

Business industry codes 2012



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If you follow our guidance in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

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This publication was current at May 2012.

INTRODUCTION

HOW TO USE THIS BOOKLET

An accurate description of the taxpayer's main business activity and its five-digit code must be shown at the correct items on relevant tax returns and schedules.

The industry description and code should relate to the activity from which the business derived the highest gross income or incurred the smallest loss.

Business industry codes 2012 contains two code lists – the first is alphabetical and starts on page 1; the second is numeric and starts on page 21. Select the most appropriate code to enter on your tax return. Do this by searching under keywords that describe the taxpayer's main business activity.

For example:

- Abalone fishing – search under the keyword 'abalone' to find code 04191
- Black coal mining – search under the keyword 'coal' to find code 06000
- House painting – search under the keyword 'painting' to find 'Painting of buildings or other structures' code 32440

Once you have identified the most appropriate code from the list, enter it at the correct item and corresponding label of the tax return and/or schedule. Show all numbers in the code, including any leading zeros.

If a code cannot be selected using the alphabetic list, your second option is to use the numeric list. Here you need to search for the main business activity of the taxpayer under broad business category headings.

For example, if the taxpayer's main business activity is trawling for tuna, you would search under headings related to this type of business. In this case, the best heading would be 'Fishing'. Under this heading an appropriate entry 'Trawling for fin fish', code 04140, will be found. This code should then be entered at the correct item and corresponding label on the tax return.

Only use codes from *Business industry codes 2012*, and take care to describe your business activity as accurately as possible. An incorrect code may result in clients not receiving necessary service or material from the ATO, or could lead to incorrect targeting of compliance activities.

USE OF INDUSTRY CODE INFORMATION

Industry code information is widely used by organisations and researchers for various reasons. Of interest to tax agents and accountants would be **Industry benchmarks** published in *Taxation statistics* available on our website, www.ato.gov.au

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BUSINESS INDUSTRY CODES 2012

Alphabetic listing

Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
A		Air conditioning equipment installation – except motor vehicles	32330	Architect	69210
Abalone fishing	04191	Air conditioning equipment mfg	24520	Architectural services	69210
Abattoir operation – except poultry	11110	Aircraft charter, lease or rental – with crew	49001	Archival service	60100
Abattoir operation – poultry	11120	Aircraft engine building or repair	23940	Armoured car service	77120
Abrasive blasting	32990	Aircraft leasing	66190	Art dealers	42792
Abrasives mfg	20900	Aircraft mfg, maintenance and repair	23940	Art gallery operation – retail	42792
Accident insurance provision	63220	Aircraft wheels and brakes reconditioning service	23940	Art pottery mfg	20290
Accommodation for the aged – where nursing or medical care is not provided as a major service	86012	Airline catering service	45130	Art school operation	82120
Accommodation for the aged – where nursing or medical care is provided as a major service	86011	Airline operation – scheduled domestic	49009	Artificial insemination service	05290
Accountant	69320	Airline operation – scheduled international	49009	Artificial limbs, eyes, etc mfg	24120
Accounting service	69320	Airport bus service	46220	Artist	90029
Acetylene gas mfg	18110	Airport operation	52200	Artists' supplies retailing	42720
Acoustic tile, panels and boards mfg – glass or mineral wool	20900	Airport services	52200	Artists' supplies wholesaling	37390
Actor	90021	Alarm systems installation	32340	Artwork preparation service	16120
Actor – own account – live theatrical or musical	90021	Alarm systems mfg	24290	Asbestos removal service	29220
Actor – own account – other than theatrical or musical	90021	Albums mfg	15230	Asphalt surfacing	31010
Actuarial service	64200	Alcohol counselling services	87900	Assay service	69250
Acupuncture service	85391	Allergist	85129	Astrology service	95391
Adhesives mfg	19150	Almond growing	01390	Auctioning service – furniture, second-hand goods	38000
Adhesives wholesaling	33230	Alumina mfg	21310	Auctioning service – livestock	38000
Adoption service	87900	Aluminium can recycling – collecting, sorting, dealing, wholesaling	33221	Auctioning service – real estate	67200
Adult day care centre operation	87900	Aluminium ores mining	08020	Auctioning service – used motor vehicles	38000
Adult shop operation	42793	Aluminium rolling, drawing or extruding	21420	Auctioning service nec	38000
Advertising agency operation	69400	Aluminium smelting	21320	Auditing service	69320
Advertising service	69400	Ambulance service	85910	Author	90029
Advocate	69310	Ammonia mfg	18110	Auto parts recyclers	35050
Aerial ambulance service	85910	Ammunition mfg	22990	Auto-electrical services	94110
Aerial crop dusting or spraying	05290	Amusement centre	91310	Automatic electrical door maintenance	32320
Aerial fertiliser spreading	05290	Amusement machines hiring – including peripherals	66390	Automobile association operation	95599
Aerial mustering	05290	Amusement machines mfg	24690	Automotive crash repairs	94129
Aerial pest control	05290	Amusement park operation	91310	Automotive mechanical repairs – electrical repairs	94110
Aerial photography service	69220	Amway sales	43109	Automotive mechanical repairs – general repairs	94199
Aerial surveying service	69220	Anaesthetist	85121	Automotive mobile phone installation	94110
Aerodrome runway construction	31010	Animal clinic or hospital operation	69700	Automotive servicing – electrical repairs	94110
Aerosol containers mfg	22390	Animal food mfg	11920	Automotive servicing – general mechanical repairs	94199
Aggregate quarrying	09190	Animal parks	89210	Aviary operation	89210
Agistment service (cattle)	01420	Animals retailing – live	42794	Aviation consultancy service	52200
Agistment service (goat)	01990	Antique reproduction furniture retailing	42110	Avocado growing	01390
Agistment service (horse)	01910	Antique wooden furniture mfg	25110	Awnings installation or repair	32390
Agistment service (sheep)	01410	Antiques auctioning service	38000	Awnings mfg – fibreglass	19190
Agricultural chemicals wholesaling	33230	Antiques retailing (except pawnbroking)	42732	Awnings mfg – metal	22990
Agricultural machinery leasing	66310	Apartments construction	30190	Awnings mfg – textile	13330
Agricultural machinery or equipment mfg	24610	Apartments renting or leasing – except holiday apartments	67110	Awnings retailing	42110
Agricultural machinery or equipment wholesaling	34110	Apiarist	01930	B	
Agricultural research activities	69100	Apple growing	01340	Babies' wear retailing	42510
Agricultural services nec	05290	Apricot growing	01350	Baby foods mfg – milk based	11330
Air conditioners repairing – household	94210	Aquaculture – except lobsters or oysters	02019	Baby foods, canned or bottled mfg – except milk based	11400
Air conditioners retailing – household	42210	Aquarium mfg	22990	Baby napkins hire service	95310
		Aquarium operation	89210	Baby napkins mfg – disposable	15240
				Badge mfg – cloth	13340

nec means 'not elsewhere classified'.

mfg means 'manufacturing'.

Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Badge mfg – metal	25910	Billboard construction/erection	32990	Brewery equipment maintenance	94290
Baggage agency service	52910	Billiard saloon operation	91139	Brewery equipment mfg	24690
Bags mfg – leather or leather substitute	13200	Billiard table mfg	25920	Bricklaying services	32220
Bags mfg – paper	15220	Bingo operation	92099	Bricks dealing	33390
Bags mfg – plastic	19110	Binocular mfg	24110	Bricks mfg – clay – except refractory bricks	20210
Bags or sacks mfg – textile	13330	Bird breeding – except poultry or game birds	01990	Bricks mfg – concrete	20340
Bags or sacks wholesaling – textile	37110	Bird feed mfg	11920	Bricks mfg – refractory	20290
Bags wholesaling – paper	37360	Bird trapping	04200	Bridal wear and accessories retailing	42510
Bakeries and hot bread shops	41290	Biscuit mfg	11730	Bridge construction or repair	31010
Bakeries for bread, etc mfg – except those selling directly to public	11710	Biscuits retailing	41290	Broadcast equipment mfg	24220
Bakery machinery mfg	24690	Bitumen wholesaling	33210	Broking service, real estate	67200
Bakery product mfg – non-factory-based	11740	Blacksmith service	21210	Brooms and brushes mfg	25990
Ballet company operation	90010	Blanket mfg – cotton	13330	Buffalo hunting	04200
Ballet teaching	82120	Blanket mfg – synthetic	13330	Builders hardware dealing nec	33390
Banana growing	01390	Blanket mfg – wool	13330	Building consultancy service	69230
Bandages/dressings – medical retailing	42711	Blasting services	32120	Building materials dealing nec	33390
Bank operation	62210	Blinds installation or repair	32390	Building societies	62220
Bar – licensed	45200	Blinds mfg – metal	22990	Building timber, dressed mfg	14130
Barbecues mfg	24410	Blinds mfg – textile	13330	Building, house construction	30110
Barbecues retail	42210	Blinds retailing	42110	Building, non-residential construction – commercial buildings, hotels, etc	30200
Barber shop	95110	Boarding houses	44000	Building, residential – flats, home units, apartments, etc	30190
Bark mfg – ground	14110	Boarding kennels	95399	Buildings, residential – renting or leasing – other than holiday	67110
Barrels mfg – metal	22390	Boat building or repair	23920	Bulbs or tubes, electric light mfg	24320
Barrels mfg – wooden	14990	Boat charter, lease or rental, with crew for passenger transport	48200	Burglar alarms installation	32340
Barrister	69310	Boat dealers	42450	Burglar alarms mfg	24290
Basketballer – professional	91122	Boat designing service	69230	Bus shelters – prefabricated wood mfg	14910
Bathroom and toilet fittings – retailing	42310	Boat trailer dealing	42450	Bus, coach body mfg	23120
Bathroom and toilet fittings – wholesaling	33320	Boat trailer mfg	23120	Bus, coach dealers	35020
Bathroom and toilet fittings mfg – metal	22990	Boilermaking and installation	22310	Bus, coach leasing	66190
Bathroom fixtures mfg – vitreous china	20290	Bond store operation	53090	Bus, coach transport – long distance	46210
Batteries mfg	24390	Book retailing – catalogue selling	43109	Bus, coach transport – short distance	46220
Batteries retail – motor vehicle	39211	Book retailing – direct selling	43109	Bushfire brigade service	77130
Batteries wholesaling – motor vehicle	35040	Bookbinding	16120	Business associations	95510
Bauxite mining	08020	Bookkeeping service	69320	Business college operation	81019
Bearings mfg	24990	Bookmaker operation	92091	Business consultant service	69629
Beauty salon operation	95110	Books publishing	54130	Business machine mfg nec	24219
Bed base mfg – upholstered	25130	Books retailing	42442	Business machines, equipment – wholesaling – except computing equipment or furniture	34990
Beds mfg – wooden	25110	Books wholesaling	37350	Business machines, equipment mfg	24219
Beds mfg nec	25110	Boots mfg	13520	Business management services nec	69629
Beds retailing	42110	Bottles mfg – glass	20100	Business services nec	69629
Beds wholesaling	37310	Bottles mfg – plastic	19120	Butchers – wholesale	36020
Beef cattle and sheep farming	01440	Bottles recycling	29220	Butchers, butcher shops – retail	41211
Beef cattle farming	01420	Bottling machines mfg	24690	Butter mfg	11330
Beef cattle farming and cereal grain growing	01450	Bowling alley operation – tenpin	91139	Butterfly breeding	01990
Beef cattle feedlots (specialised)	01430	Bowling green construction	31099		
Beekeeping	01930	Bowling green operation	91139		
Beer mfg	12120	Brake and clutch service	94191		
Beer, wine and spirits wholesalers	36061	Branding services – animal	05290		
Berry fruit growing	01330	Brass finishing or plating	22930		
Bicycles and accessories retailing	42410	Bread bakery operation – except those selling direct to public	11710		
Bicycles hiring	66390	Bread retailing	41290		
Bicycles mfg	23990	Bread vendors	41290		
		Breweries	12120		

C

Cabinet making, joinery – except
furniture and on-site fabrication of
built-in furniture or other joinery 14920
Cabinet making, joinery – furniture 25110

nec means 'not elsewhere classified'.
mfg means 'manufacturing'.

Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Cabinet making, joinery – on-site fabrication of built-in furniture or other joinery	32420	Cartoonists	90029	Church operation	95400
Cable car operation	50100	Casino operation	92010	Chutneys or relishes mfg	11400
Cable laying	31099	Casting agency service	72110	Cigarettes mfg	12200
Cafe operation	45110	Castings mfg – iron or steel	21210	Cinema operation	55130
Cake or pastries mfg – except those selling direct to public	11720	Castings mfg – non-ferrous metal	21410	Circus operation	90010
Cakes retailing	41290	Cat breeding	01990	Citrus fruit growing	01360
Calligraphy service	16120	Catering service	45130	Civil engineering – non-building construction nec	31099
Cameras, accessories mfg	24110	Cement mfg	20310	Civil engineering – road or bridge construction	31010
Cameras, accessories retailing	42210	Cement rendering of buildings	32410	Civil engineering service	69230
Campervan and camper trailer mfg	23120	Cement wholesaling	33390	Claim assessment service	64200
Campervan leasing, hiring or renting	66190	Cemetery operation	95200	Clairvoyance service	95391
Camping equipment hiring	66390	Central bank operation	62100	Clay quarrying	09190
Camping equipment retailing	42410	Central government administration	75100	Clay roof tiles mfg	20290
Camping ground operation	44000	Ceramic floor or wall tile wholesaling	33390	Cleaning products – chemical-based – wholesaling	33230
Canal construction	31099	Ceramic product mfg nec	20290	Cleaning service	73110
Candle mfg	18510	Ceramic products, industrial mfg	20290	Clinic – dental	85310
Cane cutting service	05290	Ceramic tiles and pipes mfg	20290	Clinic – medical – general practice	85110
Cans mfg – metal	22930	Cereal foods mfg	11620	Clinical massage service	85391
Cans, metal – recycling, collecting, sorting, dealing or wholesaling	33221	Cereal foods wholesaling	36090	Clock mfg	24190
Canvas goods mfg	13330	Cereal grain growing	01490	Clocks retailing	42799
Car accessories dealing	39219	Cereal grain wholesaling	33120	Clothes hoist installation	32990
Car accessories mfg	23190	Chair lift operation	50100	Clothes hoists mfg	22990
Car dealer – new and/or used	39110	Chair mfg – wooden	25110	Clothes ironing service	95310
Car hire service – chauffeur driven	46239	Charcoal suppliers	33229	Clothing accessories mfg nec	13510
Car leasing, hiring or renting – except licensed hire cars or taxi cabs	66110	Charities or charitable organisations	87900	Clothing accessories retailing	42510
Car mfg	23110	Charter bus service – long distance	46210	Clothing mfg – leather	13510
Car park operation	95330	Charter bus service – short distance	46220	Clothing mfg – men's and boys' wear	13510
Car radios or cassette players – dealing or installation	94110	Chauffeur service	52999	Clothing mfg – men's and boys' wear	13510
Car servicing – electrical repairs	94110	Cheese mfg	11330	Clothing mfg – sleepwear, underwear and infant clothing	13510
Car servicing – general mechanical repairs	94199	Chemical analysis service nec	69250	Clothing mfg – waterproof	13510
Car wash and cleaning service	94129	Chemical engineering service	69230	Clothing mfg – women's and girls' wear	13510
Caravan and camper trailer mfg	23120	Chemical products mfg nec	18990	Clothing mfg nec	13510
Caravan battery retailing	39211	Chemicals wholesaling nec	33230	Clothing retailing	42510
Caravan dealers	39130	Chemist shop operation – pharmacy	42711	Clothing wholesalers	37120
Caravan hiring	66190	Cherry growing	01350	Clubs – licensed	45301
Caravan parks and camping grounds	44000	Chicken farming – for meat	01710	Clubs – not licensed, for promotion of community or sectional interests nec	95599
Cardboard mfg nec	15100	Chicken, take-away and retailing – cooked and ready to eat	45120	Clubs – not licensed, hospitality, with staff	45302
Cardigan and pullover mfg	13400	Child car restraints mfg	23190	Clubs – sporting – except hospitality	91140
Caretaking service	77120	Child care service	87100	Coaching – sports	82110
Carnival or fairground equipment mfg	24690	Child minding centres	87100	Coal loader operation – sea transport	52120
Carpentry, joinery – except furniture and on-site fabrication of built-in furniture or other joinery	14920	Child minding service – in the home	95393	Coal mining – black coal	06000
Carpentry, joinery – furniture	25110	Children's homes operation	86090	Coal mining – brown coal	06000
Carpentry, joinery – on construction projects	32420	Chimney cleaning service	73110	Coal product mfg nec	17090
Carpet cleaning service	95310	China goods mfg	20290	Coal retailing	42799
Carpet laying	32430	China, glassware and earthenware retailing	42130	Coal wholesaling	33229
Carpet retailing	42120	China, glassware and earthenware wholesaling	37330	Coconut growing	01390
Carpet, rug mfg	13310	Chinese groceries wholesaling	36090	Coffee growing	01590
Cartoon character design	90029	Chipboard mfg	14940	Coffee mfg	11990
		Chiropodists	85399	Coffee shops	45110
		Chiropractor service	85340	Coin dealers	42733
		Chlorine mfg	18130	Cold store operation	53090
		Chocolate mfg	11820		
		Chromium plating	22930		

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Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Collection agency service	72930	Container terminal operation – marine cargo	52120	Cricketer – professional	91123
Collieries – black coal	06000	Container terminal or park facilities – for road freight	52999	Crime scene cleaning service	73110
Collieries – brown coal	06000	Containers mfg – corrugated paper board	15210	Crisis care accommodation operation	86090
Commercial art service	69240	Containers mfg – solid paper board	15210	Crockery mfg	20290
Commercial photography service	69910	Contraceptive mfg	18410	Crockery retailing	42130
Commercial printing	16110	Contract staff service	72120	Crocodile farming	01990
Commercial vehicles dealing	35020	Control of non-residents' money – section 255 ITAA 1936	99070	Crocodile hunting	04200
Commission operation – judicial	75400	Convalescent homes	86011	Crop dusting service – aerial	05290
Commodity futures broking or dealing	64110	Conveyancing service – by qualified legal practitioners	69310	Crop harvesting service	05290
Commonwealth government administration	75100	Conveyancing service – other than by qualified legal practitioners	69310	Crude oil wholesaling	33210
Communication service – including telephone, telex, satellite communications service – except radio and TV broadcasting	58010	Cooking oil filtration and recycling	11500	Crude petroleum wholesaling	33210
Community health centre operation	85990	Cooking utensils retailing – excluding household electric	42130	Cruise operation – river, harbour or lake, with or without restaurant facilities	50100
Compact disc mfg or publishing	16200	Cooking utensils retailing – household electric	42210	Crustacean – processed mfg	11200
Compact disc, cassette tape and records retailing	42420	Cool storage of fruit and vegetables	53090	Crustacean breeding or farming – except lobsters	02039
Composer – music	90029	Copper ore mining	08030	Crustacean wholesaling	36040
Computer and business machine mfg	24219	Copper smelting, refining	21330	Crystal glass mfg	20100
Computer and related equipment mfg	24211	Copper smithing – except boiler making	22400	Curriculum – education advisory services	82200
Computer consultancy services nec	70000	Cordial mfg	12110	Curtain cleaning service	95310
Computer printer repairs	94220	Cordials – wholesaling	36090	Curtain making	13330
Computer programming service	70000	Cork flooring retailing	42120	Curtains installing	32390
Computer retailing	42220	Corporate head office management services	69610	Curtains retailing	42140
Computer software mfg or publishing	16200	Corporate unit trusts – assessed as companies	62400	Cushions mfg	13330
Computer tapes or disks mfg or publishing – pre-recorded	16200	Correspondence school operation nec	82199	Custom tailoring – men's and boys' wear	13510
Computer time-sharing service	59210	Cosmetics mfg	18520	Custom tailoring – women's and girls' wear	13510
Computer training	81011	Cosmetics retailing – catalogue selling	43101	Customs agency service	52910
Computer wholesaling – including peripherals	34920	Cosmetics retailing – direct selling	43101	Cutlery mfg	22990
Computers mfg	24211	Cosmetics retailing – except chemist shops, pharmacies and direct sellers	42712		
Concert hall operation	90030	Cosmetics wholesaling	37200	D	
Concrete – ready mixed – except dry mix	20330	Cosmetics, perfumes and toiletry goods retailing commission based	43201	Dairy cattle farming	01600
Concrete products mfg nec	20340	Costume design service	90029	Dairy herd testing	05290
Concreting services	32210	Costume hiring	66390	Dairy products mfg nec	11330
Confectionery mfg	11820	Costume jewellery mfg	25910	Dairy products wholesaling	36030
Confectionery retailing	41290	Costume jewellery wholesaling	37320	Dams construction	31099
Confectionery wholesaling	36090	Cotton ginning	05210	Dance hall or studio operation	91390
Consolidation assessment – section 219 ITAA 1936	99060	Cotton growing	01520	Data entry service	59210
Construction machinery leasing	66310	Courier service	51020	Data processing service	59210
Construction materials mining – except sand quarrying, washing or screening	09190	Courts operation – judicial	75400	Datacasting service provision	58020
Construction project management service – fee or contract basis	69230	Crab potting	04112	Debt collecting service	72930
Consulate operation – foreign government	75520	Craft materials and supplies retailing	42799	Deer breeding, farming	01800
Consultant physician	85129	Crayfishing, lobster fishing	04111	Defence forces operation and administration	76000
Consumer credit reporting service	72930	Creative writers – own account	90029	Delicatessens	41290
Consumers associations operation	95599	Credit bureau or agency service	72930	Delivery service – road	46100
Contact lenses dispensing	85320	Credit card administration service	64190	Demolition of buildings or other structures	32120
Contact lenses mfg	24110	Credit unions	62230	Dental amalgams mfg	24120
Container hiring	66190	Crematorium operation	95200	Dental hospital operation	85310
				Dental instruments or equipment mfg	24120
				Dental surgeon	85310
				Dentures fabrication	24120
				Deodorant mfg	18520
				Department store operation	42600

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Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Dermatologist	85123	Domestic service nec – on a contract or fee basis	95399	Electric fittings dealing nec	34940
Desktop publishing service	72920	Doors or windows mfg – wooden	14920	Electric gaming machines – poker mfg	24290
Detective agency service	77120	Doughnuts mfg	11720	Electric motors mfg nec	24390
Detergent mfg	18510	Drafting service – architectural	69210	Electric rangehood installation	32320
Detergents wholesaling	37200	Drains construction, cleaning or repairing – except sewerage or stormwater drains	32310	Electrical distribution equipment wholesaling	34940
Development bank operation	62210	Drama school operation	82120	Electrical engineering service – consulting	69230
Diagnostic apparatus mfg	24120	Drawing office service – engineering	69230	Electrical equipment or machinery mfg nec	24390
Diamond cutting	25910	Dredging – harbours or rivers	31099	Electrical equipment, industrial, wholesaling nec	34940
Diamond mining	09901	Dressmaking – custom tailoring	13510	Electrical machinery, heavy, installation – on-site assembly	31099
Diesel engines mfg nec	24990	Dressmaking – customised	13510	Electrical measuring or testing instruments wholesaling	34940
Diesel oil retailing	40000	Dressmaking supplies retailing	42140	Electrical repairing – automotive	94110
Diesel oil wholesaling	33210	Dried flowers retailing	42740	Electrical services	32320
Dietitian	85399	Drilling contractors	32990	Electricity generation, supply and distribution	26300
Dingo hunting or trapping	04200	Drilling machinery mfg – woodworking or metalworking	24630	Electricity meters mfg	24190
Dip mfg – animal	18320	Drilling machinery mfg nec	24620	Electricity transmission	26200
Direct marketing services – advertising direct mail	69400	Drills mfg – portable electric	24630	Electronic engineering service – consulting	69230
Direct selling – cosmetics, perfumes and toiletries	43101	Drive-in theatre operation	55130	Electronic equipment wholesaling nec – industrial	34940
Direct selling – jewellery	43102	Driver training – automotive	82199	Electronic telephone security device wholesaling	34930
Direct selling nec	43109	Driving school operation – motor vehicle	82199	Elevator installation, repair	32390
Directory and mailing list publishing	54140	Drug plants growing	01590	Elevators or elevator parts mfg	24910
Discount store operation	42799	Drug referral centre operation	85990	Elocution school operation	82199
Dishwashing machines mfg – household	24410	Drug rehabilitation counselling services	87900	Email services	59100
Disinfectant mfg	18510	Drugs retailing	42711	Embassy operation – foreign government	75520
Display and notice boards wholesaling	34990	Drugs wholesaling – except veterinary	37200	Emergency housekeeping service	87900
Display models mfg – metal	22990	Drugs wholesaling – veterinary	37200	Emergency service – other than defence and police	77130
Display models mfg – plaster	20320	Dry cell battery retailing	42290	Employment agency operation	72110
Disposal stores – new goods	42733	Dry cleaning machinery mfg	24690	Enamelling service	22930
Distillate retailing	40000	Dry cleaning machinery or equipment wholesaling	34190	Endodontist	85310
Distillate wholesaling	33210	Dry cleaning service, agency	95310	Engine oils retailing	40000
Distilling and beverage equipment mfg	24690	Dry ice mfg	18110	Engine reconditioning – customised	94199
Distilling equipment wholesaling	34190	Drydock operation	23910	Engineering consultancy service	69230
Dive boat tours – coastal waters	50100	Duck farming	01710	Engineering drafting service	69230
Dive boat tours – inland waters	50100	Duct work mfg – air conditioning	22400	Engineering research activities	69100
Divers – commercial, salvage	52190	Ducts mfg – sheet metal	22400	Engineering surveying service	69220
Dog breeding	01990	Dyeing service	13340	Engines, internal combustion mfg nec	24990
Dog obedience training	95399	Dyes mfg – inorganic	18130	Engraving on metals – except process or photographic	22930
Dog training – for racing	91291	Dyes mfg – organic	18120	Enlargers wholesaling – photographic	34940
Dog training for farm work	05290	Dyes wholesaling	33230	Enquiry agency service	77120
Dolls retailing	42430			Entertainer or celebrity management service	69629
Domestic – household cleaning service – except carpets, rugs, drapes, curtains or other soft furnishings	73110	E		Entertainers	90021
Domestic appliance hiring	66390	Earthmoving equipment operation training	81019	Entertainment centre operation	90030
Domestic appliance retailing – catalogue selling (commission based)	43209	Earthmoving machinery mfg	24620	Environmental consultancy service – excluding laboratory service	69621
Domestic appliance retailing – catalogue selling (except commission based)	43109	Earthmoving plant hire – with operators	32920	Environmental consultancy services	69621
Domestic appliance retailing – direct selling (commission based)	43209	Earthmoving services	32120	Epilation service	95110
Domestic appliance retailing – direct selling (except commission based)	43109	Eastern foods retailing	41290		
Domestic appliance retailing – via internet	43109	Eastern foods wholesaling	36090		
Domestic government representation	75510	Education nec	82199		
		Educational workshops or seminars	82199		
		Egg and egg products wholesaling	36090		
		Egg farm operation	01720		

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Escalator installation, repair	32390	Financing nec	62300	Flour milling machinery mfg	24690
Escalators or escalator parts mfg	24910	Fire extinguisher servicing	94290	Flower growing (outdoors)	01150
Escort agency service	95340	Fire fighting service – except forest	77130	Flower growing (under cover)	01140
Events booking agent	72990	Fire fighting service – forest	77130	Flower pots mfg – ceramic	20290
Excavating service	32120	Fire insurance provision	63220	Flower pots mfg – concrete	20340
Executive search service	72110	Fire prevention service	77130	Flowers retailing	42740
Executor service	64190	Fire protection equipment wholesaling	34990	Flowers wholesaling	33190
Explosives laying	32120	Fire sprinklers installation	32340	Fly spray mfg	18320
Explosives mfg	18920	Fire sprinklers mfg	22990	Flying doctor service	85110
Export documentation preparation service	52910	Firearms mfg	22990	Flying schools	82191
Eye hospitals	84010	Firearms retailing	42410	Flywire installation – screens, shutters or blinds	32390
Eye testing – optometrist	85320	Fireplace construction and installation	32390	Fodder growing	01590
		Fireplace restoration services	32390	Fodder mfg – prepared	11920
		Firewood cutting – forest	03020	Food dressings mfg	11990
		Firewood cutting and retailing	42799	Food mfg nec	11990
		Firewood wholesaling	37390	Food packing machinery mfg	24690
		Firework mfg	18920	Food processing machinery mfg	24690
		Fireworks retailing	42799	Food processing machinery or equipment wholesaling	34190
		First Home Saver Account Trust	63300	Food processing machinery operation – except university	69100
		Fish and chips retailing – take away	45120	Food waste disposal units mfg	24410
		Fish breeding or farming	02039	Food wholesaling nec	36090
		Fish cleaning or filleting	11200	Football pools operation	92099
		Fish hatchery operation	02039	Footballer – professional	91124
		Fish mfg – canned	11200	Footpaths construction – concrete	32210
		Fish mfg – dried or smoked	11200	Footwear mfg	13520
		Fish net mfg	13320	Footwear repairing	94910
		Fish retailing – fresh	41212	Footwear retailing	42520
		Fish wholesaling	36040	Footwear wholesaling	37120
		Fishing – freshwater	04199	Forensic science consulting service – other than pathology service	69250
		Fishing – line fishing	04130	Forest conservation services	05100
		Fishing – marine nec	04192	Forest nursery operation or service	05100
		Fishing tackle hiring	66390	Forest planting	05100
		Fishing tackle mfg	25920	Forestry	03010
		Fishing tackle retailing	42410	Forging machinery mfg	24630
		Fishing tracing – fin fish	04140	Forging machinery or equipment wholesaling	34190
		Fitness centres	91110	Forgings mfg – iron or steel	22100
		Flags or banners mfg	13330	Forgings mfg – non-ferrous metal nec	21410
		Flats construction	30190	Forklift trucks mfg	24910
		Flats renting or leasing – except holiday flats	67110	Formwork fixing – wooden	32420
		Flavourings mfg – food	11990	Fortune telling service	95391
		Floor coverings laying nec	32430	Fossil fuel electricity generation	26110
		Floor coverings mfg – rubber	19200	Foundation garments mfg	13510
		Floor coverings mfg – textile	13310	Foundation garments retailing	42510
		Floor coverings retailing	42120	Foundations construction – concrete	32210
		Floor coverings wholesaling	37310	Four-wheel drive tour operation with driver	50100
		Floor or wall tiles mfg – concrete	20340	Frame mfg – wooden picture or mirror	14990
		Floor sanding	32430	Freezers mfg	24410
		Floor tile wholesaling (except ceramic)	37310	Freight brokerage service	52999
		Flooring fixing – wooden	32420		
		Florist operation – retail	42740		
		Florist operation – wholesale	33190		
		Flour mfg – wheat – except self-raising flour	11610		
		Flour mfg – wheat – self-raising flour	11610		

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Freight containers mfg – metal	22310	Furniture mfg nec	25190	Gates mfg – aluminium	22230
Freight forwarding service – except by road	52920	Furniture part mfg – except sheet metal	25190	Gates mfg – metal – except aluminium or wire	22290
Freight forwarding service – road	52920	Furniture removal service – road	46100	Gearboxes mfg	23190
Freight terminal operation – sea transport	52120	Furniture retailing – household	42110	Gem cutting	25910
Freight transport operation nec	50290	Furniture storage service	53090	Gemstone mining – except opals and diamonds	09903
Freight transport service – coastal sea transport	48100	Furniture wholesaling – except office	37310	Gemstones mfg – synthetic	20900
Freight transport service – non-scheduled air transport	49001	Furniture wholesaling – office	37310	Gemstones wholesaling	37320
Freight transport service – railway	47100	Furriers – retail	42510	Genealogy service	95399
Freight transport service – river, harbour or lake	48100	Furriers – wholesale	37120	General household repairs – excluding cleaning, gardening or trade services elsewhere classified	32990
Freight transport service – scheduled domestic air transport	49009	G		General insurance	63220
Freight transport service – scheduled international air transport	49009	Galvanised iron products dealing	33390	General line groceries wholesaling	36010
Freshwater crayfish farming or breeding	02039	Gambling services nec	92099	General practitioner – medical	85110
Friendly society operation	62400	Game bird farming	01710	General store operation – main grocery	41100
Fruit canning or bottling	11400	Game fishing tours – coastal waters	50100	General store operation – other than mainly groceries	42799
Fruit drying – except sun drying	11400	Games retailing	42430	Geological and geophysical consultancy service	69250
Fruit fresh – wholesaling, washing or packing	36050	Gaol operation	77140	Gift shops	42799
Fruit juices or fruit juice drinks mfg – less than single strength	12110	Garage doors mfg – aluminium	22230	Ginger growing	01590
Fruit juices, single strength or concentrated	11400	Garage doors mfg – metal – except aluminium	22290	Girders mfg – prefabricated steel	22210
Fruit mfg – frozen	11400	Garages – prefabricated metal mfg	22220	Glass or glass products mfg – except glass wool or glass wool products	20100
Fruit picking	05290	Garages – prefabricated wood mfg	14910	Glassware retailing	42130
Fruit pulp mfg – puree or spreads	11400	Garbage bags mfg – plastic	19110	Glassware wholesaling – household	37330
Fruit retailing – fresh	41220	Garbage bins mfg – plastic	19110	Glazing services	32450
Fruit tree nursery operation (outdoors)	01120	Garbage cans mfg – metal	22390	Glue mfg	19150
Fruit tree nursery operation (under cover)	01110	Garbage collection service	29110	Goat farming	01990
Fuel gas distribution – through mains system	27000	Garbage disposal service	29210	Goat shearing	05220
Fuel oil wholesaling	33210	Garden drainage systems installation	32910	Go-kart track operation	91310
Fund raising nec – on a commission or fee basis	72990	Garden ornaments retailing	42320	Go-karts retailing – motorised	39120
Funeral benefit provision	63210	Garden sprinkler systems installation – except irrigation systems	32910	Gold mining or dredging	08040
Funeral directing	95200	Garden supplies retailing nec	42320	Gold plating	22930
Fur clothing retailing	42510	Garden tools mfg – except power operated	22990	Gold smelting, refining	21390
Fur skin animal hunting or trapping	04200	Garden tools retailing	42310	Gold, silver merchants	33229
Fur skin animals farming	01990	Garden tools wholesaling	33390	Goldsmithing	25910
Furnaces construction – for industrial plants from prefabricated components	31099	Gardening service nec	73130	Golf course construction	31099
Furnaces mfg – electric – except space heaters	24390	Gas – natural – exploration on contract	10112	Golf course or practice range operation nec	91139
Furnaces mfg – industrial – except electric furnaces or space heaters	24990	Gas – natural – exploration own account	10111	Golf equipment mfg	25920
Furnaces or furnace equipment, industrial, wholesaling – except electrical	34990	Gas – natural – extraction	07000	Golf equipment retailing	42410
Furniture fittings mfg – metal	25120	Gas appliance repair	94210	Golf equipment wholesaling	37340
Furniture hiring	66390	Gas cylinders mfg	22310	Goose farming	01710
Furniture mfg – sheet metal	25120	Gas engines mfg – except agricultural or motor vehicle	24990	Gourmet shops	41290
Furniture mfg – wooden	25110	Gas hauling – by road	46100	Grain elevator operation	53010
		Gas heating appliances – household – mfg	24490	Grain loader operation – sea transport	52120
		Gas heating appliances – household – retailing	42210	Grain silo operation	53010
		Gas or fuel oil mfg	17010	Grain storage	53010
		Gas plumbing	32310	Grain, cereal growing	01490
		Gas stoves mfg – household	24410	Granite quarrying	09190
		Gas, natural, distribution – through mains system	27000	Grapes growing	01310
		Gases – industrial – wholesaling – except liquefied petroleum gas	33230	Graphic design service – for advertising	69240
		Gases mfg – industrial	18110	Gravel quarrying, washing or screening	09110
		Gasoline refining or blending	17010		

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Greengrocery operation – retail	41220	Hay growing	01590	Horse shoes mfg	22100
Greeting cards mfg	15230	Headphones mfg	24290	Horse trailer hiring	66190
Greeting cards retailing	42799	Headstones mfg, installation	20900	Horse training – race horse	91292
Greyhound training	91291	Health foods direct selling	43109	Horticultural services nec	05290
Groceries retailing	41100	Health foods retailing	41290	Hose mfg – plastic	19190
Groceries wholesaling nec	36090	Health foods wholesaling	36090	Hose mfg – rubber	19200
Grocery supermarket operation	41100	Health insurance	63210	Hosiery mfg	13400
Guest house operation	44000	Health services nec	85990	Hospice operation	86090
Guns or rifles mfg	22990	Hearing aids dispensing	85399	Hospital operation – except psychiatric, dental or veterinary hospitals	84010
Guns or rifles retailing	42410	Hearing aids mfg	24120	Hot water systems installation	32310
Guttering installation or repair – roof	32310	Heaters – household – mfg	24490	Hot water systems wholesaling	33320
Guttering mfg – sheet metal	22240	Heating equipment – household electric – repairing	94210	Hotel operation	44000
Gymnasium equipment retailing	42410	Heating equipment – household electric – retailing	42210	Hotel operation – mainly drinking place	45200
Gymnasium equipment wholesaling	37340	Heating equipment installation – except industrial furnaces	32330	Hotels construction	30200
Gymnasium operation	91110	Heating oil dealing	33210	House cleaning service	73110
Gynaecologist	85124	Helicopter charter	49001	House construction, alteration, renovation or general repair	30110
H		Helicopter mfg or repairing	23940	House painting	32440
Haberdashery retailing	42140	Helmets mfg	13510	Household appliances mfg	24490
Haberdashery wholesaling	37110	Herb mfg – processed	11990	Household appliances repairing nec	94210
Haematologist services	85129	Herbalist	85391	Household appliances retailing	42210
Hair brushes mfg	25990	Herbarium operation	89210	Household appliances wholesaling	34940
Hair care products mfg	18520	Herbs growing (outdoors)	01230	Household ceramic giftware wholesaling	37330
Hair driers mfg – electric – except household	24390	Herbs growing (under cover)	01220	Household freezer retailing	42210
Hair driers mfg – electric – household	24490	Hide wholesaling	33190	Household fridge retailing	42210
Hair restoration service – cosmetic	95110	High Commission operation	75520	Household goods hiring	66390
Hair restoration service – except by registered medical practitioner or cosmetic	85129	High school operation – except combined primary and secondary school	80220	Household insurance	63220
Hairdressers' equipment wholesaling	34990	Hire car service without driver	66110	Household internet equipment retailing	42210
Hairdressing service	95110	Historic house operation	89100	Household linen wholesaling	37110
Ham mfg	11130	Hobby equipment and supplies retailing	42430	Household microwave oven retailing	42210
Hamburgers mfg – precooked	11130	Hobby equipment hiring	66390	Household textiles retailing	42140
Hamburgers retailing	45120	Hobby equipment wholesaling – except tools	37340	Household whitegoods retailing	42210
Hand tools mfg nec – except pneumatic or power operated	22990	Hoists or hoisting equipment mfg – except clothes hoists	24910	Houses prefabricated – assembly, erection or installation	30110
Hand tools nec mfg – pneumatic or power operated	24630	Holding company operation – ie holding shares in subsidiary companies	62400	Houses renting or leasing – except holiday houses	67110
Hand tools wholesaling – including power operated	33390	Holiday houses and flats operation	44000	Hunting or trapping	04200
Handbags mfg	13200	Home for the disadvantaged operation nec	86090	Hydro-electricity generation	26120
Handbags retailing	42590	Home maintenance and repair services	32990	Hydrotherapist	85391
Handyman services	32990	Home page development	70000	Hypnotherapist	85399
Handyman services – household repairs – excluding cleaning, gardening or trade services elsewhere classified	32990	Home units construction	30190	I	
Hang glider mfg	25920	Homeless accommodation	86090	Ice cream cones or wafers mfg	11730
Harbour services nec	52190	Homeless welfare assistance – except accommodation	87900	Ice cream mfg	11320
Harbour works construction – except buildings	31099	Homoeopath	85391	Ice cream retailing	45120
Hardboard mfg	14940	Honey mfg – blended	11990	Ice cream wholesaling	36030
Hardware retailing – domestic	42310	Honey wholesaling	36090	Ice mfg – except dry ice	12110
Hardware wholesaling – domestic	33390	Hops growing	01590	Ice retailing	42799
Harness mfg	13200	Horse breeding	01910	Import documentation preparation service	52910
Hats mfg	13510	Horse float mfg	23120	Indoor plant hire	66390
Hay cutting, baling or pressing	05290	Horse floats wholesaling or retailing	39130	Industrial chemical mfg – inorganic nec	18130
				Industrial chemical mfg – organic nec	18120
				Industrial equipment operation training	81019
				Industrial gas mfg	18110

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Industrial machinery or equipment mfg nec	24990	J		Labouring – bricklaying	32220
Industrial machinery or equipment wholesaling nec	34990	Jade mining	09903	Labouring – carpentry services	32420
Industrial research institution operation – except university	69100	Jam mfg – including conserves, jellies or fruit spreads	11400	Labouring – concreting	32210
Industrial union operation	95520	Jars mfg – glass	20100	Labouring – construction services nec	32990
Industrial waste collection and disposal service	29110	Jeans mfg – men’s or boys’	13510	Labouring – electrical services	32320
Infants’ clothing mfg – except knitted	13510	Jeans mfg – women’s or girls’	13510	Labouring – farming	05290
Information storage and retrieval services – except library	59220	Jetski parts retailing	42450	Labouring – glazing services	32450
Ink mfg	19160	Jetski parts wholesaling	34990	Labouring – landscaping services	32910
Innerspring mattress mfg	25130	Jetski retailing	42450	Labouring – mining services	10900
Insecticide mfg	18320	Jetski wholesaling	34990	Labouring – painting and decorating services	32440
Insulating materials wholesaling	33390	Jetties construction	31099	Labouring – plastering and ceiling services	32410
Insulation materials installation	32390	Jewellery mfg	25910	Labouring – plumbing services	32310
Insulation, glass fibre or mineral wool mfg	20900	Jewellery retailing – direct selling	43102	Labouring – roofing services	32230
Insurance – accident, house, marine and general	63220	Jewellery retailing – except direct sellers	42530	Labouring – site preparation services	32120
Insurance agency service	64200	Jewellery retailing commission based	43202	Labouring – structural steel erection services	32240
Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936	99050	Jewellery wholesaling	37320	Labouring – tiling and carpeting services	32430
Insurance broking service	64200	Jockeys	91121	Lacquer mfg	19160
Insurance consultant service	64200	Joinery work on construction projects	32420	Ladies wear retailing	42510
Interest on bearer debentures	99010	Joists, prefabricated steel mfg	22210	Lake construction	31099
Interior decorating service nec	32440	K		Laminated sheet glass mfg	20100
Internet advertising services	69400	Kangaroo hunting	04200	Lamps mfg – infrared or ultraviolet	24320
Internet cafe (mainly cafe operation)	45110	Kangaroo meat wholesaling	36020	Lamps or lamps parts mfg	22990
Internet cafe (mainly internet service operation)	59100	Kegs mfg – metal	22390	Land clearing – bush or rural	32120
Internet consultancy service	70000	Kerb and guttering construction – concrete	32210	Land clearing – except rural	32120
Internet development services	70000	Kerosene mfg	17010	Land development or subdivision	32110
Internet implementation advisory services	70000	Kerosene retailing	40000	Land surveying service	69220
Internet publishing (periodical)	57000	Kerosene wholesaling	33210	Landscape architecture service	69210
Internet retailing – personal and household goods	42210	Kettles or jugs mfg – electric	24490	Landscape construction	32910
Internet service providers	59100	Key cutting or duplicating service	94990	Landscaping supplies – retailing	42320
Internet software development	70000	Keys mfg	22990	Landscaping supplies – wholesaling	33190
Internet website design services	70000	Kindergarten, pre-school operation – except child minding centre	80100	Lapidary work	25910
Internet website development	70000	Kit home mfg – wooden	14910	Laser printer wholesaling	34920
Interpreting service	69990	Kitchen appliances wholesaling – household electric	34940	Lathes mfg – woodworking or metalworking	24630
Introduction agency service	95392	Kitchen furniture mfg – wooden	25110	Laundry agency operation	95310
Investing in patents and copyrights	64200	Kitchen sinks mfg – vitreous china or porcelain	20290	Laundry machinery mfg – except household	24690
Investing in tangible artistic work	54190	Kitchenware mfg – ceramic	20290	Laundry machinery or equipment wholesaling – except domestic	34990
Investment association operation	62400	Kitchenware mfg – glass	20100	Laundry service	95310
Investment company operation	62400	Kitchenware mfg – plastic nec	19120	Lawn construction	32910
Investment operation – own account	62400	Kitchenware retailing	42130	Lawn mower retailing	42310
Iron and steel mfg – basic	21100	Kitchenware wholesaling	37330	Lawn mowers mfg	24610
Iron ore mining	08010	Kiwi fruit growing	01320	Lawn mowers wholesaling	34110
Iron pyrite mining	08090	Knitted fabrics mfg	13400	Lawn mowing service	73130
Ironing or pressing machinery, laundry mfg – except household	24690	Knitting machines mfg	24690	Lead ore mining	08070
Irrigation systems construction	31099	Knives mfg – hand held – except power operated	22990	Lead smelting, refining	21330
Island ferry operation – in coastal waters	48200	L		Leasing licences	66400
		Laboratory operation	69250	Leasing of plant or equipment	66310
		Labour hire – temporary	72120	Leather clothing mfg	13510
		Labouring – air conditioning and heating services	32330	Leather clothing retailer	42510
				Leather goods repairing – except apparel	94990

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Oilseed growing	01490	Paint remover mfg	19160	Performing artist operation	90021
Olive growing	01370	Paint retailing	42310	Perfume mfg	18520
On-selling electricity and electricity market operation	26400	Paint wholesaling	33390	Perfumes retailing – direct selling	43101
Onions growing	01230	Painter – artist	90029	Perfumes retailing – except chemist shops, pharmacies and direct sellers	42712
Opal mining	09902	Painting of buildings or other structures	32440	Perfumes wholesaling	37200
Opera company operation	90010	Painting of manufactured metal products	22930	Periodicals publishing	54120
Opera house operation	90030	Panel beating	94129	Periodicals retailing	42441
Operations research service	69629	Pantihose mfg	13400	Periodicals wholesaling	37350
Ophthalmic articles and instruments mfg	24110	Paper hanging	32440	Periodontist	85310
Ophthalmologist	85129	Paper mfg nec	15100	Permanent building society operation	62220
Optical dispensing	85320	Paper products mfg nec	15290	Personal services nec	95399
Optical fibre cable mfg – insulated	24310	Paper products wholesaling nec	37360	Personnel management service	69629
Optical fibre cable mfg – uninsulated	24190	Paper pulp mfg	15100	Pest control service – aerial	05290
Optical glass mfg	20100	Paper stationery mfg – except commission printing	15230	Pest control service – agricultural – except aerial or wild animal control	05290
Optical instruments or equipment mfg	24110	Paper wholesaling	37360	Pest control service – forest – except aerial or wild animal control	05100
Optical lens grinding	24110	Paperboard mfg nec	15100	Pest control service nec	73120
Optician	85320	Parachutes mfg	13330	Pesticide mfg	18320
Oral pathologist	85310	Parachuting school operation	82110	Pesticides retailing	42320
Orchard supplies wholesaling nec	33190	Paramedical services	85399	Pesticides wholesaling	33230
Orchestra operation	90010	Parents and citizens associations	95591	Pet breeding	01990
Organic industrial chemical mfg nec	18120	Parking lot construction – except buildings	31010	Pet food mfg – canned	11920
Ornamental plant growing (outdoors)	01120	Parking meters mfg	24190	Pet foods wholesaling	37390
Ornamental plant growing (under cover)	01110	Parking station operation	95330	Pet grooming service	95399
Orthodontist	85310	Parks and gardens operation	89220	Pet shops	42794
Orthopaedic specialist	85129	Particle board mfg	14940	Petrol bowsers installation	32990
Orthoptist	85320	Passionfruit growing	01390	Petrol bowsers mfg	24510
Orthotics – arch supports mfg	24120	Pasta mfg	11620	Petrol mfg	17010
Osteopath service	85340	Pastries retailing	41290	Petrol retailing	40000
Other basic polymer mfg	18290	Pastry dough mfg – frozen	11720	Petrol wholesaling	33210
Other electricity generation	26190	Pastry mfg – except frozen pastry dough	11720	Petroleum exploration – own account	10111
Other horse and dog racing activities	91299	Pate mfg – except fish	11130	Petroleum exploration on contract	10112
Other public order and safety services	77190	Pathologist	85202	Petroleum product mfg nec	17090
Other telecommunications services	58090	Pathology laboratory operation	85202	Petroleum products wholesaling	33210
Other waste collection services	29190	Paving laying	32910	Pets wholesaling	37390
Otorhinolaryngologist	85129	Paving material – hot-mix bitumen	31010	Pharmaceutical preparation mfg	18410
Outboard motors mfg	24990	Paving material mfg – except hot-mix	17090	Pharmacy operation – retail	42711
Outboard motors retailing	42450	Pawnbroking	42731	Phonograph records retailing	42420
Outdoor furniture mfg – wooden	25110	Pawpaw growing	01390	Photocopier wholesaling	34940
Outplacement service	72110	Pay TV antennae installation	32320	Photocopying machines mfg	24219
Ovens mfg – household	24410	Pay TV installation – antennae, decoder	32320	Photocopying machines wholesaling	34940
Ovens mfg – industrial – except electric	24690	Pay TV operation	56220	Photographic archive service	60100
Overseas ships freight – section 129 <i>Income Tax Assessment Act 1936</i> (ITAA 1936)	99020	Pay TV station operation	56220	Photographic equipment hiring	66390
Oyster farming	02011	Peach growing	01350	Photographic equipment mfg	24110
Oysters mfg – canned	11200	Peanut growing	01590	Photographic equipment retailing	42210
		Pears growing	01340	Photographic equipment wholesaling	34940
		Pebbles quarrying	09110	Photographic film or plates mfg	18910
		Pecan nut growing	01390	Photographic film processing	95320
		Pedicure service	95110	Photography service – except aerial photography, motion picture production or photographic film processing	69910
		Pencils mfg	25990	Phototypesetting and layout service	16120
		Pens mfg	25990	Physiotherapy service	85330
		Pension fund separately constituted – operation	63300	Picnic ground operation	89220

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Picnicware mfg – plastic	19120	Police services – government	77110	Primary school operation – except combined primary and secondary school	80210
Picture framing service	42799	Polish mfg	18510	Printed circuits board mfg	24290
Pies, pastries, sausage rolls mfg	11720	Political party operation	95599	Printing	16110
Pig farming	01920	Pollution monitoring service	69250	Printing machinery or equipment mfg	24690
Pig iron mfg	21100	Pool cleaning equipment wholesaling	37390	Printing machinery or equipment wholesaling	34190
Pillow or cushion mfg	13330	Port services nec	52190	Printing services	16120
Pilotage service	52190	Portable toilet building mfg – plastic	19120	Private boys' school operation – combined primary/secondary school	80230
Pineapple growing	01390	Portfolio investment management services	64190	Private boys' school operation – primary school only	80210
Pipe fittings mfg – non-ferrous metal	22990	Portrait photography services	69910	Private boys' school operation – secondary school only	80220
Pipeline engineering service	69230	Possum hunting and trapping	04200	Private girls' school operation – combined primary/secondary school	80230
Pipeline operation	50210	Post office operation	51010	Private girls' school operation – primary school only	80210
Pipelines construction	31099	Postal agency operation	51010	Private girls' school operation – secondary school only	80220
Pipes and tubes mfg – aluminium	21420	Postcards retailing	42799	Private hotel operation – short-term accommodation	44000
Pipes and tubes mfg – non-ferrous metal – except aluminium	21490	Posts or poles mfg – concrete	20340	Private households employing staff	96010
Pipes and tubes mfg – steel	21220	Potato crisp mfg	11910	Private school operation – combined primary/secondary school	80230
Pipes mfg – ceramic – except vitreous china or porcelain	20290	Potato crisps wholesaling	36090	Private school operation – primary school only	80210
Pipes mfg – concrete	20340	Potato growing	01230	Private school operation – secondary school only	80220
Pipes mfg – plastic	19120	Pottery goods mfg – ornamental	20290	Professional associations	95510
Pipes or pipe fittings – vitreous china or porcelain mfg	20290	Poultry farming – for eggs	01720	Professional equipment wholesaling	34910
Pizza take away – retailing	45120	Poultry farming – for meat	01710	Project management – house construction	30110
Plant hiring or leasing	66390	Poultry feed mfg – prepared	11920	Project management – non-residential building construction	30200
Plants, garden – retailing	42320	Poultry hatchery operation – egg breeds	01720	Prosthetic products mfg	24120
Plaster board mfg	20320	Poultry hatchery operation – meat breeds	01710	Prosthodontist	85310
Plaster products mfg – except dental or medical plasters	20320	Poultry meat mfg	11120	Prostitution service	95340
Plasterboard fixing or finishing	32410	Poultry packing	11120	Protection service	77120
Plasterers	32410	Poultry retailing – fresh	41213	Protective clothing retailing	42510
Plastic foam products mfg	19130	Poultry wholesaling	36020	Psychiatric hospital	84020
Plastic injection moulded product mfg	19120	Powder coating of metallic products	22930	Psychiatrist	85125
Plastic raw material mfg	18120	Power saws mfg – woodworking or metalworking	24630	Psychologist	85399
Plastic recycling	29220	Power station turbine mfg	24990	Psychotherapist	85399
Plastic surgeon	85129	Power tool demonstration	72990	Pub operation – mainly drinking place	45200
Plate glass mfg	20100	Pram and trolley hire	66390	Public affairs consultant	69629
Plate mfg – aluminium	21420	Prawn fishing	04120	Public boys' school operation – combined primary/secondary school	80230
Plate mfg – non-ferrous metal – except aluminium	21490	Precious metals scrap dealing	33221	Public boys' school operation – primary school only	80210
Platemaking film service	16120	Precious metals wholesaling	37320	Public boys' school operation – secondary school only	80220
Platemarking nec	22990	Prefabricated bus shelter mfg – concrete	20340	Public girls' school operation – combined primary/secondary school	80230
Playground equipment wholesaling	37340	Prefabricated bus shelter mfg – metal	22220	Public girls' school operation – primary school only	80210
Playhouse operation	90030	Prefabricated bus shelter mfg – wooden	14910	Public girls' school operation – secondary school only	80220
Playwright	90029	Prefabricated furniture mfg – wooden	25110	Public opinion research service	69500
Plum or prune growing	01350	Prefabricated garage mfg – metal	22220		
Plum pudding mfg	11720	Prefabricated kit home mfg – metal	22220		
Plumbers' fittings wholesaling	33320	Prefabricated portable toilet mfg – metal	22220		
Plumbing – except marine	32310	Prefabricated shed mfg – metal	22220		
Plywood mfg	14930	Prefabricated sheds mfg – wooden	14910		
Pneumatic tools mfg nec	24630	Prefabricated transportable home mfg – metal	22220		
Pocket calculators retailing – electronic	42210	Pre-prepared meals mfg nec	11910		
Podiatry service	85399	Pre-school centre operation – except child minding centre	80100		
Poet	90029	Primary and secondary school operation – combined	80230		
Poker machine – electronic maintenance	94220				
Poker machine – electronic mfg	24290				
Poker machines or parts mfg	24690				

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Sailing school operation	82110	Screwdrivers mfg – including bits or blades – except pneumatic or power operated	22990	Sewing machines (industrial) repairing	94290
Sails mfg	13330	Screws mfg – metal	22920	Sewing machines mfg – household	24490
Sales advisory service	69629	Scuba diving school	82110	Sewing machines mfg – industrial	24690
Salmon farming (caged)	02020	Sculptor	90029	Sewing machines wholesaling – household	34940
Salmon farming (pond or tank)	02039	Seafood processing	11200	Shade houses (metal) mfg – prefabricated	22220
Salt harvesting	09909	Seafoods mfg – canned	11200	Share registry operation	64190
Salt mfg – cooking or table	11990	Seafoods mfg – preserved	11200	Shearing services	05220
Salt refining – except cooking or table salt	18130	Seafoods retailing – fresh	41212	Sheds mfg – prefabricated metal	22220
Saltwater crayfish farming or breeding	02031	Seafoods wholesaling – canned	36090	Sheep and beef cattle farming	01440
Salvage service – marine	52190	Seafoods wholesaling – fresh or frozen	36040	Sheep farming	01410
Samples distribution service	69400	Seasonings mfg – food	11990	Sheep farming and cereal grains growing	01450
Sand dealing	33390	Seat covers mfg – textile	13330	Sheet metal products mfg nec	22400
Sand mining – mineral	08050	Seat-belts mfg	23190	Sheet mfg – aluminium	21420
Sand or other abrasive blasting of building exteriors	32990	Seats mfg – upholstered	25110	Sheet mfg – non-ferrous metal – except aluminium	21490
Sand quarrying, washing or screening	09110	Seaweed – algae harvesting	04192	Sheet music publishing	55210
Sandals mfg	13520	Second-hand books retailing	42733	Ship charter, lease or rental	48100
Sandstone quarrying	09190	Second-hand clothes retailing	42733	Ship charter, lease or rental – with crew for freight transport	48100
Sanitary disposal service	29210	Second-hand furniture retailing or auctioning – except pawnbrokers	42733	Ship leasing	66190
Sanitary engineering service	69230	Second-hand goods retailing – except motor vehicles, pawnbrokers	42733	Ship loading or unloading service	52110
Sanitary napkins mfg	15240	Second-hand goods wholesaling nec	37390	Ship management service for coastal sea transport	48100
Sanitary ware mfg – iron or steel	22400	Second-hand jewellery retailing – except pawnbrokers	42733	Ship management service for international sea transport	48100
Sanitary ware mfg – vitreous china or porcelain	20290	Second-hand motor vehicle parts dealing	35050	Ship mooring service	52120
Satellite communications service	58020	Secondary school or college operation	80220	Ship registration service	52190
Sauces mfg	11400	Secretarial service	72910	Ship repairing	23910
Sausages mfg – except canned	11130	Security door mfg – metal	22290	Ship wrecking	23910
Sausages wholesaling	36020	Security service	77120	Shipbuilding	23910
Savings bank operation	62210	Security systems – installation	32340	Shipping agency service	52190
Sawmill operation	14110	Security valuation service	64190	Ships agency service	52190
Saws mfg – power – food processing	24690	Seed cleaning or grading	05290	Ships, boats hull cleaning	23910
Saws mfg – power nec	24990	Seed growing nec	01590	Shire administration	75300
Scaffolding construction	32990	Seedling growing nec (outdoors)	01120	Shock absorbers mfg	23190
Scaffolding mfg – prefabricated steel	22210	Seedling growing nec (under cover)	01110	Shoes mfg	13520
School – combined primary and secondary	80230	Seedlings retailing	42320	Shoes retailing	42520
School – primary school	80210	Seeds retailing – garden	42320	Shop fittings mfg – built-in timber display cabinets (factory built)	14920
School bus service	46220	Seeds wholesaling – farm or garden	33190	Shop fittings mfg – freestanding timber display cabinets (factory built)	25110
School, high school – secondary	80220	Seeds, flower, growing (outdoors)	01150	Shop fittings mfg – timber display cabinets built at the clients premises (on-site fabrication)	32420
Scientific equipment wholesaling	34910	Seeds, flower, growing (under cover)	01140	Shop fronts mfg, installation – aluminium	22230
Scientific glassware mfg	20100	Seismic survey data analysis service	69250	Shop fronts mfg, installation – metal – except aluminium	22290
Scientific instruments or equipment mfg nec	24190	Seismic surveying service	69220	Shopping trolley collection service	72990
Scientific or technical services nec	69250	Self-raising flour mfg	11610	Shopping trolley repair and maintenance	94290
Scientific research institution operation – except university	69100	Self-service laundry operation	95310	Shopping trolleys mfg	22910
Scissors mfg – except electric	22990	Septic tank installation	32310	Shower screens mfg – aluminium framed	22230
Scrap metal merchants	33221	Septic tank service	29210	Shrubs or trees retailing	42320
Screen doors mfg – aluminium	22230	Service station operation	40000		
Screen doors mfg – metal – except aluminium	22290	Services to the arts nec	90029		
Screen printing	16110	Set designing service	90029		
Screen printing positive mfg	16120	Sewerage or stormwater drainage systems construction	31099		
Screening mfg – wire	22910	Sewerage system operation	28120		
Screens – window – wholesaling	33390	Sewing machines (household) repairing	94210		

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Shutters mfg – aluminium	22230	Solar hot water systems installation	32310	Sports goods mfg nec	25920
Shutters mfg – metal – except aluminium	22290	Solar pool equipment and supplies retailing	42791	Sports ground operation nec	91139
Signalling equipment, electrical mfg nec	24190	Solar water heating systems mfg	24520	Sports ticket agency operation	72990
Signs mfg – electric	24320	Solarium – sun tanning operation	95110	Sportsperson nec – professional	91126
Signwriting	69240	Solicitor	69310	Spray painting – motor body	94129
Silicone mfg	18120	Songwriter	90029	Spray painting of buildings or other structures	32440
Silver ore mining	08070	Sorghum growing – except forage sorghum	01490	Spring mfg	22910
Silver plating	22930	Sound archive service	60100	Squash court operation	91131
Silver smelting, refining	21330	Sound recording equipment mfg	24290	Squid jigging	04130
Silver-lead bullion mfg	21330	Sound recording or reproducing equipment – industrial – wholesaling	34940	Stage management operation	90029
Silver-lead-zinc ore mining	08070	Sound recording studio operation	55220	Stainless steel mfg	21100
Silverware mfg	25910	Sound reproducing equipment – household – hiring	66390	Stairs or staircases mfg – prefabricated metal – except aluminium	22290
Silverware retailing	42130	Sound reproducing equipment – household – retailing	42210	Stamp dealing – except pawnbrokers	42733
Skateboards mfg	25920	Sound reproducing equipment – household – wholesaling	34940	Stamp pads mfg	25990
Skating rink operation	91139	Soup mfg	11400	Starter motors mfg	23130
Ski equipment hire	66390	Souvenirs retailing	42799	State government administration	75200
Ski equipment mfg	25920	Soybean growing	01490	Stationery retailing	42720
Ski equipment retailing	42410	Spa pool and hot tub mfg	19120	Stationery wholesaling	37360
Ski equipment wholesaling	37340	Spa pool and hot tub retailing	42791	Stationery, paper, printing	16110
Ski-lodge operation	44000	Spa pool and hot tub wholesaling	33390	Steam-cleaning of building exteriors	32990
Skin diving equipment mfg	25920	Space heaters mfg – household	24490	Steel alloys mfg	21100
Skin diving equipment retailing	42410	Space heating systems mfg – commercial or industrial	24520	Steel wire safety screens mfg	22910
Skin diving equipment wholesaling	37340	Spaghetti mfg – canned	11400	Stevedoring	52110
Skins wholesaling	33190	Spark plugs mfg	23130	Stockbroking or trading	64110
Ski-tow operation	50290	Sparkling wines mfg	12140	Stockings mfg	13400
Skylights mfg – aluminium	22230	Spaying service	69700	Stone – cutting, dressing, polishing or shaping	20900
Skylights mfg – metal – except aluminium	22290	Special school operation	80240	Stone quarrying	09190
Slate flooring installation	32430	Specialised foods retailing nec	41290	Stoneware mfg – table or kitchen	20290
Slate quarrying	09190	Specialist medical clinic operation	85122	Stonework on construction projects	32220
Sleeping bags mfg	13330	Specialist medical practitioner nec	85129	Storage service – grain	53010
Sleepwear mfg – except knitted	13510	Spectacle frames mfg	24110	Storage service nec	53090
Sleepwear mfg – knitted	13400	Spectacle lens grinding	24110	Storage tanks erection – metal	32240
Smallgoods mfg	11130	Spectacles dispensing	85320	Storage tanks, metal plate mfg	22310
Smallgoods retailing	41290	Speech therapy service	85399	Stoves – household – retailing	42210
Smallgoods wholesaling	36020	Speedway operation	91139	Stoves mfg – household	24410
Smash repairing	94129	Spices mfg	11990	Stoves or heaters – household – wholesaling	34940
Smoke detectors – installation	32340	Spirits-based mixed drinks mfg	12130	Stoves or heaters – household electric – repairing	94210
Snake catching	04200	Spirits, potable mfg nec	12130	Stoves or heaters hiring	66390
Snake farming	01990	Sport and physical recreation clubs nec	91129	Strawberry growing	01330
Soap mfg	18510	Sporting club or association – except hospitality	91140	Street photography service	69910
Soap wholesaling	37200	Sporting equipment hiring	66390	Street sweeping – cleaning services	73110
Social sciences – economics, psychology, sociology research activities	69100	Sporting equipment retailing – except clothing or footwear	42410	String mfg	13320
Socks mfg	13400	Sporting goods wholesaling – except clothing or footwear	37340	Structural fitting mfg – wooden	14920
Soft drinks mfg	12110	Sporting machinery mfg nec	24990	Structural steel erection	32240
Soft drinks retailing	45120	Sports administration service	91140	Stud beef cattle breeding or farming	01420
Soft drinks wholesaling	36090	Sports coaching service	82110	Stud dairy cattle breeding or farming	01600
Soft furnishings mfg	13330	Sports fields construction	31099	Stud farm operation – horses	01910
Soft furnishings retailing	42140			Student residences operation – except boarding schools	44000
Soft furnishings wholesaling	37110			Studio photography service	69910
Software development services nec	70000			Submarine constructing	23910
Software production service	70000				
Software publishing	54200				

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Sugar beet growing	01230	Tariff consultancy service	69629	Terracotta construction goods mfg	20290
Sugar cane growing	01510	Tattooing service	95399	Terracotta ware mfg nec	20290
Sugar mfg	11810	Tavern operation – mainly drinking place	45200	Testing or assay service	69250
Sugar wholesaling – raw	33190	Tax agent	69320	Textile printing	13340
Suitcases mfg	13200	Taxi cab management service	46231	Textile products mfg nec	13340
Suits mfg – men's or boys'	13510	Taxi cab plate leasing	66400	Textile working machinery mfg	24690
Suits mfg – women's or girls'	13510	Taxi cab service	46231	Textile working machinery or equipment wholesaling	34190
Sun tanning salon operation	95110	Taxi driver	52991	Textiles wholesaling nec	37110
Sunflower growing	01490	Taxi meters mfg	24190	Theatre lighting service	90029
Sunglass mfg	24110	Taxi radio base operation – except for taxi trucks	52999	Theatre operation – except motion picture theatre	90030
Sunscreen preparation mfg	18520	Taxi truck service	46100	Theatre restaurant operation	90010
Superannuation fund management service – on a fee or commission basis	64190	Tea mfg	11990	Theatre ticket agency operation	72990
Superannuation fund operation – separately constituted	63300	Tea wholesaling	36090	Theatrical company operation	90010
Supermarket trolley collection service	72990	Teachers college operation nec	82120	Theological college or seminary operation	81019
Supermarket trolley repair and maintenance	94290	Technical and further education college operation	81019	Therapeutic massage service	85391
Surfboards mfg	25920	Technical college operation	81019	Thermographic testing services	69250
Surgeon nec – medical	85129	Technology research activities	69100	Third-party insurance	63220
Surgical equipment mfg	24120	Telecommunications cable mfg	24310	Thongs mfg – rubber	13520
Surveillance systems installation	32340	Telecommunications equipment mfg	24220	Thoracic specialist	85129
Surveying instruments mfg	24190	Telecommunications service	58010	Ticket selling – for non-resident airlines	72200
Surveying service	69220	Telephone answering service	72940	Ticket writing	69240
Sushi and sashimi mfg	11990	Telephone cleaning service	73110	Ties mfg	13510
Suspension components mfg	23190	Telephone equipment mfg	24220	Tights mfg	13400
Swimming pool chemicals retailing	42791	Telephone exchange operation	58010	Tiles – floor – retailing	42120
Swimming pool cleaning service	73110	Telephone or telegraph equipment wholesaling	34930	Tiles mfg – acoustic, plaster	20320
Swimming pool operation	91139	Telephone retailing including mobile phones	42210	Tiles mfg – ceramic	20290
Swimming pool retailing	42791	Telephone service	58010	Tiles mfg – concrete	20340
Swimming pool shells mfg	19190	Telephone switching equipment mfg	24220	Tiles mfg – plaster	20320
Swimming pools construction – above ground	32990	Teleprinter service	58010	Tiles mfg – rubber	19200
Swimming pools construction – concrete or fibre glass – below ground	31091	Television antennae installing	32320	Tiles mfg – sheet metal	22400
Swimming pools wholesaling – fibreglass – below ground	33390	Television antennae mfg	24220	Tiles mfg – terracotta	20290
Swimming school operation	82110	Television antennae retailing	42210	Tiles wholesaling – except non-ceramic floor tiles	33390
Swimwear mfg	13510	Television film or tape production	55110	Tiling services – floor and wall	32430
Synthetic rubber and resin mfg	18210	Television hiring	66390	Tiling services – roof	32230
Syrups mfg – chocolate, caramel or vanilla	12110	Television or radio transmitting towers construction	31099	Timber dealing – except firewood	33310
Systems analysis service	70000	Television receiving sets mfg	24290	Timber hewing – forest	03020
		Television relay station operation	58020	Timber mfg – building, dressed	14130
		Television service	56210	Timber mfg – rough sawn	14110
		Television sets repairing	94210	Timber plantation maintenance	05100
		Television sets retailing	42210	Timeshare apartment management service	67200
		Television sets wholesaling	34940	Tin ore mining	08090
		Television station operation	56210	Tin smelting	21390
		Television studio equipment mfg	24220	Tinplate sheet or strip mfg	21100
		Telex service	58010	Tissue or sanitary papers mfg	15240
		Temporary labour hire	72120	Title searching service	69310
		Tennis coaching	82110	Tobacco farming	01590
		Tennis court operation	91131	Tobacco leaf wholesaling	33190
		Tenpin bowling centres	91139	Tobacco mfg	12200
		Tents mfg	13330	Tobacco products retailing	42799
		Tents wholesaling	37110	Tobacco products wholesaling	36062
		Terminating building society operation	62300		

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Toilet cisterns mfg – vitreous china or porcelain	20290	Translation service	69990	U	
Toilet paper rolls mfg	15240	Transmission equipment mfg – electricity	24390	Umbrellas mfg	25990
Toiletries retailing – direct selling	43101	Transmission or gearbox assemblies, motor vehicle reconditioning or rebuilding	94199	Umbrellas retailing	42590
Toiletries retailing – except chemist shops, pharmacies and direct sellers	42712	Transmissions mfg	23190	Umpire, referee – professional	91125
Toiletries wholesaling	37200	Transport container repair or refurbishing	52999	Underfelt mfg	13340
Toll bridge operation	52999	Transport equipment mfg nec	23990	Undertaking	95200
Toll road operation	52999	Transport operation nec	50290	Underwear mfg	13510
Tomato growing (outdoors)	01230	Transportable home mfg (wooden)	14910	Undifferentiated goods-producing activities of private households for own use	96020
Tomato growing (under cover)	01220	Travel agency service	72200	Undifferentiated service-producing activities of private households for own use	96030
Tool boxes mfg – sheet metal	22390	Travel goods retailing	42799	Uniforms mfg – men's or boys'	13510
Tools, household, retailing	42310	Travel insurance provision	63220	Uniforms mfg – women's or girls'	13510
Toothbrushes mfg	25990	Trawling for fin fish	04140	Unisex clothing mfg	13510
Toothpaste mfg	18510	Tree cutting or felling – forest	03020	Unit trust – corporate operation, assessed as companies	62400
Totalisator agency operation	92092	Tree pruning – forest	05100	Unit trust – public trading operation, assessed as companies	62400
Tour guide service	72200	Tree thinning – forest	05100	Unit trust operation – except corporate and public trading trusts	62400
Tour retailing service	72200	Trees or shrubs, potted – wholesaling	33190	University operation	81020
Tourism development consultancy service	69629	Trench digging	32120	Uranium ore mining	08090
Tourist bureau service	72990	Trotting gigs mfg	23990	Urologist	85129
Tourist caves operation	89220	Trout farming (caged)	02020	V	
Tourist coach service – long distance	46210	Trout farming (pond or tank)	02039	Vacuum cleaners mfg – commercial	24690
Tourist coach service – short distance	50100	Truck body mfg	23120	Vacuum cleaners mfg – household	24490
Tourist information centre operation	72990	Truck driver training	82199	Vacuum cleaners retailing	42210
Towbar fitting services	94199	Truck hire service – with driver	46100	Vacuum cleaners wholesaling – household	34940
Towboat operation	52190	Truck leasing, hiring or renting	66190	Valuation service – except for real estate, wool or livestock	69990
Towing service, motor vehicle	46100	Trucks wholesaling	35020	Valuing service – real estate	67200
Town planning service	69210	Trusses or joists erection – steel	32240	Variety store operation	42799
Toy library (non-welfare service)	66390	Trustee service	64190	Vegetable and seed growing (outdoors)	01230
Toy library (welfare service)	87900	Tubes mfg – pneumatic	19140	Vegetable and seed growing (under cover)	01220
Toys mfg	25920	Tubing mfg – flexible metal	22990	Vegetable growing – for fodder	01590
Toys retailing	42430	Tubing mfg – glass	20100	Vegetable juices or soups mfg	11400
Toys wholesaling	37340	Tugboat operation	52190	Vegetable oil, meal or cake mfg	11500
Tractors mfg – agricultural – except crawler tractors	24610	Tunnels construction	31099	Vegetables fresh – retailing	41220
Tractors mfg – for construction or earthmoving purposes	24620	Turf growing	01130	Vegetables fresh – wholesaling, washing or packing	36050
Tractors mfg nec	24910	Turkey farming	01710	Vegetables growing (except dry field peas or beans or soybeans or for fodder) (outdoors)	01230
Trade association operation – except trade union	95510	Turkish bath operation	95399	Vegetables growing (except dry field peas or beans or soybeans or for fodder) (under cover)	01220
Trade commission operation – foreign government	75520	Tutoring service – academic	82199	Vegetables mfg – preserved	11400
Trade union operation	95520	Typesetting and composing service	16120	Vehicular ferry operation – in coastal waters	48100
Trading bank operation	62210	Typewriters or typewriter attachments mfg	24219	Vehicular ferry or punt operation – in inland waters	52999
Traffic engineering service	69230	Typing service	72920	Vending machines mfg – except refrigerated	24990
Traffic signals mfg – electrical	24190	Tyre retreading or recapping	19140	Vending machines mfg – refrigerated	24520
Trailer and other motor vehicle wholesaling	35030	Tyre retreading or repairing machinery mfg	24690	Veneer or veneer sheets mfg – wooden	14930
Trailer hiring	66190	Tyre wholesaling – motor vehicles – except motor cycles	35040		
Trailer mfg	23120	Tyres mfg	19140		
Trailers dealing – boat	42450	Tyres or tubes for motor vehicle – retailing	39220		
Trailers dealing – except boat	39130	Tyres or tubes for motor vehicle, repairing – except retreading	19140		
Tram mfg	23930	Tyres or tubes wholesaling	35040		
Tramway passenger transport service	46220				
Transformers mfg	24390				
Transistors mfg	24290				

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Veneer wood – dealing	33310	Water coolers mfg	24490	Window frame installation	32450
Ventilation equipment installation nec	32330	Water heaters mfg – industrial, commercial or household	24520	Window frames or sashes mfg – aluminium	22230
Ventilators mfg – sheet metal	22400	Water mattress mfg	25130	Window frames or sashes mfg – metal – except aluminium	22290
Veterinary hospitals	69700	Water purification equipment wholesaling	34190	Window glass mfg	20100
Veterinary instruments mfg	24120	Water ski equipment hire	66390	Window installation	32450
Veterinary pharmaceutical and medicinal product mfg	18420	Water ski equipment mfg	25920	Window insulation fixing	32450
Veterinary surgeon	69700	Water ski equipment retailing	42410	Window or door fittings mfg – metal	22990
Video cameras retailing	42210	Water ski equipment wholesaling	37340	Window screens mfg – aluminium	22230
Video cassette retailing	42420	Water supply system operation	28110	Window screens mfg – metal – except aluminium	22290
Video filming	69910	Water tank construction – except of structural steel	31099	Windows – aluminium framed mfg – complete with glass	22230
Video recorder mfg	24290	Water taxi service	48200	Windscreen glass mfg	20100
Video recorder or equipment hiring	66390	Water treatment equipment mfg – except household	24990	Windscreen repairing	94121
Video surveillance systems installation	32340	Water treatment equipment mfg – household	24490	Wine and spirit merchants – retail	41230
Video tapes and games hiring to general public	66320	Waterproofing of buildings	32990	Wine bar operation – mainly drinking place	45200
Video tapes leasing – excluding hire to the public by video hire outlets	55120	Website development	70000	Wine mfg	12140
Video tapes, pre-recorded mfg or publishing	16200	Weed control service	73120	Wire mesh or netting mfg – except reinforcing mesh	22910
Vine stock nursery operation (outdoors)	01120	Weedkiller mfg	18320	Wire mfg – aluminium	21420
Vine stock nursery operation (under cover)	01110	Weighing machinery mfg	24990	Wire mfg – non-ferrous metal – except aluminium	21490
Vineyard operation	01310	Weighing machinery wholesaling nec	34990	Wire or cable mfg – electric	24310
Visual display units mfg	24211	Weight reducing service	95120	Wire products mfg nec	22910
Vitamin product mfg	18410	Welding equipment mfg – electrical	24390	Women's hospital operation	84010
Vitreous china goods mfg – except tiles	20290	Welding equipment wholesaling – electrical	34940	Women's wear retailing	42510
Vitreous enamelling	22930	Welding machinery or equipment wholesaling – non-electrical	34190	Wood products mfg nec	14990
W					
Wall or ceiling boards mfg – plaster	20320	Welding nec	22990	Wood pulp mfg	15100
Wall or ceiling boards wholesaling	33390	Welding or cutting equipment mfg – gas	24630	Woodchip mfg	14120
Wall or floor tiles mfg – ceramic	20290	Welding rods mfg	21390	Woodworking hand tools mfg – except of wood, pneumatic or power operated	22990
Wall papering	32440	Welding work on construction projects	32240	Woodworking machinery mfg nec	24630
Wall tiling	32430	Welfare counselling service	87900	Woodworking machinery or equipment wholesaling	34190
Wallpaper retailing	42310	Welfare services for the elderly – except accommodation	87900	Woodworking tools wholesaling	33390
Wallpaper wholesaling	33390	Wet suits mfg	13510	Wool broking – wholesaling	38000
Wallpapers mfg	15290	Whale watching tours – coastal waters	50100	Wool classing – except reclassing or bulk classing	05290
Walnut growing	01390	Wharf facility leasing	52120	Wool growing	01410
Warehousing nec	53090	Wharf provision	52120	Wool mfg – carded or combed	13110
Wash basins mfg – vitreous china or porcelain	20290	Wheat growing	01490	Wool reclassing or bulk classing	05290
Washing machine hiring	66390	Wheel mfg	23190	Wool testing service	69250
Washing machines – household – mfg	24410	Wheelbarrows mfg	23990	Wool wholesaling	33110
Washing machines – household – retailing	42210	Wheelchairs mfg	23990	Word processing service	72920
Washing machines – household – wholesaling	34940	White water rafting tours – inland waters	91390	Work clothing retailing	42510
Washing machines – household electric – repairing	94210	Wholesale trade nec	37390	Workers compensation insurance	63220
Washing powder or liquid mfg	18510	Wigs mfg	25990	Workplace training	81019
Waste disposal services	29210	Wigs retailing	42590	Writer	90029
Waste paper transport – road	46100	Wilderness tour operation – mainly by four-wheel drive – with driver	50100	Writing materials retailing	42720
Watch or clock parts wholesaling	37320	Wildlife sanctuary operation	89220	X	
Watches mfg	24190	Winches mfg	24910	X-ray clinic operation	85201
Watches retailing	42530	Windmills mfg	24610	X-ray equipment mfg	24190
Watches wholesaling	37320	Window cleaning service	73110		
		Window curtain wall installation	32450		

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Description of business activity	Code	Description of business activity	Code
Y		SPECIAL SECTION ASSESSMENTS	
Yabby farming, pond or tank (except fishing)	02039	Consolidation assessment – section 219 <i>Income Tax Assessment Act 1936</i> (ITAA 1936)	99060
Yabby fishing (except farming)	04199	Control of non-residents’ money – section 255 ITAA 1936	99070
Yacht broking	43209	Film and video tape royalties – section 136A ITAA 1936, derived by non-residents	99030
Yacht constructing	23920	Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936	99050
Yarns mfg – cotton, flax or silk	13120	Interest on bearer debentures	99010
Yarns mfg – elastic or elastomeric	13130	Non-resident insurance company – section 143 ITAA 1936	99040
Yarns mfg – woollen	13120	Overseas ships freight – section 129 ITAA 1936	99020
Yarns retailing	42140		
Yarns wholesaling	37110		
Yoghurt mfg	11330		
Youth camp operation	91390		
Youth hostel operation	44000		
Z		NIL COMPANY TAX RETURNS	
Zinc ore mining	08070	Non-taxable or Nil company tax returns – no income, expense or balance sheet data present	98000
Zinc oxide mfg	18130		
Zinc smelting or refining	21330		
Zoological garden operation	89210		
		ATO USE ONLY	
		Private households employing staff – PAYG, FBT use only	97000

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BUSINESS INDUSTRY CODES 2012

Numeric listing

Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
AGRICULTURE, FORESTRY AND FISHING					
Nursery and floriculture production					
01110	Fruit tree nursery operation (under cover)	01390	Coconut growing		Poultry farming
01110	Ornamental plant growing (under cover)	01390	Fig growing	01710	Chicken farming – for meat
01110	Seedling growing nec (under cover)	01390	Macadamia nut growing	01710	Duck farming
01110	Vine stock nursery operation (under cover)	01390	Mango growing	01710	Game bird farming
01120	Fruit tree nursery operation (outdoors)	01390	Passionfruit growing	01710	Goose farming
01120	Ornamental plant growing (outdoors)	01390	Pawpaw growing	01710	Poultry farming – for meat
01120	Seedling growing nec (outdoors)	01390	Pecan nut growing	01710	Poultry hatchery operation – meat breeds
01120	Vine stock nursery operation (outdoors)	01390	Pineapple growing	01710	Turkey farming
01130	Turf growing	01390	Walnut growing	01720	Egg farm operation
01140	Flower growing (under cover)	Sheep, beef cattle and grain farming		01720	Poultry farming – for eggs
01140	Seeds, flower, growing (under cover)	01410	Agistment service (sheep)	01720	Poultry hatchery operation – egg breeds
01150	Flower growing (outdoors)	01410	Sheep farming		
01150	Seeds, flower, growing (outdoors)	01410	Wool growing	Deer farming	
Mushroom and vegetable growing		01420	Agistment service (cattle)	01800	Deer breeding, farming
01210	Mushroom growing	01420	Beef cattle farming	Other livestock farming	
01220	Herbs growing (under cover)	01420	Stud beef cattle breeding or farming	01910	Agistment service (horse)
01220	Tomato growing (under cover)	01430	Beef cattle feedlots (specialised)	01910	Horse breeding
01220	Vegetable and seed growing (under cover)	01440	Beef cattle and sheep farming	01910	Stud farm operation – horses
01220	Vegetables growing (except dry field peas or beans or soybeans or for fodder) (under cover)	01440	Sheep and beef cattle farming	01920	Pig farming
01230	Herbs growing (outdoors)	01450	Beef cattle farming and cereal grain growing	01930	Apiarist
01230	Melons growing	01450	Sheep farming and cereal grains growing	01930	Beekeeping
01230	Onions growing	01460	Rice growing	01990	Agistment service (goat)
01230	Potato growing	01490	Cereal grain growing	01990	Bird breeding – except poultry or game birds
01230	Sugar beet growing	01490	Grain, cereal growing	01990	Butterfly breeding
01230	Tomato growing (outdoors)	01490	Maize growing	01990	Cat breeding
01230	Vegetable and seed growing (outdoors)	01490	Oat growing	01990	Crocodile farming
01230	Vegetables growing (except dry field peas or beans or soybeans or for fodder) (outdoors)	01490	Oilseed growing	01990	Dog breeding
Fruit and tree nut growing		01490	Safflower growing	01990	Fur skin animals farming
01310	Grapes growing	01490	Sorghum growing – except forage sorghum	01990	Goat farming
01310	Vineyard operation	01490	Soybean growing	01990	Livestock raising nec
01320	Kiwi fruit growing	01490	Sunflower growing	01990	Pet breeding
01330	Berry fruit growing	01490	Wheat growing	01990	Rabbit farming
01330	Strawberry growing	Other crop growing		01990	Snake farming
01340	Apple growing	01510	Sugar cane growing	Aquaculture	
01340	Pears growing	01520	Cotton growing	02011	Oyster farming
01350	Apricot growing	01590	Coffee growing	02019	Aquaculture – except lobsters or oysters
01350	Cherry growing	01590	Drug plants growing	02020	Salmon farming (caged)
01350	Peach growing	01590	Fodder growing	02020	Trout farming (caged)
01350	Plum or prune growing	01590	Ginger growing	02031	Lobster farming
01360	Citrus fruit growing	01590	Hay growing	02031	Saltwater crayfish farming or breeding
01370	Olive growing	01590	Hops growing	02039	Crustacean breeding or farming – except lobsters
01390	Almond growing	01590	Lucerne growing	02039	Fish breeding or farming
01390	Avocado growing	01590	Peanut growing	02039	Fish hatchery operation
01390	Banana growing	01590	Seed growing nec	02039	Freshwater crayfish farming or breeding
		01590	Tobacco farming	02039	Salmon farming (pond or tank)
		01590	Vegetable growing – for fodder	02039	Trout farming (pond or tank)
		Dairy cattle farming		02039	Yabby farming, pond or tank (except fishing)
		01600	Dairy cattle farming		
		01600	Milk production – dairy cattle		
		01600	Stud dairy cattle breeding or farming		

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
Forestry and logging		05290	Branding services – animal	09110	Sand quarrying, washing or screening
03010	Forestry	05290	Cane cutting service	09190	Aggregate quarrying
03020	Firewood cutting – forest	05290	Crop dusting service – aerial	09190	Clay quarrying
03020	Logging	05290	Crop harvesting service	09190	Construction materials mining – except sand quarrying, washing or screening
03020	Pulpwood cutting – forest	05290	Dairy herd testing	09190	Granite quarrying
03020	Timber hewing – forest	05290	Dog training for farm work	09190	Limestone quarrying
03020	Tree cutting or felling – forest	05290	Farm irrigation service	09190	Marble quarrying
Fishing		05290	Farrier service	09190	Sandstone quarrying
04111	Crayfishing, lobster fishing	05290	Fertiliser spreading – aerial	09190	Slate quarrying
04111	Lobster fishing	05290	Fertiliser spreading – except aerial	09190	Stone quarrying
04111	Rock lobster fishing	05290	Fruit picking	Other non-metallic mineral mining and quarrying	
04112	Crab potting	05290	Hay cutting, baling or pressing	09901	Diamond mining
04120	Prawn fishing	05290	Horticultural services nec	09902	Opal mining
04130	Fishing – line fishing	05290	Labouring – farming	09903	Gemstone mining – except opals and diamonds
04130	Line fishing	05290	Livestock dipping, drafting or droving	09903	Jade mining
04130	Squid jigging	05290	Mustering – aerial	09909	Mining nec
04140	Fishing tracing – fin fish	05290	Pest control service – aerial	09909	Quartz quarrying nec
04140	Trawling for fin fish	05290	Pest control service – agricultural – except aerial or wild animal control	09909	Salt harvesting
04191	Abalone fishing	05290	Seed cleaning or grading	Exploration	
04192	Fishing – marine nec	05290	Wool classing – except reclassing or bulk classing	10111	Gas – natural – exploration own account
04192	Seaweed – algae harvesting	05290	Wool reclassing or bulk classing	10111	Petroleum exploration – own account
04199	Fishing – freshwater	MINING		10112	Gas – natural – exploration on contract
04199	Yabby fishing (except farming)	Coal mining		10112	Petroleum exploration on contract
Hunting and trapping		06000	Coal mining – black coal	10121	Mineral exploration – own account
04200	Bird trapping	06000	Coal mining – brown coal	10122	Mineral exploration services
04200	Buffalo hunting	Oil and gas extraction		Other mining support services	
04200	Crocodile hunting	07000	Gas – natural – extraction	10900	Labouring – mining services
04200	Dingo hunting or trapping	07000	Liquefied petroleum gas – production – except refinery	10900	Mining services nec
04200	Fur skin animal hunting or trapping	07000	Oil shale mining	10900	Oil and gas field services nec
04200	Hunting or trapping	Metal ore mining		MANUFACTURING	
04200	Kangaroo hunting	08010	Iron ore mining	Meat and meat product manufacturing	
04200	Possum hunting and trapping	08020	Aluminium ores mining	11110	Abattoir operation – except poultry
04200	Rabbit hunting or trapping	08020	Bauxite mining	11110	Meat mfg – except bacon, ham or uncanned poultry
04200	Snake catching	08030	Copper ore mining	11110	Meat packing – except poultry
Forestry support services		08040	Gold mining or dredging	11120	Abattoir operation – poultry
05100	Forest conservation services	08050	Sand mining – mineral	11120	Poultry meat mfg
05100	Forest nursery operation or service	08060	Nickel ore mining	11120	Poultry packing
05100	Forest planting	08070	Lead ore mining	11130	Ham mfg
05100	Pest control service – forest – except aerial or wild animal control	08070	Silver ore mining	11130	Hamburgers mfg – precooked
05100	Reforestation services	08070	Silver–lead–zinc ore mining	11130	Meat, cooked mfg – except poultry
05100	Timber plantation maintenance	08070	Zinc ore mining	11130	Pate mfg – except fish
05100	Tree pruning – forest	08090	Iron pyrite mining	11130	Sausages mfg – except canned
05100	Tree thinning – forest	08090	Metallic ores mining nec	11130	Smallgoods mfg
Agriculture and fishing support services		08090	Tin ore mining	Seafood processing	
05210	Cotton ginning	08090	Uranium ore mining	11200	Crustacean – processed mfg
05220	Goat shearing	Construction material mining		11200	Fish cleaning or filleting
05220	Shearing services	09110	Gravel quarrying, washing or screening	11200	Fish mfg – canned
05290	Aerial crop dusting or spraying	09110	Pebbles quarrying	11200	Fish mfg – dried or smoked
05290	Aerial fertiliser spreading	09110	Rocks gathering – ornamental	11200	Oysters mfg – canned
05290	Aerial mustering				
05290	Aerial pest control				
05290	Agricultural services nec				
05290	Artificial insemination service				

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11200	Seafood processing	11720	Cake or pastries mfg – except those selling direct to public		Cigarette and tobacco product manufacturing
11200	Seafoods mfg – canned	11720	Doughnuts mfg	12200	Cigarettes mfg
11200	Seafoods mfg – preserved	11720	Pastry dough mfg – frozen	12200	Tobacco mfg
	Dairy product manufacturing	11720	Pastry mfg – except frozen pastry dough		Textile manufacturing
11310	Milk processing – cream	11720	Pies, pastries, sausage rolls mfg	13110	Wool mfg – carded or combed
11310	Milk receiving or distribution depot operation	11720	Plum pudding mfg	13120	Fabrics mfg – cotton
11320	Ice cream mfg	11730	Biscuit mfg	13120	Fabrics mfg – wool
11330	Baby foods mfg – milk based	11730	Ice cream cones or wafers mfg	13120	Yarns mfg – cotton, flax or silk
11330	Butter mfg	11740	Bakery product mfg – non-factory-based	13120	Yarns mfg – woollen
11330	Cheese mfg			13130	Fabrics mfg – synthetic
11330	Dairy products mfg nec		Sugar and confectionery manufacturing	13130	Fibreglass fabrics mfg
11330	Milk mfg – condensed or evaporated	11810	Sugar mfg	13130	Yarns mfg – elastic or elastomeric
11330	Milk powder mfg	11820	Chocolate mfg		Leather tanning, fur dressing and leather product manufacturing
11330	Milk products mfg nec	11820	Confectionery mfg	13200	Bags mfg – leather or leather substitute
11330	Yoghurt mfg	11820	Nuts mfg – candied	13200	Handbags mfg
	Fruit and vegetable processing		Other food product manufacturing	13200	Harness mfg
11400	Baby foods, canned or bottled mfg – except milk based	11910	Potato crisp mfg	13200	Leather mfg
11400	Chutneys or relishes mfg	11910	Pre-prepared meals mfg nec	13200	Leather or leather substitute goods mfg nec
11400	Fruit canning or bottling	11920	Animal food mfg	13200	Saddles mfg
11400	Fruit drying – except sun drying	11920	Bird feed mfg	13200	Suitcases mfg
11400	Fruit juices, single strength or concentrated	11920	Fodder mfg – prepared		Textile product manufacturing
11400	Fruit mfg – frozen	11920	Pet food mfg – canned	13310	Carpet, rug mfg
11400	Fruit pulp mfg – puree or spreads	11920	Poultry feed mfg – prepared	13310	Floor coverings mfg – textile
11400	Jam mfg – including conserves, jellies or fruit spreads	11990	Coffee mfg	13320	Fish net mfg
11400	Rice preparations mfg – canned	11990	Flavourings mfg – food	13320	Nets and netting mfg
11400	Sauces mfg	11990	Food dressings mfg	13320	Rope mfg
11400	Soup mfg	11990	Food mfg nec	13320	String mfg
11400	Spaghetti mfg – canned	11990	Herb mfg – processed	13330	Awnings mfg – textile
11400	Vegetable juices or soups mfg	11990	Honey mfg – blended	13330	Bags or sacks mfg – textile
11400	Vegetables mfg – preserved	11990	Rice preparations mfg nec	13330	Blanket mfg – cotton
	Oil and fat manufacturing	11990	Salt mfg – cooking or table	13330	Blanket mfg – synthetic
11500	Cooking oil filtration and recycling	11990	Seasonings mfg – food	13330	Blanket mfg – wool
11500	Margarine mfg	11990	Spices mfg	13330	Blinds mfg – textile
11500	Vegetable oil, meal or cake mfg	11990	Sushi and sashimi mfg	13330	Canvas goods mfg
	Grain mill and cereal product manufacturing	11990	Tea mfg	13330	Curtain making
11610	Flour mfg – wheat – except self-raising flour		Beverage manufacturing	13330	Cushions mfg
11610	Flour mfg – wheat – self-raising flour	12110	Cordial mfg	13330	Flags or banners mfg
11610	Malt extract mfg	12110	Fruit juices or fruit juice drinks mfg – less than single strength	13330	Motor vehicle covers mfg – textile
11610	Malt mfg – except malt extract	12110	Ice mfg – except dry ice	13330	Parachutes mfg
11610	Rice mfg	12110	Mineral water mfg	13330	Pillow or cushion mfg
11610	Self-raising flour mfg	12110	Soft drinks mfg	13330	Rugs mfg – animal
11620	Cereal foods mfg	12110	Syrups mfg – chocolate, caramel or vanilla	13330	Sails mfg
11620	Oatmeal mfg	12120	Beer mfg	13330	Seat covers mfg – textile
11620	Pasta mfg	12120	Breweries	13330	Sleeping bags mfg
	Bakery product manufacturing	12130	Liqueurs mfg	13330	Soft furnishings mfg
11710	Bakeries for bread, etc mfg – except those selling directly to public	12130	Spirits-based mixed drinks mfg	13330	Tents mfg
11710	Bread bakery operation – except those selling direct to public	12130	Spirits, potable mfg nec	13340	Badge mfg – cloth
		12140	Sparkling wines mfg	13340	Dyeing service
		12140	Wine mfg	13340	Fabrics mfg – embroidered
				13340	Fabrics mfg nec

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13340	Textile printing		Log sawmilling and timber dressing	15290	Wallpapers mfg
13340	Textile products mfg nec	14110	Bark mfg – ground		Printing
13340	Underfelt mfg	14110	Sawmill operation	16110	Commercial printing
	Knitted product manufacturing	14110	Timber mfg – rough sawn	16110	Newspapers printing
13400	Cardigan and pullover mfg	14120	Woodchip mfg	16110	Printing
13400	Hosiery mfg	14130	Building timber, dressed mfg	16110	Screen printing
13400	Knitted fabrics mfg	14130	Timber mfg – building, dressed	16110	Stationery, paper, printing
13400	Pantihose mfg		Other wood product manufacturing	16120	Artwork preparation service
13400	Sleepwear mfg – knitted	14910	Bus shelters – prefabricated wood mfg	16120	Bookbinding
13400	Socks mfg	14910	Garages – prefabricated wood mfg	16120	Calligraphy service
13400	Stockings mfg	14910	Kit home mfg – wooden	16120	Phototypesetting and layout service
13400	Tights mfg	14910	Prefabricated bus shelter mfg – wooden	16120	Platemaking film service
	Clothing and footwear manufacturing	14910	Prefabricated sheds mfg – wooden	16120	Printing services
13510	Clothing accessories mfg nec	14910	Transportable home mfg – wooden	16120	Screen printing positive mfg
13510	Clothing mfg – leather	14920	Cabinet making, joinery – except furniture and on-site fabrication of built-in furniture or other joinery	16120	Typesetting and composing service
13510	Clothing mfg – men's and boys' wear	14920	Carpentry, joinery – except furniture and on-site fabrication of built-in furniture or other joinery		Reproduction of recorded media
13510	Clothing mfg – sleepwear, underwear and infant clothing	14920	Doors or windows mfg – wooden	16200	Compact disc mfg or publishing
13510	Clothing mfg – waterproof	14920	Roof trusses mfg – wooden	16200	Computer software mfg or publishing
13510	Clothing mfg – women's and girls' wear	14920	Shop fittings mfg – built-in timber display cabinets (factory built)	16200	Computer tapes or disks mfg or publishing – pre-recorded
13510	Clothing mfg nec	14920	Structural fitting mfg – wooden	16200	Magnetic tapes mfg – pre-recorded or publishing
13510	Custom tailoring – men's and boys' wear	14930	Plywood mfg	16200	Recorded media mfg and publishing
13510	Custom tailoring – women's and girls' wear	14930	Veneer or veneer sheets mfg – wooden	16200	Recorded media mfg and publishing nec
13510	Dressmaking – custom tailoring	14940	Chipboard mfg	16200	Records – phonograph – mfg or publishing
13510	Dressmaking – customised	14940	Hardboard mfg	16200	Video tapes, pre-recorded mfg or publishing
13510	Foundation garments mfg	14940	Particle board mfg		Petroleum refining and petroleum and coal product manufacturing
13510	Hats mfg	14990	Barrels mfg – wooden	17010	Gas or fuel oil mfg
13510	Helmets mfg	14990	Frame mfg – wooden picture or mirror	17010	Gasoline refining or blending
13510	Infants' clothing mfg – except knitted	14990	Wood products mfg nec	17010	Kerosene mfg
13510	Jeans mfg – men's or boys'		Pulp, paper and paperboard manufacturing	17010	Liquefied petroleum gas mfg – refinery
13510	Jeans mfg – women's or girls'	15100	Cardboard mfg nec	17010	Petrol mfg
13510	Leather clothing mfg	15100	Newsprint mfg	17090	Coal product mfg nec
13510	Lingerie mfg	15100	Paper mfg nec	17090	Paving material mfg – except hot-mix
13510	Male and female clothing mfg – mfg equal amount of each	15100	Paper pulp mfg	17090	Petroleum product mfg nec
13510	Menswear mfg	15100	Paperboard mfg nec	17090	Roofing mfg – bitumen or asphalt
13510	Sleepwear mfg – except knitted	15100	Wood pulp mfg	17090	Tar mfg – refined
13510	Suits mfg – men's or boys'		Converted paper product manufacturing		Basic chemical manufacturing
13510	Suits mfg – women's or girls'	15210	Containers mfg – corrugated paper board	18110	Acetylene gas mfg
13510	Swimwear mfg	15210	Containers mfg – solid paper board	18110	Ammonia mfg
13510	Ties mfg	15220	Bags mfg – paper	18110	Dry ice mfg
13510	Underwear mfg	15230	Albums mfg	18110	Gases mfg – industrial
13510	Uniforms mfg – men's or boys'	15230	Greeting cards mfg	18110	Industrial gas mfg
13510	Uniforms mfg – women's or girls'	15230	Paper stationery mfg – except commission printing	18120	Dyes mfg – organic
13510	Unisex clothing mfg	15240	Baby napkins mfg – disposable	18120	Industrial chemical mfg – organic nec
13510	Wet suits mfg	15240	Sanitary napkins mfg	18120	Organic industrial chemical mfg nec
13520	Boots mfg	15240	Tampons mfg	18120	Plastic raw material mfg
13520	Footwear mfg	15240	Tissue or sanitary papers mfg	18120	Silicone mfg
13520	Sandals mfg	15240	Toilet paper rolls mfg	18130	Chlorine mfg
13520	Shoes mfg	15290	Paper products mfg nec	18130	Dyes mfg – inorganic
13520	Thongs mfg – rubber			18130	Industrial chemical mfg – inorganic nec

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18130	Salt refining – except cooking or table salt	19120	Pipes mfg – plastic	20290	Crockery mfg
18130	Zinc oxide mfg	19120	Plastic injection moulded product mfg	20290	Flower pots mfg – ceramic
Basic polymer manufacturing		19120	Portable toilet building mfg – plastic	20290	Kitchen sinks mfg – vitreous china or porcelain
18210	Synthetic rubber and resin mfg	19120	Spa pool and hot tub mfg	20290	Kitchenware mfg – ceramic
18290	Other basic polymer mfg	19130	Plastic foam products mfg	20290	Pipes mfg – ceramic – except vitreous china or porcelain
Fertiliser and pesticide manufacturing		19140	Motor vehicle tyres mfg	20290	Pipes or pipe fittings – vitreous china or porcelain mfg
18310	Fertiliser mfg	19140	Tubes mfg – pneumatic	20290	Pottery goods mfg – ornamental
18320	Dip mfg – animal	19140	Tyre retreading or recapping	20290	Roof tiles mfg – terracotta or clay
18320	Fly spray mfg	19140	Tyres mfg	20290	Sanitary ware mfg – vitreous china or porcelain
18320	Insecticide mfg	19140	Tyres or tubes for motor vehicle, repairing – except retreading	20290	Stoneware mfg – table or kitchen
18320	Pesticide mfg	19150	Adhesives mfg	20290	Terracotta construction goods mfg
18320	Weedkiller mfg	19150	Glue mfg	20290	Terracotta ware mfg nec
Pharmaceutical and medicinal product manufacturing		19160	Filler or putty mfg	20290	Tiles mfg – ceramic
18410	Contraceptive mfg	19160	Ink mfg	20290	Tiles mfg – terracotta
18410	Medical gas mfg nec	19160	Lacquer mfg	20290	Toilet cisterns mfg – vitreous china or porcelain
18410	Medicine mfg	19160	Paint mfg – except bituminous	20290	Vitreous china goods mfg – except tiles
18410	Pharmaceutical preparation mfg	19160	Paint remover mfg	20290	Wall or floor tiles mfg – ceramic
18410	Vitamin product mfg	19190	Awnings mfg – fibreglass	20290	Wash basins mfg – vitreous china or porcelain
18420	Veterinary pharmaceutical and medicinal product mfg	19190	Fibreglass products mfg nec	Cement, lime, plaster and concrete product manufacturing	
Cleaning compound and toiletry preparation manufacturing		19190	Hose mfg – plastic	20310	Cement mfg
18510	Candle mfg	19190	Swimming pool shells mfg	20320	Display models mfg – plaster
18510	Detergent mfg	19190	Tanks mfg – fibre-reinforced plastic	20320	Plaster board mfg
18510	Disinfectant mfg	Natural rubber product manufacturing		20320	Plaster products mfg – except dental or medical plasters
18510	Polish mfg	19200	Floor coverings mfg – rubber	20320	Tiles mfg – acoustic, plaster
18510	Soap mfg	19200	Hose mfg – rubber	20320	Tiles mfg – plaster
18510	Toothpaste mfg	19200	Rubber products mfg nec	20320	Wall or ceiling boards mfg – plaster
18510	Washing powder or liquid mfg	19200	Tiles mfg – rubber	20330	Concrete – ready mixed – except dry mix
18520	Cosmetics mfg	Glass and glass product manufacturing		20330	Ready mixed concrete mfg – except dry mix
18520	Deodorant mfg	20100	Bottles mfg – glass	20340	Bricks mfg – concrete
18520	Hair care products mfg	20100	Crystal glass mfg	20340	Concrete products mfg nec
18520	Lipstick mfg	20100	Glass or glass products mfg – except glass wool or glass wool products	20340	Floor or wall tiles mfg – concrete
18520	Nail polish mfg	20100	Jars mfg – glass	20340	Flower pots mfg – concrete
18520	Perfume mfg	20100	Kitchenware mfg – glass	20340	Monuments or grave markers mfg – concrete
18520	Sunscreen preparation mfg	20100	Laminated sheet glass mfg	20340	Pipes mfg – concrete
Other basic chemical product manufacturing		20100	Mirrors mfg	20340	Posts or poles mfg – concrete
18910	Photographic film or plates mfg	20100	Optical glass mfg	20340	Prefabricated bus shelter mfg – concrete
18920	Explosives mfg	20100	Plate glass mfg	20340	Railway sleepers mfg – concrete
18920	Firework mfg	20100	Safety glass mfg	20340	Roof components mfg – concrete
18920	Match mfg	20100	Scientific glassware mfg	20340	Roof tiles mfg – concrete
18920	Pyrotechnic goods mfg nec	20100	Tubing mfg – glass	20340	Tanks mfg – concrete
18990	Chemical products mfg nec	20100	Window glass mfg	20340	Tiles mfg – concrete
Polymer product manufacturing		20100	Windscreen glass mfg	Other non-metallic mineral product manufacturing	
19110	Bags mfg – plastic	Ceramic product manufacturing		20900	Abrasives mfg
19110	Film mfg – plastic	20210	Bricks mfg – clay – except refractory bricks		
19110	Garbage bags mfg – plastic	20290	Art pottery mfg		
19110	Garbage bins mfg – plastic	20290	Bathroom fixtures mfg – vitreous china		
19120	Bottles mfg – plastic	20290	Bricks mfg – refractory		
19120	Kitchenware mfg – plastic nec	20290	Ceramic product mfg nec		
19120	Picnicware mfg – plastic	20290	Ceramic products, industrial mfg		
		20290	Ceramic tiles and pipes mfg		
		20290	China goods mfg		
		20290	Clay roof tiles mfg		

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
20900	Acoustic tile, panels and boards mfg – glass or mineral wool	22210	Girders mfg – prefabricated steel	22390	Barrels mfg – metal
20900	Gemstones mfg – synthetic	22210	Joists, prefabricated steel mfg	22390	Garbage cans mfg – metal
20900	Headstones mfg, installation	22210	Roof trusses mfg – prefabricated steel	22390	Kegs mfg – metal
20900	Insulation, glass fibre or mineral wool mfg	22210	Scaffolding mfg – prefabricated steel	22390	Tool boxes mfg – sheet metal
20900	Monuments making	22220	Garages – prefabricated metal mfg	Other sheet metal product manufacturing	
20900	Stone – cutting, dressing, polishing or shaping	22220	Prefabricated metal bus shelter mfg	22400	Copper smithing – except boiler making
Basic ferrous metal manufacturing		22220	Prefabricated metal garage mfg	22400	Duct work mfg – air conditioning
21100	Iron and steel mfg – basic	22220	Prefabricated metal kit home mfg	22400	Ducts mfg – sheet metal
21100	Pig iron mfg	22220	Prefabricated metal portable toilet mfg	22400	Sanitary ware mfg – iron or steel
21100	Roof decking mfg – steel	22220	Prefabricated metal shed mfg	22400	Sheet metal products mfg nec
21100	Stainless steel mfg	22220	Prefabricated metal transportable home mfg	22400	Tiles mfg – sheet metal
21100	Steel alloys mfg	22220	Shade houses (metal) mfg – prefabricated	22400	Ventilators mfg – sheet metal
21100	Tinplate sheet or strip mfg	22220	Sheds mfg – prefabricated metal	Other fabricated metal product manufacturing	
Basic ferrous metal product manufacturing		22230	Garage doors mfg – aluminium	22910	Nails mfg
21210	Blacksmith service	22230	Gates mfg – aluminium	22910	Screening mfg – wire
21210	Castings mfg – iron or steel	22230	Roller shutters mfg – aluminium	22910	Shopping trolleys mfg
21220	Pipes and tubes mfg – steel	22230	Screen doors mfg – aluminium	22910	Spring mfg
Basic non-ferrous metal manufacturing		22230	Shop fronts mfg, installation – aluminium	22910	Steel wire safety screens mfg
21310	Alumina mfg	22230	Shower screens mfg – aluminium framed	22910	Wire mesh or netting mfg – except reinforcing mesh
21320	Aluminium smelting	22230	Shutters mfg – aluminium	22910	Wire products mfg nec
21330	Copper smelting, refining	22230	Skylights mfg – aluminium	22920	Mild steel anchors mfg
21330	Lead smelting, refining	22230	Window frames or sashes mfg – aluminium	22920	Nuts or bolts mfg – metal
21330	Silver smelting, refining	22230	Window screens mfg – aluminium	22920	Screws mfg – metal
21330	Silver-lead bullion mfg	22230	Windows – aluminium framed mfg – complete with glass	22930	Brass finishing or plating
21330	Zinc smelting or refining	22240	Guttering mfg – sheet metal	22930	Cans mfg – metal
21390	Gold smelting, refining	22290	Garage doors mfg – metal – except aluminium	22930	Chromium plating
21390	Tin smelting	22290	Gates mfg – metal – except aluminium or wire	22930	Enamelling service
21390	Welding rods mfg	22290	Roller shutters mfg – metal – except aluminium	22930	Engraving on metals – except process or photographic
Basic non-ferrous metal product manufacturing		22290	Screen doors mfg – metal – except aluminium	22930	Gold plating
21410	Castings mfg – non-ferrous metal	22290	Security door mfg – metal	22930	Metal coating of manufactured products nec
21410	Forgings mfg – non-ferrous metal nec	22290	Shop fronts mfg, installation – metal – except aluminium	22930	Metal polishing or finishing
21420	Aluminium rolling, drawing or extruding	22290	Shutters mfg – metal – except aluminium	22930	Painting of manufactured metal products
21420	Pipes and tubes mfg – aluminium	22290	Skylights mfg – metal – except aluminium	22930	Powder coating of metallic products
21420	Plate mfg – aluminium	22290	Stairs or staircases mfg – prefabricated metal – except aluminium	22930	Silver plating
21420	Sheet mfg – aluminium	22290	Window frames or sashes mfg – metal – except aluminium	22930	Vitreous enamelling
21420	Wire mfg – aluminium	22290	Window screens mfg – metal – except aluminium	22990	Ammunition mfg
21490	Pipes and tubes mfg – non-ferrous metal – except aluminium	22290	Window screens mfg – metal – except aluminium	22990	Aquarium mfg
21490	Plate mfg – non-ferrous metal – except aluminium	Metal container manufacturing		22990	Awnings mfg – metal
21490	Sheet mfg – non-ferrous metal – except aluminium	22310	Boilermaking and installation	22990	Bathroom and toilet fittings mfg – metal
21490	Wire mfg – non-ferrous metal – except aluminium	22310	Freight containers mfg – metal	22990	Blinds mfg – metal
Iron and steel forging		22310	Gas cylinders mfg	22990	Clothes hoists mfg
22100	Forgings mfg – iron or steel	22310	Storage tanks, metal plate mfg	22990	Cutlery mfg
22100	Horse shoes mfg	22310	Tanks mfg – sheet metal	22990	Display models mfg – metal
Structural metal product manufacturing		22390	Aerosol containers mfg	22990	Fabricated metal products mfg nec
22210	Fabricated structural steel mfg – ready-made parts for structures				
				22990	Fire sprinklers mfg
				22990	Firearms mfg
				22990	Garden tools mfg – except power operated

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24310	Wire or cable mfg – electric				
24320	Bulbs or tubes, electric light mfg				
24320	Lamps mfg – infrared or ultraviolet				
24320	Neon signs mfg				
24320	Signs mfg – electric				
24390	Batteries mfg				
24390	Electric motors mfg nec				
24390	Electrical equipment or machinery mfg nec				
24390	Furnaces mfg – electric – except space heaters				
24390	Hair driers mfg – electric – except household				
24390	Transmission equipment mfg – electricity				
24390	Transformers mfg				
24390	Welding equipment mfg – electrical				
	Domestic appliance manufacturing				
24410	Barbecues mfg				
24410	Dishwashing machines mfg – household				
24410	Food waste disposal units mfg				
24410	Freezers mfg				
24410	Gas stoves mfg – household				
24410	Ovens mfg – household				
24410	Refrigeration equipment mfg – commercial or industrial				
24410	Refrigerators mfg				
24410	Stoves mfg – household				
24410	Washing machines – household – mfg				
24490	Gas heating appliances – household – mfg				
24490	Hair driers mfg – electric – household				
24490	Heaters – household – mfg				
24490	Household appliances mfg				
24490	Kettles or jugs mfg – electric				
24490	Oil heaters mfg – household				
24490	Sewing machines mfg – household				
24490	Space heaters mfg – household				
24490	Vacuum cleaners mfg – household				
24490	Water coolers mfg				
24490	Water treatment equipment mfg – household				
	Pump, compressor, heating and ventilation equipment manufacturing				
24510	Petrol bowsers mfg				
24510	Pumps mfg				
24520	Air conditioning equipment mfg				
24520	Solar water heating systems mfg				
24520	Space heating systems mfg – commercial or industrial				
24520	Vending machines mfg – refrigerated				
24520	Water heaters mfg – industrial, commercial or household				
			Specialised machinery and equipment manufacturing		
		24610	Agricultural machinery or equipment mfg		
		24610	Lawn mowers mfg		
		24610	Tractors mfg – agricultural – except crawler tractors		
		24610	Windmills mfg		
		24620	Drilling machinery mfg nec		
		24620	Earthmoving machinery mfg		
		24620	Mining machinery mfg		
		24620	Tractors mfg – for construction or earthmoving purposes		
		24630	Drilling machinery mfg – woodworking or metalworking		
		24630	Drills mfg – portable electric		
		24630	Forging machinery mfg		
		24630	Hand tools nec mfg – pneumatic or power operated		
		24630	Lathes mfg – woodworking or metalworking		
		24630	Metalworking machinery mfg nec		
		24630	Pneumatic tools mfg nec		
		24630	Power saws mfg – woodworking or metalworking		
		24630	Welding or cutting equipment mfg – gas		
		24630	Woodworking machinery mfg nec		
		24690	Amusement machines mfg		
		24690	Bakery machinery mfg		
		24690	Bottling machines mfg		
		24690	Brewery equipment mfg		
		24690	Carnival or fairground equipment mfg		
		24690	Distilling and beverage equipment mfg		
		24690	Dry cleaning machinery mfg		
		24690	Flour milling machinery mfg		
		24690	Food packing machinery mfg		
		24690	Food processing machinery mfg		
		24690	Ironing or pressing machinery, laundry mfg – except household		
		24690	Knitting machines mfg		
		24690	Laundry machinery mfg – except household		
		24690	Ovens mfg – industrial – except electric		
		24690	Poker machines or parts mfg		
		24690	Printing machinery or equipment mfg		
		24690	Saws mfg – power – food processing		
		24690	Sewing machines mfg – industrial		
		24690	Textile working machinery mfg		
		24690	Tyre retreading or repairing machinery mfg		
		24690	Vacuum cleaners mfg – commercial		
					Other machinery and equipment manufacturing
				24910	Elevators or elevator parts mfg
				24910	Escalators or escalator parts mfg
				24910	Forklift trucks mfg
				24910	Hoists or hoisting equipment mfg – except clothes hoists
				24910	Tractors mfg nec
				24910	Winches mfg
				24990	Bearings mfg
				24990	Diesel engines mfg nec
				24990	Engines, internal combustion mfg nec
				24990	Furnaces mfg – industrial – except electric furnaces or space heaters
				24990	Gas engines mfg – except agricultural or motor vehicle
				24990	Industrial machinery or equipment mfg nec
				24990	Motors mfg – internal combustion nec
				24990	Outboard motors mfg
				24990	Power station turbine mfg
				24990	Saws mfg – power nec
				24990	Sporting machinery mfg nec
				24990	Vending machines mfg – except refrigerated
				24990	Water treatment equipment mfg – except household
				24990	Weighing machinery mfg
					Furniture manufacturing
				25110	Antique wooden furniture mfg
				25110	Beds mfg nec
				25110	Shop fittings mfg – freestanding timber display cabinets (factory built)
				25110	Beds mfg – wooden
				25110	Cabinet making, joinery – furniture
				25110	Carpentry, joinery – furniture
				25110	Chair mfg – wooden
				25110	Furniture mfg – wooden
				25110	Kitchen furniture mfg – wooden
				25110	Lounge suite mfg
				25110	Office furniture mfg – wooden
				25110	Outdoor furniture mfg – wooden
				25110	Prefabricated furniture mfg – wooden
				25110	Seats mfg – upholstered
				25110	Tables mfg – wooden
				25120	Furniture fittings mfg – metal
				25120	Furniture mfg – sheet metal
				25120	Office furniture mfg – sheet metal
				25130	Bed base mfg – upholstered
				25130	Innerspring mattress mfg
				25130	Mattress mfg – except rubber
				25130	Mattress mfg – rubber
				25130	Water mattress mfg
				25190	Furniture mfg nec
				25190	Furniture part mfg – except sheet metal

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Other manufacturing		Water supply, sewerage and drainage services		31010	Paving material – hot mix bitumen
25910	Badge mfg – metal	28110	Pumping station operation – water supply	31010	Road construction, repair or sealing
25910	Costume jewellery mfg	28110	Water supply system operation	31091	Swimming pools construction – concrete or fibre glass – below ground
25910	Diamond cutting	28120	Pumping station operation – sewerage	31099	Bowling green construction
25910	Gem cutting	28120	Sewerage system operation	31099	Cable laying
25910	Goldsmithing	Waste collection services		31099	Canal construction
25910	Jewellery mfg	29110	Garbage collection service	31099	Civil engineering – non-building construction nec
25910	Lapidary work	29110	Industrial waste collection and disposal service	31099	Dams construction
25910	Medal mfg	29110	Rubbish and waste removal	31099	Dredging – harbours or rivers
25910	Silverware mfg	29190	Other waste collection services	31099	Electrical machinery, heavy, installation – on-site assembly
25920	Billiard table mfg	Waste treatment, disposal and remediation services		31099	Furnaces construction – for industrial plants from prefabricated components
25920	Fishing tackle mfg	29210	Garbage disposal service	31099	Golf course construction
25920	Golf equipment mfg	29210	Rubbish dump or tip operation	31099	Harbour works construction – except buildings
25920	Hang glider mfg	29210	Sanitary disposal service	31099	Irrigation systems construction
25920	Sailboards mfg	29210	Septic tank service	31099	Jetties construction
25920	Skateboards mfg	29210	Waste disposal services	31099	Lake construction
25920	Ski equipment mfg	29220	Asbestos removal service	31099	Mine site construction nec
25920	Skin diving equipment mfg	29220	Bottles recycling	31099	Pipelines construction
25920	Sports goods mfg nec	29220	Plastic recycling	31099	River works construction
25920	Surfboards mfg	29220	Recycling of cans, metal waste and scrap	31099	Sewerage or stormwater drainage systems construction
25920	Toys mfg	29220	Recycling of glass, plastic bottles, etc	31099	Sports fields construction
25920	Water ski equipment mfg	29220	Recycling of other non-metal waste and scrap	31099	Television or radio transmitting towers construction
25990	Brooms and brushes mfg	29220	Rubber recycling	31099	Tunnels construction
25990	Hair brushes mfg	CONSTRUCTION		31099	Water tank construction – except of structural steel
25990	Musical instrument mfg	Residential building construction		Land development and site preparation services	
25990	Paint brushes mfg	30110	Building, house construction	32110	Land development or subdivision
25990	Pencils mfg	30110	House construction, alteration, renovation or general repair	32120	Blasting services
25990	Pens mfg	30110	Houses prefabricated – assembly, erection or installation	32120	Demolition of buildings or other structures
25990	Stamp pads mfg	30110	Project management – house construction	32120	Earthmoving services
25990	Toothbrushes mfg	30190	Apartments construction	32120	Excavating service
25990	Umbrellas mfg	30190	Building, residential – flats, home units, apartments, etc	32120	Explosives laying
25990	Wigs mfg	30190	Flats construction	32120	Labouring – site preparation services
ELECTRICITY, GAS, WATER AND WASTE SERVICES		30190	Home units construction	32120	Land clearing – bush or rural
Electricity generation		Non-residential building construction		32120	Land clearing – except rural
26110	Fossil fuel electricity generation	30200	Building, non-residential construction – commercial buildings, hotels, etc	32120	Mine site preparation
26120	Hydro-electricity generation	30200	Hotels construction	32120	Trench digging
26190	Other electricity generation	30200	Project management – non-residential building construction	Building structure services	
Electricity transmission		Heavy and civil engineering construction		32210	Concreting services
26200	Electricity transmission	31010	Aerodrome runway construction	32210	Footpaths construction – concrete
Electricity distribution		31010	Asphalt surfacing	32210	Foundations construction – concrete
26300	Electricity generation, supply and distribution	31010	Bridge construction or repair	32210	Kerb and guttering construction – concrete
On-selling electricity and electricity market operation		31010	Civil engineering – road or bridge construction	32210	Labouring – concreting
26400	On-selling electricity and electricity market operation	31010	Parking lot construction – except buildings	32220	Bricklaying services
Gas supply				32220	Labouring – bricklaying
27000	Fuel gas distribution – through mains system			32220	Stonework on construction projects
27000	Gas, natural, distribution – through mains system			32230	Labouring – roofing services

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Grocery, liquor and tobacco product wholesaling		37120	Menswear wholesaling	37390	Leather goods wholesaling – except clothing or footwear
36010	General line groceries wholesaling	37120	Millinery wholesaling	37390	Luggage wholesaling
36020	Butchers – wholesale	Pharmaceutical and toiletry goods wholesaling		37390	Musical instruments wholesaling
36020	Kangaroo meat wholesaling	37200	Cosmetics wholesaling	37390	Pet foods wholesaling
36020	Meat wholesaling – except canned, cured or smoked poultry or rabbit meat	37200	Detergents wholesaling	37390	Pets wholesaling
36020	Poultry wholesaling	37200	Drugs wholesaling – except veterinary	37390	Pool cleaning equipment wholesaling
36020	Rabbit meat wholesaling	37200	Drugs wholesaling – veterinary	37390	Second-hand goods wholesaling nec
36020	Sausages wholesaling	37200	Medicines wholesaling – except veterinary	37390	Wholesale trade nec
36020	Smallgoods wholesaling	37200	Perfumes wholesaling	Commission-based wholesaling	
36030	Dairy products wholesaling	37200	Soap wholesaling	38000	Antiques auctioning service
36030	Ice cream wholesaling	37200	Toiletries wholesaling	38000	Auctioning service – furniture, second-hand goods
36030	Milk wholesaling	Furniture, floor coverings and other goods wholesaling		38000	Auctioning service – livestock
36040	Crustacean wholesaling	37310	Beds wholesaling	38000	Auctioning service – used motor vehicles
36040	Fish wholesaling	37310	Floor coverings wholesaling	38000	Auctioning service nec
36040	Seafoods wholesaling – fresh or frozen	37310	Floor tile wholesaling (except ceramic)	38000	Wool broking – wholesaling
36050	Fruit fresh – wholesaling, washing or packing	37310	Furniture wholesaling – except office	RETAIL TRADE	
36050	Vegetables fresh – wholesaling, washing or packing	37310	Furniture wholesaling – office	Motor vehicle retailing	
36061	Beer, wine and spirits wholesalers	37310	Mattresses wholesaling	39110	Car dealer – new and/or used
36062	Tobacco products wholesaling	37320	Costume jewellery wholesaling	39110	Motor vehicles retailing – new
36090	Cereal foods wholesaling	37320	Gemstones wholesaling	39110	Motor vehicles retailing – used
36090	Chinese groceries wholesaling	37320	Jewellery wholesaling	39120	Go-karts retailing – motorised
36090	Confectionery wholesaling	37320	Precious metals wholesaling	39120	Motor cycles or scooters wholesaling or retailing
36090	Cordials – wholesaling	37320	Watch or clock parts wholesaling	39130	Caravan dealers
36090	Eastern foods wholesaling	37320	Watches wholesaling	39130	Horse floats wholesaling or retailing
36090	Egg and egg products wholesaling	37330	China, glassware and earthenware wholesaling	39130	Mobile homes dealing
36090	Food wholesaling nec	37330	Glassware wholesaling – household	39130	Trailers dealing – except boat
36090	Groceries wholesaling nec	37330	Household ceramic giftware wholesaling	Motor vehicle parts retailing	
36090	Health foods wholesaling	37330	Kitchenware wholesaling	39211	Batteries retail – motor vehicle
36090	Honey wholesaling	37330	Tableware wholesaling	39211	Caravan battery retailing
36090	Nuts wholesaling	37340	Golf equipment wholesaling	39219	Car accessories dealing
36090	Potato crisps wholesaling	37340	Gymnasium equipment wholesaling	39220	Tyres or tubes for motor vehicle – retailing
36090	Rice wholesaling – milled or polished	37340	Hobby equipment wholesaling – except tools	Fuel retailing	
36090	Seafoods wholesaling – canned	37340	Playground equipment wholesaling	40000	Diesel oil retailing
36090	Soft drinks wholesaling	37340	Ski equipment wholesaling	40000	Distillate retailing
36090	Tea wholesaling	37340	Skin diving equipment wholesaling	40000	Engine oils retailing
Textile, clothing and footwear wholesaling		37340	Sporting goods wholesaling – except clothing or footwear	40000	Kerosene retailing
37110	Bags or sacks wholesaling – textile	37340	Toys wholesaling	40000	Liquefied petroleum gas – automotive – retailing
37110	Haberdashery wholesaling	37340	Water ski equipment wholesaling	40000	Petrol retailing
37110	Household linen wholesaling	37350	Books wholesaling	40000	Service station operation
37110	Rope wholesaling	37350	Magazine wholesaling	Supermarket and grocery stores	
37110	Sail cloth wholesaling	37350	Newspaper wholesaling	41100	General store operation – main grocery
37110	Soft furnishings wholesaling	37350	Periodicals wholesaling	41100	Groceries retailing
37110	Tents wholesaling	37360	Bags wholesaling – paper	41100	Grocery supermarket operation
37110	Textiles wholesaling nec	37360	Paper products wholesaling nec	Specialised food retailing	
37110	Yarns wholesaling	37360	Paper wholesaling	41211	Butchers, butcher shops – retail
37120	Clothing wholesalers	37360	Stationery wholesaling	41211	Meat retailing – except canned meat
37120	Footwear wholesaling	37390	Artists' supplies wholesaling	41212	Fish retailing – fresh
37120	Furriers – wholesale	37390	Firewood wholesaling	41212	Seafoods retailing – fresh
37120	Lingerie wholesaling				

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41213	Poultry retailing – fresh	42210	Heating equipment – household electric – retailing	42410	Gymnasium equipment retailing
41220	Fruit retailing – fresh	42210	Household appliances retailing	42410	Ski equipment retailing
41220	Greengrocery operation – retail	42210	Household freezer retailing	42410	Skin diving equipment retailing
41220	Vegetables fresh – retailing	42210	Household fridge retailing	42410	Sporting equipment retailing – except clothing or footwear
41230	Liquor stores	42210	Household internet equipment retailing	42410	Water ski equipment retailing
41230	Wine and spirit merchants – retail	42210	Household microwave oven retailing	42420	Compact disc, cassette tape and records retailing
41290	Bakeries and hot bread shops	42210	Household whitegoods retailing	42420	Phonograph records retailing
41290	Biscuits retailing	42210	Internet retailing – personal and household goods	42420	Recorded music retailing
41290	Bread retailing	42210	Mobile phone battery retailing	42420	Video cassette retailing
41290	Bread vendors	42210	Mobile phone retailing	42430	Dolls retailing
41290	Cakes retailing	42210	Oil heaters retailing – household	42430	Games retailing
41290	Confectionery retailing	42210	Photographic equipment retailing	42430	Hobby equipment and supplies retailing
41290	Delicatessens	42210	Pocket calculators retailing – electronic	42430	Toys retailing
41290	Eastern foods retailing	42210	Radios retailing – except car radios	42441	Magazine retailing
41290	Gourmet shops	42210	Refrigerators retailing – household	42441	Newsagent operation
41290	Health foods retailing	42210	Sound reproducing equipment – household – retailing	42441	Newspapers retailing
41290	Pastries retailing	42210	Stoves – household – retailing	42441	Periodicals retailing
41290	Smallgoods retailing	42210	Telephone retailing including mobile phones	42442	Books retailing
41290	Specialised foods retailing nec	42210	Television antennae retailing	42450	Boat dealers
Furniture, floor coverings, houseware and textile goods retailing		42210	Television sets retailing	42450	Boat trailer dealing
42110	Antique reproduction furniture retailing	42210	Vacuum cleaners retailing	42450	Jetski parts retailing
42110	Awnings retailing	42210	Video cameras retailing	42450	Jetski retailing
42110	Beds retailing	42210	Washing machines – household – retailing	42450	Marine accessories retailing nec
42110	Blinds retailing	42220	Computer retailing	42450	Outboard motors retailing
42110	Furniture retailing – household	42290	Dry cell battery retailing	42450	Sailing or nautical accessories retailing
42110	Mattresses retailing	Hardware, building and garden supplies retailing		42450	Trailers dealing – boat
42120	Carpet retailing	42310	Bathroom and toilet fittings – retailing	Clothing, footwear and personal accessories retailing	
42120	Cork flooring retailing	42310	Garden tools retailing	42510	Babies' wear retailing
42120	Floor coverings retailing	42310	Hardware retailing – domestic	42510	Bridal wear and accessories retailing
42120	Tiles – floor – retailing	42310	Lawn mower retailing	42510	Clothing accessories retailing
42130	China, glassware and earthenware retailing	42310	Paint retailing	42510	Clothing retailing
42130	Cooking utensils retailing – excluding household electric	42310	Tools, household, retailing	42510	Fashion ware – retailing
42130	Crockery retailing	42310	Wallpaper retailing	42510	Foundation garments retailing
42130	Glassware retailing	42320	Fertiliser retailing	42510	Fur clothing retailing
42130	Kitchenware retailing	42320	Garden ornaments retailing	42510	Furriers – retail
42130	Silverware retailing	42320	Garden supplies retailing nec	42510	Ladies' wear retailing
42140	Curtains retailing	42320	Landscaping supplies – retailing	42510	Leather clothing retailer
42140	Dressmaking supplies retailing	42320	Nurseries – retail	42510	Lingerie retailing
42140	Fabrics, textile retailing	42320	Pesticides retailing	42510	Menswear retailing
42140	Haberdashery retailing	42320	Plants, garden – retailing	42510	Millinery retailing
42140	Household textiles retailing	42320	Seedlings retailing	42510	Protective clothing retailing
42140	Linen retailing – household	42320	Seeds retailing – garden	42510	Women's wear retailing
42140	Soft furnishings retailing	42320	Shrubs or trees retailing	42510	Work clothing retailing
42140	Yarns retailing	Recreational goods retailing		42520	Footwear retailing
Electrical and electronic goods retailing		42410	Bicycles and accessories retailing	42520	Shoes retailing
42210	Air conditioners retailing – household	42410	Camping equipment retailing	42530	Jewellery retailing – except direct sellers
42210	Barbecues retail	42410	Firearms retailing	42530	Watches retailing
42210	Cameras, accessories retailing	42410	Fishing tackle retailing	42590	Handbags retailing
42210	Cooking utensils retailing – household electric	42410	Golf equipment retailing	42590	Leather goods retailing – except apparel
42210	Gas heating appliances – household – retailing	42410	Guns or rifles retailing	42590	Umbrellas retailing
				42590	Wigs retailing

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
Department stores		42799	Picture framing service	Cafes, restaurants and takeaway food services	
42600	Department store operation	42799	Postcards retailing	45110	Internet cafe (mainly cafe operation)
Pharmaceutical and other store-based retailing		42799	Religious goods retailing	45110	Cafe operation
42711	Bandages/dressings – medical retailing	42799	Retailing nec	45110	Coffee shops
42711	Chemist shop operation – pharmacy	42799	Souvenirs retailing	45110	Restaurant operation
42711	Drugs retailing	42799	Tobacco products retailing	45120	Chicken, take away and retailing – cooked and ready to eat
42711	Medicine retailing	42799	Travel goods retailing	45120	Fast food retailing
42711	Pharmacy operation – retail	42799	Variety store operation	45120	Fish and chips retailing – take away
42712	Cosmetics retailing – except chemist shops, pharmacies and direct sellers	Non-store retailing		45120	Hamburgers retailing
42712	Perfumes retailing – except chemist shops, pharmacies and direct sellers	43101	Cosmetics retailing – catalogue selling	45120	Ice cream retailing
42712	Toiletries retailing – except chemist shops, pharmacies and direct sellers	43101	Cosmetics retailing – direct selling	45120	Pizza take away – retailing
42720	Artists' supplies retailing	43101	Direct selling – cosmetics, perfumes and toiletries	45120	Soft drinks retailing
42720	Stationery retailing	43101	Perfumes retailing – direct selling	45120	Take away foods – retailing
42720	Writing materials retailing	43101	Toiletries retailing – direct selling	45130	Airline catering service
42731	Pawnbroking	43102	Direct selling – jewellery	45130	Catering service
42732	Antiques retailing (except pawnbroking)	43102	Jewellery retailing – direct selling	Pubs, tavern and bars	
42733	Coin dealers	43109	Health foods direct selling	45200	Bar – licensed
42733	Disposal stores – new goods	43109	Amway sales	45200	Hotel operation – mainly drinking place
42733	Second-hand books retailing	43109	Book retailing – catalogue selling	45200	Nightclub operation
42733	Second-hand clothes retailing	43109	Book retailing – direct selling	45200	Pub operation – mainly drinking place
42733	Second-hand furniture retailing or auctioning – except pawnbrokers	43109	Direct selling nec	45200	Tavern operation – mainly drinking place
42733	Second-hand goods retailing – except motor vehicles, pawnbrokers	43109	Domestic appliance retailing – catalogue selling (except commission based)	45200	Wine bar operation – mainly drinking place
42733	Second-hand jewellery retailing – except pawnbrokers	43109	Domestic appliance retailing – direct selling (except commission based)	Clubs (Hospitality)	
42733	Stamp dealing – except pawnbrokers	43109	Domestic appliance retailing – via internet	45301	Clubs – licensed
42740	Dried flowers retailing	43109	Milk vendor	45301	Licensed club operation
42740	Florist operation – retail	Retail commission-based buying and/or selling		45302	Clubs – not licensed, hospitality, with staff
42740	Flowers retailing	43201	Cosmetics, perfumes and toiletry goods retailing commission based	TRANSPORT, POSTAL AND WAREHOUSING	
42791	Solar pool equipment and supplies retailing	43202	Jewellery retailing commission based	Road freight transport	
42791	Spa pool and hot tub retailing	43209	Domestic appliance retailing – catalogue selling (commission based)	46100	Delivery service – road
42791	Swimming pool chemicals retailing	43209	Domestic appliance retailing – direct selling (commission based)	46100	Furniture removal service – road
42791	Swimming pool retailing	43209	Yacht broking	46100	Gas hauling – by road
42792	Art dealers	ACCOMMODATION AND FOOD SERVICES		46100	Log haulage service
42792	Art gallery operation – retail	Accommodation		46100	Road freight transport service
42793	Adult shop operation	44000	Boarding houses	46100	Taxi truck service
42794	Animals retailing – live	44000	Camping ground operation	46100	Towing service, motor vehicle
42794	Pet shops	44000	Caravan parks and camping grounds	46100	Truck hire service – with driver
42799	Clocks retailing	44000	Guest house operation	46100	Waste paper transport – road
42799	Coal retailing	44000	Holiday houses and flats operation	Road passenger transport	
42799	Craft materials and supplies retailing	44000	Hotel operation	46210	Bus, coach transport – long distance
42799	Discount store operation	44000	Motel operation	46210	Charter bus service – long distance
42799	Firewood cutting and retailing	44000	Private hotel operation – short-term accommodation	46210	Tourist coach service – long distance
42799	Fireworks retailing	44000	Ski-lodge operation	46220	Airport bus service
42799	General store operation – other than mainly groceries	44000	Student residences operation – except boarding schools	46220	Bus, coach transport – short distance
42799	Gift shops	44000	Youth hostel operation	46220	Charter bus service – short distance
42799	Greeting cards retailing			46220	School bus service
42799	Ice retailing			46220	Tramway passenger transport service
42799	Musical instruments retailing			46231	Taxi cab management service
				46231	Taxi cab service
				46239	Car hire service – chauffeur driven
				46239	Road passenger transport nec

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Rail freight transport		50100	Tourist coach service – short distance	52920	Freight forwarding service – road
47100	Freight transport service – railway	50100	Whale watching tours – coastal waters	52991	Taxi driver
Rail passenger transport		50100	Wilderness tour operation – mainly by four-wheel drive – with driver	52999	Chauffeur service
47200	Monorail operation	Pipeline and other transport		52999	Container terminal or park facilities – for road freight
Water freight transport		50210	Pipeline operation	52999	Freight brokerage service
48100	Ferry service	50290	Freight transport operation nec	52999	Railway station operation
48100	Freight transport service – coastal sea transport	50290	Ski-tow operation	52999	Taxi radio base operation – except for taxi trucks
48100	Freight transport service – river, harbour or lake	50290	Transport operation nec	52999	Toll bridge operation
48100	Ship charter, lease or rental	Postal and courier pick-up and delivery services		52999	Toll road operation
48100	Ship charter, lease or rental – with crew for freight transport	51010	Mail services	52999	Transport container repair or refurbishing
48100	Ship management service for coastal sea transport	51010	Mailbox rental services	52999	Vehicular ferry or punt operation – in inland waters
48100	Ship management service for international sea transport	51010	Post office operation	Warehousing and storage services	
48100	Vehicular ferry operation – in coastal waters	51010	Postal agency operation	53010	Grain elevator operation
Water passenger transport		51020	Courier service	53010	Grain silo operation
48200	Boat charter, lease or rental, with crew for passenger transport	51020	Messenger service	53010	Grain storage
48200	Island ferry operation – in coastal waters	Water transport support services		53010	Storage service – grain
48200	Ocean cruise services – between domestic and foreign ports	52110	Ship loading or unloading service	53090	Bond store operation
48200	Ocean cruise services – between domestic ports	52110	Stevedoring	53090	Cold store operation
48200	Water taxi service	52120	Coal loader operation – sea transport	53090	Cool storage of fruit and vegetables
Air and space transport		52120	Container terminal operation – marine cargo	53090	Furniture storage service
49001	Aircraft charter, lease or rental – with crew	52120	Freight terminal operation – sea transport	53090	Storage service nec
49001	Freight transport service – non-scheduled air transport	52120	Grain loader operation – sea transport	53090	Warehousing nec
49001	Helicopter charter	52120	Ship mooring service	INFORMATION MEDIA AND TELECOMMUNICATIONS	
49009	Airline operation – scheduled domestic	52120	Wharf facility leasing	Newspaper, periodical, book and directory publishing	
49009	Airline operation – scheduled international	52120	Wharf provision	54110	Newspapers publishing
49009	Freight transport service – scheduled domestic air transport	52190	Divers – commercial, salvage	54120	Periodicals publishing
49009	Freight transport service – scheduled international air transport	52190	Harbour services nec	54130	Books publishing
Scenic and sightseeing transport		52190	Navigation service – water transport	54130	Maps publishing
50100	Cable car operation	52190	Pilotage service	54140	Directory and mailing list publishing
50100	Chair lift operation	52190	Port services nec	54190	Investing in tangible artistic work
50100	Cruise operation – river, harbour or lake, with or without restaurant facilities	52190	Salvage service – marine	Software publishing	
50100	Dive boat tours – coastal waters	52190	Ship registration service	54200	Software publishing
50100	Dive boat tours – inland waters	52190	Shipping agency service	Motion picture and video activities	
50100	Four-wheel drive tour operation with driver	52190	Ships agency service	55110	Film and video production
50100	Game fishing tours – coastal waters	52190	Towboat operation	55110	Motion picture film or tape production
50100	Motor cycle tour operation – with driver	52190	Tugboat operation	55110	Newsreel production
50100	Railway operation – by historical railway societies or as a tourist attraction	Air transport support services		55110	Television film or tape production
		52200	Airport operation	55120	Film and video distribution
		52200	Airport services	55120	Motion picture distribution
		52200	Aviation consultancy service	55120	Motion picture leasing
		52200	Navigation service – air transport	55120	Video tapes leasing – excluding hire to the public by video hire outlets
		Other transport support services		55130	Cinema operation
		52910	Baggage agency service	55130	Drive-in theatre operation
		52910	Customs agency service	55130	Motion picture screening
		52910	Export documentation preparation service	55130	Motion picture theatre operation
		52910	Import documentation preparation service	55130	Newsreel theatre operation
		52920	Freight forwarding service – except by road	55140	Motion picture editing

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Sound recording and music publishing		Other information services		Superannuation funds	
55210	Sheet music publishing	60200	News collection for radio broadcasting	63300	First Home Saver Account Trust
55220	Sound recording studio operation	60200	News collection for television broadcasting	63300	Pension fund separately constituted – operation
Radio broadcasting		FINANCIAL AND INSURANCE SERVICES		63300	Superannuation fund operation – separately constituted
56100	Radio service	Central banking		Auxiliary finance and investment services	
56100	Radio station operation	62100	Central bank operation	64110	Commodity futures broking or dealing
Television broadcasting		Depository financial intermediation		64110	Financial asset broking service
56210	Television service	62210	Bank operation	64110	Mortgage broking service
56210	Television station operation	62210	Development bank operation	64110	Stockbroking or trading
56220	Pay TV operation	62210	Savings bank operation	64190	Credit card administration service
56220	Pay TV station operation	62210	Trading bank operation	64190	Executor service
Internet publishing and broadcasting		62220	Building societies	64190	Financial service nec
57000	Internet publishing (periodical)	62220	Permanent building society operation	64190	Nominee service
Telecommunications services		62230	Credit unions	64190	Portfolio investment management services
58010	Communication service – including telephone, telex, satellite communications service – except radio and TV broadcasting	62290	Finance company operation	64190	Security valuation service
58010	Network communication service (wired)	62290	Money market dealers	64190	Share registry operation
58010	Telecommunications service	Non-depository financing		64190	Superannuation fund management service – on a fee or commission basis
58010	Telephone exchange operation	62300	Financing nec	64190	Trustee service
58010	Telephone service	62300	Terminating building society operation	Auxiliary insurance services	
58010	Teleprinter service	Financial asset investing		64200	Actuarial service
58010	Telex service	62400	Corporate unit trusts – assessed as companies	64200	Claim assessment service
58020	Datacasting service provision	62400	Friendly society operation	64200	Insurance agency service
58020	Network communication service (wireless)	62400	Holding company operation – ie holding shares in subsidiary companies	64200	Insurance broking service
58020	Radio relay station operation	62400	Investment association operation	64200	Insurance consultant service
58020	Radio telephone service	62400	Investment company operation	64200	Investing in patents and copyrights
58020	Satellite communications service	62400	Investment operation – own account	RENTAL, HIRING AND REAL ESTATE SERVICES	
58020	Television relay station operation	62400	Public trading trust operation – assessed as companies	Motor vehicle and transport equipment rental and hiring	
58090	Other telecommunications services	62400	Unit trust – corporate operation, assessed as companies	66110	Car leasing, hiring or renting – except licensed hire cars or taxi cabs
Internet service providers and web search portals		62400	Unit trust – public trading operation, assessed as companies	66110	Hire car service without driver
59100	Email services	62400	Unit trust operation – except corporate and public trading trusts	66110	Motor vehicle – hiring, leasing or renting – except licensed hire cars or taxi cabs
59100	Internet cafe (mainly internet service operation)	Life insurance		66190	Aircraft leasing
59100	Internet service providers	63100	Life insurance provision	66190	Bus, coach leasing
Data processing, web hosting and electronic information storage services		Health and general insurance		66190	Campervan leasing, hiring or renting
59210	Computer time-sharing service	63210	Funeral benefit provision	66190	Caravan hiring
59210	Data entry service	63210	Health insurance	66190	Container hiring
59210	Data processing service	63220	Accident insurance provision	66190	Horse trailer hiring
59210	Microfiche production services	63220	Fire insurance provision	66190	Ship leasing
59210	Tabulating service	63220	General insurance	66190	Trailer hiring
59220	Information storage and retrieval services – except library	63220	Household insurance	66190	Truck leasing, hiring or renting
Libraries and archives		63220	Insurance – accident, house, marine and general	Farm animals and bloodstock leasing	
60100	Archival service	63220	Motor vehicle insurance	66200	Farm animals and bloodstock leasing
60100	Film archive service	63220	Third-party insurance	Other goods and equipment rental and hiring	
60100	Library service	63220	Travel insurance provision	66310	Agricultural machinery leasing
60100	Photographic archive service	63220	Workers' compensation insurance	66310	Construction machinery leasing
60100	Sound archive service			66310	Leasing of plant or equipment

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
66320	Video tapes and games hiring to general public	67200	Renting or leasing of non-residential buildings (except as owner or leaseholder)	69230	Engineering consultancy service
66390	Amusement machines hiring – including peripherals	67200	Renting or leasing of non-residential property (except as owner or leaseholder)	69230	Engineering drafting service
66390	Bicycles hiring	67200	Timeshare apartment management service	69230	Marine engineering service
66390	Camping equipment hiring	67200	Valuing service – real estate	69230	Mining engineering service
66390	Costume hiring			69230	Naval architecture service
66390	Domestic appliance hiring			69230	Pipeline engineering service
66390	Fishing tackle hiring			69230	Product design service
66390	Furniture hiring			69230	Quantity surveying service
66390	Hobby equipment hiring			69230	Sanitary engineering service
66390	Household goods hiring			69230	Traffic engineering service
66390	Indoor plant hire			69240	Commercial art service
66390	Office machinery or equipment hiring			69240	Fashion design service
66390	Photographic equipment hiring			69240	Graphic design service – for advertising
66390	Plant hiring or leasing			69240	Signwriting
66390	Pram and trolley hire			69240	Ticket writing
66390	Ski equipment hire			69250	Assay service
66390	Sound reproducing equipment – household – hiring			69250	Chemical analysis service nec
66390	Sporting equipment hiring			69250	Forensic science consulting service – other than pathology service
66390	Stoves or heaters hiring			69250	Geological and geophysical consultancy service
66390	Television hiring			69250	Laboratory operation
66390	Toy library (non-welfare service)			69250	Metallurgical services
66390	Video recorder or equipment hiring			69250	Pollution monitoring service
66390	Washing machine hiring			69250	Scientific or technical services nec
66390	Water ski equipment hire			69250	Seismic survey data analysis service
	Non-financial intangible assets (except copyrights) leasing			69250	Testing or assay service
66400	Leasing licences			69250	Thermographic testing services
66400	Taxi cab plate leasing			69250	Wool testing service
	Property operators				Legal and accounting services
67110	Apartments renting or leasing – except holiday apartments			69310	Advocate
67110	Buildings, residential – renting or leasing – other than holiday			69310	Barrister
67110	Flats renting or leasing – except holiday flats			69310	Conveyancing service – by qualified legal practitioners
67110	Houses renting or leasing – except holiday houses			69310	Conveyancing service – other than by qualified legal practitioners
67120	Renting or leasing of non-residential buildings as owner or leaseholder			69310	Legal aid service
67120	Renting or leasing of non-residential property as owner or leaseholder			69310	Notary
	Real estate services			69310	Solicitor
67200	Auctioning service – real estate			69310	Title searching service
67200	Broking service, real estate			69320	Accountant
67200	Real estate agency service			69320	Accounting service
67200	Real estate auctioning service			69320	Auditing service
67200	Real estate body corporate management service			69320	Bookkeeping service
67200	Real estate broking service			69320	Tax agent
67200	Real estate management service				Advertising services
67200	Real estate rental agency service			69400	Advertising agency operation
67200	Real estate title transfer service – other than by units of qualified legal practitioners			69400	Advertising service
				69400	Direct marketing services – advertising direct mail
				69400	Internet advertising services
				69400	Samples distribution service

PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

Scientific research services

- 69100 Agricultural research activities
- 69100 Engineering research activities
- 69100 Food research institution operation – except university
- 69100 Industrial research institution operation – except university
- 69100 Medical research institution operation – except university
- 69100 Medical science research activities
- 69100 Natural sciences – astronomy, chemistry, mathematics, physics, earth sciences research activities
- 69100 Observatory operation – except university
- 69100 Scientific research institution operation – except university
- 69100 Social sciences – economics, psychology, sociology research activities
- 69100 Technology research activities

Architectural, engineering and technical services

- 69210 Architect
- 69210 Architectural services
- 69210 Drafting service – architectural
- 69210 Landscape architecture service
- 69210 Town planning service
- 69220 Aerial photography service
- 69220 Aerial surveying service
- 69220 Engineering surveying service
- 69220 Land surveying service
- 69220 Map preparation service
- 69220 Mining surveying service
- 69220 Oceanographic surveying service
- 69220 Seismic surveying service
- 69220 Surveying service
- 69230 Boat designing service
- 69230 Building consultancy service
- 69230 Chemical engineering service
- 69230 Civil engineering service
- 69230 Construction project management service – fee or contract basis
- 69230 Drawing office service – engineering
- 69230 Electrical engineering service – consulting
- 69230 Electronic engineering service – consulting

Legal and accounting services

- 69310 Advocate
- 69310 Barrister
- 69310 Conveyancing service – by qualified legal practitioners
- 69310 Conveyancing service – other than by qualified legal practitioners
- 69310 Legal aid service
- 69310 Notary
- 69310 Solicitor
- 69310 Title searching service
- 69320 Accountant
- 69320 Accounting service
- 69320 Auditing service
- 69320 Bookkeeping service
- 69320 Tax agent

Advertising services

- 69400 Advertising agency operation
- 69400 Advertising service
- 69400 Direct marketing services – advertising direct mail
- 69400 Internet advertising services
- 69400 Samples distribution service

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Market research and statistical services		70000	Internet consultancy service	73110	House cleaning service	
69500	Market research service	70000	Internet development services	73110	Office cleaning service	
69500	Public opinion research service	70000	Internet implementation advisory services	73110	Restaurant vat and cooker cleaning services	
Management and other consulting services		70000	Internet software development	73110	Road sweeping – cleaning services	
69610	Corporate head office management services	70000	Internet website design services	73110	Street sweeping – cleaning services	
69621	Environmental consultancy service – excluding laboratory service	70000	Internet website development	73110	Swimming pool cleaning service	
69621	Environmental consultancy services	70000	Software development services nec	73110	Telephone cleaning service	
69622	Occupational health and safety (OH&S) consultancy services	70000	Software production service	73110	Window cleaning service	
69629	Business consultant service	70000	Systems analysis service	73120	Pest control service nec	
69629	Business management services nec	70000	Website development	73120	Weed control service	
69629	Business services nec	ADMINISTRATIVE AND SUPPORT SERVICES			73130	Gardening service nec
69629	Entertainer or celebrity management service	Employment services			73130	Lawn mowing service
69629	Lobbyist	72110	Casting agency service	73130	Roadside and nature strip grass mowing or slashing service	
69629	Management consultancy service	72110	Employment agency operation	Packaging services		
69629	Merchandising consultancy service	72110	Executive search service	73200	Packing or filling service – contract basis	
69629	Music group management service	72110	Outplacement service	PUBLIC ADMINISTRATION AND SAFETY		
69629	Operations research service	72120	Contract staff service	Central government administration		
69629	Personnel management service	72120	Labour hire – temporary	75100	Central government administration	
69629	Public affairs consultant	72120	Model agency	75100	Commonwealth government administration	
69629	Public relations counselling service	72120	Temporary labour hire	75100	Federal government administration	
69629	Sales advisory service	Travel agency services			State government administration	
69629	Tariff consultancy service	72200	Ticket selling – for non-resident airlines	75200	State government administration	
69629	Tourism development consultancy service	72200	Tour guide service	Local government administration		
Veterinary services		72200	Tour retailing service	75300	Local government administration	
69700	Animal clinic or hospital operation	72200	Travel agency service	75300	Shire administration	
69700	Spaying service	Other administrative services			Justice	
69700	Veterinary hospitals	72910	Secretarial service	75400	Commission operation – judicial	
69700	Veterinary surgeon	72920	Desktop publishing service	75400	Courts operation – judicial	
Other professional, scientific and technical services		72920	Typing service	Government representation		
69910	Commercial photography service	72920	Word processing service	75510	Domestic government representation	
69910	Photography service – except aerial photography, motion picture production or photographic film processing	72930	Collection agency service	75520	Consulate operation – foreign government	
69910	Portrait photography services	72930	Consumer credit reporting service	75520	Embassy operation – foreign government	
69910	Street photography service	72930	Credit bureau or agency service	75520	High Commission operation	
69910	Studio photography service	72930	Debt collecting service	75520	Trade commission operation – foreign government	
69910	Video filming	72940	Telephone answering service	Defence		
69990	Interpreting service	72990	Events booking agent	76000	Defence forces operation and administration	
69990	Meteorological services	72990	Fund raising nec – on a commission or fee basis	Public order and safety services		
69990	Migration consultants and services	72990	Power tool demonstration	77110	Police services – government	
69990	Translation service	72990	Shopping trolley collection service	77120	Armoured car service	
69990	Valuation service – except for real estate, wool or livestock	72990	Sports ticket agency operation	77120	Caretaking service	
Computer systems design and related services		72990	Supermarket trolley collection service	77120	Detective agency service	
70000	Computer consultancy services nec	72990	Theatre ticket agency operation	77120	Enquiry agency service	
70000	Computer programming service	72990	Tourist bureau service	77120	Locksmith service	
70000	Home page development	72990	Tourist information centre operation	77120	Night watchman service	
		Building cleaning, pest control and gardening services			77120	Protection service
		73110	Chimney cleaning service			
		73110	Cleaning service			
		73110	Crime scene cleaning service			
		73110	Domestic – household cleaning service – except carpets, rugs, drapes, curtains or other soft furnishings			

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77120	Security service	80230	Public boys' school operation – combined primary/secondary school	HEALTH CARE AND SOCIAL ASSISTANCE	
77130	Bushfire brigade service	80230	Public girls' school operation – combined primary/secondary school		
77130	Emergency service – other than defence and police	80230	Public school operation – combined primary/secondary school		
77130	Fire fighting service – except forest	80230	School – combined primary and secondary		
77130	Fire fighting service – forest	80240	Special school operation		
77130	Fire prevention service	Tertiary education			
77140	Gaol operation	81011	Computer training		
77190	Other public order and safety services	81019	Business college operation		
Regulatory services		81019	Earthmoving equipment operation training		
77200	Regulatory services	81019	Industrial equipment operation training		
EDUCATION AND TRAINING		81019	Management training service		
Preschool education		81019	Modelling school		
80100	Kindergarten, pre-school operation – except child minding centre	81019	Technical and further education college operation		
80100	Pre-school centre operation – except child minding centre	81019	Technical college operation		
School education		81019	Theological college or seminary operation		
80210	Primary school operation – except combined primary and secondary school	81019	Workplace training		
80210	Private boys' school operation – primary school only	81020	Research school operation – university		
80210	Private girls' school operation – primary school only	81020	University operation		
80210	Private school operation – primary school only	Adult, community and other education			
80210	Public boys' school operation – primary school only	82110	Coaching – sports		
80210	Public girls' school operation – primary school only	82110	Martial arts and self-defence instruction		
80210	Public school operation – primary school only	82110	Parachuting school operation		
80210	School – primary school	82110	Riding school operation		
80220	High school operation – except combined primary and secondary school	82110	Sailing school operation		
80220	Matriculation college operation	82110	Scuba diving school		
80220	Private boys' school operation – secondary school only	82110	Sports coaching service		
80220	Private girls' school operation – secondary school only	82110	Swimming school operation		
80220	Private school operation – secondary school only	82110	Tennis coaching		
80220	Public boys' school operation – secondary school only	82120	Art school operation		
80220	Public girls' school operation – secondary school only	82120	Ballet teaching		
80220	Public school operation – secondary school only	82120	Drama school operation		
80220	School, high school – secondary	82120	Music school operation nec		
80220	Secondary school or college operation	82120	Music teaching		
80230	Primary and secondary school operation – combined	82120	Nursing college operation		
80230	Private boys' school operation – combined primary/secondary school	82120	Teachers' college operation nec		
80230	Private girls' school operation – combined primary/secondary school	82191	Flying schools		
80230	Private school operation – combined primary/secondary school	82199	Correspondence school operation nec		
		82199	Driver training – automotive		
		82199	Driving school operation – motor vehicle		
		82199	Education – other nec		
		82199	Education nec		
		82199	Educational workshops or seminars		
		82199	Elocution school operation		
		82199	Truck driver training		
		82199	Tutoring service – academic		
		Educational support services			
		82200	Curriculum – education advisory services		

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
91139	Tenpin bowling centres	94129	Motor vehicle crash repairs	94290	Shopping trolley repair and maintenance
91140	Clubs – sporting – except hospitality	94129	Motor vehicle restoration	94290	Supermarket trolley repair and maintenance
91140	Sporting club or association – except hospitality	94129	Motor vehicle rust proofing		Other repair and maintenance
91140	Sports administration service	94129	Motor vehicle smash repairing	94910	Footwear repairing
	Horse and dog racing activities	94129	Motor vehicle washing or cleaning service	94990	Key cutting or duplicating service
91210	Race course or track operation – horse or dog	94129	Panel beating	94990	Leather goods repairing – except apparel
91291	Dog training – for racing	94129	Rust proofing – automotive	94990	Repairing household non-electrical and personal goods nec
91291	Greyhound training	94129	Smash repairing		Personal care services
91291	Racing kennels operation	94129	Spray painting – motor body	95110	Barber shop
91292	Horse training – race horse	94191	Brake and clutch service	95110	Beauty salon operation
91292	Race horse training	94191	Motor vehicle clutch or brake repairing	95110	Epilation service
91292	Racing stables operation	94192	Motor vehicle radiator repairing	95110	Hair restoration service – cosmetic
91299	Other horse and dog racing activities	94193	Mufflers and exhaust systems repairing – automotive	95110	Hairdressing service
	Amusement and other recreation activities	94199	Automotive mechanical repairs – general repairs	95110	Manicure service
91310	Amusement centre	94199	Automotive servicing – general mechanical repairs	95110	Pedicure service
91310	Amusement park operation	94199	Car servicing – general mechanical repairs	95110	Solarium – sun tanning operation
91310	Go-kart track operation	94199	Engine reconditioning – customised	95110	Sun tanning salon operation
91310	Merry-go-round operation	94199	Mechanical services – general	95120	Weight reducing service
91390	Dance hall or studio operation	94199	Motor cycles or scooters repairing		Funeral, crematorium and cemetery services
91390	Marina operation – pleasure craft	94199	Motor vehicle mechanical repairs – general repairs	95200	Cemetery operation
91390	White water rafting tours – inland waters	94199	Motor vehicle warranty inspection service	95200	Crematorium operation
91390	Youth camp operation	94199	Towbar fitting services	95200	Funeral directing
	Gambling activities	94199	Transmission or gearbox assemblies, motor vehicle reconditioning or rebuilding	95200	Undertaking
92010	Casino operation		Machinery and equipment repair and maintenance		Other personal services
92020	Lottery agency operation	94210	Air conditioners repairing – household	95310	Baby napkins hire service
92020	Lottery operation	94210	Gas appliance repair	95310	Carpet cleaning service
92091	Bookmaker operation	94210	Heating equipment – household electric – repairing	95310	Clothes ironing service
92092	TAB agency operation	94210	Household appliances repairing nec	95310	Curtain cleaning service
92092	Totalisator agency operation	94210	Radios repairing – except car radios	95310	Dry cleaning service, agency
92099	Bingo operation	94210	Refrigerators repairing – household electric	95310	Laundry agency operation
92099	Football pools operation	94210	Repairing household electrical appliances	95310	Laundry service
92099	Gambling services nec	94210	Sewing machines (household) repairing	95310	Linen hire service
	OTHER SERVICES	94210	Stoves or heaters – household electric – repairing	95310	Self-service laundry operation
	Automotive repair and maintenance	94210	Television sets repairing	95320	Photographic film processing
94110	Auto-electrical services	94210	Washing machines – household electric – repairing	95330	Car park operation
94110	Automotive mechanical repairs – electrical repairs	94220	Computer printer repairs	95330	Parking station operation
94110	Automotive mobile phone installation	94220	Poker machine – electronic maintenance	95340	Escort agency service
94110	Automotive servicing – electrical repairs	94220	Repair service – including computer peripherals	95340	Massage (adult industry) services nec
94110	Car radios or cassette players – dealing or installation	94290	Brewery equipment maintenance	95340	Prostitution service
94110	Car servicing – electrical repairs	94290	Fire extinguisher servicing	95391	Astrology service
94110	Electrical repairing – automotive	94290	Sewing machines (industrial) repairing	95391	Clairvoyance service
94110	Motor vehicle servicing – electrical repairs			95391	Fortune telling service
94121	Windscreen repairing			95391	Numerology service
94129	Automotive crash repairs			95392	Introduction agency service
94129	Car wash and cleaning service			95393	Child minding service – in the home
94129	Motor trimming			95399	Boarding kennels
94129	Motor vehicle body repairing			95399	Dog obedience training
				95399	Domestic service nec – on a contract or fee basis
				95399	Genealogy service

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95399	Marriage celebrant		
95399	Personal services nec		
95399	Pet grooming service		
95399	Racing information service		
95399	Tattooing service		
95399	Turkish bath operation		
	Religious services		
95400	Church operation		
95400	Religious organisation operation – except units mainly engaged in the provision of goods or services which are primary to other industries		
	Civic, professional and other interest group services		
95510	Business associations		
95510	Professional associations		
95510	Trade association operation – except trade union		
95520	Industrial union operation		
95520	Trade union operation		
95591	Parents and citizens' associations		
95599	Automobile association operation		
95599	Clubs – not licensed, for promotion of community or sectional interests nec		
95599	Consumers' associations operation		
95599	Political party operation		
	Private households employing staff		
96010	Private households employing staff		
96020	Undifferentiated goods-producing activities of private households for own use		
96030	Undifferentiated service-producing activities of private households for own use		
			ATO USE ONLY
			Nil company tax returns
98000		98000	Non-taxable or Nil company tax returns – no income, expense or balance sheet data present
			Special section assessments
99010		99010	Interest on bearer debentures
99020		99020	Overseas ships freight – section 129 <i>Income Tax Assessment Act 1936</i> (ITAA 1936)
99030		99030	Film and video tape royalties – section 136A ITAA 1936, derived by non-residents
99040		99040	Non-resident insurance company – section 143 ITAA 1936
99050		99050	Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936
99060		99060	Consolidation assessment – section 219 ITAA 1936
99070		99070	Control of non-residents' money – section 255 ITAA 1936

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MORE INFORMATION

WEBSITE

- For general tax information and to download general publications and taxation rulings, go to www.ato.gov.au

PUBLICATIONS

If you are not a tax agent

- go to www.ato.gov.au/publications for publications, taxation rulings, practice statements and forms
- Phone **1300 720 092**
- Visit one of our shopfronts

For our shopfront addresses you can visit our website.

If you are a tax agent

- Use <http://taxagents.iorder.com.au>
- Order by fax on **1300 361 462**

PHONE

■ Business **13 28 66**

Information about business income tax, fringe benefits tax (FBT), fuel tax credits (FTC), goods and services tax (GST), pay as you go (PAYG) and activity statements, including lodgment and payment, accounts and business registration (including Australian business number and tax file number), and dividend and royalty withholding tax.

■ Tax agents **13 72 86**

For enquiries from registered tax agents.

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service (TIS) on **13 14 50**.

If you are deaf or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below, and ask for the ATO number you need:

- TTY users, phone **13 36 77**. For ATO 1800 free call numbers, phone **1800 555 677**.
- Speak and Listen (speech to speech relay) users, phone **1300 555 727**. For ATO 1800 free call numbers, phone **1800 555 727**.
- Internet relay users, connect to the NRS at www.relayservice.com.au