farming)	0145	Grain-Sheep or Grain-Beef Cattle Farming
014	Agricultural and animal husbandry service activities, except veterinary activities		
0140	Agricultural and animal husbandry service activities, except veterinary activities	0141p	Sheep Farming (Specialised)
		0142p	Beef Cattle Farming (Specialised)
		0191p	Horse Farming
		0521	Cotton Ginning
		0522	Shearing Services
		0529p	Other Agriculture and Fishing Support Services
		3291p	Landscape Construction Services
		7313	Gardening Services
015	Hunting, trapping and game propagation including related service activities		
0150	Hunting, trapping and game propagation including related service activities	0420	Hunting and Trapping





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- 142 Mining and quarrying n.e.c.  
 1421 Mining of chemical and fertilizer minerals  
 1422 Extraction of salt  
 1429 Other mining and quarrying n.e.c.

**D Manufacturing**

- 15 Manufacture of food products and beverages  
 151 Production, processing and preservation of meat, fish, fruit, vegetables, oils and fats  
 1511 Production, processing and preserving of meat and meat products  
 1512 Processing and preserving of fish and fish products  
 1513 Processing and preserving of fruit and vegetables  
 1514 Manufacture of vegetable and animal oils and fats  
 152 Manufacture of dairy products  
 1520 Manufacture of dairy products  
 153 Manufacture of grain mill products, starches and starch products, and prepared animal feeds  
 1531 Manufacture of grain mill products  
 1532 Manufacture of starches and starch products  
 1533 Manufacture of prepared animal feeds  
 154 Manufacture of other food products  
 1541 Manufacture of bakery products  
 1542 Manufacture of sugar  
 1543 Manufacture of cocoa, chocolate and sugar confectionery  
 1544 Manufacture of macaroni, noodles, couscous and similar farinaceous products  
 1549 Manufacture of other food products n.e.c.  
 155 Manufacture of beverages  
 1551 Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials  
 1552 Manufacture of wines  
 1553 Manufacture of malt liquors and malt  
 1554 Manufacture of soft drinks; production of mineral waters  
 16 Manufacture of tobacco products  
 160 Manufacture of tobacco products  
 1600 Manufacture of tobacco products  
 17 Manufacture of textiles  
 171 Spinning, weaving and finishing of textiles  
 1711 Preparation and spinning of textile fibres; weaving of textiles

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- 0990p Other Non-Metallic Mineral Mining and Quarrying  
 0990p Other Non-Metallic Mineral Mining and Quarrying  
 0990p Other Non-Metallic Mineral Mining and Quarrying  
 1111 Meat Processing  
 1112 Poultry Processing  
 1113 Cured Meat and Smallgoods Manufacturing  
 1120 Seafood Processing  
 1140p Fruit and Vegetable Processing  
 1191p Potato, Corn and Other Crisp Manufacturing  
 1199p Other Food Product Manufacturing n.e.c.  
 1150 Oil and Fat Manufacturing  
 1131 Milk and Cream Processing  
 1132 Ice Cream Manufacturing  
 1133p Cheese and Other Dairy Product Manufacturing  
 1161p Grain Mill Product Manufacturing  
 1162p Cereal, Pasta and Baking Mix Manufacturing  
 1171p Bread Manufacturing (Factory based)  
 1161p Grain Mill Product Manufacturing  
 1192 Prepared Animal and Bird Feed Manufacturing  
 1171p Bread Manufacturing (Factory based)  
 1172 Cake and Pastry Manufacturing (Factory based)  
 1173 Biscuit Manufacturing (Factory based)  
 1174 Bakery Product Manufacturing (Non-factory based)  
 1191p Potato, Corn and Other Crisp Manufacturing  
 1199p Other Food Product Manufacturing n.e.c.  
 1181 Sugar Manufacturing  
 1182 Confectionery Manufacturing  
 1162p Cereal, Pasta and Baking Mix Manufacturing  
 1133p Cheese and Other Dairy Product Manufacturing  
 1140p Fruit and Vegetable Processing  
 1161p Grain Mill Product Manufacturing  
 1191p Potato, Corn and Other Crisp Manufacturing  
 1199p Other Food Product Manufacturing n.e.c.  
 1211p Soft Drink, Cordial and Syrup Manufacturing  
 1213 Spirit Manufacturing  
 1211p Soft Drink, Cordial and Syrup Manufacturing  
 1214 Wine and Other Alcoholic Beverage Manufacturing  
 1161p Grain Mill Product Manufacturing  
 1211p Soft Drink, Cordial and Syrup Manufacturing  
 1212 Beer Manufacturing  
 1211p Soft Drink, Cordial and Syrup Manufacturing  
 1220 Cigarette and Tobacco Product Manufacturing  
 1311 Wool Scouring

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	Spinning, weaving and finishing of textiles <i>continued</i>		
	1712 Finishing of textiles	1312	Natural Textile Manufacturing
		1313	Synthetic Textile Manufacturing
		1333p	Cut and Sewn Textile Product Manufacturing
		1334p	Textile Finishing and Other Textile Product Manufacturing
172	Manufacture of other textiles		
	1721 Manufacture of made-up textile articles, except apparel	1333p	Cut and Sewn Textile Product Manufacturing
	1722 Manufacture of carpets and rugs	1331	Textile Floor Covering Manufacturing
	1723 Manufacture of cordage, rope, twine and netting	1332	Rope, Cordage and Twine Manufacturing
	1729 Manufacture of other textiles n.e.c.	1334p	Textile Finishing and Other Textile Product Manufacturing
173	Manufacture of knitted and crocheted fabrics and articles		
	1730 Manufacture of knitted and crocheted fabrics and articles	1340	Knitted Product Manufacturing
18	Manufacture of wearing apparel; dressing and dyeing of fur		
181	Manufacture of wearing apparel, except fur apparel		
	1810 Manufacture of wearing apparel, except fur apparel	1351p	Clothing Manufacturing
182	Dressing and dyeing of fur; manufacture of articles of fur		
	1820 Dressing and dyeing of fur; manufacture of articles of fur	1320p	Leather Tanning, Fur Dressing and Leather Product Manufacturing
		1351p	Clothing Manufacturing
19	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear		
191	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness		
	1911 Tanning and dressing of leather	1320p	Leather Tanning, Fur Dressing and Leather Product Manufacturing
	1912 Manufacture of luggage, handbags and the like, saddlery and harness	1320p	Leather Tanning, Fur Dressing and Leather Product Manufacturing
192	Manufacture of footwear		
	1920 Manufacture of footwear	1352	Footwear Manufacturing
20	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials		
201	Sawmilling and planing of wood		
	2010 Sawmilling and planing of wood	1411	Log Sawmilling
		1412	Wood Chipping
		1413p	Timber Resawing and Dressing
202	Manufacture of products of wood, cork, straw and plaiting materials		
	2021 Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards	1493	Veneer and Plywood Manufacturing
		1494	Reconstituted Wood Product Manufacturing
	2022 Manufacture of builders' carpentry and joinery	1413p	Timber Resawing and Dressing
		1491	Prefabricated Wooden Building Manufacturing
		1492	Wooden Structural Fitting and Component Manufacturing
	2023 Manufacture of wooden containers	1499p	Other Wood Product Manufacturing n.e.c.
	2029 Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials	1499p	Other Wood Product Manufacturing n.e.c.
21	Manufacture of paper and paper products		
210	Manufacture of paper and paper products		
	2101 Manufacture of pulp, paper and paperboard	1510	Pulp, Paper and Paperboard Manufacturing
	2102 Manufacture of corrugated paper and paperboard and of containers of paper and paperboard	1521	Corrugated Paperboard and Paperboard Container Manufacturing
		1522	Paper Bag Manufacturing

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	Manufacture of paper and paper products <i>continued</i>		
	2109 Manufacture of other articles of paper and paperboard	1523p	Paper Stationery Manufacturing
		1524	Sanitary Paper Product Manufacturing
		1529	Other Converted Paper Product Manufacturing
22	Publishing, printing and reproduction of recorded media		
221	Publishing		
	2211 Publishing of books, brochures and other publications	5413	Book Publishing
		5414p	Directory and Mailing List Publishing
	2212 Publishing of newspapers, journals and periodicals	5411	Newspaper Publishing
		5412	Magazine and Other Periodical Publishing
	2213 Publishing of music	5521p	Music Publishing
		5522p	Music and Other Sound Recording Activities
	2219 Other publishing	5419	Other Publishing (except Software, Music and Internet)
222	Printing and service activities related to printing		
	2221 Printing	1611	Printing
	2222 Service activities related to printing	1612	Printing Support Services
223	Reproduction of recorded media		
	2230 Reproduction of recorded media	1620	Reproduction of Recorded Media
23	Manufacture of coke, refined petroleum products and nuclear fuel		
231	Manufacture of coke oven products		
	2310 Manufacture of coke oven products	1709p	Other Petroleum and Coal Product Manufacturing
232	Manufacture of refined petroleum products		
	2320 Manufacture of refined petroleum products	1701	Petroleum Refining and Petroleum Fuel Manufacturing
		1709p	Other Petroleum and Coal Product Manufacturing
233	Processing of nuclear fuel		
	2330 Processing of nuclear fuel	1813p	Basic Inorganic Chemical Manufacturing
		2139p	Other Basic Non-Ferrous Metal Manufacturing
		2921p	Waste Treatment and Disposal Services
24	Manufacture of chemicals and chemical products		
241	Manufacture of basic chemicals		
	2411 Manufacture of basic chemicals, except fertilizers and nitrogen compounds	1709p	Other Petroleum and Coal Product Manufacturing
		1811	Industrial Gas Manufacturing
		1812	Basic Organic Chemical Manufacturing
		1813p	Basic Inorganic Chemical Manufacturing
	2412 Manufacture of fertilizers and nitrogen compounds	1831	Fertiliser Manufacturing
		1892p	Explosive Manufacturing
	2413 Manufacture of plastics in primary forms and of synthetic rubber	1821	Synthetic Resin and Synthetic Rubber Manufacturing
		1829p	Other Basic Polymer Manufacturing
		1892p	Explosive Manufacturing
242	Manufacture of other chemical products		
	2421 Manufacture of pesticides and other agrochemical products	1832	Pesticide Manufacturing
	2422 Manufacture of paints, varnishes and similar coatings, printing ink and mastics	1916p	Paint and Coatings Manufacturing
	2423 Manufacture of pharmaceuticals, medicinal chemicals and botanical products	1841	Human Pharmaceutical and Medicinal Product Manufacturing
		1842	Veterinary Pharmaceutical and Medicinal Product Manufacturing
	2424 Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	1851	Cleaning Compound Manufacturing
		1852	Cosmetic and Toiletry Preparation Manufacturing
	2429 Manufacture of other chemical products n.e.c.	1709p	Other Petroleum and Coal Product Manufacturing
		1891	Photographic Chemical Product Manufacturing
		1892p	Explosive Manufacturing

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	Manufacture of other chemical products <i>continued</i>		
		1899	Other Basic Chemical Product Manufacturing n.e.c.
		1915	Adhesive Manufacturing
		1916p	Paint and Coatings Manufacturing
243	Manufacture of man-made fibres		
	2430 Manufacture of man-made fibres	1829p	Other Basic Polymer Manufacturing
25	Manufacture of rubber and plastics products		
251	Manufacture of rubber products		
	2511 Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres	1914	Tyre Manufacturing
	2519 Manufacture of other rubber products	1920	Natural Rubber Product Manufacturing
252	Manufacture of plastics products		
	2520 Manufacture of plastics products	1911	Polymer Film and Sheet Packaging Material Manufacturing
		1912p	Rigid and Semi-Rigid Polymer Product Manufacturing
		1913	Polymer Foam Product Manufacturing
		1919	Other Polymer Product Manufacturing
26	Manufacture of other non-metallic mineral products		
261	Manufacture of glass and glass products		
	2610 Manufacture of glass and glass products	2010	Glass and Glass Product Manufacturing
269	Manufacture of non-metallic mineral products n.e.c.		
	2691 Manufacture of non-structural non-refractory ceramic ware	2029p	Other Ceramic Product Manufacturing
	2692 Manufacture of refractory ceramic products	2029p	Other Ceramic Product Manufacturing
	2693 Manufacture of structural non-refractory clay and ceramic products	2021	Clay Brick Manufacturing
	2694 Manufacture of cement, lime and plaster	2031	Cement and Lime Manufacturing
		2032p	Plaster Product Manufacturing
	2695 Manufacture of articles of concrete, cement and plaster	2032p	Plaster Product Manufacturing
		2033	Ready-Mixed Concrete Manufacturing
		2034	Concrete Product Manufacturing
	2696 Cutting, shaping and finishing of stone	2090p	Other Non-Metallic Mineral Product Manufacturing
	2699 Manufacture of other non-metallic mineral products n.e.c.	2090p	Other Non-Metallic Mineral Product Manufacturing
27	Manufacture of basic metals		
271	Manufacture of basic iron and steel		
	2710 Manufacture of basic iron and steel	2110	Iron Smelting and Steel Manufacturing
		2121p	Iron and Steel Casting
		2122	Steel Pipe and Tube Manufacturing
272	Manufacture of basic precious and non-ferrous metals		
	2720 Manufacture of basic precious and non-ferrous metals	2131	Alumina Production
		2132	Aluminium Smelting
		2133	Copper, Silver, Lead and Zinc Smelting and Refining
		2139p	Other Basic Non-Ferrous Metal Manufacturing
		2142p	Aluminium Rolling, Drawing, Extruding
		2149p	Other Basic Non-Ferrous Metal Product Manufacturing
273	Casting of metals		
	2731 Casting of iron and steel	2121p	Iron and Steel Casting
	2732 Casting of non-ferrous metals	2141	Non-Ferrous Metal Casting
28	Manufacture of fabricated metal products, except machinery and equipment		
281	Manufacture of structural metal products, tanks, reservoirs and steam generators		
	2811 Manufacture of structural metal products	2221	Structural Steel Fabricating
		2222	Prefabricated Metal Building Manufacturing
		2223	Architectural Aluminium Product Manufacturing
		2224	Metal Roof and Guttering Manufacturing (except Aluminium)
		2229	Other Structural Metal Product Manufacturing
		2240p	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)

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	Manufacture of structural metal products, tanks, reservoirs and steam generators <i>continued</i>		
2812	Manufacture of tanks, reservoirs and containers of metal	2231	Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing
2813	Manufacture of steam generators, except central heating hot water boilers	2499p	Other Machinery and Equipment Manufacturing n.e.c.
289	Manufacture of other fabricated metal products; metalworking service activities		
2891	Forging, pressing, stamping and roll-forming of metal; powder metallurgy	2142p	Aluminium Rolling, Drawing, Extruding
		2149p	Other Basic Non-Ferrous Metal Product Manufacturing
		2210	Iron and Steel Forging
		2240p	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)
2892	Treatment and coating of metals; general mechanical engineering on a fee or contract basis	2293	Metal Coating and Finishing
2893	Manufacture of cutlery, hand tools and general hardware	2299p	Other Fabricated Metal Product Manufacturing n.e.c.
2899	Manufacture of other fabricated metal products n.e.c.	2239	Other Metal Container Manufacturing
		2291	Spring and Wire Product Manufacturing
		2292	Nut, Bolt, Screw and Rivet Manufacturing
		2299p	Other Fabricated Metal Product Manufacturing n.e.c.
29	Manufacture of machinery and equipment n.e.c.		
291	Manufacture of general-purpose machinery		
2911	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines	2499p	Other Machinery and Equipment Manufacturing n.e.c.
2912	Manufacture of pumps, compressors, taps and valves	2299p	Other Fabricated Metal Product Manufacturing n.e.c.
		2451	Pump and Compressor Manufacturing
		9429p	Other Machinery and Equipment Repair and Maintenance
2913	Manufacture of bearings, gears, gearing and driving elements	2499p	Other Machinery and Equipment Manufacturing n.e.c.
2914	Manufacture of ovens, furnaces and furnace burners	2439p	Other Electrical Equipment Manufacturing
		2499p	Other Machinery and Equipment Manufacturing n.e.c.
2915	Manufacture of lifting and handling equipment	2491	Lifting and Material Handling Equipment Manufacturing
		9429p	Other Machinery and Equipment Repair and Maintenance
2919	Manufacture of other general-purpose machinery	2452	Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing
		2499p	Other Machinery and Equipment Manufacturing n.e.c.
		9429p	Other Machinery and Equipment Repair and Maintenance
292	Manufacture of special-purpose machinery		
2921	Manufacture of agricultural and forestry machinery	2461	Agricultural Machinery and Equipment Manufacturing
		9429p	Other Machinery and Equipment Repair and Maintenance
2922	Manufacture of machine tools	2463p	Machine Tool and Parts Manufacturing
		9429p	Other Machinery and Equipment Repair and Maintenance
2923	Manufacture of machinery for metallurgy	2463p	Machine Tool and Parts Manufacturing
2924	Manufacture of machinery for mining, quarrying and construction	2462	Mining and Construction Machinery Manufacturing
		9429p	Other Machinery and Equipment Repair and Maintenance
2925	Manufacture of machinery for food, beverage and tobacco processing	2469p	Other Specialised Machinery and Equipment Manufacturing

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	Manufacture of special-purpose machinery <i>continued</i>		
		9429p	Other Machinery and Equipment Repair and Maintenance
2926	Manufacture of machinery for textile, apparel and leather production	2449p	Other Domestic Appliance Manufacturing
		2469p	Other Specialised Machinery and Equipment Manufacturing
		9429p	Other Machinery and Equipment Repair and Maintenance
2927	Manufacture of weapons and ammunition	2299p	Other Fabricated Metal Product Manufacturing n.e.c.
2929	Manufacture of other special-purpose machinery	2469p	Other Specialised Machinery and Equipment Manufacturing
		9429p	Other Machinery and Equipment Repair and Maintenance
293	Manufacture of domestic appliances n.e.c.		
2930	Manufacture of domestic appliances n.e.c.	2441	Whiteware Appliance Manufacturing
		2449p	Other Domestic Appliance Manufacturing
30	Manufacture of office, accounting and computing machinery		
300	Manufacture of office, accounting and computing machinery		
3000	Manufacture of office, accounting and computing machinery	2421	Computer and Electronic Office Equipment Manufacturing
31	Manufacture of electrical machinery and apparatus n.e.c.		
311	Manufacture of electric motors, generators and transformers		
3110	Manufacture of electric motors, generators and transformers	2439p	Other Electrical Equipment Manufacturing
		9429p	Other Machinery and Equipment Repair and Maintenance
312	Manufacture of electricity distribution and control apparatus		
3120	Manufacture of electricity distribution and control apparatus	2439p	Other Electrical Equipment Manufacturing
313	Manufacture of insulated wire and cable		
3130	Manufacture of insulated wire and cable	2431	Electric Cable and Wire Manufacturing
314	Manufacture of accumulators, primary cells and primary batteries		
3140	Manufacture of accumulators, primary cells and primary batteries	2439p	Other Electrical Equipment Manufacturing
315	Manufacture of electric lamps and lighting equipment		
3150	Manufacture of electric lamps and lighting equipment	2432	Electric Lighting Equipment Manufacturing
319	Manufacture of other electrical equipment n.e.c.		
3190	Manufacture of other electrical equipment n.e.c.	2313	Automotive Electrical Component Manufacturing
		2419p	Other Professional and Scientific Equipment Manufacturing
		2422p	Communication Equipment Manufacturing
		2439p	Other Electrical Equipment Manufacturing
32	Manufacture of radio, television and communication equipment and apparatus		
321	Manufacture of electronic valves and tubes and other electronic components		
3210	Manufacture of electronic valves and tubes and other electronic components	2429p	Other Electronic Equipment Manufacturing
322	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy		
3220	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy	2422p	Communication Equipment Manufacturing
		9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance

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323	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods		
3230	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods	2422p	Communication Equipment Manufacturing
		2429p	Other Electronic Equipment Manufacturing
33	Manufacture of medical, precision and optical instruments, watches and clocks		
331	Manufacture of medical appliances and instruments and appliances for measuring, checking, testing, navigating and other purposes, except optical instruments		
3311	Manufacture of medical and surgical equipment and orthopaedic appliances	2412	Medical and Surgical Equipment Manufacturing
		9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance
3312	Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment	2419p	Other Professional and Scientific Equipment Manufacturing
		9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance
3313	Manufacture of industrial process control equipment	2419p	Other Professional and Scientific Equipment Manufacturing
		9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance
332	Manufacture of optical instruments and photographic equipment		
3320	Manufacture of optical instruments and photographic equipment	2411	Photographic, Optical and Ophthalmic Equipment Manufacturing
		9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance
333	Manufacture of watches and clocks		
3330	Manufacture of watches and clocks	2419p	Other Professional and Scientific Equipment Manufacturing
34	Manufacture of motor vehicles, trailers and semi-trailers		
341	Manufacture of motor vehicles		
3410	Manufacture of motor vehicles	2311	Motor Vehicle Manufacturing
342	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers		
3420	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers	2312	Motor Vehicle Body and Trailer Manufacturing
343	Manufacture of parts and accessories for motor vehicles and their engines		
3430	Manufacture of parts and accessories for motor vehicles and their engines	2319	Other Motor Vehicle Parts Manufacturing
35	Manufacture of other transport equipment		
351	Building and repairing of ships and boats		
3511	Building and repairing of ships	2391	Shipbuilding and Repair Services
3512	Building and repairing of pleasure and sporting boats	2392	Boatbuilding and Repair Services
352	Manufacture of railway and tramway locomotives and rolling stock		
3520	Manufacture of railway and tramway locomotives and rolling stock	2393	Railway Rolling Stock Manufacturing and Repair Services
353	Manufacture of aircraft and spacecraft		
3530	Manufacture of aircraft and spacecraft	2394	Aircraft Manufacturing and Repair Services
359	Manufacture of transport equipment n.e.c.		
3591	Manufacture of motorcycles	2399p	Other Transport Equipment Manufacturing n.e.c.
3592	Manufacture of bicycles and invalid carriages	2399p	Other Transport Equipment Manufacturing n.e.c.
3599	Manufacture of other transport equipment n.e.c.	2399p	Other Transport Equipment Manufacturing n.e.c.
36	Manufacture of furniture; manufacturing n.e.c.		



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361	Manufacture of furniture
3610	Manufacture of furniture
369	Manufacturing n.e.c.
3691	Manufacture of jewellery and related articles
3692	Manufacture of musical instruments
3693	Manufacture of sports goods
3694	Manufacture of games and toys
3699	Other manufacturing n.e.c.
37	Recycling
371	Recycling of metal waste and scrap
3710	Recycling of metal waste and scrap
372	Recycling of non-metal waste and scrap
3720	Recycling of non-metal waste and scrap

**E Electricity, gas and water supply**

40	Electricity, gas, steam and hot water supply
401	Production, transmission and distribution of electricity
4010	Production, transmission and distribution of electricity
402	Manufacture of gas; distribution of gaseous fuels through mains
4020	Manufacture of gas; distribution of gaseous fuels through mains
403	Steam and hot water supply
4030	Steam and hot water supply
41	Collection, purification and distribution of water
410	Collection, purification and distribution of water
4100	Collection, purification and distribution of water

**F Construction**

45	Construction
451	Site preparation
4510	Site preparation
452	Building of complete constructions or parts thereof; civil engineering
4520	Building of complete constructions or parts thereof; civil engineering

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1912p	Rigid and Semi-Rigid Polymer Product Manufacturing
2511	Wooden Furniture and Upholstered Seat Manufacturing
2512	Metal Furniture Manufacturing
2513	Mattress Manufacturing
2519	Other Furniture Manufacturing
9499p	Other Repair and Maintenance n.e.c.
2591p	Jewellery and Silverware Manufacturing
2599p	Other Manufacturing n.e.c.
2592p	Toy, Sporting and Recreational Product Manufacturing
1523p	Paper Stationery Manufacturing
2592p	Toy, Sporting and Recreational Product Manufacturing
2591p	Jewellery and Silverware Manufacturing
2599p	Other Manufacturing n.e.c.
2922p	Waste Remediation and Materials Recovery Services
2922p	Waste Remediation and Materials Recovery Services
2611	Fossil Fuel Electricity Generation
2612	Hydro-Electricity Generation
2619	Other Electricity Generation
2620	Electricity Transmission
2630	Electricity Distribution
2640	On Selling Electricity and Electricity Market Operation
2700	Gas Supply
2811p	Water Supply
2811p	Water Supply
3212	Site Preparation Services
2922p	Waste Remediation and Materials Recovery Services
3011	House Construction
3019	Other Residential Building Construction
3020	Non-Residential Building Construction
3101	Road and Bridge Construction
3109	Other Heavy and Civil Engineering Construction
3221	Concreting Services
3222	Bricklaying Services
3223	Roofing Services
3224	Structural Steel Erection Services

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	Building of complete constructions or parts thereof; civil engineering <i>continued</i>		
453	Building installation	3291p	Landscape Construction Services
	4530 Building installation	3231	Plumbing Services
		3232	Electrical Services
		3233	Air Conditioning and Heating Services
		3234	Fire and Security Alarm Installation Services
		3239p	Other Building Installation Services
454	Building completion	3239p	Other Building Installation Services
	4540 Building completion	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.
455	Renting of construction or demolition equipment with operator		
	4550 Renting of construction or demolition equipment with operator	3292	Hire of Construction Machinery with Operator
<b>G</b>	<b>Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods</b>		
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	3501	Car Wholesaling
		3502	Commercial Vehicle Wholesaling
		3503p	Trailer and Other Motor Vehicle Wholesaling
		3911	Car Retailing
		3913	Trailer and Other Motor Vehicle Retailing
502	Maintenance and repair of motor vehicles		
	5020 Maintenance and repair of motor vehicles	4610p	Road Freight Transport
		9411p	Automotive Electrical Services
		9412	Automotive Body, Paint and Interior Repair
		9419p	Other Automotive Repair and Maintenance
503	Sale of motor vehicle parts and accessories		
	5030 Sale of motor vehicle parts and accessories	3504p	Motor Vehicle New Parts Wholesaling
		3505p	Motor Vehicle Dismantling and Used Parts Wholesaling
		3921p	Motor Vehicle Parts Retailing
		3922p	Tyre Retailing
504	Sale, maintenance and repair of motorcycles and related parts and accessories		
	5040 Sale, maintenance and repair of motorcycles and related parts and accessories	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
505	Retail sale of automotive fuel		
	5050 Retail sale of automotive fuel	4000	Fuel Retailing
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	3800p	Commission-Based Wholesaling

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- 512 Wholesale of agricultural raw materials, live animals, food, beverages and tobacco
- 5121 Wholesale of agricultural raw materials and live animals
- 5122 Wholesale of food, beverages and tobacco
- 513 Wholesale of household goods
- 5131 Wholesale of textiles, clothing and footwear
- 5139 Wholesale of other household goods
- 514 Wholesale of non-agricultural intermediate products, waste and scrap
- 5141 Wholesale of solid, liquid and gaseous fuels and related products
- 5142 Wholesale of metals and metal ores
- 5143 Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
- 5149 Wholesale of other intermediate products, waste and scrap
- 515 Wholesale of machinery, equipment and supplies
- 5151 Wholesale of computers, computer peripheral equipment and software
- 5152 Wholesale of electronic and telecommunications parts and equipment
- 5159 Wholesale of other machinery, equipment and supplies
- 519 Other wholesale
- 5190 Other wholesale
- 52 Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods
- 521 Non-specialized retail trade in stores
- 5211 Retail sale in non-specialized stores with food, beverages or tobacco predominating

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- 3311 Wool Wholesaling
- 3312 Cereal Grain Wholesaling
- 3319 Other Agricultural 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
- 3739p Other Goods Wholesaling n.e.c.
- 3711 Textile Product Wholesaling
- 3712 Clothing and Footwear Wholesaling
- 3494p Other Electrical and Electronic Good Wholesaling
- 3499p Other Machinery and Equipment Wholesaling n.e.c.
- 3720 Pharmaceutical and Toiletry Goods Wholesaling
- 3731p 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
- 3736p Paper Product Wholesaling
- 3739p Other Goods Wholesaling n.e.c.
- 3321 Petroleum Product Wholesaling
- 3322p Metal and Mineral Wholesaling
- 3322p Metal and Mineral Wholesaling
- 3331 Timber Wholesaling
- 3332 Plumbing Goods Wholesaling
- 3339 Other Hardware Goods Wholesaling
- 3322p Metal and Mineral Wholesaling
- 3323 Industrial and Agricultural Chemical Product Wholesaling
- 3505p Motor Vehicle Dismantling and Used Part Wholesaling
- 3736p Paper Product Wholesaling
- 3492 Computer and Computer Peripheral Wholesaling
- 3493 Telecommunication Goods Wholesaling
- 3494p Other Electrical and Electronic Goods Wholesaling
- 3411 Agricultural and Construction Machinery Wholesaling
- 3419 Other Specialised Industrial Machinery and Equipment Wholesaling
- 3491 Professional and Scientific Goods Wholesaling
- 3494p Other Electrical and Electronic Goods Wholesaling
- 3499p Other Machinery and Equipment Wholesaling n.e.c.
- 3731p Furniture and Floor Covering Wholesaling
- 3739p Other Goods Wholesaling n.e.c.
- 4110 Supermarket and Grocery Stores

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	Non-specialized retail trade in stores <i>continued</i>		
	5219 Other retail sale in non-specialized stores	4260	Department Stores
522	Retail sale of food, beverages and tobacco in specialized stores		
	5220 Retail sale of food, beverages and tobacco in specialized stores	4121	Fresh Meat, Fish and Poultry Retailing
		4122	Fruit and Vegetable Retailing
		4123	Liquor Retailing
		4129	Other Specialised Food Retailing
		4279p	Other Store-Based Retailing n.e.c.
523	Other retail trade of new goods in specialized stores		
	5231 Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	4271	Pharmaceutical, Cosmetic and Toiletry Goods Retailing
	5232 Retail sale of textiles, clothing, footwear and leather goods	4214p	Manchester and Other Textile Goods Retailing
		4251	Clothing Retailing
		4252	Footwear Retailing
		4259	Other Personal Accessory Retailing
	5233 Retail sale of household appliances, articles and equipment	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.
	5234 Retail sale of hardware, paints and glass	4231p	Hardware and Building Supplies Retailing
	5239 Other retail sale in specialized stores	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.
524	Retail sale of second-hand goods in stores		
	5240 Retail sale of second-hand goods in stores	3800p	Commission-Based Wholesaling
		4273p	Antique and Used Goods Retailing
525	Retail trade not in stores		
	5251 Retail sale via mail order houses	4310p	Non-Store Retailing
	5252 Retail sale via stalls and markets	4310p	Non-Store Retailing
	5259 Other non-store retail sale	4310p	Non-Store Retailing
		4320	Retail Commission-Based Buying and/or Selling
526	Repair of personal and household goods		
	5260 Repair of personal and household goods	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.
<b>H</b>	<b>Hotels and restaurants</b>		
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	4400	Accommodation

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552 Restaurants, bars and canteens  
5520 Restaurants, bars and canteens

**I 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

61 Water transport

611 Sea and coastal water transport  
6110 Sea and coastal water transport

612 Inland water transport  
6120 Inland water transport

62 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

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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

4710 Rail Freight Transport  
4720p Rail Passenger Transport

4621 Interurban and Rural Bus Transport  
4622 Urban Bus Transport (Including Tramway)  
4720p Rail Passenger Transport  
5010p Scenic and Sightseeing Transport  
5029p Other Transport n.e.c.  
4623 Taxi and Other Road Transport  
5010p Scenic and Sightseeing Transport  
5029p Other Transport n.e.c.  
4610p Road Freight Transport

5021 Pipeline Transport

4810p Water Freight Transport  
4820p Water Passenger Transport  
5010p Scenic and Sightseeing Transport

4810p Water Freight Transport  
4820p Water Passenger Transport  
5010p Scenic and Sightseeing Transport

4900p Air and Space Transport

4900p Air and Space Transport  
5010p Scenic and Sightseeing Transport

5211 Stevedoring Services  
5301 Grain Storage Services  
5309 Other Warehousing and Storage Services  
5212 Port and Water Transport Terminal Operations  
5219 Other Water Transport Support Services  
5220 Airport Operations and Other Air Transport Support Services  
5299p Other Transport Support Services n.e.c.  
9533p Parking Services  
7220 Travel Agency and Tour Arrangement Services  
7299p Other Administrative Services n.e.c.  
5291 Customs Agency Services  
5292 Freight Forwarding Services  
5299p Other Transport Support Services n.e.c.

5101 Postal Services

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	Post and courier activities <i>continued</i>
	6412 Courier activities other than national post activities
642	Telecommunications
	6420 Telecommunications

**J Financial intermediation**

65	Financial intermediation, except insurance and pension funding
651	Monetary intermediation
	6511 Central banking
	6519 Other monetary intermediation
659	Other financial intermediation
	6591 Financial leasing
	6592 Other credit granting
	6599 Other financial intermediation n.e.c.
66	Insurance and pension funding, except compulsory social security
660	Insurance and pension funding, except compulsory social security
	6601 Life insurance
	6602 Pension funding
	6603 Non-life insurance
67	Activities auxiliary to financial intermediation
671	Activities auxiliary to financial intermediation, except insurance and pension funding
	6711 Administration of financial markets
	6712 Security dealing activities
	6719 Activities auxiliary to financial intermediation n.e.c.
672	Activities auxiliary to insurance and pension funding
	6720 Activities auxiliary to insurance and pension funding

**K Real estate, renting and business activities**

70	Real estate activities
701	Real estate activities with own or leased property
	7010 Real estate activities with own or leased property
702	Real estate activities on a fee or contract basis
	7020 Real estate activities on a fee or contract basis
71	Renting of machinery and equipment without operator and of personal and household goods
711	Renting of transport equipment
	7111 Renting of land transport equipment
	7112 Renting of water transport equipment
	7113 Renting of air transport equipment

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5102	Courier Pick-up and Delivery Services
5801	Wired Telecommunications Network Operation
5802	Other Telecommunications Network Operation
5809	Other Telecommunications Services
5910p	Internet Service Providers and Web Search Portals
6210	Central Banking
6221	Banking
6222	Building Society Operation
6223	Credit Union Operation
6229	Other Depository Financial Intermediation
6230p	Non-Depository Financing
4273p	Antique and Used Goods Retailing
6230p	Non-Depository Financing
6240	Financial Asset Investing
6620	Farm Animals and Bloodstock Leasing
6640	Non-Financial Intangible Assets (Except Copyrights) Leasing
6310	Life Insurance
6330	Superannuation Funds
6321	Health Insurance
6322	General Insurance
6419p	Other Auxiliary Finance and Investment Services
6411	Financial Asset Broking Services
6419p	Other Auxiliary Finance and Investment Services
6420	Auxiliary Insurance Services
3211	Land Development and Subdivision
6711	Residential Property Operators
6712	Non-Residential Property Operators
6720	Real Estate Services
6611	Passenger Car Rental and Hiring
6619p	Other Motor Vehicle and Transport Equipment Rental and Hiring
6619p	Other Motor Vehicle and Transport Equipment Rental and Hiring
6619p	Other Motor Vehicle and Transport Equipment Rental and Hiring

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712	Renting of other machinery and equipment		
7121	Renting of agricultural machinery and equipment	6631p	Heavy Machinery and Scaffolding Rental and Hiring
7122	Renting of construction and civil engineering machinery and equipment	6631p	Heavy Machinery and Scaffolding Rental and Hiring
7123	Renting of office machinery and equipment (including computers)	6639p	Other Goods and Equipment Rental and Hiring n.e.c.
7129	Renting of other machinery and equipment n.e.c.	6631p 6639p	Heavy Machinery and Scaffolding Rental and Hiring Other Goods and Equipment Rental and Hiring n.e.c.
713	Renting of personal and household goods n.e.c.		
7130	Renting of personal and household goods n.e.c.	6632 6639p	Video and Other Electronic Media Rental and Hiring Other Goods and Equipment Rental and Hiring n.e.c.
72	Computer and related activities		
721	Hardware consultancy		
7210	Hardware consultancy	7000p	Computer System Design and Related Services
722	Software publishing, consultancy and supply		
7221	Software publishing	5420	Software Publishing
7229	Other software consultancy and supply	7000p	Computer System Design and Related Services
723	Data processing		
7230	Data processing	5921p	Data Processing and Web Hosting Services
724	Database activities and online distribution of electronic content		
7240	Database activities and online distribution of electronic content	5700 5910p 5922	Internet Publishing and Broadcasting Internet Service Providers and Web Search Portals Electronic Information Storage Services
725	Maintenance and repair of office, accounting and computing machinery		
7250	Maintenance and repair of office, accounting and computing machinery	9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance
729	Other computer-related activities		
7290	Other computer-related activities	7000p	Computer System Design and Related Services
73	Research and development		
731	Research and experimental development on natural sciences and engineering (NSE)		
7310	Research and experimental development on natural sciences and engineering (NSE)	6910p	Scientific Research Services
732	Research and experimental development on social sciences and humanities (SSH)		
7320	Research and experimental development on social sciences and humanities (SSH)	6910p	Scientific Research Services
74	Other business activities		
741	Legal, accounting, bookkeeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy		
7411	Legal activities	6931	Legal Services
7412	Accounting, bookkeeping and auditing activities; tax consultancy	6932	Accounting Services
7413	Market research and public opinion polling	6950p	Market Research and Statistical Services
7414	Business and management consultancy activities	6961 6962p 8220	Corporate Head Office Management Services Management Advice and Related Consulting Services Educational Support Services
742	Architectural, engineering and other technical activities		
7421	Architectural and engineering activities and related technical consultancy	1011 1012 6921 6922 6923 6999p	Petroleum Exploration Mineral Exploration Architectural Services Surveying and Mapping Services Engineering Design and Engineering Consulting Services Other Professional, Scientific and Technical Services n.e.c.

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	Architectural, engineering and other technical activities <i>continued</i>		
	7422 Technical testing and analysis	6925	Scientific Testing and Analysis Services
743	Advertising		
	7430 Advertising	6924p 6940	Other Specialised Design Services Advertising Services
749	Business activities n.e.c.		
	7491 Labour recruitment and provision of personnel	7211p	Employment Placement and Recruitment Services
		7212	Labour Supply Services
	7492 Investigation and security activities	7712p	Investigation and Security Services
	7493 Building-cleaning and industrial-cleaning activities	7311p 7312	Building and Other Industrial Cleaning Services Building Pest Control Services
	7494 Photographic activities	5921p 6991p	Data Processing and Web Hosting Services Professional Photographic Services
		9532	Photographic Film Processing
	7495 Packaging activities	7320	Packaging Services
	7499 Other business activities n.e.c.	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.
<b>L</b>	<b>Public administration and defence; compulsory social security</b>		
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 7510p 7520p 7530p	Market Research and Statistical Services Central Government Administration State Government Administration 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
	7514 Supporting service activities for the government as a whole	7510p	Central Government Administration
		7520p	State Government Administration
		7530p	Local Government Administration
752	Provision of services to the community as a whole		
	7521 Foreign affairs	7510p	Central Government Administration
		7551	Domestic Government Representation
	7522 Defence activities	7600	Defence
	7523 Public order and safety activities	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		
	7530 Compulsory social security activities	7510p	Central Government Administration



**ISIC Rev. 3.1****M 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

**N Health and social work**

- 85 Health and social work
- 851 Human health activities  
8511 Hospital activities  
8512 Medical and dental practice activities  
8519 Other human health activities
- 852 Veterinary activities  
8520 Veterinary activities
- 853 Social work activities  
8531 Social work activities with accommodation  
8532 Social work activities without accommodation

**O 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

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- 8010 Pre-school Education  
8021 Primary Education  
8023p Combined Primary and Secondary Education  
8024p Special School Education
- 8022p Secondary Education  
8023p Combined Primary and Secondary Education  
8024p Special School Education  
8022p Secondary Education  
8023p Combined Primary and Secondary Education  
8101p Technical and Vocational Education and Training
- 8101p Technical and Vocational Education and Training  
8102 Higher Education
- 8212p Arts Education  
8219 Adult, Community and Other Education n.e.c.
- 8401 Hospitals (Except Psychiatric Hospitals)  
8402 Psychiatric Hospitals  
8601p Aged Care Residential Services  
8511 General Practice Medical Services  
8512 Specialist Medical Services  
8531 Dental Services  
8520 Pathology and Diagnostic Imaging Services  
8532 Optometry and Optical Dispensing  
8533 Physiotherapy Services  
8534 Chiropractic and Osteopathic Services  
8539 Other Allied Health Services  
8591 Ambulance Services  
8599 Other Health Care Services n.e.c.  
8601p Aged Care Residential Services  
8609p Other Residential Care Services
- 6970 Veterinary Services
- 7714p Correctional and Detention Services  
8601p Aged Care Residential Services  
8609p Other Residential Care Services  
8710 Child Care Services  
8790p Other Social Assistance Services
- 2812 Sewerage and Drainage Services
- 2911 Solid Waste Collection Services  
2919 Other Waste Collection Services  
2921p Waste Treatment and Disposal Services  
2922p Waste Remediation and Materials Recovery Services  
7311p Building and Other Industrial Cleaning Services

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91	Activities of membership organizations n.e.c.		
911	Activities of business, employers and professional organizations		
9111	Activities of business and employers organizations	9551p	Business and Professional Association Services
9112	Activities of professional organizations	9551p	Business and Professional Association Services
912	Activities of trade unions		
9120	Activities of trade unions	9552	Labour Association Services
919	Activities of other membership organizations		
9191	Activities of religious organizations	9540	Religious Services
9192	Activities of political organizations	9559p	Other Interest Group Services n.e.c.
9199	Activities of other membership organizations n.e.c.	9559p	Other Interest Group Services n.e.c.
92	Recreational, cultural and sporting activities		
921	Motion picture, radio, television and other entertainment activities		
9211	Motion picture and video production and distribution	5511p	Motion Picture and Video Production
		5512	Motion Picture and Video Distribution
		5514	Post-production Services and Other Motion Picture and Video Activities
		5522p	Music and Other Sound Recording Activities
9212	Motion picture projection	5513	Motion Picture Exhibition
9213	Radio and television activities	5511p	Motion Picture and Video Production
		5522p	Music and Other Sound Recording Activities
		5610	Radio Broadcasting
		5621	Free-to-Air Television Broadcasting
		5622	Cable and Other Subscription Broadcasting
9214	Dramatic arts, music and other arts activities	7299p	Other Administrative Services n.e.c.
		9001p	Performing Arts Operation
		9002p	Creative Artists, Musicians, Writers and Performers
		9003	Performing Arts Venue Operation
9219	Other entertainment activities n.e.c.	8212p	Arts Education
		9001p	Performing Arts Operation
		9131	Amusement Parks and Centres Operation
		9139p	Amusement and Other Recreational Activities n.e.c.
922	News agency activities		
9220	News agency activities	6020p	Other Information Services
		9002p	Creative Artists, Musicians, Writers and Performers
923	Library, archives, museums and other cultural activities		
9231	Library and archives activities	6010	Libraries and Archives
9232	Museums activities and preservation of historic sites and buildings	8910	Museum Operation
9233	Botanical and zoological gardens and nature reserves activities	8921	Zoological and Botanical Gardens Operation
		8922	Nature Reserves and Conservation Parks Operation
924	Sporting and other recreational activities		
9241	Sporting activities	5029p	Other Transport n.e.c.
		7299p	Other Administrative Services n.e.c.
		8211	Sports and Physical Recreation Instruction
		9111	Health and Fitness Centres and Gymnasias Operation
		9112	Sports and Physical Recreation Clubs and Sports Professionals
		9113	Sports and Physical Recreation Venues, Grounds and Facilities Operation
		9114	Sports and Physical Recreation Administrative Service
		9121	Horse and Dog Racing Administration and Track Operation
		9129	Other Horse and Dog Racing Activities
		9139p	Amusement and Other Recreational Activities n.e.c.
9249	Other recreational activities	9139p	Amusement and Other Recreational Activities n.e.c.
		9201	Casino Operation
		9202	Lottery Operation
		9209	Other Gambling Activities

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- 93 Other service activities
- 930 Other service activities
  - 9301 Washing and (dry-)cleaning of textile and fur products
  - 9302 Hairdressing and other beauty treatment
  - 9303 Funeral and related activities
  - 9309 Other service activities n.e.c.

**P Activities of private households as employers and undifferentiated production activities of private households**

- 95 Activities of private households as employers of domestic staff
- 950 Activities of private households as employers of domestic staff
  - 9500 Activities of private households as employers of domestic 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
- 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

**Q Extraterritorial organizations and bodies**

- 99 Extraterritorial organizations and bodies
- 990 Extraterritorial organizations and bodies
  - 9900 Extraterritorial organizations and bodies

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- 9531 Laundry and Dry-Cleaning Services
- 9511 Hairdressing and Beauty Services
- 9520 Funeral, Crematorium and Cemetery Services
- 6991p Professional Photographic Services
- 9512 Diet and Weight Reduction Centre Operation
- 9533p Parking Services
- 9534 Brothel Keeping and Prostitution Services
- 9539 Other Personal Services n.e.c.

- 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

- 7552 Foreign Government Representation

**ANZSIC 2006****ISIC Rev. 3.1****A Agriculture, Forestry and Fishing**

01	Agriculture		
011	Nursery and Floriculture Production		
	0111 Nursery Production (Under Cover)	0112p	Growing of vegetables, horticultural specialties and nursery products
	0112 Nursery Production (Outdoors)	0112p	Growing of vegetables, horticultural specialties and nursery products
	0113 Turf Growing	0112p	Growing of vegetables, horticultural specialties and nursery products
	0114 Floriculture Production (Under Cover)	0112p	Growing of vegetables, horticultural specialties and nursery products
	0115 Floriculture Production (Outdoors)	0112p	Growing of vegetables, horticultural specialties and nursery products
012	Mushroom and Vegetable Growing		
	0121 Mushroom Growing	0112p	Growing of vegetables, horticultural specialties and nursery products
	0122 Vegetable Growing (Under Cover)	0112p	Growing of vegetables, horticultural specialties and nursery products
	0123 Vegetable Growing (Outdoors)	0111p	Growing of cereals and other crops n.e.c.
		0112p	Growing of vegetables, horticultural specialties and nursery products
013	Fruit and Tree Nut Growing		
	0131 Grape Growing	0113p	Growing of fruit, nuts, beverage and spice crops
	0132 Kiwifruit Growing	0113p	Growing of fruit, nuts, beverage and spice crops
	0133 Berry Fruit Growing	0113p	Growing of fruit, nuts, beverage and spice crops
	0134 Apple and Pear Growing	0113p	Growing of fruit, nuts, beverage and spice crops
	0135 Stone Fruit Growing	0113p	Growing of fruit, nuts, beverage and spice crops
	0136 Citrus Fruit Growing	0113p	Growing of fruit, nuts, beverage and spice crops
	0137 Olive Growing	0113p	Growing of fruit, nuts, beverage and spice crops
	0139 Other Fruit and Tree Nut Growing	0113p	Growing of fruit, nuts, beverage and spice crops
014	Sheep, Beef Cattle and Grain Farming		
	0141 Sheep Farming (Specialised)	0121p	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming
		0140p	Agricultural and animal husbandry service activities, except veterinary activities
	0142 Beef Cattle Farming (Specialised)	0121p	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming
		0140p	Agricultural and animal husbandry service activities, except veterinary activities
	0143 Beef Cattle Feedlots (Specialised)	0121p	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming
	0144 Sheep-Beef Cattle Farming	0121p	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming
	0145 Grain-Sheep or Grain-Beef Cattle Farming	0130	Growing of crops combined with farming of animals (mixed farming)
	0146 Rice Growing	0111p	Growing of cereals and other crops n.e.c.
	0149 Other Grain Growing	0111p	Growing of cereals and other crops n.e.c.
015	Other Crop Growing		
	0151 Sugar Cane Growing	0111p	Growing of cereals and other crops n.e.c.
	0152 Cotton Growing	0111p	Growing of cereals and other crops n.e.c.
	0159 Other Crop Growing n.e.c.	0111p	Growing of cereals and other crops n.e.c.
		0113p	Growing of fruit, nuts, beverage and spice crops
016	Dairy Cattle Farming		
	0160 Dairy Cattle Farming	0121p	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming
017	Poultry Farming		
	0171 Poultry Farming (Meat)	0122p	Other animal farming; production of animal products n.e.c.
	0172 Poultry Farming (Eggs)	0122p	Other animal farming; production of animal products n.e.c.
018	Deer Farming		
	0180 Deer Farming	0122p	Other animal farming; production of animal products n.e.c.

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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
04	Fishing, Hunting and Trapping
041	Fishing
0411	Rock Lobster and Crab Potting
0412	Prawn Fishing
0413	Line Fishing
0414	Fish Trawling, Seining and Netting
0419	Other Fishing
042	Hunting and Trapping
0420	Hunting and Trapping
05	Agriculture, Forestry and Fishing Support Services
051	Forestry Support Services
0510	Forestry Support Services
052	Agriculture and Fishing Support Services
0521	Cotton Ginning
0522	Shearing Services
0529	Other Agriculture and Fishing Support Services

**B Mining**

06	Coal Mining
060	Coal Mining
0600	Coal Mining
07	Oil and Gas Extraction
070	Oil and Gas Extraction
0700	Oil and Gas Extraction
08	Metal Ore Mining
080	Metal Ore Mining
0801	Iron Ore Mining
0802	Bauxite Mining

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0121p	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming
0140p	Agricultural and animal husbandry service activities, except veterinary activities
0122p	Other animal farming; production of animal products n.e.c.
0122p	Other animal farming; production of animal products n.e.c.
0121p	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming
0122p	Other animal farming; production of animal products n.e.c.
0502p	Aquaculture
0502p	Aquaculture
0502p	Aquaculture
0112p	Growing of vegetables, horticultural specialties and nursery products
0113p	Growing of fruit, nuts, beverage and spice crops
0200p	Forestry, logging and related service activities
0200p	Forestry, logging and related service activities
0501p	Fishing
0501p	Fishing
0501p	Fishing
0501p	Fishing
0501p	Fishing
0150	Hunting, trapping and game propagation including related service activities
0200p	Forestry, logging and related service activities
0140p	Agricultural and animal husbandry service activities, except veterinary activities
0140p	Agricultural and animal husbandry service activities, except veterinary activities
0140p	Agricultural and animal husbandry service activities, except veterinary activities
0501p	Fishing
1010	Mining and agglomeration of hard coal
1020	Mining and agglomeration of lignite
1030p	Extraction and agglomeration of peat
1110	Extraction of crude petroleum and natural gas
1310	Mining of iron ores
1320p	Mining of non-ferrous metal ores, except uranium and thorium ores

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0803	Metal Ore Mining <i>continued</i> Copper Ore Mining	1320p	Mining of non-ferrous metal ores, except uranium and thorium ores
0804	Gold Ore Mining	1320p	Mining of non-ferrous metal ores, except uranium and thorium ores
0805	Mineral Sand Mining	1320p	Mining of non-ferrous metal ores, except uranium and thorium ores
0806	Nickel Ore Mining	1320p	Mining of non-ferrous metal ores, except uranium and thorium ores
0807	Silver-Lead-Zinc Ore Mining	1320p	Mining of non-ferrous metal ores, except uranium and thorium ores
0809	Other Metal Ore Mining	1200 1320p	Mining of uranium and thorium ores Mining of non-ferrous metal ores, except uranium and thorium ores
09	Non-Metallic Mineral Mining and Quarrying		
091	Construction Material Mining		
0911	Gravel and Sand Quarrying	1410p	Quarrying of stone, sand and clay
0919	Other Construction Material Mining	1410p	Quarrying of stone, sand and clay
099	Other Non-Metallic Mineral Mining and Quarrying		
0990	Other Non-Metallic Mineral Mining and Quarrying	1030p 1421 1422 1429	Extraction and agglomeration of peat Mining of chemical and fertilizer minerals Extraction of salt Other mining and quarrying n.e.c.
10	Exploration and Other Mining Support Services		
101	Exploration		
1011	Petroleum Exploration	7421p	Architectural and engineering activities and related technical consultancy
1012	Mineral Exploration	7421p	Architectural and engineering activities and related technical consultancy
109	Other Mining Support Services		
1090	Other Mining Support Services	1120	Service activities incidental to oil and gas extraction excluding surveying
<b>C</b>	<b>Manufacturing</b>		
11	Food Product Manufacturing		
111	Meat and Meat Product Manufacturing		
1111	Meat Processing	1511p	Production, processing and preserving of meat and meat products
1112	Poultry Processing	1511p	Production, processing and preserving of meat and meat products
1113	Cured Meat and Smallgoods Manufacturing	1511p	Production, processing and preserving of meat and meat products
112	Seafood Processing		
1120	Seafood Processing	1512	Processing and preserving of fish and fish products
113	Dairy Product Manufacturing		
1131	Milk and Cream Processing	1520p	Manufacture of dairy products
1132	Ice Cream Manufacturing	1520p	Manufacture of dairy products
1133	Cheese and Other Dairy Product Manufacturing	1520p 1549p	Manufacture of dairy products Manufacture of other food products n.e.c.
114	Fruit and Vegetable Processing		
1140	Fruit and Vegetable Processing	1513p 1549p	Processing and preserving of fruit and vegetables Manufacture of other food products n.e.c.
115	Oil and Fat Manufacturing		
1150	Oil and Fat Manufacturing	1514	Manufacture of vegetable and animal oils and fats
116	Grain Mill and Cereal Product Manufacturing		
1161	Grain Mill Product Manufacturing	1531p 1532 1549p 1553p	Manufacture of grain mill products Manufacture of starches and starch products Manufacture of other food products n.e.c. Manufacture of malt liquors and malt
1162	Cereal, Pasta and Baking Mix Manufacturing	1531p 1544	Manufacture of grain mill products Manufacture of macaroni, noodles, couscous and similar farinaceous products

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117	Bakery Product Manufacturing		
1171	Bread Manufacturing (Factory based)	1531p	Manufacture of grain mill products
		1541p	Manufacture of bakery products
1172	Cake and Pastry Manufacturing (Factory based)	1541p	Manufacture of bakery products
1173	Biscuit Manufacturing (Factory based)	1541p	Manufacture of bakery products
1174	Bakery Product Manufacturing (Non-factory based)	1541p	Manufacture of bakery products
118	Sugar and Confectionery Manufacturing		
1181	Sugar Manufacturing	1542	Manufacture of sugar
1182	Confectionery Manufacturing	1543	Manufacture of cocoa, chocolate and sugar confectionery
119	Other Food Product Manufacturing		
1191	Potato, Corn and Other Crisp Manufacturing	1513p	Processing and preserving of fruit and vegetables
		1541p	Manufacture of bakery products
		1549p	Manufacture of other food products n.e.c.
1192	Prepared Animal and Bird Feed Manufacturing	1533	Manufacture of prepared animal feeds
1199	Other Food Product Manufacturing n.e.c.	1513p	Processing and preserving of fruit and vegetables
		1541p	Manufacture of bakery products
		1549p	Manufacture of other food products n.e.c.
12	Beverage and Tobacco Product Manufacturing		
121	Beverage Manufacturing		
1211	Soft Drink, Cordial and Syrup Manufacturing	1549p	Manufacture of other food products n.e.c.
		1552p	Manufacture of wines
		1553p	Manufacture of malt liquors and malt
		1554	Manufacture of soft drinks; production of mineral waters
1212	Beer Manufacturing	1553p	Manufacture of malt liquors and malt
1213	Spirit Manufacturing	1551	Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials
1214	Wine and Other Alcoholic Beverage Manufacturing	1552p	Manufacture of wines
122	Cigarette and Tobacco Product Manufacturing		
1220	Cigarette and Tobacco Product Manufacturing	1600	Manufacture of tobacco products
13	Textile, Leather, Clothing and Footwear Manufacturing		
131	Textile Manufacturing		
1311	Wool Scouring	1711p	Preparation and spinning of textile fibres; weaving of textiles
1312	Natural Textile Manufacturing	1711p	Preparation and spinning of textile fibres; weaving of textiles
1313	Synthetic Textile Manufacturing	1711p	Preparation and spinning of textile fibres; weaving of textiles
132	Leather Tanning, Fur Dressing and Leather Product Manufacturing		
1320	Leather Tanning, Fur Dressing and Leather Product Manufacturing	1820p	Dressing and dyeing of fur; manufacture of articles of fur
		1911	Tanning and dressing of leather
		1912	Manufacture of luggage, handbags and the like, saddlery and harness
133	Textile Product Manufacturing		
1331	Textile Floor Covering Manufacturing	1722	Manufacture of carpets and rugs
1332	Rope, Cordage and Twine Manufacturing	1723	Manufacture of cordage, rope, twine and netting
1333	Cut and Sewn Textile Product Manufacturing	1711p	Preparation and spinning of textile fibres; weaving of textiles
		1721	Manufacture of made-up textile articles, except apparel
1334	Textile Finishing and Other Textile Product Manufacturing	1712	Finishing of textiles
		1729	Manufacture of other textiles n.e.c.
134	Knitted Product Manufacturing		
1340	Knitted Product Manufacturing	1730	Manufacture of knitted and crocheted fabrics and articles
135	Clothing and Footwear Manufacturing		
1351	Clothing Manufacturing	1810	Manufacture of wearing apparel, except fur apparel
		1820p	Dressing and dyeing of fur; manufacture of articles of fur

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	Clothing and Footwear Manufacturing <i>continued</i>		
	1352 Footwear Manufacturing	1920	Manufacture of footwear
14	Wood Product Manufacturing		
141	Log Sawmilling and Timber Dressing		
	1411 Log Sawmilling	2010p	Sawmilling and planing of wood
	1412 Wood Chipping	2010p	Sawmilling and planing of wood
	1413 Timber Resawing and Dressing	2010p	Sawmilling and planing of wood
		2022p	Manufacture of builders' carpentry and joinery
149	Other Wood Product Manufacturing		
	1491 Prefabricated Wooden Building Manufacturing	2022p	Manufacture of builders' carpentry and joinery
	1492 Wooden Structural Fitting and Component Manufacturing	2022p	Manufacture of builders' carpentry and joinery
	1493 Veneer and Plywood Manufacturing	2021p	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards
	1494 Reconstituted Wood Product Manufacturing	2021p	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards
	1499 Other Wood Product Manufacturing n.e.c.	2023 2029	Manufacture of wooden containers Manufacture of other products of wood; manufacture of articles of cork, straw and plating materials
15	Pulp, Paper and Converted Paper Product Manufacturing		
151	Pulp, Paper and Paperboard Manufacturing		
	1510 Pulp, Paper and Paperboard Manufacturing	2101	Manufacture of pulp, paper and paperboard
152	Converted Paper Product Manufacturing		
	1521 Corrugated Paperboard and Paperboard Container Manufacturing	2102p	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
	1522 Paper Bag Manufacturing	2102p	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
	1523 Paper Stationery Manufacturing	2109p	Manufacture of other articles of paper and paperboard
		3694p	Manufacture of games and toys
	1524 Sanitary Paper Product Manufacturing	2109p	Manufacture of other articles of paper and paperboard
	1529 Other Converted Paper Product Manufacturing	2109p	Manufacture of other articles of paper and paperboard
16	Printing (including the Reproduction of Recorded Media)		
161	Printing and Printing Support Services		
	1611 Printing	2221	Printing
	1612 Printing Support Services	2222	Service activities related to printing
162	Reproduction of Recorded Media		
	1620 Reproduction of Recorded Media	2230	Reproduction of recorded media
17	Petroleum and Coal Product Manufacturing		
170	Petroleum and Coal Product Manufacturing		
	1701 Petroleum Refining and Petroleum Fuel Manufacturing	2320p	Manufacture of refined petroleum products
	1709 Other Petroleum and Coal Product Manufacturing	2310 2320p 2411p 2429p	Manufacture of coke oven products Manufacture of refined petroleum products Manufacture of basic chemicals, except fertilizers and nitrogen compounds Manufacture of other chemical products n.e.c.
18	Basic Chemical and Chemical Product Manufacturing		
181	Basic Chemical Manufacturing		
	1811 Industrial Gas Manufacturing	2411p	Manufacture of basic chemicals, except fertilizers and nitrogen compounds
	1812 Basic Organic Chemical Manufacturing	2411p	Manufacture of basic chemicals, except fertilizers and nitrogen compounds
	1813 Basic Inorganic Chemical Manufacturing	2330p 2411p	Processing of nuclear fuel Manufacture of basic chemicals, except fertilizers and nitrogen compounds



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182	Basic Polymer Manufacturing			
1821	Synthetic Resin and Synthetic Rubber Manufacturing	2413p		Manufacture of plastics in primary forms and of synthetic rubber
1829	Other Basic Polymer Manufacturing	2413p		Manufacture of plastics in primary forms and of synthetic rubber
		2430		Manufacture of man-made fibres
183	Fertiliser and Pesticide Manufacturing			
1831	Fertiliser Manufacturing	2412p		Manufacture of fertilizers and nitrogen compounds
1832	Pesticide Manufacturing	2421		Manufacture of pesticides and other agro-chemical products
184	Pharmaceutical and Medicinal Product Manufacturing			
1841	Human Pharmaceutical and Medicinal Product Manufacturing	2423p		Manufacture of pharmaceuticals, medicinal chemicals and botanical products
1842	Veterinary Pharmaceutical and Medicinal Product Manufacturing	2423p		Manufacture of pharmaceuticals, medicinal chemicals and botanical products
185	Cleaning Compound and Toiletry Preparation Manufacturing			
1851	Cleaning Compound Manufacturing	2424p		Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
1852	Cosmetic and Toiletry Preparation Manufacturing	2424p		Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
189	Other Basic Chemical Product Manufacturing			
1891	Photographic Chemical Product Manufacturing	2429p		Manufacture of other chemical products n.e.c.
1892	Explosive Manufacturing	2412p		Manufacture of fertilizers and nitrogen compounds
		2413p		Manufacture of plastics in primary forms and of synthetic rubber
		2429p		Manufacture of other chemical products n.e.c.
1899	Other Basic Chemical Product Manufacturing n.e.c.	2429p		Manufacture of other chemical products n.e.c.
19	Polymer Product and Rubber Product Manufacturing			
191	Polymer Product Manufacturing			
1911	Polymer Film and Sheet Packaging Material Manufacturing	2520p		Manufacture of plastics products
1912	Rigid and Semi-Rigid Polymer Product Manufacturing	2520p		Manufacture of plastics products
		3610p		Manufacture of furniture
1913	Polymer Foam Product Manufacturing	2520p		Manufacture of plastics products
1914	Tyre Manufacturing	2511		Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
1915	Adhesive Manufacturing	2429p		Manufacture of other chemical products n.e.c.
1916	Paint and Coatings Manufacturing	2422		Manufacture of paints, varnishes and similar coatings, printing ink and mastics
		2429p		Manufacture of other chemical products n.e.c.
1919	Other Polymer Product Manufacturing	2520p		Manufacture of plastics products
192	Natural Rubber Product Manufacturing			
1920	Natural Rubber Product Manufacturing	2519		Manufacture of other rubber products
20	Non-Metallic Mineral Product Manufacturing			
201	Glass and Glass Product Manufacturing			
2010	Glass and Glass Product Manufacturing	2610		Manufacture of glass and glass products
202	Ceramic Product Manufacturing			
2021	Clay Brick Manufacturing	2693		Manufacture of structural non-refractory clay and ceramic products
2029	Other Ceramic Product Manufacturing	2691		Manufacture of non-structural non-refractory ceramic ware
		2692		Manufacture of refractory ceramic products
203	Cement, Lime, Plaster and Concrete Product Manufacturing			
2031	Cement and Lime Manufacturing	2694p		Manufacture of cement, lime and plaster
2032	Plaster Product Manufacturing	2694p		Manufacture of cement, lime and plaster
		2695p		Manufacture of articles of concrete, cement and plaster
2033	Ready-Mixed Concrete Manufacturing	2695p		Manufacture of articles of concrete, cement and plaster

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	Cement, Lime, Plaster and Concrete Product Manufacturing <i>continued</i>		
	2034 Concrete Product Manufacturing	2695p	Manufacture of articles of concrete, cement and plaster
209	Other Non-Metallic Mineral Product Manufacturing		
	2090 Other Non-Metallic Mineral Product Manufacturing	2696 2699	Cutting, shaping and finishing of stone Manufacture of other non-metallic mineral products n.e.c.
21	Primary Metal and Metal Product Manufacturing		
211	Basic Ferrous Metal Manufacturing		
	2110 Iron Smelting and Steel Manufacturing	2710p	Manufacture of basic iron and steel
212	Basic Ferrous Metal Product Manufacturing		
	2121 Iron and Steel Casting	2710p 2731	Manufacture of basic iron and steel Casting of iron and steel
	2122 Steel Pipe and Tube Manufacturing	2710p	Manufacture of basic iron and steel
213	Basic Non-Ferrous Metal Manufacturing		
	2131 Alumina Production	2720p	Manufacture of basic precious and non-ferrous metals
	2132 Aluminium Smelting	2720p	Manufacture of basic precious and non-ferrous metals
	2133 Copper, Silver, Lead and Zinc Smelting and Refining	2720p	Manufacture of basic precious and non-ferrous metals
	2139 Other Basic Non-Ferrous Metal Manufacturing	2330p 2720p	Processing of nuclear fuel Manufacture of basic precious and non-ferrous metals
214	Basic Non-Ferrous Metal Product Manufacturing		
	2141 Non-Ferrous Metal Casting	2732	Casting of non-ferrous metals
	2142 Aluminium Rolling, Drawing, Extruding	2720p 2891p	Manufacture of basic precious and non-ferrous metals Forging, pressing, stamping and roll-forming of metal; powder metallurgy
	2149 Other Basic Non-Ferrous Metal Product Manufacturing	2720p 2891p	Manufacture of basic precious and non-ferrous metals Forging, pressing, stamping and roll-forming of metal; powder metallurgy
22	Fabricated Metal Product Manufacturing		
221	Iron and Steel Forging		
	2210 Iron and Steel Forging	2891p	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
222	Structural Metal Product Manufacturing		
	2221 Structural Steel Fabricating	2811p	Manufacture of structural metal products
	2222 Prefabricated Metal Building Manufacturing	2811p	Manufacture of structural metal products
	2223 Architectural Aluminium Product Manufacturing	2811p	Manufacture of structural metal products
	2224 Metal Roof and Guttering Manufacturing (except Aluminium)	2811p	Manufacture of structural metal products
	2229 Other Structural Metal Product Manufacturing	2811p	Manufacture of structural metal products
223	Metal Container Manufacturing		
	2231 Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing	2812	Manufacture of tanks, reservoirs and containers of metal
	2239 Other Metal Container Manufacturing	2899p	Manufacture of other fabricated metal products n.e.c.
224	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)		
	2240 Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	2811p 2891p	Manufacture of structural metal products Forging, pressing, stamping and roll-forming of metal; powder metallurgy
229	Other Fabricated Metal Product Manufacturing		
	2291 Spring and Wire Product Manufacturing	2899p	Manufacture of other fabricated metal products n.e.c.
	2292 Nut, Bolt, Screw and Rivet Manufacturing	2899p	Manufacture of other fabricated metal products n.e.c.
	2293 Metal Coating and Finishing	2892	Treatment and coating of metals; general mechanical engineering on a fee or contract basis
	2299 Other Fabricated Metal Product Manufacturing n.e.c.	2893	Manufacture of cutlery, hand tools and general hardware

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Other Fabricated Metal Product Manufacturing  
*continued*

## 23 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.

## 24 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

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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

3410 Manufacture of motor vehicles

3420 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers

3190p Manufacture of other electrical equipment n.e.c.

3430 Manufacture of parts and accessories for motor vehicles and their engines

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.

3320p Manufacture of optical instruments and photographic equipment

3311p Manufacture of medical and surgical equipment and orthopaedic appliances

3190p Manufacture of other electrical equipment n.e.c.

3312p Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment

3313p Manufacture of industrial process control equipment

3330 Manufacture of watches and clocks

3000 Manufacture of office, accounting and computing machinery

3190p Manufacture of other electrical equipment n.e.c.

3220p Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy  
3230p Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods

3210 Manufacture of electronic valves and tubes and other electronic components

3230p Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods

3130 Manufacture of insulated wire and cable

3150 Manufacture of electric lamps and lighting equipment

2914p Manufacture of ovens, furnaces and furnace burners  
3110p Manufacture of electric motors, generators and transformers

3120 Manufacture of electricity distribution and control apparatus

3140 Manufacture of accumulators, primary cells and primary batteries

3190p Manufacture of other electrical equipment n.e.c.

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244	Domestic Appliance Manufacturing		
2441	Whiteware Appliance Manufacturing	2930p	Manufacture of domestic appliances n.e.c.
2449	Other Domestic Appliance Manufacturing	2926p	Manufacture of machinery for textile, apparel and leather production
		2930p	Manufacture of domestic appliances n.e.c.
245	Pump, Compressor, Heating and Ventilation Equipment Manufacturing		
2451	Pump and Compressor Manufacturing	2912p	Manufacture of pumps, compressors, taps and valves
2452	Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing	2919p	Manufacture of other general purpose machinery
246	Specialised Machinery and Equipment Manufacturing		
2461	Agricultural Machinery and Equipment Manufacturing	2921p	Manufacture of agricultural and forestry machinery
2462	Mining and Construction Machinery Manufacturing	2924p	Manufacture of machinery for mining, quarrying and construction
2463	Machine Tool and Parts Manufacturing	2922p	Manufacture of machine-tools
		2923	Manufacture of machinery for metallurgy
2469	Other Specialised Machinery and Equipment Manufacturing	2925p	Manufacture of machinery for food, beverage and tobacco processing
		2926p	Manufacture of machinery for textile, apparel and leather production
		2929p	Manufacture of other special purpose machinery
249	Other Machinery and Equipment Manufacturing		
2491	Lifting and Material Handling Equipment Manufacturing	2915p	Manufacture of lifting and handling equipment
2499	Other Machinery and Equipment Manufacturing n.e.c.	2813	Manufacture of steam generators, except central heating hot water boilers
		2911	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
		2913	Manufacture of bearings, gears, gearing and driving elements
		2914p	Manufacture of ovens, furnaces and furnace burners
		2919p	Manufacture of other general purpose machinery
25	Furniture and Other Manufacturing		
251	Furniture Manufacturing		
2511	Wooden Furniture and Upholstered Seat Manufacturing	3610p	Manufacture of furniture
2512	Metal Furniture Manufacturing	3610p	Manufacture of furniture
2513	Mattress Manufacturing	3610p	Manufacture of furniture
2519	Other Furniture Manufacturing	3610p	Manufacture of furniture
259	Other Manufacturing		
2591	Jewellery and Silverware Manufacturing	3691	Manufacture of jewellery and related articles
		3699p	Other manufacturing n.e.c.
2592	Toy, Sporting and Recreational Product Manufacturing	3693	Manufacture of sports goods
		3694p	Manufacture of games and toys
2599	Other Manufacturing n.e.c.	3692	Manufacture of musical instruments
		3699p	Other manufacturing n.e.c.
<b>D</b>	<b>Electricity, Gas, Water and Waste Services</b>		
26	Electricity Supply		
261	Electricity Generation		
2611	Fossil Fuel Electricity Generation	4010p	Production, collection and distribution of electricity
2612	Hydro-Electricity Generation	4010p	Production, collection and distribution of electricity
2619	Other Electricity Generation	4010p	Production, collection and distribution of electricity
262	Electricity Transmission		
2620	Electricity Transmission	4010p	Production, collection and distribution of electricity
263	Electricity Distribution		
2630	Electricity Distribution	4010p	Production, collection and distribution of electricity
264	On Selling Electricity and Electricity Market Operation		
2640	On Selling Electricity and Electricity Market Operation	4010p	Production, collection and distribution of electricity
27	Gas Supply		
270	Gas Supply		
2700	Gas Supply	4020	Manufacture of gas; distribution of gaseous fuels through mains

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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
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

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4030	Steam and hot water supply
4100	Collection, purification and distribution of water
9000p	Sewage and refuse disposal, sanitation and similar activities
9000p	Sewage and refuse disposal, sanitation and similar activities
9000p	Sewage and refuse disposal, sanitation and similar activities
2330p	Processing of nuclear fuel
9000p	Sewage and refuse disposal, sanitation and similar activities
3710	Recycling of metal waste and scrap
3720	Recycling of non-metal waste and scrap
4520p	Building of complete constructions or parts thereof; civil engineering
9000p	Sewage and refuse disposal, sanitation and similar activities
4520p	Building of complete constructions or parts thereof; civil engineering
4520p	Building of complete constructions or parts thereof; civil engineering
4520p	Building of complete constructions or parts thereof; civil engineering
4520p	Building of complete constructions or parts thereof; civil engineering
7010p	Real estate activities with own or leased property
4510	Site preparation
4520p	Building of complete constructions or parts thereof; civil engineering
4520p	Building of complete constructions or parts thereof; civil engineering
4520p	Building of complete constructions or parts thereof; civil engineering
4520p	Building of complete constructions or parts thereof; civil engineering
4530p	Building installation
4530p	Building installation
4530p	Building installation
4530p	Building installation
4530p	Building installation
4540p	Building completion

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324	Building Completion Services		
3241	Plastering and Ceiling Services	4540p	Building completion
3242	Carpentry Services	4540p	Building completion
3243	Tiling and Carpeting Services	4540p	Building completion
3244	Painting and Decorating Services	4540p	Building completion
3245	Glazing Services	4540p	Building completion
329	Other Construction Services		
3291	Landscape Construction Services	0140p	Agricultural and animal husbandry service activities, except veterinary activities
		4520p	Building of complete constructions or parts thereof; civil engineering
3292	Hire of Construction Machinery with Operator	4550	Renting of construction or demolition equipment with operator
3299	Other Construction Services n.e.c.	4540p	Building completion
<b>F</b>	<b>Wholesale Trade</b>		
33	Basic Material Wholesaling		
331	Agricultural Product Wholesaling		
3311	Wool Wholesaling	5121p	Wholesale of agricultural raw materials and live animals
3312	Cereal Grain Wholesaling	5121p	Wholesale of agricultural raw materials and live animals
3319	Other Agricultural Product Wholesaling	5121p	Wholesale of agricultural raw materials and live animals
332	Mineral, Metal and Chemical Wholesaling		
3321	Petroleum Product Wholesaling	5141p	Wholesale of solid, liquid and gaseous fuels and related products
3322	Metal and Mineral Wholesaling	5141p	Wholesale of solid, liquid and gaseous fuels and related products
		5142	Wholesale of metals and metal ores
		5149p	Wholesale of other intermediate products, waste and scrap
3323	Industrial and Agricultural Chemical Product Wholesaling	5149p	Wholesale of other intermediate products, waste and scrap
333	Timber and Hardware Goods Wholesaling		
3331	Timber Wholesaling	5143p	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
3332	Plumbing Goods Wholesaling	5143p	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
3339	Other Hardware Goods Wholesaling	5143p	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
34	Machinery and Equipment Wholesaling		
341	Specialised Industrial Machinery and Equipment Wholesaling		
3411	Agricultural and Construction Machinery Wholesaling	5159p	Wholesale of other machinery, equipment and supplies
3419	Other Specialised Industrial Machinery and Equipment Wholesaling	5159p	Wholesale of other machinery, equipment and supplies
349	Other Machinery and Equipment Wholesaling		
3491	Professional and Scientific Goods Wholesaling	5159p	Wholesale of other machinery, equipment and supplies
3492	Computer and Computer Peripheral Wholesaling	5151	Wholesale of computers, computer peripheral equipment and software
3493	Telecommunication Goods Wholesaling	5152p	Wholesale of electronic parts and equipment
3494	Other Electrical and Electronic Goods Wholesaling	5139p	Wholesale of other household goods
		5152p	Wholesale of electronic parts and equipment
		5159p	Wholesale of other machinery, equipment and supplies
3499	Other Machinery and Equipment Wholesaling n.e.c.	5139p	Wholesale of other household goods
		5159p	Wholesale of other machinery, equipment and supplies
35	Motor Vehicle and Motor Vehicle Parts Wholesaling		
350	Motor Vehicle and Motor Vehicle Parts Wholesaling		
3501	Car Wholesaling	5010p	Sale of motor vehicles

**ANZSIC 2006**Motor Vehicle and Motor Vehicle Parts Wholesaling  
*continued*

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

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

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5010p Sale of motor vehicles  
5010p Sale of motor vehicles  
5040p Sale, maintenance and repair of motorcycles and related parts and accessories  
5030p Sale of motor vehicle parts and accessories  
5040p Sale, maintenance and repair of motorcycles and related parts and accessories  
5030p Sale of motor vehicle parts and accessories  
5040p Sale, maintenance and repair of motorcycles and related parts and accessories  
5149p Wholesale of other intermediate products, waste and scrap

5122p Wholesale of food, beverages and tobacco  
5122p Wholesale of food, beverages and tobacco  
5122p Wholesale of food, beverages and tobacco  
5122p Wholesale of food, beverages and tobacco  
5122p Wholesale of food, beverages and tobacco  
5122p Wholesale of food, beverages and tobacco  
5122p Wholesale of food, beverages and tobacco

5131p Wholesale of textiles, clothing and footwear  
5131p Wholesale of textiles, clothing and footwear

5139p Wholesale of other household goods

5139p Wholesale of other household goods  
5159p Wholesale of other machinery, equipment and supplies  
5139p Wholesale of other household goods  
5139p Wholesale of other household goods  
5139p Wholesale of other household goods  
5139p Wholesale of other household goods  
5139p Wholesale of other household goods  
5149p Wholesale of other intermediate products, waste and scrap  
5122p Wholesale of food, beverages and tobacco  
5139p Wholesale of other household goods  
5190 Other wholesale

5110 Wholesale on a fee or contract basis  
5240p Retail sale of second-hand goods in stores  
7499p Other business activities n.e.c.

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40	Fuel Retailing		
400	Fuel Retailing		
	4000	Fuel Retailing	5050 Retail sale of automotive fuel
41	Food Retailing		
411	Supermarket and Grocery Stores		
	4110	Supermarket and Grocery Stores	5211 Retail sale in non-specialized stores with food, beverages or tobacco predominating
412	Specialised Food Retailing		
	4121	Fresh Meat, Fish and Poultry Retailing	5220p Retail sale of food, beverages and tobacco in specialized stores
	4122	Fruit and Vegetable Retailing	5220p Retail sale of food, beverages and tobacco in specialized stores
	4123	Liquor Retailing	5220p Retail sale of food, beverages and tobacco in specialized stores
	4129	Other Specialised Food Retailing	5220p Retail sale of food, beverages and tobacco in specialized stores
42	Other Store-Based Retailing		
421	Furniture, Floor Coverings, Houseware and Textile Goods Retailing		
	4211	Furniture Retailing	5233p Retail sale of household appliances, articles and equipment
	4212	Floor Coverings Retailing	5239p Other retail sale in specialized stores
	4213	Houseware Retailing	5233p Retail sale of household appliances, articles and equipment
			5239p Other retail sale in specialized stores
	4214	Manchester and Other Textile Goods Retailing	5232p Retail sale of textiles, clothing, footwear and leather goods
			5233p Retail sale of household appliances, articles and equipment
422	Electrical and Electronic Goods Retailing		
	4221	Electrical, Electronic and Gas Appliance Retailing	5233p Retail sale of household appliances, articles and equipment
			5239p Other retail sale in specialized stores
	4222	Computer and Computer Peripheral Retailing	5239p Other retail sale in specialized stores
	4229	Other Electrical and Electronic Goods Retailing	5233p Retail sale of household appliances, articles and equipment
			5239p Other retail sale in specialized stores
423	Hardware, Building and Garden Supplies Retailing		
	4231	Hardware and Building Supplies Retailing	5234 Retail sale of hardware, paint and glass
			5239p Other retail sale in specialized stores
	4232	Garden Supplies Retailing	5239p Other retail sale in specialized stores
424	Recreational Goods Retailing		
	4241	Sport and Camping Equipment Retailing	5239p Other retail sale in specialized stores
	4242	Entertainment Media Retailing	5233p Retail sale of household appliances, articles and equipment
			5239p Other retail sale in specialized stores
	4243	Toy and Game Retailing	5239p Other retail sale in specialized stores
	4244	Newspaper and Book Retailing	5239p Other retail sale in specialized stores
	4245	Marine Equipment Retailing	5239p Other retail sale in specialized stores
425	Clothing, Footwear and Personal Accessory Retailing		
	4251	Clothing Retailing	5232p Retail sale of textiles, clothing, footwear and leather goods
	4252	Footwear Retailing	5232p Retail sale of textiles, clothing, footwear and leather goods
	4253	Watch and Jewellery Retailing	5239p Other retail sale in specialized stores
	4259	Other Personal Accessory Retailing	5232p Retail sale of textiles, clothing, footwear and leather goods



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- 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

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- 5219 Other retail sale in non-specialized stores
- 5231 Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles
- 5239p Other retail sale in specialized stores
- 5240p Retail sale of second-hand goods in stores
- 6592p Other credit granting
- 5239p Other retail sale in specialized stores
- 5220p Retail sale of food, beverages and tobacco in specialized stores
- 5233p Retail sale of household appliances, articles and equipment
- 5239p Other retail sale in specialized stores
- 5251 Retail sale via mail order houses
- 5252 Retail sale via stalls and markets
- 5259p Other non-store retail sale
- 5259p Other non-store retail sale
- 5510 Hotels; camping sites and other provision of short-stay accommodation
- 5520p Restaurants, bars and canteens
- 5520p Restaurants, bars and canteens
- 5520p Restaurants, bars and canteens
- 5520p Restaurants, bars and canteens
- 5520p Restaurants, bars and canteens
- 5520p Restaurants, bars and canteens
- 5020p Maintenance and repair of motor vehicles
- 6023 Freight transport by road
- 6021p Other scheduled passenger land transport
- 6021p Other scheduled passenger land transport
- 6022p Other non-scheduled passenger land transport
- 6010p Transport via railways
- 6010p Transport via railways
- 6021p Other scheduled passenger land transport
- 6110p Sea and coastal water transport
- 6120p Inland water transport
- 6110p Sea and coastal water transport
- 6120p Inland water transport

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49	Air and Space Transport		
490	Air and Space Transport		
4900	Air and Space Transport	6210	Scheduled air transport
		6220p	Non-scheduled air transport
50	Other Transport		
501	Scenic and Sightseeing Transport		
5010	Scenic and Sightseeing Transport	6021p	Other scheduled passenger land transport
		6022p	Other non-scheduled passenger land transport
		6110p	Sea and coastal water transport
		6120p	Inland water transport
		6220p	Non-scheduled air transport
502	Pipeline and Other Transport		
5021	Pipeline Transport	6030	Transport via pipelines
5029	Other Transport n.e.c.	6021p	Other scheduled passenger land transport
		6022p	Other non-scheduled passenger land transport
		9241p	Sporting activities
51	Postal and Courier Pick-up and Delivery Services		
510	Postal and Courier Pick-up and Delivery Services		
5101	Postal Services	6411	National post activities
5102	Courier Pick-up and Delivery Services	6412	Courier activities other than national post activities
52	Transport Support Services		
521	Water Transport Support Services		
5211	Stevedoring Services	6301	Cargo handling
5212	Port and Water Transport Terminal Operations	6303p	Other supporting transport activities
5219	Other Water Transport Support Services	6303p	Other supporting transport activities
522	Airport Operations and Other Air Transport Support Services		
5220	Airport Operations and Other Air Transport Support Services	6303p	Other supporting transport activities
529	Other Transport Support Services		
5291	Customs Agency Services	6309p	Activities of other transport agencies
5292	Freight Forwarding Services	6309p	Activities of other transport agencies
5299	Other Transport Support Services n.e.c.	6303p	Other supporting transport activities
		6309p	Activities of other transport agencies
53	Warehousing and Storage Services		
530	Warehousing and Storage Services		
5301	Grain Storage Services	6302p	Storage and warehousing
5309	Other Warehousing and Storage Services	6302p	Storage and warehousing
<b>J Information Media and Telecommunications</b>			
54	Publishing (except Internet and Music Publishing)		
541	Newspaper, Periodical, Book and Directory Publishing		
5411	Newspaper Publishing	2212p	Publishing of newspapers, journals and periodicals
5412	Magazine and Other Periodical Publishing	2212p	Publishing of newspapers, journals and periodicals
5413	Book Publishing	2211p	Publishing of books, brochures, musical books and other publications
5414	Directory and Mailing List Publishing	2211p	Publishing of books, brochures, musical books and other publications
		7499p	Other business activities n.e.c.
5419	Other Publishing (except Software, Music and Internet)	2219	Other publishing
542	Software Publishing		
5420	Software Publishing	7221	Software publishing
55	Motion Picture and Sound Recording Activities		
551	Motion Picture and Video Activities		
5511	Motion Picture and Video Production	9211p	Motion picture and video production and distribution
		9213p	Radio and television activities
5512	Motion Picture and Video Distribution	9211p	Motion picture and video production and distribution
5513	Motion Picture Exhibition	9212	Motion picture projection

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	Motion Picture and Video Activities <i>continued</i>		
5514	Post-production Services and Other Motion Picture and Video Activities	9211p	Motion picture and video production and distribution
552	Sound Recording and Music Publishing		
5521	Music Publishing	2213p 7499p	Publishing of recorded media Other business activities n.e.c.
5522	Music and Other Sound Recording Activities	2213p 7499p 9211p 9213p	Publishing of recorded media Other business activities n.e.c. Motion picture and video production and distribution Radio and television activities
56	Broadcasting (except Internet)		
561	Radio Broadcasting		
5610	Radio Broadcasting	9213p	Radio and television activities
562	Television Broadcasting		
5621	Free-to-Air Television Broadcasting	9213p	Radio and television activities
5622	Cable and Other Subscription Broadcasting	9213p	Radio and television activities
57	Internet Publishing and Broadcasting		
570	Internet Publishing and Broadcasting		
5700	Internet Publishing and Broadcasting	7240p	Data base activities
58	Telecommunications Services		
580	Telecommunications Services		
5801	Wired Telecommunications Network Operation	6420p	Telecommunications
5802	Other Telecommunications Network Operation	6420p	Telecommunications
5809	Other Telecommunications Services	6420p	Telecommunications
59	Internet Service Providers, Web Search Portals and Data Processing Services		
591	Internet Service Providers and Web Search Portals		
5910	Internet Service Providers and Web Search Portals	6420p 7240p	Telecommunications Data base activities
592	Data Processing, Web Hosting and Electronic Information Storage Services		
5921	Data Processing and Web Hosting Services	7230 7494p	Data processing Photographic activities
5922	Electronic Information Storage Services	7240p	Data base activities
60	Library and Other Information Services		
601	Libraries and Archives		
6010	Libraries and Archives	9231	Library and archives activities
602	Other Information Services		
6020	Other Information Services	7499p 9220p	Other business activities n.e.c. News agency activities
<b>K Financial and Insurance Services</b>			
62	Finance		
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 6592p	Financial leasing Other credit granting
624	Financial Asset Investing		
6240	Financial Asset Investing	6599p	Other financial intermediation n.e.c.
63	Insurance and Superannuation Funds		
631	Life Insurance		
6310	Life Insurance	6601	Life insurance

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632	Health and General Insurance		
6321	Health Insurance	6603p	Non-life insurance
6322	General Insurance	6603p	Non-life insurance
633	Superannuation Funds		
6330	Superannuation Funds	6602	Pension funding
64	Auxiliary Finance and Insurance Services		
641	Auxiliary Finance and Investment Services		
6411	Financial Asset Broking Services	6712	Security dealing activities
6419	Other Auxiliary Finance and Investment Services	6711	Administration of financial markets
		6719	Activities auxiliary to financial intermediation n.e.c.
642	Auxiliary Insurance Services		
6420	Auxiliary Insurance Services	6720	Activities auxiliary to insurance and pension funding
<b>L</b>	<b>Rental, Hiring and Real Estate Services</b>		
66	Rental and Hiring Services (except Real Estate)		
661	Motor Vehicle and Transport Equipment Rental and Hiring		
6611	Passenger Car Rental and Hiring	7111p	Renting of land transport equipment
6619	Other Motor Vehicle and Transport Equipment Rental and Hiring	7111p	Renting of land transport equipment
		7112	Renting of water transport equipment
		7113	Renting of air transport equipment
662	Farm Animal and Bloodstock Leasing		
6620	Farm Animal and Bloodstock Leasing	6599p	Other financial intermediation n.e.c.
663	Other Goods and Equipment Rental and Hiring		
6631	Heavy Machinery and Scaffolding Rental and Hiring	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.
6632	Video and Other Electronic Media Rental and Hiring	7130p	Renting of personal and household goods n.e.c.
6639	Other Goods and Equipment Rental and Hiring n.e.c.	7123	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.
664	Non-Financial Intangible Assets (Except Copyrights) Leasing		
6640	Non-Financial Intangible Assets (Except Copyrights) Leasing	6599p	Other financial intermediation n.e.c.
67	Property Operators and Real Estate Services		
671	Property Operators		
6711	Residential Property Operators	7010p	Real estate activities with own or leased property
6712	Non-Residential Property Operators	7010p	Real estate activities with own or leased property
672	Real Estate Services		
6720	Real Estate Services	7020	Real estate activities on a fee or contract basis
<b>M</b>	<b>Professional, Scientific and Technical Services</b>		
69	Professional, Scientific and Technical Services (Except Computer System Design and Related Services)		
691	Scientific Research Services		
6910	Scientific Research Services	7310	Research and experimental development on natural sciences and engineering (NSE)
		7320	Research and experimental development on social sciences and humanities (SSH)
692	Architectural, Engineering and Technical Services		
6921	Architectural Services	7421p	Architectural and engineering activities and related technical consultancy
6922	Surveying and Mapping Services	7421p	Architectural and engineering activities and related technical consultancy
6923	Engineering Design and Engineering Consulting Services	7421p	Architectural and engineering activities and related technical consultancy

**ANZSIC 2006**Architectural, Engineering and Technical Services  
*continued*

6924	Other Specialised Design Services
6925	Scientific Testing and Analysis Services
693	Legal and Accounting Services
6931	Legal Services
6932	Accounting Services
694	Advertising Services
6940	Advertising Services
695	Market Research and Statistical Services
6950	Market Research and Statistical Services
696	Management and Related Consulting Services
6961	Corporate Head Office Management Services
6962	Management Advice and Related Consulting Services
697	Veterinary Services
6970	Veterinary Services
699	Other Professional, Scientific and Technical Services
6991	Professional Photographic Services
6999	Other Professional, Scientific and Technical Services n.e.c.
70	Computer System Design and Related Services
700	Computer System Design and Related Services
7000	Computer System Design and Related Services

**N Administrative and Support Services**

72	Administrative Services
721	Employment Services
7211	Employment Placement and Recruitment Services
7212	Labour Supply Services
722	Travel Agency and Tour Arrangement Services
7220	Travel Agency and Tour Arrangement Services
729	Other Administrative Services
7291	Office Administrative Services
7292	Document Preparation Services
7293	Credit Reporting and Debt Collection Services
7294	Call Centre Operation
7299	Other Administrative Services n.e.c.
73	Building Cleaning, Pest Control and Other Support Services
731	Building Cleaning, Pest Control and Gardening Services
7311	Building and Other Industrial Cleaning Services
7312	Building Pest Control Services
7313	Gardening Services

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7430p	Advertising
7499p	Other business activities n.e.c.
7422	Technical testing and analysis
7411	Legal activities
7412	Accounting, book-keeping and auditing activities; tax consultancy
7430p	Advertising
7413	Market research and public opinion polling
7511p	General (Over-all) public service activities
7414p	Business and management consultancy activities
7414p	Business and management consultancy activities
7499p	Other business activities n.e.c.
8520	Veterinary activities
7494p	Photographic activities
9309p	Other service activities n.e.c.
7421p	Architectural and engineering activities and related technical consultancy
7499p	Other business activities n.e.c.
7210	Hardware consultancy
7229	Other software consultancy and supply
7290	Other computer related activities
7491p	Labour recruitment and provision of personnel
7499p	Other business activities n.e.c.
7491p	Labour recruitment and provision of personnel
6304p	Activities of travel agencies and tour operators; tourist assistance activities n.e.c.
7499p	Other business activities n.e.c.
7499p	Other business activities n.e.c.
7499p	Other business activities n.e.c.
7499p	Other business activities n.e.c.
6304p	Activities of travel agencies and tour operators; tourist assistance activities n.e.c.
7499p	Other business activities n.e.c.
9214p	Dramatic arts, music and other arts activities
9241p	Sporting activities
7493p	Building-cleaning activities
9000p	Sewage and refuse disposal, sanitation and similar activities
7493p	Building-cleaning activities
0140p	Agricultural and animal husbandry service activities, except veterinary activities

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732	Packaging Services
7320	Packaging Services
<b>O Public Administration and Safety</b>	
75	Public Administration
751	Central Government Administration
7510	Central Government Administration
752	State Government Administration
7520	State Government Administration
753	Local Government Administration
7530	Local Government Administration
754	Justice
7540	Justice
755	Government Representation
7551	Domestic Government Representation
7552	Foreign Government Representation
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
<b>P Education and Training</b>	
80	Preschool and School Education
801	Preschool 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

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7495	Packaging activities
7511p	General (Over-all) public service activities
7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services excluding social security
7513p	Regulation of and contribution to more efficient operation of business
7514p	Ancillary service activities for the government as a whole
7521p	Foreign affairs
7530	Compulsory social security activities
7511p	General (Over-all) public service activities
7513p	Regulation of and contribution to more efficient operation of business
7514p	Ancillary service activities for the government as a whole
7511p	General (Over-all) public service activities
7514p	Ancillary service activities for the government as a whole
7523p	Public order and safety activities
7521p	Foreign affairs
9900	Extra-territorial organizations and bodies
7522	Defence activities
7523p	Public order and safety activities
5260p	Repair of personal and household goods
7492	Investigation and security activities
0200p	Forestry, logging and related service activities
7523p	Public order and safety activities
7523p	Public order and safety activities
8531p	Social work with accommodation
7523p	Public order and safety activities
7513p	Regulation of and contribution to more efficient operation of business
8010p	Primary education
8010p	Primary education
8021p	General secondary education
8022p	Technical and vocational secondary education
8010p	Primary education
8021p	General secondary education
8022p	Technical and vocational secondary education
8010p	Primary education
8021p	General secondary education

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810	Tertiary Education		
8101	Technical and Vocational Education and Training	8022p	Technical and vocational secondary education
		8030p	Higher education
8102	Higher Education	8030p	Higher education
82	Adult, Community and Other Education		
821	Adult, Community and Other Education		
8211	Sports and Physical Recreation Instruction	9241p	Sporting activities
8212	Arts Education	8090p	Adult and other education
		9219p	Other entertainment activities n.e.c.
8219	Adult, Community and Other Education n.e.c.	8090p	Adult and other education
822	Educational Support Services		
8220	Educational Support Services	7414p	Business and management consultancy activities
<b>Q</b>	<b>Health Care and Social Assistance</b>		
84	Hospitals		
840	Hospitals		
8401	Hospitals (Except Psychiatric Hospitals)	8511p	Hospital activities
8402	Psychiatric Hospitals	8511p	Hospital activities
85	Medical and Other Health Care Services		
851	Medical Services		
8511	General Practice Medical Services	8512p	Medical and dental practice activities
8512	Specialist Medical Services	8512p	Medical and dental practice activities
852	Pathology and Diagnostic Imaging Services		
8520	Pathology and Diagnostic Imaging Services	8519p	Other human health activities
853	Allied Health Services		
8531	Dental Services	8512p	Medical and dental practice activities
8532	Optometry and Optical Dispensing	8519p	Other human health activities
8533	Physiotherapy Services	8519p	Other human health activities
8534	Chiropractic and Osteopathic Services	8519p	Other human health activities
8539	Other Allied Health Services	8519p	Other human health activities
859	Other Health Care Services		
8591	Ambulance Services	8519p	Other human health activities
8599	Other Health Care Services n.e.c.	8519p	Other human health activities
86	Residential Care Services		
860	Residential Care Services		
8601	Aged Care Residential Services	8511p	Hospital activities
		8519p	Other human health activities
		8531p	Social work with accommodation
8609	Other Residential Care Services	8519p	Other human health activities
		8531p	Social work with accommodation
87	Social Assistance Services		
871	Child Care Services		
8710	Child Care Services	8532p	Social work without accommodation
879	Other Social Assistance Services		
8790	Other Social Assistance Services	5520p	Restaurants, bars and canteens
		8532p	Social work without accommodation
<b>R</b>	<b>Arts and Recreation Services</b>		
89	Heritage Activities		
891	Museum Operation		
8910	Museum Operation	9232	Museums activities and preservation of historical sites and buildings
892	Parks and Gardens Operations		
8921	Zoological and Botanical Gardens Operation	9233p	Botanical and zoological gardens and nature reserves activities
8922	Nature Reserves and Conservation Parks Operation	9233p	Botanical and zoological gardens and nature reserves activities
90	Creative and Performing Arts Activities		
900	Creative and Performing Arts Activities		
9001	Performing Arts Operation	9214p	Dramatic arts, music and other arts activities

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	Creative and Performing Arts Activities <i>continued</i>		
9002	Creative Artists, Musicians, Writers and Performers	9219p	Other entertainment activities n.e.c.
		9214p	Dramatic arts, music and other arts activities
		9220p	News agency activities
9003	Performing Arts Venue Operation	9214p	Dramatic arts, music and other arts activities
91	Sports and Recreation Activities		
911	Sports and Physical Recreation Activities		
9111	Health and Fitness Centres and Gymnasia Operation	9241p	Sporting activities
9112	Sports and Physical Recreation Clubs and Sports Professionals	9241p	Sporting activities
9113	Sports and Physical Recreation Venues, Grounds and Facilities Operation	9241p	Sporting activities
9114	Sports and Physical Recreation Administrative Service	9241p	Sporting activities
912	Horse and Dog Racing Activities		
9121	Horse and Dog Racing Administration and Track Operation	9241p	Sporting activities
9129	Other Horse and Dog Racing Activities	9241p	Sporting activities
913	Amusement and Other Recreation Activities		
9131	Amusement Parks and Centres Operation	9219p	Other entertainment activities n.e.c.
9139	Amusement and Other Recreational Activities n.e.c.	9219p	Other entertainment activities n.e.c.
		9241p	Sporting activities
		9249p	Other recreational activities
92	Gambling Activities		
920	Gambling Activities		
9201	Casino Operation	9249p	Other recreational activities
9202	Lottery Operation	9249p	Other recreational activities
9209	Other Gambling Activities	9249p	Other recreational activities
<b>S</b>	<b>Other Services</b>		
94	Repair and Maintenance		
941	Automotive Repair and Maintenance		
9411	Automotive Electrical Services	5020p	Maintenance and repair of motor vehicles
		5040p	Sale, maintenance and repair of motorcycles and related parts and accessories
9412	Automotive Body, Paint and Interior Repair	5020p	Maintenance and repair of motor vehicles
9419	Other Automotive Repair and Maintenance	5020p	Maintenance and repair of motor vehicles
		5040p	Sale, maintenance and repair of motorcycles and related parts and accessories
942	Machinery and Equipment Repair and Maintenance		
9421	Domestic Appliance Repair and Maintenance	5260p	Repair of personal and household goods
9422	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance	3220p	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
		3311p	Manufacture of medical and surgical equipment and orthopaedic appliances
		3312p	Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment
		3313p	Manufacture of industrial process control equipment
		3320p	Manufacture of optical instruments and photographic equipment
		7250	Maintenance and repair of office, accounting and computing machinery
9429	Other Machinery and Equipment Repair and Maintenance	2912p	Manufacture of pumps, compressors, taps and valves
		2915p	Manufacture of lifting and handling equipment
		2919p	Manufacture of other general purpose machinery
		2921p	Manufacture of agricultural and forestry machinery
		2922p	Manufacture of machine-tools
		2924p	Manufacture of machinery for mining, quarrying and construction
		2925p	Manufacture of machinery for food, beverage and tobacco processing
		2926p	Manufacture of machinery for textile, apparel and leather production



**ANZSIC 2006**

Machinery and Equipment Repair and Maintenance  
*continued*

- 949 Other Repair and Maintenance
- 9491 Clothing and Footwear Repair
- 9499 Other Repair and Maintenance n.e.c.
- 95 Personal and Other Services
- 951 Personal Care Services
- 9511 Hairdressing and Beauty Services
- 9512 Diet and Weight Reduction Centre Operation
- 952 Funeral, Crematorium and Cemetery Services
- 9520 Funeral, Crematorium and Cemetery Services
- 953 Other Personal Services
- 9531 Laundry and Dry-Cleaning Services
- 9532 Photographic Film Processing
- 9533 Parking Services
- 9534 Brothel Keeping and Prostitution Services
- 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

**ISIC Rev. 3.1**

- 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
- 9302 Hairdressing and other beauty treatment
- 9309p Other service activities n.e.c.
- 9303 Funeral and related activities
- 9301 Washing, and (dry-) cleaning of textile and fur products
- 7494p Photographic activities
- 6303p 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.
- 9191 Activities of religious organizations
- 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.
- 9500 Activities of private households as employers of domestic staff
- 9600 Undifferentiated goods-producing activities of private households for own use
- 9700 Undifferentiated service-producing activities of private households for own use

## 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 reporting structures used by units with statutory obligations (e.g. banks); and
- 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.

## ABS UNITS MODEL

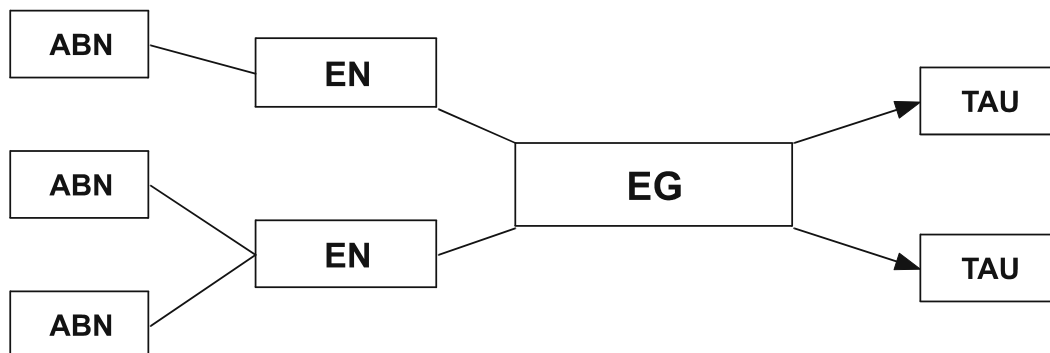
**5** The units model used by the ABS in determining the structure of businesses is consistent with Australia's Corporations Law and with the definition of institutional units recommended by 1993 SNA. The model consists of the enterprise group (EG), one or more enterprises (ENs) and one or more type 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.

Diagram 1: ABS Units Model



Unit definitions

**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.

Type of activity unit

**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 TAUs 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.

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)

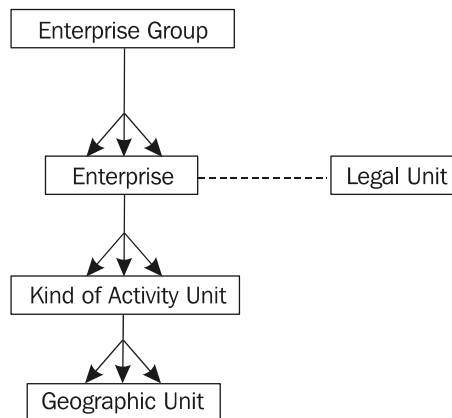
**3** The BF is a database of New Zealand businesses and their structures used primarily as a register or frame for the various business surveys run by Statistics NZ. It facilitates the integration of business tax data with survey data by linking the BF enterprise unit and the administrative tax unit. 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** KAUs 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.

## 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 1: INDUSTRY CATEGORIES ANZSIC 1993 AND 2006

<i>Category</i>	<i>ANZSIC 1993</i>	<i>ANZSIC 2006</i>	<i>Difference</i>	<i>Percentage change</i>
<b>ANZSIC</b>				
Number of categories				
Divisions	17	19	2	12
Subdivisions	53	86	33	62
Groups	158	214	56	35
Classes	465	506	41	9
Total	693	825	132	19
<b>Australia</b>				
Average value added (\$m)				
Divisions	30 885	27 634	-3 251	-11
Subdivisions	9 907	6 105	-3 802	-38
Groups	3 323	2 453	-870	-26
Classes	1 129	1 038	-91	-8
<b>New Zealand</b>				
Average number of full time equivalent employees				
Divisions	89 835	80 379	-9 456	-11
Subdivisions	28 815	17 758	-11 057	-38
Groups	9 666	7 136	-2 529	-26
Classes	3 284	3 018	-266	-8

**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.



## ANZSIC SUBDIVISIONS

*continued*

**13** Formation of the following subdivisions was particularly influenced by promoting some of the more economically significant industries to this level of the classification:

- Subdivision 11: Food Product Manufacturing;
- Subdivision 45: Food and Beverage Services;
- Subdivision 77: Public Order, Safety and Regulatory Services; and
- Subdivision 80: Preschool and School Education.

## ANZSIC GROUPS

**14** The number of groups increased substantially, from 158 in ANZSIC 1993 to 214 in ANZSIC 2006. The major factors behind this increase were:

- flow on effects from the large increase in the number of ANZSIC subdivisions;
- formation of ANZSIC groups better aligned with the ISIC;
- more homogeneous groupings of production functions; and
- recognising some new groups with relatively high levels of economic significance.

**15** Examples where international comparability was improved by the formation of groups include:

- Group 541: Newspaper, Periodical, Book and Directory Publishing;
- Group 542: Software Publishing; and
- Group 697: Veterinary Services.

**16** Examples where different production functions led to the formation of groups include:

- Group 112: Seafood Processing;
- Group 121: Beverage Manufacturing;
- Group 261: Electricity Generation; and
- Group 262: Electricity Transmission.

**17** Examples of groups formed due to their relatively high levels of significance include:

- Group 372: Pharmaceutical and Toiletry Goods Wholesaling;
- Group 722: Travel Agency Services; and
- Group 852: Pathology and Diagnostic Imaging Services.

## ANZSIC CLASSES

**18** 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.

**19** 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.

**20** 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.

**21** 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.

## CORRESPONDENCES

**22** 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.

CORRESPONDENCES *continued*

**23** For example, ANZSIC 1993 Class 2122 Ice Cream Manufacturing is directly equivalent to ANZSIC 2006 Class 1132 Ice Cream Manufacturing. There has been no change in the primary activity composition of the class between the two editions and there is therefore a 1:1 correspondence between the two classes.

**24** As another example, ANZSIC 1993 Class 5730 Cafes and Restaurants has been split into two classes and a primary activity has been moved to a class in another division. ANZSIC 2006 Classes 4511 Cafes and Restaurants and 4513 Catering Services were previously part of ANZSIC 1993 Class 5730. In addition, theatre restaurants have been moved from this class to ANZSIC 2006 Class 9001 Performing Arts Operation. ANZSIC 1993 Class 5730 therefore corresponds to ANZSIC 2006 Classes 4511 and 4513, and part of ANZSIC 2006 Class 9001, a 1:many relationship (1:m).

**25** In the correspondence tables the relationship described above is shown as follows.

<i>ANZSIC 1993 Class</i>	<i>ANZSIC 2006 Class</i>
5730 Cafes and Restaurants	4511 Cafes and Restaurants
	4513 Catering Services
	9001 p Performing Arts Operation

**26** 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.

## CLASS RELATIONSHIPS

**27** 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.

CLASS RELATIONSHIPS

*continued*

TABLE 2: CLASS RELATIONSHIPS – ANZSIC 1993 TO ANZSIC 2006

ANZSIC 1993 Division	RELATIONSHIP OF ANZSIC 1993 CLASSES TO ANZSIC 2006 CLASSES			
	1:1	m:1	1:m	Total
A Agriculture, Forestry and Fishing	22	3	13	38
B Mining	13	6	—	19
C Manufacturing	72	24	57	153
D Electricity, Gas and Water Supply	3	—	1	4
E Construction	17	—	4	21
F Wholesale Trade	13	6	22	41
G Retail Trade	12	—	26	38
H Accommodation, Cafes and Restaurants	2	—	2	4
I Transport and Storage	10	5	12	27
J Communication Services	2	—	1	3
K Finance and Insurance	11	2	2	15
L Property and Business Services	21	—	10	31
M Government Administration and Defence	3	—	3	6
N Education	7	—	1	8
O Health and Community Services	12	—	6	18
P Cultural and Recreational Services	12	—	9	21
Q Personal and Other Services	14	—	4	18
Total	246	46	173	465
Percentage of all classes	53	10	37	100

— nil or rounded to zero (including null cells)

**28** 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.

**29** 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.

ANZSIC 1993 CLASS CHANGE TABLES

**30** 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.

**31** These tables are available free of charge from the ABS web site <[www.abs.gov.au](http://www.abs.gov.au)> and from the Statistics NZ web site <[www.stats.govt.nz](http://www.stats.govt.nz)>.

COPING WITH THE IMPACT ON TIME SERIES DATA

**32** 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.

**33** 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.

COPING WITH THE IMPACT ON  
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**34** 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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