Business industry codes 2014



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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 2014 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 2014*, 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, **ato.gov.au**

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BUSINESS INDUSTRY CODES 2014

Alphabetic listing

Description of business activity	Code
Α	04404
Abalone fishing	04191
Abattoir operation – except poultry	11110
Abattoir operation – poultry	11120
Abrasive blasting	32990
Abrasives mfg	20900
Accident insurance provision	63220
Accommodation for the aged – where nursing or medical care is not provided as a major service	86012
Accommodation for the aged – where nursing or medical care is	06011
provided as a major service	86011
Accountant	69320
Accounting service	69320
Acetylene gas mfg	18110
Acoustic tile, panels and boards mfg –	20000
glass or mineral wool	20900
Actor	90021
Actor – own account – live theatrical or musical Actor – own account –	90021
other than theatrical or musical	90021
Actuarial service	64200
Acupuncture service	85391
Adhesives mfg	19150
Adhesives wholesaling	33230
-	87900
Adoption service	
Adult day care centre operation	87900
Adult shop operation	42793
Advertising agency operation	69400
Advertising – blogging	69400
Advertising service	69400
Advocate	69310
Aerial ambulance service	85910
Aerial crop dusting or spraying	05290
Aerial fertiliser spreading	05290
Aerial mustering	05290
Aerial pest control	05290
Aerial photography service	69220
Aerial surveying service	69220
Aerodrome runway construction	31010
Aerosol containers mfg	22390
Aggregate quarrying	09190
Agistment service (cattle)	01420
Agistment service (goat)	01990
Agistment service (horse)	01910
Agistment service (sheep)	01910
Agricultural chemicals wholesaling	33230
Agricultural land renting or leasing as owner or leaseholder	67120
Agricultural machinery leasing	66310
Agricultural machinery or equipment mfg	24610
Agricultural machinery or equipment wholesaling	34110
Agricultural research activities	69100
righoultural research activities	03100

nec means 'not elsewhere classified'.

mfg means	'manufacturing'.
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BUSINESS INDUSTRY CODES 2014

Description of business activity	Code
Agricultural services nec	05290
Air conditioners repairing – household	94210
Air conditioners retailing – household	42210
Air conditioning equipment installation -	
except motor vehicles	32330
Air conditioning equipment mfg	24520
Aircraft charter, lease or rental – with crew	49001
Aircraft engine building or repair	23940
Aircraft leasing	66190
Aircraft mfg, maintenance and repair	23940
Aircraft wheels and brakes	
reconditioning service	23940
Airline catering service	45130
Airline operation – scheduled domestic	49009
Airline operation – scheduled international	49009
Airport bus service	46220
Airport operation	52200
Airport services	52200
Alarm systems installation	32340
Alarm systems mfg	24290
Albums mfg	15230
Alcohol counselling services	87900
Allergist	85129
Almond growing	01390
Alumina mfg	21310
Aluminium can recycling – collecting, sorting, dealing, wholesaling	33221
Aluminium ores mining	08020
Aluminium rolling, drawing or extruding	21420
Aluminium smelting	21320
Ambulance service	85910
Ammonia mfg	18110
Ammunition mfg	22990
Amusement centre	91310
Amusement machines hiring -	
including peripherals	66390
Amusement machines mfg	24690
Amusement park operation	91310
Amway sales Anaesthetist	43109
	85121 69700
Animal clinic or hospital operation	11920
Animal food mfg Animal parks	89210
Animals retailing – live	42794
Antique reproduction furniture retailing	42110
Antique wooden furniture mfg	25110
Antiques auctioning service	38000
Antiques retailing (except pawnbroking)	
Apartments construction	30190
Apiarist	01930
Apple growing	01340
Apricot growing	01350
Aquaculture – except lobsters	5.500
or oysters	02019

Description of business activity	Code
Aquarium mfg	22990
Aquarium operation	89210
Architect	69210
Architectural services	69210
Archival service	60100
Armoured car service	77120
Art dealers	42792
Art gallery operation – retail	42792
Art pottery mfg	20290
Art school operation	82120
Artificial insemination service	05290
Artificial limbs, eyes, etc mfg	24120
Artist	90029
Artists' supplies retailing	42720
Artists' supplies wholesaling	37390
Artwork preparation service	16120
Asbestos removal service	29220
Asphalt surfacing	31010
Assay service	69250
Astrology service	95391
Auctioning service – electronic	38000
Auctioning service – furniture, second-hand goods	38000
Auctioning service – livestock	38000
Auctioning service – real estate	67200
Auctioning service –	
used motor vehicles	38000
Auctioning service nec	38000
Auditing service	69320
Author	90029
Auto parts recyclers	35050
Auto-electrical services	94110
Automatic electrical door maintenance	32320
Automobile association operation	95599
Automotive crash repairs	94129
Automotive mechanical repairs – electrical repairs	94110
Automotive mechanical repairs –	94199
general repairs Automotive mobile phone installation	94199
Automotive servicing – electrical repairs	
Automotive servicing – electrical repairs	34110
general mechanical repairs	94199
Auxiliary finance and investment services – other nec	64190
Aviary operation	89210
Aviation consultancy service	52200
Avocado growing	01390
Awnings installation or repair	32390
Awnings mfg – fibreglass	19190
Awnings mfg – metal	22990
Awnings mfg – textile	13330
Awnings retailing	42110
В	
Babies' wear retailing	42510
Baby foods mfg – milk based	11330

Description of business activity	Code
Baby foods, canned or bottled mfg – except milk based	11400
Baby napkins hire service	95310
Baby napkins mfg – disposable	15240
Badge mfg – cloth	13340
Badge mfg – metal	25910
	52910
Baggage agency service	
Bags mfg – leather or leather substitute	
Bags mfg – paper	15220
Bags mfg – plastic	19110
Bags or sacks mfg – textile	13330
Bags or sacks wholesaling – textile	37110
Bags wholesaling – paper	37360
Bakeries and hot bread shops	41290
Bakeries for bread, etc mfg – except those selling directly to public	11710
Bakery machinery mfg	24690
Bakery product mfg – non-factory-based	11740
Ballet company operation	90010
Ballet teaching	82120
Banana growing	01390
Bandages/dressings – medical retailing	
Bank operation	62210
Bar – licensed	45200
	45200 24410
Barbecues mfg	42210
Barbecues retail	
Barber shop	95110
Bark mfg – ground	14110
Barrels mfg – metal	22390
Barrels mfg – wooden	14990
Barrister	69310
Basketballer – professional	91122
Bath resurfacing	32990
Bathroom and toilet fittings – retailing Bathroom and toilet fittings –	42310
wholesaling	33320
Bathroom and toilet fittings mfg - metal	22990
Bathroom fixtures mfg - vitreous china	20290
Batteries mfg	24390
Batteries retail – motor vehicle	39211
Batteries wholesaling - motor vehicle	35040
Bauxite mining	08020
Bearings mfg	24990
Beauty salon operation	95110
Bed base mfg – upholstered	25130
Beds mfg – wooden	25110
Beds mfg nec	25110
Beds retailing	42110
Beds wholesaling	37310
Beef cattle and sheep farming	01440
Beef cattle farming	01420
Beef cattle farming and cereal	01720
grain growing	01450
Beef cattle feedlots (specialised)	01430
Beekeeping	01930

Description of business activity	Code
Beer mfg	12120
Beer, wine and spirits wholesalers	36061
Berry fruit growing	01330
Bicycle clothing/apparel retailing	42510
Bicycle helmet retailing	42510
Bicycle helmet wholesaling	37120
Bicycle parts retailing	42410
Bicycles and accessories retailing	42410
Bicycles hiring	66390
Bicycles mfg	23990
Billboard construction/erection	32990
Billiard saloon operation	91139
Billiard table mfg	25920
Bingo operation	92099
Binocular mfg	24110
Biodiesel mfg	18120
Bird breeding –	
except poultry or game birds	01990
Bird feed mfg	11920
Bird trapping	04200
Biscuit mfg	11730
Biscuits retailing	41290
Bitumen wholesaling	33210
Blacksmith service	21210
Blanket mfg – cotton	13330
Blanket mfg – synthetic	13330
Blanket mfg – wool	13330
Blasting services	32120
Blinds installation or repair	32390
Blinds mfg – metal	22990
Blinds mfg – textile	13330
Blinds retailing	42110
Boarding houses	44000
Boarding kennels	95399
Boat building or repair	23920
Boat charter, lease or rental, with crew for passenger transport	48200
Boat dealers	42450
Boat designing service	69230
Boat trailer dealing	42450
Boat trailer mfg	23120
Boilermaking and installation	22310
Bond store operation	53090
Bone calcining	18310
Book retailing – catalogue selling	43109
Book retailing – direct selling	43109
Bookbinding	16120
Bookkeeping service	69320
Bookmaker operation	92091
Books publishing	54130
Books retailing	42442
Books wholesaling	37350
Boots mfg	13520
Bottles mfg – glass	20100
Bottles mfg – plastic	19120
Bottles recycling	29220

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Description of business activity	Code
Bottling machines mfg	24690
Bowling alley operation – tenpin	91139
Bowling green construction	31099
Bowling green operation	91139
Brake and clutch service	94191
Branding services – animal	05290
Brass finishing or plating	22930
Bread bakery operation – except those selling direct to public	11710
Bread retailing	41290
Bread vendors	41290
Breweries	12120
Brewery equipment maintenance	94290
Brewery equipment mfg	24690
Bricklaying services	32220
Bricks dealing	33390
Bricks mfg – clay –	
except refractory bricks	20210
Bricks mfg – concrete	20340
Bricks mfg – refractory	20290
Bridal wear and accessories retailing	42510
Bridge construction or repair	31010
Broadcast equipment mfg	24220
Broking service, real estate	67200
Brooms and brushes mfg	25990
Buffalo hunting	04200
Builders hardware dealing nec	33390
Building consultancy service	69230
Building materials dealing nec	33390
Building societies	62220
Building timber, dressed mfg	14130
Building, house construction	30110
Building, non-residential construction -	20000
commercial buildings, hotels, etc Building, residential –	30200
flats, home units, apartments, etc	30190
Buildings, residential – renting or leasing – other than holiday	67110
Bulbs or tubes, electric light mfg	24320
Burglar alarms installation	32340
Burglar alarms mfg	24290
Bus shelters - prefabricated wood mfg	14910
Bus, coach body mfg	23120
Bus, coach dealers	35020
Bus, coach leasing	66190
Bus, coach transport – long distance	46210
Bus, coach transport – short distance	46220
Bushfire brigade service	77130
Business associations	95510
Business college operation	81019
Business consultant service	69629
Business machine mfg nec	24219
Business machines, equipment –	
wholesaling - except computing	
equipment or furniture	34990
Business machines, equipment mfg	24219
Business management services nec	69629

Description of business activity Business services nec	Code 69629	Description of business activity Carpentry, joinery – except furniture	Code	Description of business activity China, glassware and earthenware	Cod
Butchers – wholesale	36020	and on-site fabrication of built-in		retailing	4213
Butchers, butcher shops – retail	41211	furniture or other joinery	14920	China, glassware and earthenware	
Butter mfg	11330	Carpentry, joinery – furniture	25110	wholesaling	3733
Butterfly breeding	01990	Carpentry, joinery –	00400	Chinese groceries wholesaling	3609
Buttering biocoung	01000	on construction projects	32420	Chipboard mfg	1494
С		Carpet cleaning service	95310	Chiropodists	8539
Cabinet making, joinery – except		Carpet laying	32430	Chiropractor service	8534
furniture and on-site fabrication of		Carpet retailing	42120	Chlorine mfg	1813
built-in furniture or other joinery	14920	Carpet, rug mfg	13310	Chocolate mfg	1182
Cabinet making, joinery – furniture	25110	Cartoon character design	90029	Choirs	9001
Cabinet making, joinery – on-site fabrication of built-in		Cartoonists	90029	Chromium plating	2293
furniture or other joinery	32420	Casino operation	92010	Church operation	9540
Cable car operation	50100	Casting agency service	72110	Chutneys or relishes mfg	114(
Cable laying	31099	Castings mfg – iron or steel	21210	Cigarettes mfg	1220
Cafe operation	45110	Castings mfg – non-ferrous metal	21410	Cinema operation	5513
Cake or pastries mfg –	10110	Cat breeding	01990	Circus operation	900
except those selling direct to public	11720	Catering service	45130	Citrus fruit growing	0136
Cakes retailing	41290	Cement mfg	20310	Civil engineering –	
Calligraphy service	16120	Cement rendering of buildings	32410	non-building construction nec	3109
Cameras, accessories mfg	24110	Cement wholesaling	33390	Civil engineering –	
Cameras, accessories retailing	42210	Cemetery operation	95200	road or bridge construction	3101
Campervan and camper trailer mfg	23120	Central bank operation	62100	Civil engineering service	6923
Campervan leasing, hiring or renting	66190	Central government administration	75100	Claim assessment service	6420
Camping equipment hiring	66390	Ceramic floor or wall tile wholesaling	33390	Clairvoyance service	9539
Camping equipment retailing	42410	Ceramic product mfg nec	20290	Clay quarrying	091
Camping ground operation	44000	Ceramic products, industrial mfg	20290	Clay roof tiles mfg	2029
Canal construction	31099	Ceramic tiles and pipes mfg	20290	Cleaning products –	
Candle mfg	25990	Cereal foods mfg	11620	chemical-based – wholesaling	3323
•		Cereal foods wholesaling	36090	Cleaning service	731
Cane cutting service Cans mfg – metal	05290 22930	Cereal grain growing	01490	Clinic – dental	853
Cans mg – metal Cans, metal – recycling, collecting,	22930	Cereal grain wholesaling	33120	Clinic – medical – general practice	851
sorting, dealing or wholesaling	33221	Chair lift operation	50100	Clinical massage service	853
Canvas goods mfg	13330	Chair mfg – wooden	25110	Clock mfg	241
Car accessories dealing	39219	Charcoal suppliers	33229	Clocks retailing	4279
Car accessories mfg	23190	Charities or charitable organisations	87900	Clothes hoist installation	329
Car dealer – new and/or used	39110	Charter bus service – long distance	46210	Clothes hoists mfg	229
Car hire service – chauffeur driven	46239	Charter bus service – short distance	46220	Clothes ironing service	953
Car leasing, hiring or renting – except	40209	Chauffeur service	40220 52999	Clothing accessories mfg nec	135
licensed hire cars or taxi cabs	66110	Cheese mfg	11330	Clothing accessories retailing	425 ⁻
Car mfg	23110	Chemical analysis service nec	69250	Clothing mfg – knitted fabric	135
Car park operation	95330	Chemical engineering service	69230	Clothing mfg – leather	135
Car radios or cassette players –		Chemical products mfg nec	18990	Clothing mfg – men's and boys' wear	135
dealing or installation	94110	Chemical products migned	33230	Clothing mfg – sleepwear,	
Car servicing – electrical repairs	94110	s and the second s		underwear and infant clothing	135
Car servicing –		Chemist shop operation – pharmacy	42711	Clothing mfg – waterproof	135
general mechanical repairs	94199	Cherry growing	01350	Clothing mfg – women's and girls' wear	135
Car wash and cleaning service	94129	Chicken farming	01710	Clothing mfg nec	135
Caravan and camper trailer mfg	23120	Chicken, take-away and retailing – cooked and ready to eat	45120	Clothing retailing	425
Caravan battery retailing	39211	Child car restraints mfg	23190	Clothing wholesalers	371
Caravan dealers	39130	u v	23190 87100	Clubs – licensed	453
Caravan hiring	66190	Child care service		Clubs – not licensed, for promotion of	1000
Caravan parks and camping grounds	44000	Child minding centres	87100	community or sectional interests nec	9559
Cardboard mfg nec	15100	Child minding service – in the home	95393	Clubs – not licensed, hospitality,	
Cardigan and pullover mfg	13400	Children's homes operation	86090	with staff	453
Caretaking service	77120	Chimney cleaning service	73110	Clubs – sporting – except hospitality	911
Carnival or fairground equipment mfg	24690	China goods mfg	20290	Coaching – sports	8211
		1		· · ·	

Coal loader operation – sea transport Coal mining – black coal Coal mining – brown coal Coal product mfg nec	52120 06000	Confectionery mfg Confectionery retailing	11820
Coal mining – brown coal	06000	Contectionery retailing	
•			41290
Coal product mfg nec	06000	Confectionery wholesaling	36090
- · · · · · · · · · · · · · · · · · · ·	17090	Consolidation assessment – section 219 ITAA 1936	99060
Coal retailing	42799	Construction machinery leasing	66310
Coal seam gas extraction	07000	Construction materials mining –	00010
Coal wholesaling	33229	except sand quarrying, washing	
Coconut growing	01390	or screening	09190
Coffee growing	01590	Construction of concrete support structures	32210
Coffee mfg	11990	Construction project management	52210
Coffee shops	45110	service – fee or contract basis	69230
Coin dealers	42733	Consulate operation –	
Cold store operation	53090	foreign government	75520
Collection agency service	72930	Consultant physician	85129
Collieries – black coal	06000	Consumer credit reporting service	72930
Collieries – brown coal	06000	Consumers associations operation	95599
Comedians	90020	Contact lenses dispensing	85320
Commercial art service	69240	Contact lenses mfg	24110
Commercial photography service	69910	Container hiring	66190
Commercial printing	16110	Container terminal operation –	
Commercial vehicles dealing	35020	marine cargo	52120
Commission operation – judicial	75400	Container terminal or park facilities –	50000
Commodity futures broking or dealing	64110	for road freight	52999
Commonwealth government administration	75100	Containers mfg – corrugated paper board	15210
Communication service – including	70100	Containers mfg – solid paper board	15210
telephone, telex, satellite		Contraceptive mfg	18410
communications service -	50040	Contract staff service	72120
except radio and TV broadcasting	58010	Control of non-residents' money –	
Community health centre operation	85990	section 255 ITAA 1936	99070
Compact disc mfg or publishing	16200	Convalescent homes	86011
Compact disc, cassette tape and records retailing	42420	Conveyancing service –	00010
Composer – music	90029	by qualified legal practitioners	69310
Computer and business machine mfg	24219	Conveyancing service – other than by qualified legal practitioners	69310
Computer and related equipment mfg	24211	Cooking oil filtration and recycling	11500
Computer consultancy services nec	70000	Cooking utensils retailing – excluding	11000
Computer facilities management		household electric	42130
service	70000	Cooking utensils retailing –	
Computer games software design	54200	household electric	42210
Computer network systems design and		Cool storage of fruit and vegetables	53090
integration service	70000	Coolant mfg	18990
Computer printer repairs	94220	Copper ore mining	08030
Computer programming service	70000	Copper smelting, refining	21330
Computer retailing	42220	Copper smithing – except boiler making	22400
Computer software mfg or publishing	16200		
Computer tapes or disks mfg or publishing – pre-recorded	16200	Cordial mfg Cordials – wholesaling	12110 36090
Computer time-sharing service	59210		42120
Computer training	81011	Cork flooring retailing Corporate head office management	42120
Computer wholesaling –	01011	services	69610
including peripherals	34920	Corporate unit trusts – assessed as	
Computers mfg	24211	companies	62400
Concert hall operation	90030	Correspondence school operation nec	82199
Concrete – ready mixed –		Cosmetics mfg	18520
except dry mix	20330	Cosmetics retailing – catalogue selling	43101
	20340	Cosmetics retailing – direct selling	43101
Concrete products mfg nec Concreting services	32210		

Description of business activity	Code
Cosmetics retailing – except chemist shops, pharmacies and direct sellers	42712
Cosmetics wholesaling	37200
Cosmetics, perfumes and toiletry	
goods retailing commission based	43201
Costume design service	90029
Costume hiring	66390
Costume jewellery mfg	25910
Costume jewellery wholesaling	37320
Cotton ginning	05210
Cotton growing	01520
Courier service	51020
Courts operation – judicial	75400
Crab potting	04112
Craft materials and supplies retailing	42799
Craft retailing	42799
Crayfishing, lobster fishing	04111
Creative writers – own account	90029
Credit bureau or agency service	72930
Credit card administration service	64190
Credit unions	62230
Crematorium operation	95200
Cricketer – professional	91123
Crime scene cleaning service	73110
Crisis care accommodation operation	86090
Crockery mfg Crockery retailing	20290 42130
Crockery retaining Crocodile farming	42130
Crocodile hunting	04200
Crop dusting service – aerial	04200
Crop harvesting service – aenal	05290
Crude oil wholesaling	33210
Crude petroleum wholesaling	33210
Cruise operation – river, harbour or lake	002.0
with or without restaurant facilities	, 50100
Crustacean – processed mfg	11200
Crustacean breeding or farming -	_
except lobsters	02039
Crustacean wholesaling	36040
Crystal glass mfg	20100
Curriculum – education advisory services	82200
Curtain cleaning service	95310
Curtain making	13330
Curtains installing	32390
Curtains retailing	42140
Cushions mfg	13330
Custom tailoring –	
men's and boys' wear	13510
Custom tailoring – women's and girls' wear	13510
Customs agency service	52910
Cutlery mfg	22990
_	0
Dairy acttle farming	01000
Dairy cattle farming	01600
Dairy herd testing	05290

Description of business activity Dairy products mfg nec	Code 11330	Description of business activity Distilling and beverage equipment mfg	Code 24690
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Dairy products wholesaling	36030	Distilling equipment wholesaling	34190
Dams construction	31099	Dive boat tours – coastal waters	50100
Dance hall or studio operation	91390	Dive boat tours – inland waters	50100
Data entry service	59210	Divers – commercial, salvage	52190
Data processing service	59210	Document shredding service for businesses	72990
Datacasting service provision	58020		01990
Debt collecting service	72930	Dog breeding	
Deer breeding, farming	01800	Dog obedience training	95399
Defence forces operation and administration	76000	Dog training – for racing Dog training for farm work	91291 05290
Delicatessens	41290	Dolls retailing	42430
Delivery service – road	46100	Domestic – household cleaning service	
Demolition of buildings or		except carpets, rugs, drapes, curtains or other soft furnishings	73110
other structures	32120	Domestic appliance hiring	66390
Dental amalgams mfg	24120	Domestic appliance retailing –	00000
Dental hospital operation Dental instruments or equipment mfg	85310 24120	catalogue selling (commission based)	43209
Dental surgeon	85310	Domestic appliance retailing – catalogu	
Dental surgeon Dentures fabrication	24120	selling (except commission based)	43109
		Domestic appliance retailing – direct selling (commission based)	43209
Deodorant mfg	18520	Domestic appliance retailing – direct	43209
Department store operation Dermatologist	42600 85123	selling (except commission based)	43109
Designing prepaid cards and vouchers	69240	Domestic appliance retailing –	
Designing prepaid cards and vouchers Design software for smartphones	54200	via internet	43109
•	72920	Domestic government representation	75510
Desktop publishing service		Domestic service nec –	
Detective agency service	77120	on a contract or fee basis	95399
Detergent mfg	18510	Doors or windows mfg – wooden	14920
Detergents wholesaling	37200	Doughnuts mfg	11720
Development bank operation	62210	Drafting service – architectural	69210
Diagnostic apparatus mfg	24120	Drains construction, cleaning or repairing – except sewerage or	
Diamond cutting	25910	stormwater drains	32310
Diamond mining	09901	Drama school operation	82120
Diesel engines mfg nec	24990	Drawing office service – engineering	69230
Diesel oil retailing	40000	Dredging – harbours or rivers	31099
Diesel oil wholesaling	33210	Dressmaking – custom tailoring	13510
Dietitian	85399	Dressmaking – customised	13510
Dingo hunting or trapping	04200	Dressmaking supplies retailing	42140
Dip mfg – animal	18320	Dried flowers retailing	42740
Direct marketing services –		Drilling contractors	32990
advertising direct mail	69400	Drilling machinery mfg – woodworking	02000
Direct selling – cosmetics, perfumes and toiletries	43101	or metalworking	24630
Direct selling – jewellery	43102	Drilling machinery mfg nec	24620
Direct selling nec	43109	Drills mfg – portable electric	24630
Directory and mailing list publishing	54140	Drive-in theatre operation	55130
Discount store operation	42799	Driver training – automotive	82199
Dishwashing machines mfg -	42100	Driving school operation –	
household	24410	motor vehicle	82199
Disinfectant mfg	18510	Drug plants growing	01590
Display and notice boards wholesaling	34990	Drug referral centre operation	85990
Display models mfg – metal	22990	Drug rehabilitation counselling services	
Display models mfg – plaster	20320	Drugs retailing	42711
Disposal stores – new goods	42733	Drugs wholesaling – except veterinary	37200
Distillate retailing	40000	Drugs wholesaling – veterinary	37200
		Dry cell battery retailing	42290

Description of business activity	Code
Dry cleaning machinery mfg	24690
Dry cleaning machinery or equipment wholesaling	34190
Dry cleaning service, agency	95310
Dry ice mfg	18110
Drydock operation	23910
Duck farming	01710
Duct work mfg – air conditioning	22400
Ducts mfg – sheet metal	22400
Dyeing service	13340
Dyes mfg – inorganic	18130
Dyes mfg – organic	18120
Dyes wholesaling	33230

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Earthmoving equipment	
operation training	81019
Earthmoving machinery mfg	24620
Earthmoving plant hire – with operators	32920
Earthmoving services	32120
Eastern foods retailing	41290
Eastern foods wholesaling	36090
Education nec	82199
Educational workshops or seminars	82199
Egg and egg products wholesaling	36090
Egg farm operation	01720
Electric fittings dealing nec	34940
Electric gaming machines – poker mfg	24290
Electric motors mfg nec	24390
Electric rangehood installation	32320
Electrical distribution equipment wholesaling	34940
Electrical engineering service – consulting	69230
Electrical equipment or machinery mfg nec	24390
Electrical equipment, industrial, wholesaling nec	34940
Electrical machinery, heavy, installation – on-site assembly	31099
Electrical measuring or testing instruments wholesaling	34940
Electrical repairing – automotive	94110
Electrical services	32320
Electricity generation, supply and distribution	26300
Electricity meters mfg	24190
Electricity transmission	26200
Electronic engineering service – consulting	69230
Electronic equipment wholesaling nec – industrial	34940
Electronic telephone security device wholesaling	34930
Elevator installation, repair	32390
Elevators or elevator parts mfg	24910
Elocution school operation	82199
Email services	59100

Description of business activity Embassy operation –		Description of business activity Farm produce or supplies wholesaling	33190	Description of business activity Fish net mfg	13320
foreign government	75520	Farrier service	05290	Fish retailing – fresh	41212
Emergency housekeeping service	87900	Fashion design service	69240	Fish wholesaling	36040
Emergency service - other than		Fashion ware – retailing	42510	Fishing – freshwater	04199
defence and police	77130	Fast food retailing	45120	Fishing – line fishing	04130
Employment agency operation	72110	Federal government administration	75100	Fishing – marine nec	04192
Enamelling service	22930	Feed wholesaling	33190	Fishing tackle hiring	66390
Endodontist	85310	Fence construction –		Fishing tackle mfg	25920
Engine oils retailing	40000	except agricultural	32910	Fishing tackle retailing	42410
Engine reconditioning – customised	94199	Ferry service	48100	Fishing tracing – fin fish	04140
Engineering consultancy service	69230	Fertiliser mfg	18310	Fitness centres	91110
Engineering drafting service	69230	Fertiliser retailing	42320	Flags or banners mfg	13330
Engineering research activities	69100	Fertiliser spreading – aerial	05290	Flats construction	30190
Engineering surveying service	69220	Fertiliser spreading – except aerial	05290	Flavourings mfg – food	11990
Engines, internal combustion mfg nec	24990	Fertiliser wholesaling	33230	Floor coverings laying nec	32430
Engraving on metals – except process or photographic	22930	Fibreglass fabrics mfg	13130	Floor coverings mfg – rubber	19200
Enlargers wholesaling – photographic	34940	Fibreglass products mfg nec	19190	Floor coverings mfg – textile	13310
Enquiry agency service	77120	Fig growing	01390	Floor coverings retailing	42120
Entertainer or celebrity	11120	Filler or putty mfg	19160	Floor coverings wholesaling	37310
management service	69629	Film and video distribution	55120	Floor or wall tiles mfg – concrete	20340
Entertainers	90021	Film and video production	55110	Floor sanding	32430
Entertainment centre operation	90030	Film and video tape royalties -		Floor tile wholesaling (except ceramic)	37310
Environmental consultancy service – excluding laboratory service	69621	section 136A ITAA 1936, derived by non-residents	99030	Flooring fixing – wooden	32420
Environmental consultancy services	69621	Film archive service	60100	Florist operation – retail	42740
Environmental sustainability assessment	69621	Film mfg – plastic Film wholesaling – photographic	19110 34990	Florist operation – wholesale Flour mfg – wheat –	33190
Epilation service	95110	Finance company operation	62290	except self-raising flour	11610
Escalator installation, repair	32390	Financial asset broking service	64110	Flour mfg – wheat – self-raising flour	11610
Escalators or escalator parts mfg	24910	Financial service nec	64190	Flour milling machinery mfg	24690
Escort agency service	95340	Financing nec	62300	Flower growing (outdoors)	01150
Events booking agent	72990	Fire extinguisher servicing	94290	Flower growing (under cover)	01140
Excavating service	32120	Fire fighting service – except forest	77130	Flower pots mfg – ceramic	20290
Executive search service	72110	Fire fighting service – forest	77130	Flower pots mfg – concrete	20340
Executor service	64190	Fire insurance provision	63220	Flowers retailing	42740
Explosives laying	32120	Fire prevention service	77130	Flowers wholesaling	33190
Explosives mfg	18920	Fire protection equipment wholesaling	34990	Fly spray mfg	18320
Export documentation	10920	Fire sprinklers installation	32340	Flying doctor service	85110
preparation service	52910	Fire sprinklers mfg	22990	Flying schools	82191
Eye hospitals	84010	Firearms mfg	22990	Flywire installation – screens,	
Eye testing – optometrist	85320	Firearms retailing	42410	shutters or blinds	32390
		Fireplace construction and installation	32390	Fodder growing	01590
F		Fireplace restoration services	32390	Fodder mfg – prepared	11920
Fabricated metal products mfg nec	22990	Firewood cutting – forest	03020	Food dressings mfg	11990
Fabricated structural steel mfg -		Firewood cutting and retailing	42799	Food mfg nec	11990
ready-made parts for structures	22210	Firewood wholesaling	37390	Food packing machinery mfg	24690
Fabrics mfg – cotton	13120	Firework mfg	18920	Food processing machinery mfg	24690
Fabrics mfg – embroidered	13340	Fireworks retailing	42799	Food processing machinery	
Fabrics mfg – synthetic	13130	First Home Saver Account Trust	63300	or equipment wholesaling	34190
Fabrics mfg – wool	13120	Fish and chips retailing – take away	45120	Food research institution operation -	
Fabrics mfg nec	13340	Fish breeding or farming	02039	except university	69100
Fabrics, textile retailing	42140	Fish cleaning or filleting	11200	Food waste disposal units mfg	24410
Factory ronting or logging as			02039	Food wholesaling nec	36090
Factory renting or leasing as	67120	FISH natchery operation	02039		
owner or leaseholder Farm animals and bloodstock leasing	67120 66200	Fish hatchery operation Fish mfg – canned	11200	Football pools operation	92099

Description of husiness activity	Codo
Description of business activity	Code 32210
Footpaths construction – concrete	13520
Footwear mfg	
Footwear repairing	94910
Footwear retailing	42520
Footwear wholesaling	37120
Forensic science consulting service – other than pathology service	69250
Forest conservation services	05100
Forest nursery operation or service	05100
Forest planting	05100
Forestry	03010
Forging machinery mfg	24630
Forging machinery or equipment wholesaling	34190
Forgings mfg – iron or steel	22100
Forgings mfg – non-ferrous metal nec	21410
Forklift trucks mfg	24910
Formwork fixing – wooden	32420
Fortune telling service	95391
Fossil fuel electricity generation	26110
Foundation garments mfg	13510
Foundation garments retailing	42510
Foundations construction – concrete	32210
Four-wheel drive tour operation with driver	50100
Frame mfg – wooden picture or mirror	14990
Freezers mfg	24410
Freight brokerage service	52999
Freight containers mfg – metal	22310
Freight forwarding service – except by road	52920
Freight forwarding service – road	52920
• •	52920
Freight terminal operation – sea transport	52120
Freight transport operation nec	50290
Freight transport service – coastal sea transport	48100
Freight transport service – non-scheduled air transport	49001
Freight transport service – railway	47100
Freight transport service – river, harbour or lake	48100
Freight transport service – scheduled domestic air transport	49009
Freight transport service -	
scheduled international air transport Freshwater crayfish farming	49009
or breeding	02039
Friendly society operation	62400
Fruit canning or bottling	11400
Fruit drying – except sun drying	11400
Fruit fresh – wholesaling, washing or packing	36050
Fruit juices or fruit juice drinks mfg – less than single strength	12110
Fruit juices, single strength or concentrated	11400
nec means 'not elsewhere classified'.	

Description of business activity	Code
Fruit mfg – frozen	11400
Fruit picking	05290
Fruit pulp mfg – puree or spreads	11400
Fruit retailing – fresh	41220
Fruit tree nursery operation (outdoors)	01120
Fruit tree nursery operation	01120
(under cover)	01110
Fuel gas distribution – through mains system	27000
Fuel oil wholesaling	33210
Fund raising nec – on a commission or fee basis	72990
Funeral benefit provision	63210
Funeral directing	95200
Fur clothing retailing	42510
Fur skin animal hunting or trapping	04200
Fur skin animals farming	01990
Furnaces construction –	01990
for industrial plants from	
prefabricated components	31099
Furnaces mfg – electric –	
except space heaters	24390
Furnaces mfg – industrial – except electric furnaces or space heaters	24990
Furnaces or furnace equipment,	
industrial, wholesaling – except electrical	34990
Furniture fittings mfg – metal	25120
Furniture hiring	66390
Furniture mfg – sheet metal	25120
Furniture mfg – wooden	25120
e	25110
Furniture mfg nec Furniture part mfg – except sheet metal	
Furniture removal service – road	46100
	40100
Furniture retailing – household	
Furniture storage service	53090
Furniture wholesaling – except office	37310
Furniture wholesaling – office	37310
Furriers – retail	42510
Furriers – wholesale	37120
G	
Galvanised iron products dealing	33390
Gambling services nec	92099
Game bird farming	01710
Game console mfg	24211
Game fishing tours – coastal waters	50100
Games retailing	42430
Gaol operation	77140
Garage doors mfg – aluminium	22230
Garage doors mfg – metal – except aluminium	22290
Garages – prefabricated metal mfg	22220
Garages – prefabricated wood mfg	14910
Garbage bags mfg – plastic	19110
Garbage bins mfg – plastic	19110
Garbage cans mfg – metal	22390
Garbage collection service	29110

Description of business activity	Code
	29210
Garbage disposal service	
Garden drainage systems installation	32910
Garden ornaments retailing	42320
Garden sprinkler systems installation – except irrigation systems	32910
Garden supplies retailing nec	42320
Garden tools mfg –	12020
except power operated	22990
Garden tools retailing	42310
Garden tools wholesaling	33390
Gardening service nec	73130
Gas – natural – exploration on contract	10112
Gas - natural - exploration own account	10111
Gas – natural – extraction	07000
Gas appliance repair	94210
Gas cylinders mfg	22310
Gas engines mfg –	
except agricultural or motor vehicle	24990
Gas hauling – by road	46100
Gas heating appliances – household – mfg	24490
Gas heating appliances –	24490
household – retailing	42210
Gas or fuel oil mfg	17010
Gas plumbing	32310
Gas stoves mfg – household	24410
Gas, natural, distribution –	
through mains system	27000
Gases – industrial – wholesaling – except liquefied petroleum gas	33230
Gases mfg – industrial	18110
Gasoline refining or blending	17010
Gates mfg – aluminium	22230
Gates mfg – metal –	0
except aluminium or wire	22290
Gearboxes mfg	23190
Gem cutting	25910
Gemstone mining –	
except opals and diamonds	09903
Gemstones mfg – synthetic	20900
Gemstones wholesaling	37320
Genealogy service	95399
General household repairs –	
excluding cleaning, gardening or trade services elsewhere classified	32990
General insurance	63220
General line groceries wholesaling	36010
General practitioner – medical	85110
General store operation – main grocery	41100
General store operation – main grocery	41100
other than mainly groceries	42799
Geological and geophysical consultancy service	69250
Gift shops	42799
	42799
Ginger growing	
Girders mfg – prefabricated steel	22210
Glass or glass products mfg – except glass wool or glass wool products	20100
Glassware retailing	42130
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Description of business activity	Code
Glassware wholesaling – household	37330
Glazing services	32450
Glue mfg	19150
Goat farming	01990
Goat shearing	05220
Go-kart track operation	91310
Go-karts retailing – motorised	39120
Gold mining or dredging	08040
Gold plating	22930
Gold smelting, refining	21390
Gold, silver merchants	33229
Goldsmithing	25910
Golf course construction	31099
Golf course or practice range operation nec	91139
Golf equipment mfg	25920
Golf equipment retailing	42410
Golf equipment wholesaling	37340
Goose farming	01710
6	41290
Gourmet shops	
Grain elevator operation	53010
Grain loader operation – sea transport	52120
Grain silo operation	53010
Grain storage	53010
Grain, cereal growing	01490
Granite quarrying	09190
Grapes growing	01310
Graphic design service – for advertising	
Gravel quarrying, washing or screening	09110
Greengrocery operation – retail	41220
Greeting cards mfg	15230
Greeting cards retailing	42799
Greyhound training	91291
Groceries retailing	41100
Groceries wholesaling nec	36090
Grocery supermarket operation	41100
Guest house operation	44000
Guns or rifles mfg	22990
Guns or rifles retailing	42410
Guttering installation or repair – roof	32310
Guttering mfg – sheet metal	22240
Gymnasium equipment retailing	42410
Gymnasium equipment wholesaling	37340
Gymnasium operation	91110
Gynaecologist	85124
н	
Haberdashery retailing	42140
Haberdashery wholesaling	37110
Haematologist services	85129
Hair brushes mfg	25990
Hair care products mfg	18520
Hair driers mfg – electric –	
except household	24390 24490
Hair driers mfg – electric – household	24430
nec means 'not elsewhere classified'.	

Description of husiness activity	Codo
Description of business activity Hair restoration service – cosmetic	Code 95110
Hair restoration service – cosmetic Hair restoration service – except by registered medical	90110
practitioner or cosmetic	85129
Hairdressers' equipment wholesaling	34990
Hairdressing service	95110
Ham mfg	11130
Hamburgers mfg – precooked	11130
Hamburgers retailing	45120
Hand tools mfg nec – except pneumatic or power operated	22990
Hand tools nec mfg – pneumatic or power operated	24630
Hand tools wholesaling – including power operated	33390
Handbags mfg	13200
Handbags retailing	42590
Handyman services	32990
Handyman services – household repairs – excluding cleaning, gardening or trade services elsewhere classified	32990
Hang glider mfg	25920
Harbour services nec	52190
Harbour works construction –	
except buildings	31099
Hardboard mfg	14940
Hardware retailing – domestic	42310
Hardware wholesaling – domestic	33390
Harness mfg	13200
Hats mfg	13510
Hay cutting, baling or pressing	05290
Hay growing	01590
Headphones mfg	24290
Headstones mfg, installation	20900
Health foods direct selling	43109
Health foods retailing	41290
Health foods wholesaling	36090
Health insurance	63210
Health services nec	85990
Hearing aids dispensing	85399
Hearing aids mfg	24120
Heaters – household – mfg Heating equipment –	24490
household electric – repairing Heating equipment –	94210
household electric – retailing Heating equipment installation –	42210
except industrial furnaces	32330 33210
Heating oil dealing Helicopter charter	49001
•	49001 23940
Helicopter mfg or repairing	
Helmets mfg	13510
Herb mfg – processed Herbalist	11990 85391
	85391 89210
Herbarium operation Herbs growing (outdoors)	01230
Herbs growing (under cover)	01230
	01220

Description of business activity	Code
Hide wholesaling	33190
High Commission operation	75520
High school operation – except combined primary	00000
and secondary school	80220
Hire car service without driver	66110
Historic house operation	89100
Hobby equipment and supplies retailing	
Hobby equipment hiring	66390
Hobby equipment wholesaling – except tools	37340
Hoists or hoisting equipment mfg – except clothes hoists	24910
Holding company operation – ie holding shares in subsidiary companies	62400
Holiday houses and flats operation	44000
Home for the disadvantaged	44000
operation nec	86090
Home maintenance and repair services	32990
Home page development	70000
Home units construction	30190
Homeless accommodation	86090
Homeless welfare assistance –	
except accommodation	87900
Homoeopath	85391
Honey mfg – blended	11990
Honey wholesaling	36090
Hops growing	01590
Horse breeding	01910
Horse float mfg	23120
Horse floats wholesaling or retailing	39130
Horse shoes mfg	22100
Horse trailer hiring	66190
Horse training – race horse	91292
Horticultural nursery (undercover)	01110
Horticultural services nec	05290
Hose mfg – plastic	19190
Hose mfg – rubber	19200
Hosiery mfg	13400
Hospice operation	86090
Hospital operation - except psychiatric,	
dental or veterinary hospitals	84010
Hot pool operation	91390
Hot water systems installation	32310
Hot water systems wholesaling	33320
Hotel operation	44000
Hotel operation – mainly drinking place	
Hotels construction	30200
House cleaning service	73110
House construction, alteration, renovation or general repair	30110
House painting	32440
Household appliances mfg	24490
Household appliances repairing nec	94210
Household appliances retailing	42210
	34940

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Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Household ceramic giftware wholesaling	37330	Insurance broking service	64200	K	04000
Household freezer retailing	42210	Insurance consultant service	64200	Kangaroo hunting	04200
Household fridge retailing	42210	Interest on bearer debentures	99010	Kangaroo meat wholesaling	36020
Household goods hiring	66390	Interior decorating service nec	32440	Kegs mfg – metal	22390
Household insurance	63220	Internet advertising services	69400	Kerb and guttering construction – concrete	32210
Household internet equipment retailing	42210	Internet cafe (mainly cafe operation)	45110	Kerosene mfg	17010
Household linen wholesaling	37110	Internet cafe (mainly internet service operation)	59100	Kerosene retailing	40000
Household microwave oven retailing	42210	Internet consultancy service	70000	Kerosene wholesaling	33210
Household textiles retailing		•	70000	0	24490
•	42140	Internet development services	70000	Kettles or jugs mfg – electric Key cutting or duplicating service	24490 94990
Household whitegoods retailing	42210	Internet implementation advisory services	70000		22990
Houses prefabricated – assembly, erection or installation	30110	Internet publishing (periodical)	57000	Keys mfg	22990
Hunting or trapping	04200	Internet retailing – personal		Kindergarten, pre-school operation – except child minding centre	80100
Hydro-electricity generation	26120	and household goods	42210	Kit home mfg – wooden	14910
Hydropath	85391	Internet service providers	59100	Kitchen appliances wholesaling -	
Hypnotherapist	85399	Internet software development	70000	household electric	34940
ryphotherapist	00000	Internet website design services	70000	Kitchen furniture mfg – wooden	25110
I		Internet website development	70000	Kitchen sinks mfg –	
Ice cream cones or wafers mfg	11730	Interpreting service	69990	vitreous china or porcelain	20290
Ice cream mfg	11320	Introduction agency service	95392	Kitchenware mfg – ceramic	20290
Ice cream retailing	45120	Investing in patents and copyrights	64200	Kitchenware mfg – glass	20100
Ice cream wholesaling	36030	Investing in tangible artistic work	54190	Kitchenware mfg – plastic nec	19120
Ice mfg – except dry ice	12110	Investment association operation	62400	Kitchenware retailing	42130
Ice retailing	42799	Investment company operation	62400	Kitchenware wholesaling	37330
Import documentation	12100	Investment operation – own account	62400	Kiwi fruit growing	01320
preparation service	52910	Iron and steel mfg – basic	21100	Knitted fabrics mfg	13400
Indoor plant hire	66390	Iron ore mining	08010	Knitting machines mfg	24690
Industrial chemical mfg – inorganic nec	18130	Iron pyrite mining	08090	Knives mfg – hand held –	
Industrial chemical mfg – organic nec	18120	Ironing or pressing machinery,	00000	except power operated	22990
Industrial equipment operation training	81019	laundry mfg – except household	24690		
Industrial gas mfg	18110	Irrigation systems construction	31099	L	00050
Industrial machinery or		Island ferry operation -		Laboratory operation	69250
equipment mfg nec	24990	in coastal waters	48200	Labour hire – temporary	72120
Industrial machinery or equipment				Labouring – air conditioning and heating services	32330
wholesaling nec	34990	J		Labouring – bricklaying	32220
Industrial research institution operation – except university	69100	Jade mining	09903	Labouring – carpentry services	32420
	95520	Jam mfg – including conserves,	11400	Labouring – concreting	32210
Industrial union operation Industrial waste collection	90020	jellies or fruit spreads	20100	Labouring – construction services nec	32990
and disposal service	29110	Jars mfg – glass		Labouring – electrical services	32320
Infants' clothing mfg – except knitted	13510	Jeans mfg – men's or boys'	13510	Labouring – farming	05290
Information storage and retrieval		Jeans mfg – women's or girls'	13510		
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
Installation of domestic water		Jetties construction	31099	Labouring – plastering and	02110
recycling equipment	32310	Jewellery mfg	25910	ceiling services	32410
Insulating materials wholesaling	33390	Jewellery retailing – direct selling	43102	Labouring – plumbing services	32310
Insulation materials installation	32390	Jewellery retailing –	40500	Labouring – roofing services	32230
Insulation, glass fibre or	20900	except direct sellers Jewellery retailing commission based	42530 43202	Labouring – site preparation services	32120
mineral wool mfg	20900	Jewellery wholesaling	37320	Labouring - structural steel	
Insurance – accident, house, marine and general	63220	Jockeys	91121	erection services	32240
Insurance agency service	64200	Joinery work on construction projects	32420	Labouring – tiling and	20/10
Insurance and re-insurance with a	0.200	Joists, prefabricated steel mfg	22210	carpeting services	32430
non-resident - sections 144 and		ooloto, protabilitated Steel IIIIg	22210	Lacquer mfg	19160
148 ITAA 1936	99050			Ladies wear retailing	42510

Description of business activity	Code
Lake construction	31099
Laminated sheet glass mfg	20100
Lamps mfg – infrared or ultraviolet	24320
Lamps or lamps parts mfg	22990
Land clearing – bush or rural	32120
Land clearing – except rural	32120
Land development or subdivision	32110
Land surveying service	69220
Landscape architecture service	69210
Landscape construction	32910
Landscaping supplies – retailing	42320
Landscaping supplies – wholesaling	33190
Lapidary work	25910
Laser printer wholesaling	34920
Lathes mfg – woodworking	04020
or metalworking	24630
Laundry agency operation	95310
Laundry machinery mfg -	
except household	24690
Laundry machinery or equipment	0.4000
wholesaling - except domestic	34990
Laundry service	95310
Lawn construction	32910
Lawn mower retailing	42310
Lawn mowers mfg	24610
Lawn mowers wholesaling	34110
Lawn mowing service	73130
Lead ore mining	08070
Lead smelting, refining	21330
Leasing licences	66400
Leasing of plant or equipment	66310
Leather clothing mfg	13510
Leather clothing retailer	42510
Leather goods repairing – except apparel	94990
Leather goods retailing –	0.000
except apparel	42590
Leather goods wholesaling –	
except clothing or footwear	37390
Leather mfg	13200
Leather or leather substitute	12000
goods mfg nec	13200
Leather wholesaling	33190
Legal aid service	69310
Library service	60100
Licensed club operation	45301
Life insurance provision	63100
Lifts mfg, installation and repair	32390
Light fittings dealing – electrical	34940
Limestone quarrying	09190
Line fishing	04130
Linen hire service	95310
Linen retailing – household	42140
Lingerie mfg	13510
Lingerie retailing	42510
Lingerie wholesaling	37120
Linoleum or linotile fixing	32430
nec means 'not elsewhere classified'.	

Description of business activity	Code
Lipstick mfg	18520
Liquefied gases wholesaling -	
except liquefied petroleum gas (LPG)	33230
Liquefied natural gas production	07000
Liquefied petroleum gas – automotive – retailing	40000
Liquefied petroleum gas – dealing	33210
Liquefied petroleum gas mfg – refinery	17010
Liqueurs mfg	12130
Liquor stores	41230
Livestock dipping, drafting or droving	05290
Livestock raising nec	01990
Livestock wholesaling	33190
Livestock yarding equipment	
mfg – metal	22990
Lobbyist	69629
Lobster farming	02031
Lobster fishing	04111
Local government administration	75300
Locks mfg	22990
Locks wholesaling	33390
Locksmith service	77120
Locomotives mfg and repair	23930
Log haulage service	46100
Logging	03020
Lottery agency operation	92020
Lottery operation	92020
Loudspeakers mfg	24290
Lounge suite mfg	25110
	01590
Luggage wholesaling	37390
Μ	
Macadamia nut growing	01390
Machine tools wholesaling	34190
Magazine retailing	42441
Magazine wholesaling	37350
Magnetic tapes mfg –	0.4000
except pre-recorded	24290
Magnetic tapes mfg – pre-recorded or publishing	16200
Magnetic therapy service	85391
Mail services	51010
Mailbox rental services	51010
Maize growing	01490
Male and female clothing mfg –	
mfg equal amount of each	13510
Malt extract mfg	11610
Malt mfg – except malt extract	11610
Management consultancy service	69629
Management training service	81019
Managing prepaid card and	70000
voucher programmes	72990
Mango growing Manicure service	01390
	95110
Map preparation service	69220
Maps publishing	54130

	0
Description of business activity	Code
Marble quarrying	09190
Margarine mfg	11500
Marina operation – pleasure craft	91390
Marine accessories retailing nec	42450
Marine engineering service	69230
Marine oils wholesaling	33230
Market research service	69500
Marriage celebrant	95399
Marriage guidance service	87900
Marron fishing	04192
Martial arts and self-defence instruction	82110
Massage (adult industry) services nec	95340
Massage therapy (medical) service	85391
Masts mfg – aluminium	22990
Match mfg	18920
Maternity hospital operation	84010
Matriculation college operation	80220
Mattress mfg – except rubber	25130
Mattress mfg – rubber	25130
Mattresses retailing	42110
Mattresses wholesaling	37310
Meals on wheels service	87900
Measuring instruments mfg	24190
Meat mfg – except bacon, ham	
or uncanned poultry	11110
Meat packing – except poultry	11110
Meat retailing – except canned meat	41211
Meat wholesaling – except canned, cured or	
smoked poultry or rabbit meat	36020
Meat, cooked mfg – except poultry	11130
Mechanical services – general	94199
Medal mfg	25910
Medical equipment mfg	24120
Medical equipment wholesaling nec	34910
Medical gas mfg nec	18410
Medical imaging clinic	85209
Medical laboratory operation	85202
Medical research institution	
operation – except university	69100
Medical science research activities	69100
Medical service – GP	85110
Medical service, specialist nec	85129
Medicine mfg	18410
Medicine retailing	42711
Medicines wholesaling – except veterinary	37200
Melons growing	01230
Menswear mfg	13510
Menswear retailing	42510
Menswear wholesaling	37120
Merchandising consultancy service	69629
Merry-go-round operation	91310
Meny-go-round operation Messenger service	51020
Metal coating of manufactured	01020
products nec	22930

Description of business activity	Code	Description of business activity
Metal polishing or finishing	22930	Monuments or grave markers mfg -
Metal roof fixing	32230	concrete
Metal scrap wholesaling	33221	Mortgage broking service
Metallic ores mining nec	08090	Motel operation
Metallic ores wholesaling	33229	Motion picture distribution
Metallurgical services	69250	Motion picture editing
Metalworking hand tools mfg – except		Motion picture film or tape production
pneumatic or power operated	22990	Motion picture leasing
Metalworking machinery mfg nec	24630	Motion picture screening
Metalworking machinery wholesaling	34190	Motion picture theatre operation
Meteorological instruments mfg nec	24190	Motor accessory shops operation
Meteorological services	69990	Motor cars mfg
Meters mfg – gas or water	24190	Motor cycle tour operation – with driver
Microchip mfg	24290	Motor cycles mfg
Microfiche production services	59210	Motor cycles or scooters repairing
Microphones mfg	24290	Motor cycles or scooters wholesaling
Midwifery services	85399	or retailing
Migration consultants and services	69990	Motor trimming
Mild steel anchors mfg	22920	Motor vehicle – hiring, leasing
Milk mfg – condensed or evaporated	11330	or renting – except licensed hire cars or taxi cabs
Milk powder mfg	11330	Motor vehicle accessories
Milk processing – cream	11310	dealing – new
Milk processing machinery or		Motor vehicle body repairing
equipment wholesaling	34190	Motor vehicle clutch or brake repairing
Milk production – dairy cattle	01600	Motor vehicle conversion
Milk products mfg nec	11330	Motor vehicle covers mfg – textile
Milk receiving or distribution		Motor vehicle crash repairs
depot operation	11310	Motor vehicle electrical parts
Milk vendor	43109	and instrument mfg
Milk wholesaling	36030	Motor vehicle engine mfg
Millinery retailing	42510	Motor vehicle insurance
Millinery wholesaling	37120	Motor vehicle mechanical repairs –
Mine site construction nec	31099	general repairs
Mine site preparation	32120	Motor vehicle paint wholesaling
Mineral exploration – own account	10121	Motor vehicle parts dealing – new
Mineral exploration services	10122	Motor vehicle parts dealing – used
Mineral water mfg	12110	Motor vehicle radiator repairing
Minerals wholesaling nec	33229	Motor vehicle restoration
Mining engineering service	69230	Motor vehicle rust proofing
Mining machinery mfg	24620	Motor vehicle servicing – electrical repairs
Mining machinery or equipment	0.44.00	Motor vehicle smash repairing
wholesaling	34190	Motor vehicle tyres mfg
Mining nec	09909	Motor vehicle warranty
Mining services nec	10900	inspection service
Mining surveying service	69220	Motor vehicle washing or
Mirrors mfg	20100	cleaning service
Mobile homes dealing	39130	Motor vehicles distributing – new
Mobile phone battery retailing	42210	Motor vehicles retailing – new
Mobile phone battery wholesaling	34930	Motor vehicles retailing – used
Mobile phone retailing	42210	Motor vehicles wholesaling
Model agency	72120	Motor wreckers
Modelling school	81019	Motors mfg – internal combustion nec
Modem equipment mfg	24220	Mufflers and exhaust systems
Money market dealers	62290	repairing – automotive
Monorail operation	47200	Mufflers mfg
Monuments making	20900	Museum operation
nec means 'not elsewhere classified'. mfg means 'manufacturing'.		

ss activity	Code	Description of business activity	Code
kers mfg –		Mushroom (non-cultivated) gathering	03010
	20340	Mushroom growing	01210
	64110	Music group management service	69629
	44000	Music hall operation – excluding	00000
1	55120	theatre restaurant operation	90030
	55140	Music school operation nec	82120
e production	55110 55120	Music teaching	82120 90010
		Musical group operation Musical instrument mfg	25990
aration	55130	Musical instruments retailing	42799
eration peration	55130 35040	Musical instruments wholesaling	37390
Deration	23110	Musicians	90021
n – with driver		Mustering – aerial	05290
	23990	Musicing achai	00200
repairing	94199	Ν	
wholesaling	34133	Nail polish mfg	18520
wholesaling	39120	Nails mfg	22910
	94129	Natural sciences – astronomy,	
sing		chemistry, mathematics, physics, earth sciences research activities	69100
sed hire	00110	Nautical instruments mfg	24190
	66110	Naval architecture service	69230
5	35040	Navigation service – air transport	52200
ing	94129	Navigation service – water transport	52200
ake repairing	94191	Navigational equipment mfg	24190
	23120	Neon signs mfg	24320
– textile	13330	Netball court or facility operation	91139
Ϋ́S	94129	Nets and netting mfg	13320
arts		Network communication	10020
	23130	service (wired)	58010
	23110	Network communication	
	63220	service (wireless)	58020
repairs –	94199	Network marketing (except perfume, cosmetics, toiletries or jewellery)	43209
saling	35040	Network marketing of jewellery	43202
g – new	35040	Network marketing of perfumes,	
g – used	35050	cosmetics and toiletries	43201
airing	94192	Neurologist	85129
anng	94129	News collection for radio broadcasting	60200
g	94129	News collection for television	
9	01120	broadcasting	60200
	94110	Newsagent operation	42441
iring	94129	Newspaper wholesaling	37350
	19140	Newspapers printing	16110
		Newspapers publishing	54110
	94199	Newspapers retailing	42441
	94129	Newsprint mfg	15100
g – new	35010	Newsreel production	55110
new	39110	Newsreel theatre operation	55130
used	39110	Nickel ore mining	08060
g	35010	Night watchman service	77120
3	35050	Nightclub operation	45200
ubustion nec	24990	Nominee service	64190 60000
ems		Non-financial asset broking service	69990
	94193	Non-resident insurance company – section 143 ITAA 1936	99040
	23190		
	89100		

Description of business activity	Code	
Non-taxable or NIL company tax return no income, expense or balance		
sheet data present	98000	
Notary	69310	
Numerology service	95391	
Nurseries – retail	42320	
Nursery farm (except forest) – (undercover)	01110	
Nursery stock – wholesale	33190	
Nursing care (in patient's home, predominantly home support)	87900	0
Nursing care (in patient's home, predominantly medical)	85399	
Nursing college operation	82120	
Nursing home operation	86011	
Nursing service	85399	
Nut supplies – wholesaling	33190	
Nuts mfg – candied	11820	
Nuts or bolts mfg – metal	22920	
Nuts wholesaling	36090	
		0
0		
Oat growing	01490	0
Oatmeal mfg	11620	0
Observatory operation – except university	69100	
Obstetric hospital operation	84010	
Obstetrician	85124	
Occupational health and safety		
(OH&S) consultancy services	69622	
Occupational therapy service	85399	
Ocean cruise services – between domestic and foreign ports	48200	0
Ocean cruise services – between domestic ports	48200	
Oceanographic surveying service	69220	
Office cleaning service	73110	
Office furniture mfg – sheet metal	25120	
Office furniture mfg – wooden	25110	
Office installation and fitout services	32390	
Office machinery or equipment hiring	66390	
Office machines mfg	24219	0
Office space renting or leasing	07400	0
as owner or leaseholder	67120	
Oil and gas field services nec	10900	
Oil heaters installation	32330	
Oil heaters mfg – household	24490	
Oil heaters retailing – household	42210	
Oil or gas extraction nec	07000	F
Oil or gas mining nec	07000	
Oil shale mining	07000	F
Oils or greases wholesaling – industrial or lubricating	33210	F
Oilseed growing	01490	F
Olive growing	01370	F
On-selling electricity and	0.010	F
electricity market operation	26400	F
Onions growing	01230	F
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Description of business activity	Code
Opal mining	09902
Opera company operation	90010
Opera house operation	90030
Operations research service	69629
Ophthalmic articles and instruments mfg	24110
Ophthalmologist	85129
Optical dispensing	85320
Optical fibre cable mfg – insulated	24310
Optical fibre cable mfg – uninsulated	24190
Optical glass mfg	20100
Optical instruments or equipment mfg	24110
Optical lens grinding	24110
Optician	85320
Oral pathologist	85310
Orchard supplies wholesaling nec	33190
Orchestra operation	90010
Organic industrial chemical mfg nec	18120
Ornamental plant growing (outdoors)	01120
Ornamental plant growing (under cover)	01110
Orthodontist	85310
Orthopaedic extension footwear mfg	24120
Orthopaedic footwear mfg	13520
Orthopaedic specialist	85129
Orthoptist	85320
Orthotics – arch supports mfg	24120
Osteopath service	85340
Other basic polymer mfg	18290
Other electricity generation	26190
Other horse and dog racing activities	91299
Other public order and safety services	77190
Other telecommunications services	58090
Other waste collection services	29190
Otorhinolaryngologist	85129
Outboard motors mfg	24990
Outboard motors retailing	42450
Outdoor furniture mfg – wooden	25110
Outplacement service	72110
Ovens mfg – household	24410
Ovens mfg – industrial – except electric	24690
Overseas ships freight – section 129 <i>Income Tax</i> Assessment Act 1936 (ITAA 1936)	99020
Oyster farming	02011
Oysters mfg – canned	11200
Cysters mig - camea	11200
Р	
Packing or filling service – contract basis	72000
Paediatrician	73200 85129
Paedodontist	85310
Paedodontist Paint brushes mfg	25990
Paint brushes mig Paint mfg – except bituminous	25990
Paint mig – except bituminous Paint remover mfg	19160
Paint retailing	42310
Paint wholesaling	33390
r ant whoresalling	00030

Description of business activity Painter – artist	Code
	90029
Painting of buildings or other structures	32440
Painting of manufactured metal products	22930
Panel beating	94129
Pantihose mfg	13400
Paper hanging	32440
	15100
Paper mfg nec Paper products mfg nec	15290
Paper products migned Paper products wholesaling nec	37360
	15100
Paper pulp mfg	10100
Paper shredding for production of recycled paper	15100
Paper stationery mfg – except commission printing	15230
Paper wholesaling	37360
Paperboard mfg nec	15100
Parachutes mfg	13330
Parachuting school operation	82110
Paramedical services	85399
Parents and citizens associations	95591
Parking lot construction –	
except buildings	31010
Parking meters mfg	24190
Parking station operation	95330
Parks and gardens operation	89220
Particle board mfg	14940
Passionfruit growing	01390
Pasta mfg	11620
Pastries retailing	41290
Pastry dough mfg – frozen	11720
Pastry mfg – except frozen pastry dough	n11720
Pate mfg – except fish	11130
Pathologist	85202
Pathology laboratory operation	85202
Paving laying	32910
Paving material – hot-mix bitumen	31010
Paving material mfg – except hot-mix	17090
Pawnbroking	42731
Pawpaw growing	01390
Pay TV antennae installation	32320
Pay TV installation – antennae, decoder	
	32320
Pay TV operation	56220 56220
Pay TV station operation	01350
Peach growing	01350
Peanut growing	
Pearl diving	04191
Pears growing	01340
Pebbles quarrying	09110
Pecan nut growing	01390
Pedicure service	95110
Pencils mfg	25990
Pens mfg	25990
Pension fund separately constituted – operation	63300

Description of business activity	Code
Performing artist operation	90021
Perfume mfg	18520
Perfumes retailing – direct selling	43101
Perfumes retailing – except chemist	
shops, pharmacies and direct sellers	42712
Perfumes wholesaling	37200
Periodicals publishing	54120
Periodicals retailing	42441
Periodicals wholesaling	37350
Periodontist	85310
Permanent building society operation	62220
Personal services nec	95399
Personnel management service	69629
Pest control service – aerial	05290
Pest control service – agricultural –	
except aerial or wild animal control	05290
Pest control service – forest – except aerial or wild animal control	05100
Pest control service nec	73120
Pesticide mfg	18320
Pesticides retailing	42320
Pesticides wholesaling	33230
Pet breeding	01990
Pet food mfg – canned	11920
Pet foods wholesaling	37390
Pet grooming service	95399
Pet shops	42794
Petrol bowsers installation	32990
Petrol bowsers mfg	24510
Petrol mfg	17010
Petrol retailing	40000
Petrol wholesaling	33210
Petroleum exploration – own account	10111
	10112
Petroleum exploration on contract	-
Petroleum product mfg nec	17090
Petroleum products wholesaling	33210
Pets wholesaling	37390
Pharmaceutical preparation mfg	18410
Pharmacy operation – retail	42711
Phonograph records retailing	42420
Photocopier wholesaling	34940
Photocopying machines mfg	24219
Photocopying machines wholesaling	34940
Photographic archive service	60100
Photographic equipment hiring	66390
Photographic equipment mfg	24110
Photographic equipment retailing	42210
Photographic equipment wholesaling	34940
Photographic film or plates mfg	18910
Photographic film processing	95320
Photography service – except aerial photography, motion picture production or photographic	
film processing	69910
Phototypesetting and layout service	16120
Physiotherapy service	85330
Picnic ground operation	89220
nec means 'not elsewhere classified'.	

Description of business activity	Code
Picnicware mfg – plastic	19120
Picture framing service	42799
Pies, pastries, sausage rolls mfg	11720
Pig farming	01920
Pig iron mfg	21100
Pillow or cushion mfg	13330
Pilotage service	52190
Pineapple growing	01390
Pipe fittings mfg – non-ferrous metal	22990
Pipeline engineering service	69230
Pipeline operation	50210
Pipelines construction	31099
Pipes and tubes mfg – aluminium	21420
Pipes and tubes mfg – non-ferrous metal – except aluminium	21490
Pipes and tubes mfg – steel	21220
Pipes mfg – ceramic – except vitreous china or porcelain	20290
Pipes mfg – concrete	20340
Pipes mfg – plastic	19120
Pipes or pipe fittings – vitreous	10120
china or porcelain mfg	20290
Pizza take away – retailing	45120
Plant hiring or leasing	66390
Plant hormone mfg	18310
Plants, garden – retailing	42320
Plaster board mfg	20320
Plaster products mfg – except	
dental or medical plasters	20320
Plasterboard fixing or finishing	32410
Plasterers	32410
Plastic foam products mfg	19130
Plastic injection moulded product mfg	19120
Plastic raw material mfg	18120
Plastic recycling	29220
Plastic surgeon	85129
Plate glass mfg	20100
Plate mfg – aluminium	21420
Plate mfg – non-ferrous metal – except	
aluminium	21490
Platemaking film service	16120
Platework nec	22990
Playground equipment wholesaling	37340
Playhouse operation	90030
Playwright	90029
Plum or prune growing	01350
Plum pudding mfg	11720
Plumbers' fittings wholesaling	33320
Plumbing – except marine	32310
Plywood mfg	14930
Pneumatic tools mfg nec	24630
Pocket calculators retailing - electronic	42210
Podiatry service	85399
Poet	90029
Poison mfg	18320
Poker machine –	
electronic maintenance	94220

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Description of business activity	Code
Poker machine – electronic mfg	24290
Poker machines or parts mfg	24690
Police services – government	77110
Polish mfg	18510
Political party operation	95599
Pollution monitoring service	69250
Pool cleaning equipment wholesaling	37390
Port services nec	52190
Portable toilet building mfg – plastic	19120
Portfolio investment management services	64190
Portrait photography services	69910
Possum hunting and trapping	04200
	51010
Post office operation	51010
Postal agency operation	
Postcards retailing	42799
Posts or poles mfg – concrete	20340
Potato crisp mfg	11910
Potato crisps wholesaling	36090
Potato growing	01230
Pottery goods mfg – ornamental	20290
Poultry farming – for eggs	01720
Poultry farming – for meat	01710
Poultry feed mfg – prepared	11920
Poultry hatchery operation – egg breeds	01720
Poultry hatchery operation – meat breeds	01710
Poultry meat mfg	11120
Poultry packing	11120
Poultry retailing – fresh	41213
Poultry wholesaling	36020
Powder coating of metallic products	22930
Power saws mfg – woodworking or metalworking	24630
Power station turbine mfg	24990
Power tool demonstration	72990
Pram and trolley hire	66390
Prawn fishing	04120
Precious metals scrap dealing	33221
Precious metals wholesaling	37320
Prefabricated bus shelter mfg -	
concrete	20340
Prefabricated bus shelter mfg – metal	22220
Prefabricated bus shelter mfg – wooden	
Prefabricated furniture mfg – wooden	25110
Prefabricated garage mfg – metal	22220
Prefabricated kit home mfg – metal	22220
Prefabricated portable toilet mfg – metal	22220
Prefabricated shed mfg – metal	22220
Prefabricated sheds mfg – wooden	14910
Prefabricated transportable	17310
home mfg – metal	22220
Premium SMS services –	
distributing content	60200
Prepaid card mfg	24290

Description of business activity	Code
Prepaid cards and vouchers – issuing to businesses	37390
Prepaid cards and vouchers – selling for other businesses	43209
Premium SMS services – designing and developing software	70000
Premium SMS services – writing content	90029
Pre-prepared meals mfg nec	11910
Pre-school centre operation – except child minding centre	80100
Primary and secondary school operation – combined	80230
Primary school operation – except combined primary and secondary school	80210
Printed circuits board mfg	24290
Printing	16110
Printing machinery or equipment mfg	24690
Printing machinery or equipment	
wholesaling	34190
Printing services	16120
Private boys' school operation – combined primary/secondary school	80230
Private boys' school operation – primary school only	80210
Private boys' school operation – secondary school only	80220
Private girls' school operation – combined primary/secondary school	80230
Private girls' school operation – primary school only	80210
Private girls' school operation – secondary school only	80220
Private hotel operation – short-term accommodation	44000
Private households employing staff	96010
Private school operation – combined primary/secondary school	80230
Private school operation – primary school only	80210
Private school operation – secondary school only	80220
Product design service	69230
Professional associations	95510
Professional equipment wholesaling	34910
Project management – house construction	30110
Project management – non-residential building construction	30200
Promotion/sale of internet coupons	72990
Property auctions – internet	67200
Prosthetic products mfg	24120
Prosthodontist	85310
Prostitution service	95340
Protection service	77120
Protective clothing retailing	42510
Psychiatric hospital	84020
Psychiatrist	85125
Psychologist	85399
Psychotherapist	85399

Description of business activity Code 45200 Pub operation - mainly drinking place 69629 Public affairs consultant Public boys' school operation -80230 combined primary/secondary school Public boys' school operation -80210 primary school only Public boys' school operation -80220 secondary school only Public girls' school operation -80230 combined primary/secondary school Public girls' school operation -80210 primary school only Public girls' school operation secondary school only 80220 69500 Public opinion research service Public relations counselling service 69629 Public school operation combined primary/secondary school 80230 Public school operation primary school only 80210 Public school operation secondary school only 80220 Public trading trust operation assessed as companies 62400 03020 Pulpwood cutting - forest Pumping station operation – sewerage 28120 Pumping station operation -28110 water supply 24510 Pumps mfg 90010 Puppet show operation Pyrotechnic goods mfg nec 18920 Ω Quantity surveying service 69230 09909 Quartz quarrying nec R 01990 Rabbit farming 04200 Rabbit hunting or trapping Rabbit meat wholesaling 36020 Race course or track operation -91210 horse or doa Race course or track operation (except dog or horse) 91139 Race horse training 91292 95399 Racing information service 91291 Racing kennels operation 91292 Racing stables operation 24190 Radar equipment mfg Radiators mfg 23190 Radio broadcast studio equipment mfg 24220 Radio or television parts wholesaling 34940 58020 Radio relay station operation 24190 Radio remote control equipment mfg 56100 Radio service 56100 Radio station operation Radio telephone service 58020

Radio transceivers mfg - transmitters

Radiographer

24220

85203

Description of business activity Code 85203 Radiologist Radiology services 85203 Radios mfg 24290 Radios repairing - except car radios 94210 Radios retailing - except car radios 42210 Radios wholesaling 34940 Railway operation - by historical railway societies or as a tourist attraction 50100 Railway rolling stock mfg and repair 23930 Railway sleepers mfg - concrete 20340 Railway station operation 52999 Raw peanut shelling 11990 Razors or razor blades mfg except power operated 22990 Ready mixed concrete mfg except dry mix 20330 Real estate agency service 67200 Real estate auctioning service 67200 Real estate body corporate management service 67200 Real estate broking service 67200 Real estate management service 67200 Real estate rental agency service 67200 Real estate title transfer service other than by units of qualified legal practitioners 67200 Recorded media mfg and publishing 16200 Recorded media mfg and publishing nec 16200 Recorded music retailing 42420 Records - phonograph mfg or publishing 16200 Recovery and sorting of waste paper only 29220 Recreation ground operation -89220 except sporting 35050 Recycling – auto parts Recycling of cans, metal 29220 waste and scrap Recycling of glass, plastic bottles, etc 29220 Recycling of other non-metal waste and scrap 29220 91125 Referee, umpire - professional 05100 Reforestation services Refrigeration equipment installation 32330 Refrigeration equipment mfg -24410 commercial or industrial Refrigeration equipment wholesaling -34940 commercial Refrigerators mfg 24410 Refrigerators repairing -94210 household electric Refrigerators retailing – household 42210 **Regulatory services** 77200 42799 Religious goods retailing Religious organisation operation except units mainly engaged in the provision of goods or services which 95400 are primary to other industries Renting of Installed Fibre Capacity 58010

Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Renting or leasing flats as owner or leaseholder		Roofing materials installation – except insulation materials	32230	Scaffolding construction	32990
(except holiday houses and flats)	67110	Roofing materials wholesaling	33390	Scaffolding mfg – prefabricated steel	22210
Renting or leasing houses as		Roofing mfg – bitumen or asphalt	17090	School – combined primary and secondary	80230
owner or leaseholder		•••	13320	School – primary school	80230
(except holiday houses and flats)	67110	Rope mfg	37110	School bus service	46220
Renting or leasing of non-residential buildings (except as owner or		Rope wholesaling		School, high school – secondary	80220
leaseholder)	67200	Rubber products mfg nec	19200	Scientific equipment wholesaling	34910
Renting or leasing of non-residential		Rubber recycling	29220	Scientific glassware mfg	20100
buildings as owner or leaseholder	67120	Rubbish and waste removal	29110	Scientific instruments or	20100
Renting or leasing of non-residential		Rubbish dump or tip operation	29210	equipment mfg nec	24190
property (except as owner or leaseholder)	67200	Rugs mfg – animal	13330	Scientific or technical services nec	69250
Renting or leasing of non-residential	0.200	Rust proofing – automotive	94129	Scientific research institution operation	_
property as owner or leaseholder	67120	S		except university	69100
Repair service – including computer		Saddles mfg	13200	Scissors mfg – except electric	22990
peripherals	94220	Safes or vaults installation	32390	Scrap metal merchants	33221
Repairing household electrical appliances	94210	Safes or vaults mfg	22990	Screen doors mfg – aluminium	22230
Repairing household non-electrical	94210	Safety glass mfg	20100	Screen doors mfg – metal –	
and personal goods nec	94990	Safflower growing	01490	except aluminium	22290
Research school operation – university	81020	Sail cloth wholesaling	37110	Screen printing	16110
Residential care for the aged operation	86012	Sailboards mfg	25920	Screen printing positive mfg	16120
Residential refuge operation	86090	Sailboat mfg	23920	Screening mfg – wire	22910
Restaurant operation	45110	Sailing or nautical accessories retailing	42450	Screens – window – wholesaling	33390
Restaurant vat and cooker		Sailing school operation	82110	Screwdrivers mfg – including bits or blades – except pneumatic	
cleaning services	73110	Sails mfg	13330	or power operated	22990
Retailing nec	42799	Sales advisory service	69629	Screws mfg – metal	22920
Rheumatologist	85129	Salmon farming (caged)	02020	Scuba diving school	82110
Rice growing	01460	Salmon farming (pond or tank)	02020	Sculptor	90029
Rice mfg	11610	Salt harvesting	09909	Seafood processing	11200
Rice preparations mfg – canned	11400	Salt mfg – cooking or table	11990	Seafoods mfg – canned	11200
Rice preparations mfg nec	11990	Salt refining - except cooking	11000	Seafoods mfg – preserved	11200
Rice wholesaling – milled or polished	36090	or table salt	18130	Seafoods retailing – fresh	41212
Riding school operation	82110	Saltwater crayfish farming or breeding	02031	Seafoods wholesaling - canned	36090
River works construction	31099	Salvage service – marine	52190	Seafoods wholesaling – fresh or frozen	
Road construction, repair or sealing	31010	Samples distribution service	69400	Seasonings mfg – food	11990
Road freight transport service	46100	Sand dealing	33390	Seat covers mfg – textile	13330
Road passenger transport nec	46239	Sand mining – mineral	08050	Seat-belts mfg	23190
Road sweeping – cleaning services	73110	Sand or other abrasive blasting		Seats mfg – upholstered	25110
Roadside and nature strip grass		of building exteriors	32990	Seaweed – algae harvesting	04192
mowing or slashing service	73130	Sand quarrying, washing or screening	09110	Second-hand books retailing	42733
Rock lobster fishing	04111	Sandals mfg	13520	Second-hand clothes retailing	42733
Rockery work	32910	Sandstone quarrying	09190	Second-hand furniture retailing or	12100
Rocks gathering – ornamental	09110	Sanitary disposal service	29210	auctioning – except pawnbrokers	42733
Roller shutters mfg – aluminium	22230	Sanitary engineering service	69230	Second-hand goods retailing – except	
Roller shutters mfg – metal –		Sanitary napkins mfg	15240	motor vehicles, pawnbrokers	42733
except aluminium	22290	Sanitary ware mfg – iron or steel	22400	Second-hand goods wholesaling nec	37390
Roof components mfg – concrete	20340	Sanitary ware mfg – vitreous china	00000	Second-hand jewellery retailing -	40700
Roof decking mfg – steel	21100	or porcelain	20290	except pawnbrokers	42733
Roof racks mfg	23190	Satellite communications service	58020	Second-hand motor vehicle parts dealing	35050
Roof tiles mfg – concrete	20340	Sauces mfg	11400	Secondary school or college operation	80220
Roof tiles mfg – terracotta or clay	20290	Sausages mfg – except canned	11130	Secretarial service	72910
Roof tiling	32230	Sausages wholesaling	36020	Secure document destruction	. 2010
Roof trusses fixing – wooden	32420	Savings bank operation	62210	service for businesses	72990
Roof trusses mfg – prefabricated steel	22210	Sawmill operation	14110	Security door mfg – metal	22290
Roof trusses mfg – wooden	14920	Saws mfg – power – food processing	24690	Security service	77120
9		Saws mfg – power nec	24990		11120

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mfg means 'manufacturing'.

Description of business activity	Code	Description of business activity	Code
Security valuation service	64190	Ship leasing	66190
Seed cleaning or grading	05290	Ship loading or unloading service	52110
Seed growing nec	01590	Ship management service for	40100
Seedling growing nec (outdoors)	01120	coastal sea transport	48100
Seedling growing nec (under cover)	01110	Ship management service for international sea transport	48100
Seedlings retailing	42320	Ship mooring service	52120
Seeds retailing – garden	42320	Ship registration service	52190
Seeds wholesaling – farm or garden	33190	Ship repairing	23910
Seeds, flower, growing (outdoors)	01150	Ship wrecking	23910
Seeds, flower, growing (under cover)	01140	Shipbuilding	23910
Seismic survey data analysis service	69250	Shipping agency service	52190
Seismic surveying service	69220	Ships agency service	52190
Self-raising flour mfg	11610		23910
Self-service laundry operation	95310	Ships, boats hull cleaning Shire administration	75300
Self-storage renting or leasing			
as owner or leaseholder	67120	Shock absorbers mfg	23190
Selling and promotion of internet	70000	Shoes mfg	13520
coupons	72990	Shoes retailing	42520
Selling and renting property (on behalf of owner)	67200	Shop fittings mfg – built-in timber display cabinets (factory built)	14920
Selling residential and commercial property (on behalf of owner)	67200	Shop fittings mfg – freestanding timber display cabinets (factory built)	25110
Selling residential, commercial and industrial property (on behalf of owner)	67200	Shop fittings mfg – timber display cabinets built at the clients premises (on-site fabrication)	32420
Selling residential property (on behalf of owner)	67200	Shop fronts mfg, installation – aluminium	22230
Septic tank installation	32310	Shop fronts mfg, installation –	
Septic tank service	29210	metal – except aluminium	22290
Service station operation	40000	Shopping centre renting or leasing as owner or leaseholder	67120
Services to the arts nec	90029		72990
Set designing service	90029	Shopping trolley collection service Shopping trolley repair and	12990
Sewerage or stormwater drainage systems construction	31099	maintenance	94290
Sewerage system operation	28120	Shopping trolleys mfg	22910
Sewing machines (household) repairing		Shower screens mfg – aluminium framed	22230
Sewing machines (industrial) repairing	94290	Shrubs or trees retailing	42320
Sewing machines mfg – household	24490	Shutters mfg – aluminium	22230
Sewing machines mfg – industrial	24690	Shutters mfg – metal –	22230
Sewing machines wholesaling –		except aluminium	22290
household	34940	Signalling equipment, electrical mfg nec	24190
Shade houses (metal) mfg –		Signs mfg – electric	24320
prefabricated	22220	Signwriting	69240
Share registry operation	64190	Silicone mfg	18120
Shearing services	05220	Silver ore mining	08070
Sheds mfg – prefabricated metal	22220	Silver plating	22930
Sheep and beef cattle farming	01440	Silver smelting, refining	21330
Sheep farming	01410	Silver-lead bullion mfg	21330
Sheep farming and cereal grains growing	01450	Silver-lead-zinc ore mining	08070
Sheet metal products mfg nec	22400	Silverware mfg	25910
Sheet mfg – aluminium	21420	Silverware retailing	42130
Sheet mfg – non-ferrous metal – except aluminium	21490	Skateboards mfg Skating rink operation	25920 91139
Sheet music publishing	55210	Ski equipment hire	66390
Ship charter, lease or rental	48100	Ski equipment mfg	25920
Ship charter, lease or rental –	10100	Ski equipment retailing	42410
with crew for freight transport	48100	Ski equipment wholesaling	37340

	Description of business activity	Code
Т	Ski-lodge operation	44000
	Skin diving equipment mfg	25920
	Skin diving equipment retailing	42410
	Skin diving equipment wholesaling	37340
	Skins wholesaling	33190
	Ski-tow operation	50290
	Skylights mfg – aluminium	22230
	Skylights mfg – metal – except aluminium	22290
	Slate flooring installation	32430
	Slate quarrying	09190
	Sleeping bags mfg	13330
	Sleepwear mfg – except knitted	13510
	Sleepwear mfg – knitted	13400
	Smallgoods mfg	11130
	Smallgoods retailing	41290
	Smallgoods wholesaling	36020
	Smash repairing	94129
	Smoke detectors – installation	32340
	Snake catching	04200
	Snake farming	01990
	Soap mfg	18510
	Soap wholesaling	37200
	Social sciences – economics, psychology, sociology	
	research activities	69100
	Socks mfg	13400
	Soft drinks mfg	12110
	Soft drinks retailing	45120
	Soft drinks wholesaling	36090
	Soft furnishings mfg	13330
	Soft furnishings retailing	42140
	Soft furnishings wholesaling	37110
	Software development services nec	70000
	Software production service	70000
	Software publishing	54200
	Software simulation and testing service	70000
	Solar cell mfg	24390
	Solar electricity panel mfg	24390
	Solar hot water systems installation	32310
	Solar panel retailing Solar pool equipment and	42290
	supplies retailing	42791
	Solar water heating systems mfg	24520
	Solarium – sun tanning operation	95110
	Solicitor	69310
	Songwriter	90029
	Sorghum growing – except forage sorghum	01490
	Sound archive service	60100
	Sound recording equipment mfg	24290
	Sound recording or reproducing equipment – industrial – wholesaling	34940
	Sound recording studio operation	55220
	Sound reproducing equipment – household – hiring	66390

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Description of business activity	Code	
Sound reproducing equipment – household – retailing	42210	
Sound reproducing equipment – household – wholesaling	34940	
Sound reproducing equipment mfg	24290	
Soup mfg	11400	
Souvenirs retailing	42799	
Soybean growing	01490	
Spa pool and hot tub mfg	19120	
Spa pool and hot tub retailing	42791	
•	33390	
Spa pool and hot tub wholesaling		
Space heaters mfg – household	24490	
Space heating systems mfg – commercial or industrial	24520	
Spaghetti mfg – canned	11400	
Spark plugs mfg	23130	
Sparkling wines mfg	12140	
Spaying service	69700	
Special school operation	80240	
Specialised foods retailing nec	41290	
Specialist medical clinic operation	85122	
Specialist medical practitioner nec	85129	
Spectacle frames mfg	24110	
Spectacle lens grinding	24110	
Spectacles dispensing	85320	
Speech therapy service	85399	
Speedway operation	91139	
	11990	
Spices mfg		
Spirits-based mixed drinks mfg	12130	
Spirits, potable mfg nec	12130	
Sport and physical recreation clubs nec Sporting club or association –	91129	
except hospitality	91140	
Sporting equipment hiring	66390	
Sporting equipment retailing – except clothing or footwear	42410	
Sporting goods wholesaling – except clothing or footwear	37340	
Sporting machinery mfg nec	24990	
Sports administration service	91140	
Sports coaching service	82110	
Sports fields construction	31099	
Sports goods mfg nec	25920	
Sports ground operation nec	91139	
Sports ticket agency operation	72990	
Sportsperson nec – professional	91126	
Spray painting – motor body	94129	
Spray painting of buildings or other structures	32440	
Spring mfg	22910	
Squash court operation	91131	
Squid jigging	04130	
Stage management operation	90029	
Stainless steel mfg	21100	
Stairs or staircases mfg – prefabricated metal – except aluminium	22290	
Stamp dealing – except pawnbrokers	42733	
	+2100	
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-	Description of business activity	Code
	Stamp pads mfg	25990
	Starter motors mfg	23130
	State government administration	75200
	Stationery retailing	42720
	Stationery wholesaling	37360
	Stationery, paper, printing	16110
	Steam-cleaning of building exteriors	32990
	Steel alloys mfg	21100
	Steel wire safety screens mfg	22910
	Stevedoring	52110
	Stockbroking or trading	64110
	Stockings mfg	13400
	Stone – cutting, dressing, polishing	
	or shaping	20900
	Stone quarrying	09190
	Stoneware mfg – table or kitchen	20290
	Stonework on construction projects	32220
	Storage service – grain	53010
	Storage service nec	53090
	Storage tanks erection – metal	32240
	Storage tanks, metal plate mfg	22310
	Stoves - household - retailing	42210
	Stoves mfg – household	24410
	Stoves or heaters – household – wholesaling	34940
	Stoves or heaters – household	04040
	electric – repairing	94210
	Stoves or heaters hiring	66390 01330
	Strawberry growing	
	Street photography service	69910
	Street sweeping – cleaning services	73110
	String mfg	13320
	Structural fitting mfg – wooden	14920
	Structural steel erection	32240
	Stud beef cattle breeding or farming	01420
	Stud dairy cattle breeding or farming	01600
	Stud farm operation – horses	01910
	Student residences operation – except boarding schools	44000
	Studio photography service	69910
	Submarine constructing	23910
	Sugar beet growing	01230
	Sugar cane growing	01510
	Sugar mfg	11810
	Sugar wholesaling – raw	33190
	Suitcases mfg	13200
	Suits mfg – men's or boys'	13510
	Suits mfg – women's or girls'	13510
	Sun tanning salon operation	95110
	Sunflower growing	01490
	Sunglass mfg	24110
	Sunscreen preparation mfg	18520
	Superannuation fund management	. 5520
	service – on a fee or	
	commission basis	64190
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Description of business activity	Code
Superannuation fund operation -	
separately constituted	63300
Supermarket trolley collection service	72990
Supermarket trolley repair and maintenance	94290
Surfboards mfg	25920
Surgeon nec – medical	85129
Surgical equipment mfg	24120
Surveillance systems installation	32340
Surveying instruments mfg	24190
Surveying service	69220
Sushi and sashimi mfg	11990
Suspension components mfg	23190
Swimming pool chemicals retailing	42791
Swimming pool cleaning service	73110
Swimming pool operation	91139
Swimming pool retailing	42791
Swimming pool shells mfg	19190
Swimming pools construction –	00000
above ground	32990
Swimming pools construction – concrete or fibre glass – below ground	31091
Swimming pools wholesaling – fibreglass – below ground	33390
Swimming school operation	82110
Swimwear mfg	13510
Synthetic rubber and resin mfg	18210
Syrups mfg – chocolate, caramel	
or vanilla	12110
Systems analysis service	70000
_	
Т	
TAB agency operation	92092
TAB agency operation Tables mfg – wooden	25110
TAB agency operation	
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service	25110 37330 59210
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing	25110 37330 59210 45120
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg	25110 37330 59210 45120 15240
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete	25110 37330 59210 45120 15240 20340
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic	25110 37330 59210 45120 15240 20340 19190
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic Tanks mfg – sheet metal	25110 37330 59210 45120 15240 20340 19190 22310
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic Tanks mfg – sheet metal Tape recorders mfg	25110 37330 59210 45120 15240 20340 19190 22310 24290
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic Tanks mfg – sheet metal Tape recorders mfg Tar mfg – refined	25110 37330 59210 45120 15240 20340 19190 22310 24290 17090
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic Tanks mfg – sheet metal Tape recorders mfg Tar mfg – refined Tariff consultancy service	25110 37330 59210 45120 15240 20340 19190 22310 24290 17090 69629
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic Tanks mfg – sheet metal Tape recorders mfg Tar mfg – refined Tariff consultancy service Tattooing service	25110 37330 59210 45120 15240 20340 19190 22310 24290 17090 69629 95399
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic Tanks mfg – sheet metal Tape recorders mfg Tar mfg – refined Tariff consultancy service Tattooing service Tavern operation – mainly drinking place	25110 37330 59210 45120 15240 20340 19190 22310 24290 17090 69629 95399 45200
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic Tanks mfg – fibre-reinforced plastic Tanks mfg – sheet metal Tape recorders mfg Tar mfg – refined Tariff consultancy service Tattooing service Tatvern operation – mainly drinking place Tax agent	25110 37330 59210 45120 15240 20340 19190 22310 24290 17090 69629 95399 45200 69320
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic Tanks mfg – sheet metal Tape recorders mfg Tar mfg – refined Tariff consultancy service Tattooing service Tavern operation – mainly drinking place Tax agent Taxi cab management service	25110 37330 59210 45120 15240 20340 19190 22310 24290 17090 69629 95399 45200 69320 46231
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic Tanks mfg – sheet metal Tape recorders mfg Tar mfg – refined Tariff consultancy service Tattooing service Tattooing service Tavern operation – mainly drinking place Tax agent Taxi cab management service Taxi cab plate leasing	25110 37330 59210 45120 15240 20340 19190 22310 24290 17090 69629 95399 45200 69320 46231 66400
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic Tanks mfg – sheet metal Tape recorders mfg Tar mfg – refined Tariff consultancy service Tattooing service Tattooing service Tavern operation – mainly drinking place Tax agent Taxi cab management service Taxi cab plate leasing Taxi cab service (owner operator)	25110 37330 59210 45120 15240 20340 19190 22310 24290 17090 69629 95399 45200 69320 46231 66400 46231
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic Tanks mfg – fibre-reinforced plastic Tanks mfg – sheet metal Tape recorders mfg Tar mfg – refined Tariff consultancy service Tattooing service Tavern operation – mainly drinking place Tax agent Taxi cab management service Taxi cab service (owner operator) Taxi driver (except owner operator)	25110 37330 59210 45120 15240 20340 19190 22310 24290 17090 69629 95399 45200 69320 46231 66400 46231 52991
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic Tanks mfg – fibre-reinforced plastic Tanks mfg – sheet metal Tape recorders mfg Tar mfg – refined Tariff consultancy service Tattooing service Tavern operation – mainly drinking place Tax agent Taxi cab management service Taxi cab plate leasing Taxi cab service (owner operator) Taxi driver (except owner operator) Taxi meters mfg Taxi radio base operation –	25110 37330 59210 45120 15240 20340 19190 22310 24290 17090 69629 95399 45200 69320 46231 66400 46231 52991 24190
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic Tanks mfg – sheet metal Tape recorders mfg Tar mfg – refined Tariff consultancy service Tattooing service Tavern operation – mainly drinking place Tax agent Taxi cab management service Taxi cab plate leasing Taxi cab service (owner operator) Taxi meters mfg Taxi radio base operation – except for taxi trucks	25110 37330 59210 45120 15240 20340 19190 22310 24290 17090 69629 95399 45200 69320 46231 66400 46231 52991 24190 52999
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic Tanks mfg – fibre-reinforced plastic Tanks mfg – sheet metal Tape recorders mfg Tar mfg – refined Tariff consultancy service Tattooing service Tattooing service Tavern operation – mainly drinking place Taxi cab management service Taxi cab plate leasing Taxi cab service (owner operator) Taxi driver (except owner operator) Taxi meters mfg Taxi radio base operation – except for taxi trucks Taxi truck service	25110 37330 59210 45120 15240 20340 19190 22310 24290 17090 69629 95399 45200 69320 46231 66400 46231 52991 24190 52999 46100
TAB agency operation Tables mfg – wooden Tableware wholesaling Tabulating service Take away foods – retailing Tampons mfg Tanks mfg – concrete Tanks mfg – fibre-reinforced plastic Tanks mfg – sheet metal Tape recorders mfg Tar mfg – refined Tariff consultancy service Tattooing service Tavern operation – mainly drinking place Tax agent Taxi cab management service Taxi cab plate leasing Taxi cab service (owner operator) Taxi meters mfg Taxi radio base operation – except for taxi trucks	25110 37330 59210 45120 15240 20340 19190 22310 24290 17090 69629 95399 45200 69320 46231 66400 46231 52991 24190 52999

Description of business activity	Code	Description of business activity	Code	Description of business activity
Teachers college operation nec	82120	Theatre ticket agency operation	72990	Toothbrushes mfg
Technical and further education college operation	81019	Theatrical company operation	90010	Toothpaste mfg
Technical college operation	81019	Theological college or seminary operation	81019	Totalisator agency operation
Technology research activities	69100	Therapeutic massage service	85391	Tour guide service
Teflon mfg	18210	Thermal pool operation	91390	Tour retailing service
Telecommunications cable mfg	24310	Thermographic testing services	69250	Tourism development consultancy service
Telecommunications equipment mfg	24220	Third-party insurance	63220	Tourist bureau service
Telecommunications service	58010	Thongs mfg – rubber	13520	Tourist caves operation
Telephone answering service	72940	Thoracic specialist	85129	Tourist coach service – long distance
Telephone cleaning service	73110	Ticket selling – for non-resident airlines	72200	Tourist coach service – short distance
Telephone equipment mfg	24220	Ticket writing	69240	Tourist information centre operation
Telephone exchange operation	58010	Ties mfg	13510	Towbar fitting services
Telephone or telegraph equipment	00010	Tights mfg	13400	Towboat operation
wholesaling	34930	Tiles – floor – retailing	42120	Towing service, motor vehicle
Telephone retailing including		Tiles mfg – acoustic, plaster	20320	Town planning service
mobile phones	42210	Tiles mfg – ceramic	20220	Toy library (non-welfare service)
Telephone service	58010	Tiles mfg – concrete	20290	Toy library (welfare service)
Telephone switching equipment mfg	24220	Tiles mfg – plaster	20340	Toys mfg
Teleprinter service	58010	Tiles mfg – rubber	19200	Toys retailing
Television antennae installing	32320	Tiles mfg – sheet metal	22400	Toys wholesaling
Television antennae mfg	24220	Tiles mfg – terracotta	20290	Tractors mfg – agricultural –
Television antennae retailing	42210	Tiles wholesaling – except	20200	except crawler tractors
Television film or tape production	55110	non-ceramic floor tiles	33390	Tractors mfg – for construction or
Television hiring	66390	Tiling services – floor and wall	32430	earthmoving purposes
Television or radio transmitting towers	01000	Tiling services – roof	32230	Tractors mfg nec
construction	31099	Timber dealing – except firewood	33310	Trade association operation – except trade union
Television receiving sets mfg	24290	Timber hewing – forest	03020	Trade commission operation –
Television relay station operation	58020	Timber mfg – building, dressed	14130	foreign government
Television service	56210 94210	Timber mfg – rough sawn	14110	Trade union operation
Television sets repairing		Timber plantation maintenance	05100	Trading bank operation
Television sets retailing	42210	Timeshare apartment management		Traffic engineering service
Television sets wholesaling	34940	service	67200	Traffic signals mfg – electrical
Television station operation	56210	Tin ore mining	08090	Trailer and other motor vehicle
Television studio equipment mfg	24220	Tin smelting	21390	wholesaling
Telex service	58010	Tinplate sheet or strip mfg	21100	Trailer hiring
Temporary labour hire	72120	Tissue or sanitary papers mfg	15240	Trailer mfg
Tennis coaching	82110	Title searching service	69310	Trailers dealing – boat
Tennis court operation	91131	Tobacco farming or growing	01590	Trailers dealing – except boat
Tenpin bowling centres	91139	Tobacco leaf wholesaling	33190	Tram mfg
Tents mfg	13330	Tobacco mfg	12200	Tramway passenger transport service
Tents wholesaling	37110	Tobacco products retailing	42799	Transformers mfg
Terminating building society operation	62300	Tobacco products wholesaling	36062	Transistors mfg
Terracotta construction goods mfg	20290	Toilet cisterns mfg – vitreous	00000	Translation service
Terracotta ware mfg nec	20290	china or porcelain	20290	Transmission equipment mfg – electricity
Testing or assay service	69250 13340	Toilet paper rolls mfg Toiletries retailing – direct selling	15240 43101	Transmission or gearbox assemblies,
Textile printing			43101	motor vehicle reconditioning
Textile products mfg nec	13340	Toiletries retailing – except chemist shops, pharmacies and direct sellers	42712	or rebuilding
Textile working machinery mfg Textile working machinery or	24690	Toiletries wholesaling	37200	Transmissions mfg
equipment wholesaling	34190	Toll bridge operation	52999	Transport container repair
Textiles wholesaling nec	37110	Toll road operation	52999	or refurbishing
Theatre lighting service	90029	Tomato growing (outdoors)	01230	Transport equipment mfg nec
Theatre operation – except		Tomato growing (under cover)	01220	Transport operation nec
motion picture theatre	90030	Tool boxes mfg – sheet metal	22390	Transportable home mfg (wooden)
Theatre restaurant operation	90010	Tools, household, retailing	42310	J

Description of business activity	Code	Description of business activity	Code
Travel agency and tour management services: international airline		Undifferentiated service-producing activities of private households	
representative office	72200	for own use	96030
Travel agency service	72200	Uniforms mfg – men's or boys'	13510
Travel goods retailing	42799	Uniforms mfg – women's or girls'	13510
Travel insurance provision	63220	Unisex clothing mfg	13510
Trawling for fin fish	04140	Unit trust – corporate operation, assessed as companies	62400
Tree cutting or felling – forest	03020	Unit trust – public trading operation,	02400
Tree pruning – forest	05100	assessed as companies	62400
Tree thinning – forest	05100	Unit trust operation – except	
Trees or shrubs, potted – wholesaling	33190	corporate and public trading trusts	62400
Trench digging	32120	University operation	81020
Tribute shows	90010	Uranium ore mining	08090
Trotting gigs mfg	23990	Urologist	85129
Trout farming (caged)	02020		
Trout farming (pond or tank)	02039	V	0.4000
Truck body mfg	23120	Vacuum cleaners mfg – commercial	24690
Truck driver training	82199	Vacuum cleaners mfg – household	24490
Truck hire service – with driver	46100	Vacuum cleaners retailing	42210
Truck leasing, hiring or renting	66190	Vacuum cleaners wholesaling – household	34940
Trucks wholesaling	35020	Valuation service – except for	34340
Trusses or joists erection – steel	32240	real estate, wool or livestock	69990
Trustee service	64190	Valuing service – real estate	67200
Tubes mfg – pneumatic	19140	Variety store operation	42799
Tubing mfg – flexible metal	22990	Vegetable and seed growing (outdoors)	01230
Tubing mfg – glass	20100	Vegetable and seed growing	
Tugboat operation	52190	(under cover)	01220
Tunnels construction	31099	Vegetable growing – for fodder	01590
Turf growing	01130	Vegetable juices or soups mfg	11400
Turkey farming	01710	Vegetable oil, meal or cake mfg	11500
Turkish bath operation	95399	Vegetables fresh – retailing	41220
Tutoring service – academic	82199	Vegetables fresh – wholesaling,	
Typesetting and composing service	16120	washing or packing	36050
Typewriters or typewriter attachments mfg	24219	Vegetables growing (except dry field peas or beans or soybeans or	
Typing service	72920	for fodder) (outdoors)	01230
Tyre retreading or recapping	19140	Vegetables growing (except dry field	
Tyre retreading or repairing		peas or beans or soybeans or for fodder) (under cover)	01220
machinery mfg	24690	, , , ,	11400
Tyre wholesaling – motor vehicles –		Vegetables mfg – preserved	11400
except motor cycles	35040	Vehicular ferry operation – in coastal waters	48100
Tyres mfg	19140	Vehicular ferry or punt operation –	
Tyres or tubes for motor vehicle – retailing	39220	in inland waters	52999
Tyres or tubes for motor vehicle,	00220	Vending machines mfg -	
repairing – except retreading	19140	except refrigerated	24990
Tyres or tubes wholesaling	35040	Vending machines mfg – refrigerated	24520
		· · · · · · · · · · · · · · · · · · ·	14930
U	05000	Veneer wood – dealing	33310
Umbrellas mfg	25990	Ventilation equipment installation nec	32330
Umbrellas retailing	42590	Ventilators mfg – sheet metal	22400
Umpire, referee – professional	91125	Veterinary hospitals	69700
Underfelt mfg	13340	Veterinary instruments mfg	24120
Undertaking	95200	Veterinary pharmaceutical and	10400
Underwear mfg	13510	medicinal product mfg	18420
•		Veterinary surgeon	69700
Undifferentiated goods-producing activities of private households		Video cameras retailing	42210

_	Description of business activity	Code
I	Video cassette retailing	42420
	Video filming	69910
	Video recorder mfg	24290
	Video recorder or equipment hiring	66390
	Video surveillance systems installation	32340
	Video tapes and games hiring to general public	66320
	Video tapes leasing – excluding hire to the public by video hire outlets	55120
	Video tapes, pre-recorded mfg or publishing	16200
	Vine stock nursery operation (outdoors)	01120
	Vine stock nursery operation (under cover)	01110
	Vineyard operation	01310
	Visual display units mfg	24211
	Vitamin product mfg	18410
	Vitreous china goods mfg - except tiles	20290
	Vitreous enamelling	22930
		00000
	Wall or ceiling boards mfg – plaster	20320
	Wall or ceiling boards wholesaling	33390
	Wall or floor tiles mfg – ceramic	20290
	Wall papering	32440
	Wall tiling	32430
	Wallpaper retailing	42310
	Wallpaper wholesaling	33390
	Wallpapers mfg	15290
	Walnut growing	01390
	Warehouse renting or leasing as owner or leaseholder	67120
	Warehousing nec	53090
	Wash basins mfg – vitreous china or porcelain	20290
	Washing machine hiring	66390
	Washing machines – household – mfg	24410
	Washing machines – household – retailing	42210
	Washing machines – household – wholesaling	34940
	Washing machines – household electric – repairing	94210
	Washing powder or liquid mfg	18510
	Waste disposal services	29210
	Waste paper transport – road	46100
	Watch or clock parts wholesaling	37320
	Watches mfg	24190
	Watches retailing	42530
	Watches wholesaling	37320
	Water coolers mfg	24490
	Water filtration plant construction	31099
	Water heaters mfg – industrial, commercial or household	24520
	Water mattress mfg	25130
	Water purification equipment wholesaling	34190
	Water ski equipment hire	66300

Water ski equipment hire

Description of business activity

Code

mfg means 'manufacturing'.

66390

Description of business activity	Code
Water ski equipment mfg	25920
Water ski equipment retailing	42410
Water ski equipment wholesaling	37340
Water supply system operation	28110
Water tank construction -	
except of structural steel	31099
Water taxi service	48200
Water treatment equipment mfg – except household	24990
Water treatment equipment mfg – household	24490
Waterproofing of buildings	32990
Website development	70000
Weed control service	73120
Weedkiller mfg	18320
Weighing machinery mfg	24990
Weighing machinery wholesaling nec	34990
Weight reducing service	95120
Welding equipment mfg – electrical	24390
Welding equipment wholesaling –	
electrical	34940
Welding machinery or equipment wholesaling – non-electrical	34190
Welding nec	22990
Welding or cutting equipment mfg – gas	24630
Welding rods mfg	21390
Welding work on construction projects	32240
Welfare counselling service	87900
Welfare services for the elderly – except accommodation	87900
Wet suits mfg	13510
Whale watching tours – coastal waters	50100
Wharf facility leasing	52120
Wharf provision	52120
Wheat growing	01490
Wheel mfg	23190
Wheelbarrows mfg	23990
Wheelchairs mfg	23990
White water rafting tours – inland waters	91390
Wholesale trade nec	37390
Wigs mfg	25990
Wigs retailing	42590
Wilderness tour operation – mainly by four-wheel drive – with driver	50100
Wildlife sanctuary operation	89220
Winches mfg	24910
Windmills mfg	24610
Window cleaning service	73110
Window curtain wall installation	32450
Window frame installation	32450
Window frames or sashes mfg – aluminium	22230
Window frames or sashes mfg – metal – except aluminium	22290
Window glass mfg	20100
Window installation	32450
	52 100

Description of business activity	Code			
Window insulation fixing	32450			
Window or door fittings mfg – metal	22990			
Window or door mangs mig – metal Window screens mfg – aluminium	22330			
Window screens mfg – metal – except	LLLOO			
aluminium	22290			
Windows – aluminium framed mfg –				
complete with glass	22230			
Windscreen glass mfg	20100			
Windscreen repairing	94121			
Wine and spirit merchants – retail	41230			
Wine bar operation –	45000			
mainly drinking place	45200			
Wine mfg	12140			
Wire mesh or netting mfg – except reinforcing mesh	22910			
Wire mfg – aluminium	21420			
Wire mfg – non-ferrous metal –				
except aluminium	21490			
Wire or cable mfg – electric	24310			
Wire products mfg nec	22910			
Women's hospital operation	84010			
Women's wear retailing	42510			
Wood floor mfg	14990			
Wood products mfg nec	14990			
Wood pulp mfg	15100			
Woodchip mfg	14120			
Woodworking hand tools mfg -				
except of wood, pneumatic or power operated	22990			
Woodworking machinery mfg nec	24630			
Woodworking machinery or	24000			
equipment wholesaling	34190			
Woodworking tools wholesaling	33390			
Wool broking – wholesaling	38000			
Wool classing – except reclassing				
or bulk classing	05290			
Wool growing	01410			
Wool mfg – carded or combed	13110			
Wool reclassing or bulk classing	05290			
Wool testing service	69250			
Wool wholesaling	33110			
Word processing service	72920			
Work clothing retailing	42510			
Workers compensation insurance	63220			
Workplace training	81019			
Writer	90029			
Writing materials retailing	42720			
x				
X-ray clinic operation 85201				
X-ray equipment mfg	24190			
A ray equipment mig	27130			
Y				
Yabby farming, pond or tank	00000			
(except fishing)	02039			
Yabby fishing (except farming)	04199			
Yacht broking	43209			
Yacht constructing	23920			

Description of busir	ness activity Code	
Yarns mfg – cotton, flax	or silk 13120	
Yarns mfg – elastic or e	lastomeric 13130	
Yarns mfg – woollen	13120	
Yarns retailing	42140	
Yarns wholesaling	37110	
Yoghurt mfg	11330	
Youth camp operation	91390	
Youth hostel operation	44000	
	7	
-	Z 08070	
Zinc ore mining Zinc oxide mfg	18130	
Zinc smelting or refining		
-	-	
Zoological garden oper	alion 09210	
SPECIAL SECTIO	N ASSESSMENTS	
Consolidation assessm	ent –	
section 219 Income Tax	Assessment 99060	
Act 1936 (ITAA 1936) Control of non-resident		
money – section 255 IT	-	
Film and video tape roy		
section 136A ITAA 1930 by non-residents	6, derived 99030	
Insurance and re-insura		
non-resident – sections	s 144 and	
148 ITAA 1936	99050	
Interest on bearer debe		
Non-resident insurance section 143 ITAA 1936	e company – 99040	
Overseas ships freight		
section 129 ITAA 1936	99020	
NIL COMPANY TA		
Non-taxable or Nil com		
no income, expense or sheet data present	98000	
ATO USE ONLY		
Private households em		
PAYG, FBT use only	97000	
1		

BUSINESS INDUSTRY CODES 2014

Numeric listing

AGRICULTURE, FORESTRY				
AGRICULTURE, FORESTRY AND FISHING				
Nursery and floriculture production				
01110 Fruit tree nursery operation (under cover)				
01110 Horticultural nursery (under cover)				
01110 Nursery farm (except forest) – (under cover)				
01110 Ornamental plant growing (under cover)				
01110 Seedling growing nec (under cover)				
01110 Vine stock nursery operation (under cover)				
01120 Fruit tree nursery operation (outdoors)				
01120 Ornamental plant growing (outdoors)				
01120 Seedling growing nec (outdoors)				
01120 Vine stock nursery operation (outdoors)				
01130 Turf growing				
01140 Flower growing (under cover)				
01140 Seeds, flower, growing (under cover)				
01150 Flower growing (outdoors)				
01150 Seeds, flower, growing (outdoors)				
Mushroom and vegetable growing				
01210 Mushroom growing				
01220 Herbs growing (under cover)				
01220 Tomato growing (under cover)				
01220 Vegetable and seed growing (under cover)				
01220 Vegetables growing (except dry field peas or beans or soybeans or for fodder) (under cover)				
01230 Herbs growing (outdoors)				
01230 Melons growing				
01230 Onions growing				
01230 Potato growing				
01230 Sugar beet growing				
01230 Tomato growing (outdoors)				
01230 Vegetable and seed growing (outdoors))			
01230 Vegetables growing (except dry field	,			
peas or beans or soybeans or for fodder) (outdoors)				
Fruit and tree nut growing				
01310 Grapes growing				
01310 Vineyard operation				
01320 Kiwi fruit growing				
01330 Berry fruit growing				
01330 Strawberry growing				
01340 Apple growing				
01340 Pears growing				
01350 Apricot growing				
01350 Cherry growing				
01350 Peach growing				
01350 Plum or prune growing				
01360 Citrus fruit growing				
01370 Olive growing				
01390 Almond growing				

01390 Almond growing nec means 'not elsewhere classified'. mfg means 'manufacturing'.

,	Code	Description of business activity
	01390	Avocado growing
	01390	Banana growing
	01390	Coconut growing
	01390	Fig growing
	01390	Macadamia nut growing
	01390	Mango growing
	01390	Passionfruit growing
	01390	Pawpaw growing
		Pecan nut growing
	01390	Pineapple growing
		Walnut growing
	Shoon	, beef cattle and grain farming
		Agistment service (sheep)
		Sheep farming
		Wool growing
		Agistment service (cattle)
		Beef cattle farming
		Stud beef cattle breeding or farming
		• •
		Beef cattle feedlots (specialised) Beef cattle and sheep farming
		· · ·
		Sheep and beef cattle farming Beef cattle farming and cereal grain
		growing
	01450	Sheep farming and cereal grains growing
	01460	Rice growing
	01490	Cereal grain growing
	01490	Grain, cereal growing
	01490	Maize growing
	01490	Oat growing
	01490	Oilseed growing
	01490	Safflower growing
	01490	Sorghum growing – except forage sorghum
	01490	Soybean growing
	01490	Sunflower growing
	01490	Wheat growing
	Other	crop growing
	01510	Sugar cane growing
	01520	Cotton growing
	01590	Coffee growing
	01590	Drug plants growing
	01590	Fodder growing
	01590	Ginger growing
	01590	Hay growing
	01590	Hops growing
	01590	Lucerne growing
	01590	Peanut growing
	01590	Seed growing nec
	01590	Tobacco farming or growing
	01590	Vegetable growing – for fodder
	Dairv	cattle farming
	-	Dairy cattle farming
		Milk production - dairy cattle
	01600	Stud dairy cattle breeding or farming

Code	Description of business activity	
Poultry farming		
01710	Chicken farming	
01710	Duck farming	
01710	Game bird farming	
01710	Goose farming	
01710	Poultry farming – for meat	
01710	Poultry hatchery operation – meat breeds	
01710	Turkey farming	
01720	Egg farm operation	
01720	Poultry farming – for eggs	
01720	Poultry hatchery operation – egg breeds	
Deer farming		
01800 Deer breeding, farming		
Other livestock farming		

Other	livestock farming		
01910	Agistment service (horse)		
01910	Horse breeding		
01910	Stud farm operation – horses		
01920	Pig farming		
01930	Apiarist		
01930	Beekeeping		
01990	Agistment service (goat)		
01990	Bird breeding – except poultry or game birds		
01990	Butterfly breeding		
01990	Cat breeding		
01990	Crocodile farming		
01990	Dog breeding		
01990	Fur skin animals farming		
01990	Goat farming		
01990	Livestock raising nec		
01990	Pet breeding		
01990	Rabbit farming		
01990	Snake farming		
Aquad	ulture		
02011	Oyster farming		
02019	Aquaculture – except lobsters or oysters		
02020	Salmon farming (caged)		
02020	Trout farming (caged)		
02031	Lobster farming		
02031	Saltwater crayfish farming or breeding		
02039	Crustacean breeding or farming – except lobsters		
02039	Fish breeding or farming		
02039	Fish hatchery operation		
02039	Freshwater crayfish farming or breeding		
02039	Salmon farming (pond or tank)		
02039	Trout farming (pond or tank)		
02039	Yabby farming, pond or tank (except fishing)		

Code Description of business activity

Forestry and logging		
03010	Forestry	
03010	Mushroom (non-cultivated) gathering	
03020	Firewood cutting – forest	
03020	Logging	
03020	Pulpwood cutting – forest	
03020	Timber hewing – forest	
03020	Tree cutting or felling – forest	

Fishing

04111	Crayfishing, lobster fishing
04111	Lobster fishing
04111	Rock lobster fishing
04112	Crab potting
04120	Prawn fishing
04130	Fishing – line fishing
04130	Line fishing
04130	Squid jigging
04140	Fishing tracing – fin fish
04140	Trawling for fin fish
04191	Abalone fishing
04191	Pearl diving
04192	Fishing – marine nec
04192	Marron fishing
04192	Seaweed - algae harvesting
04199	Fishing – freshwater
04199	Yabby fishing (except farming)

Hunting and trapping		
04200 Bird trapping		
04200 Buffalo hunting		
04200 Crocodile hunting		
04200 Dingo hunting or trapping		
04200 Fur skin animal hunting or tra	apping	
04200 Hunting or trapping		
04200 Kangaroo hunting		
04200 Possum hunting and trapping	g	
04200 Rabbit hunting or trapping		
04200 Snake catching		
Forestry support services		
05100 Forest conservation services		
05100 Forest nursery operation or s	ervice	
05100 Forest planting		
05100 Pest control service – forest aerial or wild animal control	- except	
05100 Reforestation services		
05100 Timber plantation maintenan	се	
05100 Tree pruning – forest		
05100 Tree thinning – forest		
Agriculture and fishing support s	ervices	
05210 Cotton ginning		

05220	Goat shearing
05220	Shearing services
05290	Aerial crop dusting or spraying
05290	Aerial fertiliser spreading
05000	A suist as ustaving

05290 Aerial mustering

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

Code	Description of business activity
05290	Aerial pest control
05290	Agricultural services nec
05290	Artificial insemination service
05290	Branding services – animal
05290	Cane cutting service
05290	Crop dusting service – aerial
05290	Crop harvesting service
05290	Dairy herd testing
05290	Dog training for farm work
05290	Farm irrigation service
05290	Farrier service
05290	Fertiliser spreading – aerial
05290	Fertiliser spreading – except aerial
05290	Fruit picking
05290	Hay cutting, baling or pressing
05290	Horticultural services nec
05290	Labouring – farming
05290	Livestock dipping, drafting or droving
05290	Mustering – aerial
05290	Pest control service – aerial
05290	Pest control service – agricultural – except aerial or wild animal control
05290	Seed cleaning or grading
05290	Wool classing – except reclassing or bulk classing
05290	Wool reclassing or bulk classing
	MINING
Coal n	nining
06000	Coal mining – black coal
06000	Coal mining – brown coal
06000	Collieries – black coal
06000	Collieries – brown coal

Oil and gas extraction

07000	Coal seam gas extraction
07000	Gas – natural – extraction
07000	Liquefied natural gas production
07000	Oil or gas extraction nec
07000	Oil or gas mining nec
07000	Oil shale mining
Metal	ore mining
	ore mining Iron ore mining
08010	0
08010 08020	Iron ore mining
08010 08020 08020	Iron ore mining Aluminium ores mining

- 08040 Gold mining or dredging
- 08050 Sand mining mineral
- 08060 Nickel ore mining
- 08070 Lead ore mining
- 08070 Silver ore mining
- 08070 Silver-lead-zinc ore mining
- 08070 Zinc ore mining
- 08090 Iron pyrite mining
- 08090 Metallic ores mining nec
- 08090 Tin ore mining

y	Code	Description of business activity
	08090	Uranium ore mining
	Const	ruction material mining
	09110	Gravel quarrying, washing or screening
	09110	Pebbles quarrying
	09110	Rocks gathering - ornamental
	09110	Sand quarrying, washing or screening
	09190	Aggregate quarrying
	09190	Clay quarrying
	09190	Construction materials mining – except sand quarrying, washing or screening
	09190	Granite quarrying
	09190	
	09190	Marble quarrying
	09190	
	09190	5
	09190	Stone quarrying
		non-metallic mineral mining and
	quarry	÷
		Diamond mining
		Opal mining
	09903	diamonds
		Jade mining
		Mining nec
	09909 09909	····· ··· ··· ··· ··· ··· ··· ··· ···
	UMMUM	
	00000	Call Harvesting
	Explor	ration
		-
	Explor	ration Gas – natural – exploration own
	Explor 10111	ration Gas – natural – exploration own account Petroleum exploration – own account
	Explor 10111 10111 10112	ration Gas – natural – exploration own account Petroleum exploration – own account
	Explor 10111 10111 10112 10112	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract
	Explor 10111 10111 10112 10112 10121	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract
	Explor 10111 10111 10112 10112 10121 10122	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract Mineral exploration – own account Mineral exploration services
	Explor 10111 10111 10112 10112 10121 10122 Other	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract Mineral exploration – own account Mineral exploration services mining support services
	Explor 10111 10111 10112 10112 10121 10122 Other 10900	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract Mineral exploration – own account Mineral exploration services mining support services Labouring – mining services
	Explor 10111 10111 10112 10112 10121 10122 Other 10900 10900	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract Mineral exploration – own account Mineral exploration services mining support services Labouring – mining services Mining services nec
	Explor 10111 10111 10112 10112 10121 10122 Other 10900 10900	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract Mineral exploration – own account Mineral exploration services mining support services Labouring – mining services Mining services nec Oil and gas field services nec
	Explor 10111 10111 10112 10112 10121 10122 Other 10900 10900	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract Mineral exploration – own account Mineral exploration services mining support services Labouring – mining services Mining services nec Oil and gas field services nec
	Explor 10111 10111 10112 10112 10121 10122 Other 10900 10900 10900	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract Mineral exploration – own account Mineral exploration services mining support services Labouring – mining services Mining services nec Oil and gas field services nec MANUFACTURING and meat product manufacturing
	Explor 10111 10111 10112 10112 10121 10122 Other 10900 10900	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract Mineral exploration – own account Mineral exploration services mining support services Labouring – mining services Mining services nec Oil and gas field services nec MANUFACTURING Abattoir operation – except poultry Meat mfg – except bacon, ham or
	Explor 10111 10111 10112 10112 10121 10122 Other 10900 10900 10900 Meat a 11110	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract Mineral exploration – own account Mineral exploration services mining support services Labouring – mining services Mining services nec Oil and gas field services nec MANUFACTURING Abattoir operation – except poultry Meat mfg – except bacon, ham or uncanned poultry
	Explor 10111 10111 10112 10112 10121 10122 Other 10900 10900 10900 Meat a 11110	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract Mineral exploration – own account Mineral exploration services mining support services Labouring – mining services Mining services nec Oil and gas field services nec Dil and gas field services nec MANUFACTURING Abattoir operation – except poultry Meat mfg – except bacon, ham or uncanned poultry Meat packing – except poultry
	Explor 10111 10111 10112 10112 10121 10122 Other 10900 10900 10900 Meat a 11110 11110 11110	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract Mineral exploration – own account Mineral exploration services mining support services Labouring – mining services Mining services nec Oil and gas field services nec MANUFACTURING MANUFACTURING Abattoir operation – except poultry Meat mfg – except bacon, ham or uncanned poultry Meat packing – except poultry Abattoir operation – poultry
	Explor 10111 10111 10112 10112 10121 10122 Other 10900 10900 10900 Meat a 11110 11110 11120 11120	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract Mineral exploration – own account Mineral exploration services mining support services Labouring – mining services Mining services nec Oil and gas field services nec MANUFACTURING Abattoir operation – except poultry Meat mfg – except bacon, ham or uncanned poultry Meat packing – except poultry Abattoir operation – poultry Abattoir operation – poultry
	Explor 10111 10111 10112 10112 10121 10122 Other 10900 10900 10900 Meat a 11110 11110 11110 11120 11120	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract Mineral exploration – own account Mineral exploration services mining support services Labouring – mining services Mining services nec Oil and gas field services nec Oil and gas field services nec MANUFACTURING Abattoir operation – except poultry Meat mfg – except bacon, ham or uncanned poultry Meat packing – except poultry Abattoir operation – poultry Poultry meat mfg Poultry packing
	Explor 10111 10111 10112 10112 10121 10122 Other 10900 10900 10900 Meat a 11110 11110 11110 11120 11120	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract Mineral exploration – own account Mineral exploration services mining support services Labouring – mining services Mining services nec Oil and gas field services nec Dil and gas field services nec MANUFACTURING Abattoir operation – except poultry Meat mfg – except bacon, ham or uncanned poultry Meat packing – except poultry Abattoir operation – poultry Poultry meat mfg Poultry packing Ham mfg
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	Explor 10111 10111 10112 10112 10121 10122 Other 10900 10911 10112 10112 10122 10121 10122 10121 10122 10121 10122 10120 10900 10900 10900 10900 10900 10900 10900 10900 10900 10900 10900 10900 10910 10110 10110 10900 10900 10900 10900 10900 10900 10900 10900 10900 10900 10900 10900 10900 10900 10910 10110 10110 10110 10900 10900 10900 10900 10110 11110 10122 10123 10123 10122 10122 10122 10120 10900 10900 10900 10900 10110 11110 11110 11110 10120 10900 10900 10900 10110 11120 11120 11110 11120 11120 11120 11120 11120 11120 11120 11120 11120 11120 11120	ration Gas – natural – exploration own account Petroleum exploration – own account Gas – natural – exploration on contract Petroleum exploration on contract Mineral exploration – own account Mineral exploration services mining support services Labouring – mining services Mining services nec Oil and gas field services nec MANUFACTURING Abattoir operation – except poultry Meat packing – except bacon, ham or uncanned poultry Meat packing – except poultry Abattoir operation – poultry Poultry meat mfg Poultry packing Ham mfg Hamburgers mfg – precooked Meat, cooked mfg – except poultry
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	11610			less than single strength
	11610	Flour mfg – wheat – self-raising flour		
11610 Malt extract mfg 12110 Mineral water mfg	11610	Malt extract mfg		-
11610 Malt mfg – except malt extract 12110 Soft drinks mfg	11610	Malt mfg – except malt extract		•
11610 Rice mfg 12110 Syrups mfg – chocolate, caramel or vanilla		•	12110	
11610 Self-raising flour mfg			10100	
1020 Celeanoods mig		-		_
11620 Oatmeal mfg	11620	Oatmeal mfg	12120	DIEWEIIES
nec means 'not elsewhere classified'.	nec mea	ns 'not elsewhere classified'.		

Code	Description of business activity
12130	Liqueurs mfg
	Spirits-based mixed drinks mfg
	Spirits, potable mfg nec
	Sparkling wines mfg
	Wine mfg
manuf	ette and tobacco product facturing Cigarettes mfg
12200	Tobacco mfg
Textile	e manufacturing
13110	Wool mfg – carded or combed
13120	Fabrics mfg – cotton
13120	Fabrics mfg – wool
	Yarns mfg – cotton, flax or silk
	Yarns mfg – woollen
13130	Fabrics mfg – synthetic
13130	Fibreglass fabrics mfg
13130	Yarns mfg – elastic or elastomeric
	er tanning, fur dressing and leather ct manufacturing
13200	Bags mfg – leather or leather substitute
13200	Handbags mfg
13200	Harness mfg
13200	Leather mfg
13200	Leather or leather substitute goods mfg nec
13200	Saddles mfg
13200	Suitcases mfg
Textile	e product manufacturing
	Carpet, rug mfg
13310	Floor coverings mfg – textile
13320	Fish net mfg
13320	Nets and netting mfg
13320	Rope mfg
	String mfg
	Awnings mfg – textile
	Bags or sacks mfg – textile
	Blanket mfg – cotton
	Blanket mfg – synthetic
	Blanket mfg – wool
	Blinds mfg – textile
	Canvas goods mfg
	Curtain making
	Cushions mfg
	Flags or banners mfg
	Motor vehicle covers mfg – textile
	Parachutes mfg
	Pillow or cushion mfg
	Rugs mfg – animal
	Sails mfg
	Seat covers mfg – textile
	Sleeping bags mfg
13330	Soft furnishings mfg

Code	Description of business activity	Code	Description of business activity
13330	Tents mfg	13520	Boots mfg
13340	Badge mfg – cloth	13520	Footwear mfg
	Dyeing service	13520	Orthopaedic footwear mfg
13340	Fabrics mfg – embroidered	13520	Sandals mfg
13340	Fabrics mfg nec		Shoes mfg
13340	Textile printing	13520	Thongs mfg – rubber
13340	Textile products mfg nec	logs	awmilling and timber dressing
13340	Underfelt mfg	-	Bark mfg – ground
Knitte	d product manufacturing		Sawmill operation
	Cardigan and pullover mfg	14110	Timber mfg – rough sawn
13400	Hosiery mfg		Woodchip mfg
13400	Knitted fabrics mfg	14130	Building timber, dressed mfg
13400	Pantihose mfg		Timber mfg – building, dressed
13400	Sleepwear mfg – knitted	Othor	wood product manufacturing
13400	Socks mfg		Bus shelters – prefabricated wood mfg
13400	Stockings mfg		Garages – prefabricated wood mfg
13400	Tights mfg		Kit home mfg – wooden
	ng and footwear manufacturing		Prefabricated bus shelter mfg – wooden
13510	Clothing accessories mfg nec	1/010	Prefabricated sheds mfg – wooden
	Clothing mfg – knitted fabric		Transportable home mfg – wooden
	Clothing mfg – leather		Cabinet making, joinery – except
	Clothing mfg – men's and boys' wear	11020	furniture and on-site fabrication of
13510	Clothing mfg – sleepwear, underwear and infant clothing	14920	built-in furniture or other joinery Carpentry, joinery – except furniture
13510	Clothing mfg – waterproof		and on-site fabrication of built-in
13510	Clothing mfg – women's and girls' wear	14920	furniture or other joinery Doors or windows mfg – wooden
13510	Clothing mfg nec		Roof trusses mfg – wooden
	Custom tailoring – men's and boys' wear		Shop fittings mfg – built-in timber display cabinets (factory built)
13510	Custom tailoring – women's and girls'	14920	Structural fitting mfg – wooden
	wear	14930	Plywood mfg
13510	Dressmaking – custom tailoring	14930	Veneer or veneer sheets mfg – wooden
13510	Dressmaking – customised	14940	Chipboard mfg
13510	Foundation garments mfg	14940	Hardboard mfg
13510	Hats mfg	14940	Particle board mfg
13510	Helmets mfg	14990	Barrels mfg – wooden
13510	Infants' clothing mfg - except knitted	14990	Frame mfg – wooden picture or mirror
13510	Jeans mfg – men's or boys'	14990	Wood floor mfg
13510	Jeans mfg – women's or girls'	14990	Wood products mfg nec
13510	Leather clothing mfg	Puln i	paper and paperboard
13510	Lingerie mfg		acturing
13510	Male and female clothing mfg – mfg		Cardboard mfg nec
	equal amount of each	15100	Newsprint mfg
	Menswear mfg	15100	Paper mfg nec
	Sleepwear mfg – except knitted		Paper pulp mfg
	Suits mfg – men's or boys'	15100	Paper shredding for production
	Suits mfg – women's or girls'		of recycled paper
	Swimwear mfg		Paperboard mfg nec
	Ties mfg	15100	Wood pulp mfg
	Underwear mfg	Conve	erted paper product manufacturing
	Uniforms mfg – men's or boys'		Containers mfg – corrugated paper
	Uniforms mfg – women's or girls'		board
	Unisex clothing mfg		Containers mfg – solid paper board
13510	Wet suits mfg	15220	Bags mfg – paper

y	Code	Description of business activity
	15230	Albums mfg
	15230	Greeting cards mfg
	15230	Paper stationery mfg – except commission printing
	15240	Baby napkins mfg – disposable
	15240	Sanitary napkins mfg
	15240	Tampons mfg
	15240	Tissue or sanitary papers mfg
	15240	Toilet paper rolls mfg
	15290	Paper products mfg nec
	15290	Wallpapers mfg
	Printin	g
		Commercial printing
		Newspapers printing
		Printing
g		Screen printing
		Stationery, paper, printing
		Artwork preparation service
		Bookbinding
		Calligraphy service
		Phototypesetting and layout service
		Platemaking film service Printing services
	16120	•
	16120	Typesetting and composing service
	-	duction of recorded media
		Compact disc mfg or publishing
		Computer software mfg or publishing
	16200	Computer tapes or disks mfg or publishing – pre-recorded
	16200	Magnetic tapes mfg – pre-recorded or publishing
n		Recorded media mfg and publishing
	16200	nec
	16200	Records – phonograph – mfg or publishing
	16200	Video tapes, pre-recorded mfg or publishing
	Petrol	eum refining and petroleum and
		roduct manufacturing
		Gas or fuel oil mfg
		Gasoline refining or blending
		Kerosene mfg
		Liquefied petroleum gas mfg – refinery
		Petrol mfg
		Coal product mfg nec
		Paving material mfg – except hot-mix
		Petroleum product mfg nec
		Roofing mfg – bitumen or asphalt
	17090	Tar mfg – refined
	Basic	chemical manufacturing
	18110	Acetylene gas mfg
	18110	Ammonia mfg
	18110	Dry ice mfg
	18110	Gases mfg – industrial

Code Description of business activity	Code Description of business activity	Code Description of business activ
18110 Industrial gas mfg	Other basic chemical product	20100 Plate glass mfg
18120 Biodiesel mfg	manufacturing	20100 Safety glass mfg
8120 Dyes mfg – organic	18910 Photographic film or plates mfg	20100 Scientific glassware mfg
8120 Industrial chemical mfg – organic nec	18920 Explosives mfg	20100 Tubing mfg – glass
8120 Organic industrial chemical mfg nec	18920 Firework mfg	20100 Window glass mfg
8120 Plastic raw material mfg	18920 Match mfg	20100 Windscreen glass mfg
8120 Silicone mfg	18920 Pyrotechnic goods mfg nec	Ceramic product manufacturing
8130 Chlorine mfg	18990 Chemical products mfg nec	20210 Bricks mfg – clay – except refractory
8130 Dyes mfg – inorganic	18990 Coolant mfg	bricks
8130 Industrial chemical mfg – inorganic nec	Polymer product manufacturing	20290 Art pottery mfg
8130 Salt refining – except cooking	19110 Bags mfg – plastic	20290 Bathroom fixtures mfg - vitreous chi
or table salt	19110 Film mfg – plastic	20290 Bricks mfg – refractory
8130 Zinc oxide mfg	19110 Garbage bags mfg – plastic	20290 Ceramic product mfg nec
Basic polymer manufacturing	19110 Garbage bins mfg – plastic	20290 Ceramic products, industrial mfg
8210 Synthetic rubber and resin mfg		20290 Ceramic tiles and pipes mfg
8210 Teflon mfg	19120 Bottles mfg – plastic	20290 China goods mfg
5	19120 Kitchenware mfg – plastic nec	20290 Clay roof tiles mfg
8290 Other basic polymer mfg	19120 Picnicware mfg – plastic	20290 Crockery mfg
ertiliser and pesticide manufacturing	19120 Pipes mfg – plastic	20290 Flower pots mfg – ceramic
8310 Bone calcining	19120 Plastic injection moulded product mfg	20290 Kitchen sinks mfg – vitreous china o
8310 Fertiliser mfg	19120 Portable toilet building mfg – plastic	porcelain
8310 Plant hormone mfg	19120 Spa pool and hot tub mfg	20290 Kitchenware mfg – ceramic
8320 Dip mfg – animal	19130 Plastic foam products mfg	20290 Pipes mfg – ceramic – except vitreou
8320 Fly spray mfg	19140 Motor vehicle tyres mfg	china or porcelain
8320 Insecticide mfg	19140 Tubes mfg – pneumatic	20290 Pipes or pipe fittings - vitreous china
8320 Pesticide mfg	19140 Tyre retreading or recapping	or porcelain mfg
8320 Poison mfg	19140 Tyres mfg	20290 Pottery goods mfg – ornamental
8320 Weedkiller mfg	19140 Tyres or tubes for motor vehicle,	20290 Roof tiles mfg – terracotta or clay
-	repairing – except retreading	20290 Sanitary ware mfg - vitreous china o
Pharmaceutical and medicinal product	19150 Adhesives mfg	porcelain
nanufacturing 8410 Contraceptive mfg	19150 Glue mfg	20290 Stoneware mfg – table or kitchen
8410 Medical gas mfg nec	19160 Filler or putty mfg	20290 Terracotta construction goods mfg
	19160 Ink mfg	20290 Terracotta ware mfg nec
8410 Medicine mfg	19160 Lacquer mfg	20290 Tiles mfg – ceramic
8410 Pharmaceutical preparation mfg	19160 Paint mfg – except bituminous	20290 Tiles mfg – terracotta
8410 Vitamin product mfg	19160 Paint remover mfg	20290 Toilet cisterns mfg – vitreous china c
8420 Veterinary pharmaceutical and medicinal product mfg	19190 Awnings mfg – fibreglass	porcelain
	19190 Fibreglass products mfg nec	20290 Vitreous china goods mfg – except tiles
Cleaning compound and toiletry	19190 Hose mfg – plastic	20290 Wall or floor tiles mfg – ceramic
preparation manufacturing	19190 Swimming pool shells mfg	20290 Wash basins mfg – vitreous china or
8510 Detergent mfg	19190 Tanks mfg – fibre-reinforced plastic	porcelain
8510 Disinfectant mfg	Natural rubbar product manufacturing	
8510 Polish mfg	Natural rubber product manufacturing 19200 Floor coverings mfg – rubber	Cement, lime, plaster and concrete
8510 Soap mfg		product manufacturing 20310 Cement mfg
8510 Toothpaste mfg	19200 Hose mfg – rubber	
8510 Washing powder or liquid mfg	19200 Rubber products mfg nec	20320 Display models mfg – plaster
8520 Cosmetics mfg	19200 Tiles mfg – rubber	20320 Plaster board mfg
8520 Deodorant mfg	Glass and glass product manufacturing	20320 Plaster products mfg – except denta or medical plasters
8520 Hair care products mfg	20100 Bottles mfg – glass	20320 Tiles mfg – acoustic, plaster
8520 Lipstick mfg	20100 Crystal glass mfg	
8520 Nail polish mfg	20100 Glass or glass products mfg - except	20320 Tiles mfg – plaster
8520 Perfume mfg	glass wool or glass wool products	20320 Wall or ceiling boards mfg – plaster
8520 Sunscreen preparation mfg	20100 Jars mfg – glass	20330 Concrete – ready mixed – except dr
color oundered proparation mig	20100 Kitchenware mfg – glass	20330 Ready mixed concrete mfg – except
	20100 Laminated sheet glass mfg	dry mix
	20100 Mirrors mfg	20340 Bricks mfg – concrete
	20100 Optical glass mfg	

Code Description of business activity	Code	Description of business activity	Code	Description of business activity
20340 Concrete products mfg nec	21420	Plate mfg – aluminium	22290	Shutters mfg – metal – except
20340 Floor or wall tiles mfg – concrete	21420	Sheet mfg – aluminium		aluminium
20340 Flower pots mfg – concrete	21420	Wire mfg – aluminium	22290	Skylights mfg – metal – except aluminium
20340 Monuments or grave markers mfg – concrete	21490	Pipes and tubes mfg – non-ferrous metal – except aluminium	22290	Stairs or staircases mfg – prefabricated metal – except aluminium
20340 Pipes mfg – concrete 20340 Posts or poles mfg – concrete	21490	Plate mfg – non-ferrous metal – except aluminium	22290	Window frames or sashes mfg – metal – except aluminium
20340 Prefabricated bus shelter mfg – concrete	21490	Sheet mfg – non-ferrous metal – except aluminium	22290	Window screens mfg – metal – except aluminium
20340 Railway sleepers mfg – concrete	21490	Wire mfg – non-ferrous metal – except	Madal	
20340 Roof components mfg – concrete		aluminium		container manufacturing Boilermaking and installation
20340 Roof tiles mfg – concrete		nd steel forging		Freight containers mfg – metal
20340 Tanks mfg – concrete		Forgings mfg – iron or steel		Gas cylinders mfg
20340 Tiles mfg – concrete	22100	Horse shoes mfg		Storage tanks, metal plate mfg
Other non-metallic mineral product	Structu	ural metal product manufacturing		Tanks mfg – sheet metal
manufacturing	22210	Fabricated structural steel mfg -		Aerosol containers mfg
20900 Abrasives mfg	00010	ready-made parts for structures		Barrels mfg – metal
20900 Acoustic tile, panels and boards mfg -		Girders mfg – prefabricated steel		Garbage cans mfg – metal
glass or mineral wool		Joists, prefabricated steel mfg		Kegs mfg – metal
20900 Gemstones mfg – synthetic		Roof trusses mfg – prefabricated steel		Tool boxes mfg – sheet metal
20900 Headstones mfg, installation		Scaffolding mfg – prefabricated steel		0
20900 Insulation, glass fibre or mineral wool mfg		Garages – prefabricated metal mfg Prefabricated metal bus shelter mfg		sheet metal product manufacturing Copper smithing – except boiler
20900 Monuments making		Prefabricated metal garage mfg	22400	making
20900 Stone – cutting, dressing, polishing or		Prefabricated metal kit home mfg	22400	Duct work mfg – air conditioning
shaping		Prefabricated metal portable toilet mfg		Ducts mfg – sheet metal
Basic ferrous metal manufacturing		Prefabricated metal shed mfg	22400	Sanitary ware mfg – iron or steel
21100 Iron and steel mfg – basic		Prefabricated metal transportable		Sheet metal products mfg nec
21100 Pig iron mfg		home mfg	22400	Tiles mfg – sheet metal
21100 Roof decking mfg – steel	22220	Shade houses (metal) mfg – prefabricated		Ventilators mfg – sheet metal
21100 Stainless steel mfg	22220	Sheds mfg – prefabricated metal		fabricated metal product
21100 Steel alloys mfg	22230	Garage doors mfg – aluminium		acturing Nails mfg
21100 Tinplate sheet or strip mfg	22230	Gates mfg – aluminium		Screening mfg – wire
Basic ferrous metal product	22230	Roller shutters mfg – aluminium		Shopping trolleys mfg
manufacturing		Screen doors mfg – aluminium		Spring mfg
21210 Blacksmith service	22230	Shop fronts mfg, installation – aluminium		Steel wire safety screens mfg
21210 Castings mfg – iron or steel21220 Pipes and tubes mfg – steel	22230	Shower screens mfg – aluminium		Wire mesh or netting mfg – except
	22230	framed		reinforcing mesh
Basic non-ferrous metal manufacturing	22230	Shutters mfg – aluminium		Wire products mfg nec
21310 Alumina mfg 21320 Aluminium smelting	22230	Skylights mfg – aluminium		Mild steel anchors mfg
21330 Copper smelting, refining	22230	Window frames or sashes mfg –		Nuts or bolts mfg – metal
21330 Lead smelting, refining	00000	aluminium		Screws mfg – metal
21330 Silver smelting, refining		Window screens mfg – aluminium		Brass finishing or plating
21330 Silver–lead bullion mfg	22230	Windows – aluminium framed mfg – complete with glass		Cans mfg – metal
21330 Zinc smelting or refining	22240	Guttering mfg – sheet metal		Chromium plating
21390 Gold smelting, refining		Garage doors mfg – metal – except		Enamelling service
21390 Tin smelting		aluminium	22930	Engraving on metals – except process or photographic
21390 Welding rods mfg	22290	Gates mfg – metal – except aluminium or wire	22930	Gold plating
Basic non-ferrous metal product	22290	Roller shutters mfg – metal – except aluminium	22930	Metal coating of manufactured products nec
manufacturing 21410 Castings mfg – non-ferrous metal	22290	Screen doors mfg – metal – except	22930	Metal polishing or finishing
21410 Castings mg – non-ferrous metal nec		aluminium	22930	Painting of manufactured metal products
21420 Aluminium rolling, drawing or extruding		Security door mfg – metal	22930	Powder coating of metallic products
21420 Pipes and tubes mfg – aluminium	22290	Shop fronts mfg, installation – metal – except aluminium		Silver plating
nec means (not elsewhere classified)				

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2380 Wineque provide controls infig 2310 Spark plags mig 24120 Hearing ads mig 2380 Minuscher mig 2310 Spark plags mig 24120 Medical equipment mig 2380 Minuscher mig 23100 Spark plags mig 24120 Medical equipment mig 2380 Minuscher mig 23100 Child car accessories mig 24120 Medical equipment mig 2380 Minuscher mig 23190 Child car accessories mig 24120 Child car accessories mig 2380 Minuscher mig 23190 Redicates mig 24120 Proteination mig 2380 Minuscher mig 23190 Redicates mig 24100 Nock halo the mig 2380 Dispary models mig - metal 23190 Nock halo the mig 24100 Mala data instruments mig 2380 Garden hools mig - except power operated 23100 Nock halo the mig 24100 Mala data instruments mig 2380 Langs or langs parts mig 2310 Nock halo the mig 24100 Mala data instruments mig 23800 Lowersche mi	Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
22900 Annunktion mfg 23130 Stater motors mfg 24120 Medical equipment mfg 22900 Annunktion mfg 23190 Caraccessories mfg 24120 Medical equipment mfg 22901 Markings mfg - metal 23190 Caraccessories mfg 24120 Moraccia equipment mfg 22902 Bindsmark 23190 Realizes mfg 24120 Moraccia equipment mfg 22903 Bindsmark 23190 Realizes mfg 24100 Moraccia equipment mfg 22904 Bindsmark 23190 Realizes mfg 24100 Moraccia equipment mfg 22905 Circles mfg 23190 Realizes mfg 24100 Moraccia equipment mfg 22906 Firstmin mfg 23190 Subschole 24100 Morac mfg 24100 Morac mfg 22909 Firstmin mfg 23190 Subschole 24100 Morac mfg 24100 Morac mfg 22909 Krists mfg 23190 Subschole 24100 Morac mfg 24100 Morac mfg 22900 Kri						
22000 Augustum mfg 23190 Car accessories mfg 24120 Othopsedic extension fordware mfg 22000 Bathnoon and tolles fittings mfg - metal 23190 Multiss mfg 24120 Protectics - acch supports mfg 22000 Binds mfg - metal 23190 Multiss mfg 24120 Protectics - acch supports mfg 22000 Display models mfg - metal 23190 Road ratios mfg 24100 Metal ratios mfg 22000 Display models mfg - metal 23190 Shock hasoprets mfg 24100 Metal ratios mfg 22000 Guardan tools mfg - except power operated 23190 Shock hasoprets mfg 24100 Metal ratios mfg - except power operated 22000 Guardan tools mfg - except power operated 23190 Wheel mfg 24100 Mariage metal ratios 24100 Mariage metal ratios 22000 Mariage metal ratios 23190 Note short 24100 Mariage metal ratios 24100 Mariage metal ratios 22000 Mariage metal ratios 23100 Note short 23100 Note short 24100 Note short 24100		•				• •
22000 Awinings mig - metal 23100 Child car restraints mig 24120 China supports mig 22000 Bathows mig 24120 China supports mig 24120 China supports mig 22000 Bathows mig 24120 China supports mig 24120 China supports mig 22000 Calcies mig 24130 Notestains mig 24130 China supports mig 22000 Calcies mig 24130 Supports mig 24130 Notescains mig 22000 File schinkes mig 24130 Supports mig 24130 Meterological instruments mig 22000 File schinkes mig 23130 Support equipment manufacturing 24130 Meterological instruments mig 22000 File schinkes mig 23100 Dipdok operation 24130 Meterological instruments mig 22000 File schinkes mig 23100 Support equipment manufacturing 24130 Natical instruments mig 22000 File schinkes mig 23100 Support equipment manufacturing 24130 Natical instruments mig 22000 File		•		•		
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22990 Cotley mfg 23190 Beach-belts mfg 24190 Beach-belts mfg 22990 Display models mfg meets mfg 23190 Snack absorbers mfg 24190 Measuring instruments mfg 22990 Files prinklers mfg 23190 Snack absorbers mfg 24190 Measuring instruments mfg 22990 Files prinklers mfg 23190 Waat mfg 24190 Measuring instruments mfg 22990 Garden tools mfg = -except power operated 23910 Shydrak paring 24190 Maxical instruments mfg 22990 Keys mfg 23910 Shydrak paring 24190 Ratio meaters mfg 22990 Keys mfg 23910 Shydrak paring 24190 Ratio meaters mfg 22990 Keys mfg 23910 Shydrak paring 24190 Ratio meaters mfg 22900 Lexps or imps parts mfg 23910 Subarine constructing 24190 Sinstruments mfg 22900 Lexps or imps parts mfg 23910 Bialward frag 24190 Subaring instruments mfg 22900 Lexps or imps parts mfg 23910 Bialward frag 24190 Sinstruments mfg 22900 Mata mfg - except power operated 23910 Bialward frag 24190 Marcinal manustruments mfg	22990	Clothes hoists mfg		5		
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22990 Fire sprinklers mfg 2310 Transmissions mfg 2410 Marka mfg 22900 Fire sprinklers mfg 2310 Wheel mfg 2410 Navical instruments mfg 22900 Guns or rifles mfg 2310 Wheel mfg 2410 Navical instruments mfg 22900 Hand tools mfg - except power operated 2310 Ship weeking 2410 Navical instruments mfg 22900 Locks mfg 2310 Ship weeking 2310 Ship weeking 22900 Locks mfg 2310 Ship weeking 2310 Ship weeking 22900 Locks mfg 2330 Locontowee mfg and repair 2330 Locontowee mfg and repair 2390 Platework nec 2390 Aircraft engine building or repair 2390 Aircraft engine building or repair 2390 Screwdrivers mfg - including bits or budges mfg - including bits or budges mfg 2390 Tram mfg 2390 Aircraft engine building or repair 2390 Vieblesmore mfg - except power operated 2390 Aircraft engine building or repair 2390 Tram mfg 2390 Screwdrivers mfg - including bits or budges mfg - including bits or budges mfg 2390 Tram mfg 2410 Tomputers and elast equipment mfg 2390 Screwdrivers mfg - including bits or budges 2390 Tram mfg 2411 Computers mfg 2390 Tram mfg 2390 Tram mfg 2411 Computers mfg 2390 Tram mfg 2390 Aircraft engine building or repair 2419 Tota instruments mfg 2390 Tota por valuts mfg 2390 Tota por valuts mfg 2411 Computers mfg	22990	Fabricated metal products mfg nec				• •
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22930 Cardien tools mfg - except power operated Other transport equipment manufacturing 24190 Navigational equipment mfg 22930 Lines tools mfg ne - axcept power operated 23910 Dhydock operation 24190 Parking meters mfg 22930 Kins with g - hand held - except neuratic or power operated 23910 Ship sealaring 24190 Parking meters mfg 22930 Livestock yarding equipment mfg - metal 23910 Ships basts hull cleaning 24190 Parking meters mfg 22930 Locks mfg 23910 Ships basts hull cleaning 24190 Parking meters mfg 22930 Locks mfg 23920 Vacht constructing 23920 Vacht constructing 22930 Mats mfg - aluminum 23920 Vacht constructing 23920 Parking meters mfg 22930 Platework ng hand tools mfg - except power operated 23940 Alrcraft mfg, maintenance and repair 23940 Alrcraft mfg, maintenance and repair 22930 Scieworkyies mfg - including bits or operated 23940 Alrcraft mfg, maintenance and repair 23940 Alrcraft mfg, maintenance and repair 22940 Vachtwies mfg - including bits or operated 23940 Alrcraft mfg, maintenance mfg 24110 Output and related equipment mfg 22940 Window or door fittings mfg - neutal 23940 Micro cycles mfg 2411 Sancetane mfg 2390 Window or door fittings mfg - neutal 2390 Wheelbarrows mfg 24211 Computers mfg 2390 Window or door fit	22990	Firearms mfg		-		
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22990 Mails mig = administration 22990 Mails working hand tools mfg = except provematic or power operated 23940 Aircraft mg, maintenance and repair 22990 Pipe fittings mfg = non-ferrous metal 23940 Aircraft mg, maintenance and repair 22990 Rativorkin head 23940 Aircraft mg, maintenance and repair 22990 Rativorkin head 23940 Aircraft mfg, maintenance and repair 22990 Sersor sor razor blades mfg = except pertend 23940 Aircraft mfg, maintenance and repair 22990 Scies or vaults mfg 23940 Aircraft mfg, maintenance and repair 22990 Scies or vaults mfg 23940 Heicopter mfg or repairing 24110 Computer and electronic equipment mfg 22909 Scies or vaults mfg 23940 Hicraft mfg nec 24111 Computer and related equipment mfg 22909 Scies or vaults mfg 23940 Motor cycles mfg 24211 Computer and leated equipment mfg 22909 Widding nec 23990 Motor cycles mfg 24219 Watches mfg 22909 Widding nec 23990 Wheelbarrows mfg 24219 Computer and blaistnes mfg 22910 </td <td>22990</td> <td>Locks mfg</td> <td></td> <td>•</td> <td></td> <td>0</td>	22990	Locks mfg		•		0
22390 Windworking hand tools mg = except 2330 Tram mfg 2430 Aircraft engine building or repair 2290 Pipe fittings mg – non-ferrous metal 2340 Aircraft engine building or repair 2410 X-ray equipment mfg 2290 Pizers or vaults mfg 2340 Aircraft engine building or repairing 2411 Computer and related equipment mfg 2290 Safes or vaults mfg 2340 Aircraft wheels and brakes 24211 Computer and related equipment mfg 2290 Scissors mfg – except electric 2390 Tram mfg 24211 Computer and related equipment mfg 22900 Tubing mfg – flexible metal 2390 Tratm mfg 24211 Computer and business machines mfg 22900 Window or door fittings mfg – metal 23900 Trating gigs mfg 24219 24219 Business machines mfg 22900 Woodworking hand tools mfg – except 23900 Trating gigs mfg 24219 24219 Computer and business machines mfg 22900 Woodworking hand tools mfg – except Professional and scientific equipment 24219 Professional and scientific equipment 23110 Car mfg 24110 Contact lenses mfg		°				
22990 Pipe fittings mfg – non-ferrous metal 23940 Aircraft mfg, maintenance and repair 22990 Platework nec 23940 Aircraft mfg, maintenance and repair 22990 Razors or razor blades mfg – except 23940 Aircraft mfg, maintenance and repair 22990 Safes or vauits mfg 23940 Helicopter mfg or repairing 24211 Computer and related equipment mfg 22990 Scissors mfg – except electric 23990 Motor cycles mfg 24211 Computer and related equipment mfg 22990 Scissors mfg – except preumatic or power operated 23990 Motor cycles mfg 24211 Computer and business machine mfg 22990 Welding nec 23990 Transport equipment mfg 24219 Computer and business machine mfg 22990 Welding nec 23990 Wheelbarrows mfg 24219 Computer and business machine mfg 22990 Wold or odor fittings mfg – metal 23990 Wheelbarrows mfg 24219 Computer and business 22909 Wold or odor of titings mfg – metal 24110 Cameras, accessories mfg 24219 Protocopying machines mfg 22900 Wold or artig 24110 Contact lenses mfg	22990					•
22990Platework nec23940Aircraft mfg, maintenance and repair power operatedComputer and electronic equipment manufacturing22990Safes or vaults mfg23940Aircraft mfg, maintenance and repair reconditioning service24211Computer and electronic equipment mfg22990Safes or vaults mfg23940Aircraft mfg or repairing24211Computers and electronic equipment mfg22990Safes or vaults mfg23940Helicopter mfg or repairing24211Computers and electronic equipment mfg22990Safes or vaults mfg23940Helicopter mfg or repairing24211Game console mfg22990Stes or vaults mfg23990Transport equipment mfg nec24219Business machines, equipment mfg22990Window or door fittings mfg – metal23990Whoelchairs mfg24219Office machines mfg22990Window or door fittings mfg – metal23990Wheelbarrows mfg24219Office machines mfg23910Car mfg24110Bincoluer mfg24219Office machines mfg23110Car mfg24110Contact lenses mfg24220Rado transceivers mfg – transmitters23120Badt trailer mfg24110Optical instruments or equipment mfg24220Telephone equipment mfg23120Caravan and camper trailer mfg24110Spectacle frames mfg24220Television antenane mfg23120Caravan and camper trailer mfg24110Spectacle frames mfg24220Television antenane mfg23120Caravan and c	22000			-	24190	X-ray equipment mfg
22990Razors or razor blades mfg - except power operated23940Aircraft wheels and brakes reconditioning service24211Computer and related equipment mfg 2421122990Safes or vaults mfg23940Helicopter mfg or repairing24211Computers mfg22990Scissors mfg - except electric23990Bicycles mfg24211Game console mfg22990Scissors mfg - except pneumatic or power operated23990Transport equipment mfg nec24219Business machines, equipment mfg22990Window or door fittings mfg - metal23990Wheelchairs mfg24219Computer and business machines mfg22990Woodworking hand tools mfg - except of wood, pneumatic or power operatedProfessional and scientific equipment manufacturing24219Protocopying machines mfg23110Carr mfg24110Contact lenses mfg24220Bicodem equipment mfg23110Motor vehicle engine mfg24110Optical instruments or equipment mfg24220Radio transceivers mfg - transmitters mfg23120Bat trailer mfg24110Optical lens grinding24220Telephone equipment mfg23120Caravan and camper trailer mfg24110Spectacle frames mfg24220Telephone equipment mfg23120Horse float mfg2410Spectacle frames mfg24220Telephone equipment mfg23120Truck body mfg2410Spectacle frames mfg24200Ielewision antennae mfg23120Truck body mfg2410Spectacle frames mfg24200 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
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22990Schewinkers mig – including bits of operated23990Transport equipment mfg nec 2399024219Business machine mfg nec 2421922990Tubing mfg – flexible metal 2299023990Trotting gigs mfg 2399024219Office machines mfg 2421922990Wold vor door fittings mfg – metal 2299023990Trotting gigs mfg 2399024219Office machines mfg 2421922990Woodworking hand tools mfg – except of wood, pneumatic or power operatedProfessional and scientific equipment manufacturing24110Binocular mfg 2411023110Car mfg 23110Car mfg 23110Cortar mfg 24110Contact lenses mfg 2411024220Boodem equipment mfg 2422023120Boot railer mfg 23120Caravan and camper trailer mfg 23120Caravan and camper trailer mfg 24120Photocal lens grinding 2411024220Television attenae mfg 2422023120Motor vehicle electrical parts and instrument mfg24120Dentures fabrication 24120Dentures fabrication 2412024290Headphones mfg 2422023120notor vehicle electrical parts and instrument mfg24120Dentures fabrication 24120Dentures fabrication 2412024290Ielectric gaming machines – poker mfg 2429023120notor vehicle electrical parts and instrument mfg24120Dentures fabrication 24120Dentures fabrication 2412024290Ielectric gaming machines – poker mfg 2429023120Truck body mfg 24120Dentures fabrication 24120Dentures fabricat	22990	Scissors mfg – except electric	23990	Bicycles mfg		•
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22990Welding nec22990Window or door fittings mfg – metal22990Window or door fittings mfg – metal22990Woodworking hand tools mfg – except of wood, pneumatic or power operatedProfessional and scientific equipment manufacturingMotor vehicle and motor vehicle part manufacturingProfessional and scientific equipment manufacturing23110Car mfg23110Motor cars mfg23110Motor vehicle engine mfg23120Boat trailer mfg23120Camper xan and camper trailer mfg23120Caravan and camper trailer mfg23120Horse float mfg23120Trailer mfg23120Dental	22990	1	23990	Trotting gigs mfg		
22990 Window or door fittings mfg – metal23990 Wheelchairs mfg24219 Photocopying machines mfg22990 Woodworking hand tools mfg – except of wood, pneumatic or power operatedProfessional and scientific equipment manufacturing24219 Photocopying machines mfg23110 Car mfg24110 Binocular mfg24220 Broadcast equipment mfg23110 Motor vehicle engine mfg24110 Contact lenses mfg24220 Radio broadcast studio equipment mfg23120 Boat trailer mfg24110 Optical instruments or equipment mfg24220 Telecommunications equipment mfg23120 Caravan and camper trailer mfg24110 Spectacle frames mfg24220 Television attennae mfg23120 Horse float mfg24110 Sunglass mfg24110 Sunglass mfg23120 Trailer mfg24120 Dental amalgams mfg24120 Dental amalgams mfg23120 Trailer mfg24120 Dental amalgams mfg24120 Dental amalgams mfg23130 Motor vehicle electrical parts and instrument mfg24120 Dental instruments or equipment mfg24290 Electric gaming machines – poker mfg23120 merement mfg24120 Dental amalgams mfg24290 Loudspeakers mfg23120 merement mfg24120 Dental amalgams mfg24290 Loudspeakers mfg23130 motor vehicle electrical parts and instrument mfg24120 Dental instruments or equipment mfg24120 Dental amalgams mfg24120 Dental amalgams mfg23120 merement mfg24120 Dental amalgams mfg23130 motor vehicle electrical parts and instrument mfg24120 Dental amalgams mfg24120 Dental instruments or equipment mfg24120 Dental instruments or equipment mfg24120 Dental analgams			23990	Wheelbarrows mfg		
22990Woodworking hand tools mfg - except of wood, pneumatic or power operatedProfessional and scientific equipment manufacturing24219Typewriters or typewriter attachments mfgMotor vehicle and motor vehicle part manufacturing24110Binocular mfg24220Broadcast equipment mfg23110Car mfg24110Contact lenses mfg24220Radio broadcast studio equipment mfg23110Motor cars mfg24110Ophthalmic articles and instruments mfg24220Radio broadcast studio equipment mfg23120Boat trailer mfg24110Ophtical instruments or equipment mfg24220Telephone equipment mfg23120Caravan and camper trailer mfg24110Optical lens grinding24220Telephone equipment mfg23120Horse float mfg24110Spectacle lens grinding24220Television antennae mfg23120Trailer mfg24110Suctacle frames mfg24220Television studio equipment mfg23120Trailer mfg24110Spectacle lens grinding24220Television studio equipment mfg23120Trailer mfg24110Spectacle lens grinding24220Television studio equipment mfg23120Trailer mfg24120Dental amalgams mfg24290Burglar alarms mfg23120Trailer mfg24120Dental instruments or equipment mfg24290Electric gaming machines – poker mfg23120Trailer mfg24120Dental instruments or equipment mfg24290Electric gaming machines – poker mfg23120		•	23990	Wheelchairs mfg		°
of wood, pneumatic or power operatedmanufacturing1110			Profes	sional and scientific equipment		
Motor Venicle and motor Venicle part manufacturing24110Cameras, accessories mfg24220Modem equipment mfg23110Car mfg24110Contact lenses mfg24220Modem equipment mfg23110Motor cars mfg24110Ophthalmic articles and instruments mfg24220Radio broadcast studio equipment mfg23120Boat trailer mfg24110Optical instruments or equipment mfg24220Telecommunications equipment mfg23120Bus, coach body mfg24110Optical lens grinding24220Telephone equipment mfg23120Campervan and camper trailer mfg24110Photographic equipment mfg24220Telephone equipment mfg23120Caravan and camper trailer mfg24110Spectacle frames mfg24220Telephone switching equipment mfg23120Horse float mfg24110Spectacle lens grinding24220Telephone switching equipment mfg23120Trailer mfg24110Spectacle lens grinding24220Telephone switching equipment mfg23120Trailer mfg24110Sunglass mfg24220Telephone switching equipment mfg23120Trailer mfg24120Artificial limbs, eyes, etc mfg24290Burglar alarms mfg23120Track body mfg24120Dentar analgams mfg24290Electric gaming machines – poker mfg23120Track body mfg24120Dentures fabrication24290Loudspeakers mfg23130Motor vehicle electrical parts and instruments or equipment mfg24290Loudspeakers	22000				24219	
Mach Vertroit of a function data finition data finitial data finition	Motor	vehicle and motor vehicle part	24110	Binocular mfg	24220	Broadcast equipment mfg
23110Car mfg24110Contact lenses mfg24220Radio broadcast studio equipment mfg23110Motor cars mfg24110Opthalmic articles and instruments mfg24220Radio broadcast studio equipment mfg23120Boat trailer mfg24110Optical instruments or equipment mfg24220Telecommunications equipment mfg23120Bus, coach body mfg24110Optical lens grinding24220Telephone equipment mfg23120Caravan and camper trailer mfg24110Spectacle frames mfg24220Telephone equipment mfg23120Caravan and camper trailer mfg24110Spectacle lens grinding24220Television antennae mfg23120Horse float mfg24110Sunglass mfg24120Atrificial limbs, eyes, etc mfg24290Alarm systems mfg23120Truck body mfg24120Dental amalgams mfg24290Electric gaming machines – poker mfg23120Truck body mfg24120Dentures fabrication24290Loudspeakers mfg23130Motor vehicle electrical parts and instrument mfg24120Dentures fabrication24290Loudspeakers mfg24120Instrument mfg24120Diagnostic apparatus mfg24290Loudspeakers mfg24120Inexter classified'.24120Diagnostic apparatus mfg24290Loudspeakers mfg		•	24110	Cameras, accessories mfg		
23110Motor cars migmfg23110Motor vehicle engine mfg23120Boat trailer mfg23120Bus, coach body mfg23120Campervan and camper trailer mfg23120Caravan and camper trailer mfg23120Horse float mfg23120Trailer mfg23120Trailer mfg23120Trailer mfg23120Truck body mfg23120Dental amalgams mfg24120Dental instruments or equipment mfg24120Dentures fabrication24120Dentures fabrication24120Diagnostic apparatus mfg24120Loudspeakers mfg24120Diagnostic apparatus mfg24120Loudspeakers mfg		•	24110	Contact lenses mfg	24220	Radio broadcast studio equipment mfg
23110Motor vehicle engine mfg24110Optical instruments or equipment mfg24220Telephone equipment mfg23120Bus, coach body mfg24110Optical lens grinding24220Telephone equipment mfg23120Campervan and camper trailer mfg24110Photographic equipment mfg24220Telephone switching equipment mfg23120Caravan and camper trailer mfg24110Spectacle frames mfg24220Telephone switching equipment mfg23120Horse float mfg24110Spectacle lens grinding24220Television antennae mfg23120Horse float mfg24110Suglass mfg24200Alarm systems mfg23120Trailer mfg24120Artificial limbs, eyes, etc mfg24200Burglar alarms mfg23120Truck body mfg24120Dental amalgams mfg24200Headphones mfg23120Truck body mfg24120Dental instruments or equipment mfg24200Headphones mfg23120Truck body mfg24120Dental instruments or equipment mfg24200Headphones mfg23120Truck body mfg24120Dentures fabrication24200Loudspeakers mfg23130Motor vehicle electrical parts and instrument mfg24120Dentures fabrication24200Loudspeakers mfg24120Diagnostic apparatus mfg24120Diagnostic apparatus mfg24200Loudspeakers mfg24120Intervence classified'.24120Diagnostic apparatus mfg24200Loudspeakers mfg	23110	Motor cars mfg	24110		24220	Radio transceivers mfg – transmitters
23120Boat trailer mfg24110Optical lens grinding24220Telephone equipment mfg23120Bus, coach body mfg24110Photographic equipment mfg24220Telephone switching equipment mfg23120Caravan and camper trailer mfg24110Spectacle frames mfg24220Telephone switching equipment mfg23120Horse float mfg24110Spectacle lens grinding24220Television antennae mfg23120Horse float mfg24110Sunglass mfg24200Alarm systems mfg23120Trailer mfg24120Artificial limbs, eyes, etc mfg24290Burglar alarms mfg23120Truck body mfg24120Dental amalgams mfg24290Headphones mfg23120Truck body mfg24120Dentures fabrication24290Headphones mfg23130Motor vehicle electrical parts and instrument mfg24120Dentures fabrication24290Loudspeakers mfg24120Diagnostic apparatus mfg24120Diagnostic apparatus mfg24290Loudspeakers mfgnec means 'not elsewhere classified'.Headphones mfg24290Loudspeakers mfg	23110	Motor vehicle engine mfg	04440	•	24220	Telecommunications equipment mfg
23120Bus, coach body mfg24110Photographic equipment mfg24220Telephone switching equipment mfg23120Campervan and camper trailer mfg24110Spectacle frames mfg24220Television antennae mfg23120Caravan and camper trailer mfg24110Spectacle frames mfg24220Television studio equipment mfg23120Horse float mfg24110Spectacle lens grinding24290Alarm systems mfg23120Motor vehicle conversion24120Artificial limbs, eyes, etc mfg24290Burglar alarms mfg23120Truck body mfg24120Dental amalgams mfg24290Electric gaming machines – poker mfg23130Motor vehicle electrical parts and instrument mfg24120Dentures fabrication24290Loudspeakers mfg24120Diagnostic apparatus mfg24120Diagnostic apparatus mfg24290Loudspeakers mfgnec means 'not elsewhere classified'.Photographic equipment mfg24200Loudspeakers mfg	23120	Boat trailer mfg			24220	Telephone equipment mfg
23120Campervan and camper trailer mfg23120Caravan and camper trailer mfg23120Horse float mfg23120Horse float mfg23120Motor vehicle conversion23120Trailer mfg23120Truck body mfg23120Truck body mfg23130Motor vehicle electrical parts and instrument mfg24120Dental instruments or equipment mfg24120Dentures fabrication24120Dentures fabrication24120Diagnostic apparatus mfg24120Diagnostic apparatus mfg	23120	Bus, coach body mfg			24220	Telephone switching equipment mfg
23120Caravan and camper trailer mfg24110Spectacle lens grinding24220Television studio equipment mfg23120Horse float mfg24110Sunglass mfg24290Alarm systems mfg23120Trailer mfg24120Artificial limbs, eyes, etc mfg24290Burglar alarms mfg23120Truck body mfg24120Dental amalgams mfg24290Electric gaming machines – poker mfg23130Motor vehicle electrical parts and instrument mfg24120Dental instruments or equipment mfg24290Loudspeakers mfg24120Dentures fabrication24120Diagnostic apparatus mfg24290Loudspeakers mfgnec means 'not elsewhere classified'.Electric alariaElectric alariaElectric alaria	23120	Campervan and camper trailer mfg			24220	Television antennae mfg
23120Horse float mfg2410Sunglass mfg24290Alarm systems mfg23120Motor vehicle conversion24120Artificial limbs, eyes, etc mfg24290Burglar alarms mfg23120Truck body mfg24120Artificial limbs, eyes, etc mfg24290Electric gaming machines – poker mfg23120Truck body mfg24120Dental amalgams mfg24290Electric gaming machines – poker mfg23130Motor vehicle electrical parts and instrument mfg24120Dentures fabrication24290Loudspeakers mfg24120Diagnostic apparatus mfg24290Loudspeakers mfg24290Loudspeakers mfg	23120	Caravan and camper trailer mfg			24220	Television studio equipment mfg
23120 Motor Venicle conversion 24120 Artificial limbs, eyes, etc mfg 24290 Burglar alarms mig 23120 Trailer mfg 24120 Artificial limbs, eyes, etc mfg 24290 Burglar alarms mig 23120 Truck body mfg 24120 Dental amalgams mfg 24290 Electric gaming machines – poker mfg 23130 Motor vehicle electrical parts and instrument mfg 24120 Dental instruments or equipment mfg 24290 Headphones mfg 24120 Dentures fabrication 24120 Diagnostic apparatus mfg 24290 Loudspeakers mfg	23120	Horse float mfg			24290	Alarm systems mfg
23120 Trailer mtg 23120 Truck body mfg 23130 Motor vehicle electrical parts and instrument mfg 24120 Dental amalgams mfg 24120 Dental instruments or equipment mfg 24120 Dentures fabrication 24120 Diagnostic apparatus mfg nec means 'not elsewhere classified'.	23120	Motor vehicle conversion			24290	Burglar alarms mfg
23120 Truck body mfg 23120 Truck body mfg 23130 Motor vehicle electrical parts and instrument mfg 24120 Dental instruments or equipment mfg 24120 Dentures fabrication 24120 Diagnostic apparatus mfg	23120	Trailer mfg			24290	Electric gaming machines - poker mfg
23130 Motor vehicle electrical parts and instrument mfg 24120 Dentures fabrication 24120 Diagnostic apparatus mfg 24290 Loudspeakers mfg nec means 'not elsewhere classified'. 24120 Diagnostic apparatus mfg 24290 Loudspeakers mfg	23120	Truck body mfg			24290	Headphones mfg
24120 Diagnostic apparatus mfg	23130				24290	Loudspeakers mfg
nec means 'not elsewhere classified'.		instrument mfg				
		ns 'not alsowhara classified'	24120	Diagnostic apparatus mig		

BUSINESS INDUSTRY CODES 2014

Code	Description of business activity	Code
24290	Magnetic tapes mfg – except	24490
24290	pre-recorded Microchip mfg	24490
24290		24490
24290		24490
24290	•	24490
24290		
24290	-	Pump
24290	5	ventila
24290	• • • • •	24510
24290	5	24510
		24520
24290 24290	···· 5··· 5	24520
	5	24520
24290	Video recorder mfg	24520
Electri	cal equipment manufacturing	24520
24310	- I	24020
24310	Telecommunications cable mfg	Speed
24310	Wire or cable mfg – electric	Specia manu
	Bulbs or tubes, electric light mfg	24610
24320	Lamps mfg – infrared or ultraviolet	21010
24320	Neon signs mfg	24610
24320	Signs mfg – electric	24610
24390	Batteries mfg	
24390	Electric motors mfg nec	24610
24390		24620
0.4000	nec	24620
24390	Furnaces mfg – electric – except space heaters	24620
24390		24620
24390	Solar cell mfg	24630
24390	Solar electricity panel mfg	24630
24390	Transmission equipment mfg –	24630
	electricity	24630
24390	Transformers mfg	
24390	Welding equipment mfg – electrical	24630
Dome	stic appliance manufacturing	04600
24410	Barbecues mfg	24630
24410	5 5	24630
04440	household	24630
24410		24630
24410		
24410	Gas stoves mfg – household	24630
24410		24690
24410	Refrigeration equipment mfg – commercial or industrial	24690
24410		24690
24410	о о	24690
24410	-	24690
24490	Gas heating appliances – household –	24690
	mfg	24690
24490	Hair driers mfg – electric – household	24690
24490	Heaters – household – mfg	24690
24490	Household appliances mfg	24690
24490	Kettles or jugs mfg – electric	24690
24490	Oil heaters mfg – household	

ode Description of business activity 490 Sewing machines mfg - household 490 Space heaters mfg - household 490 Vacuum cleaners mfg – household 490 Water coolers mfg 490 Water treatment equipment mfg household imp, compressor, heating and ntilation equipment manufacturing 510 Petrol bowsers mfg 510 Pumps mfg 520 Air conditioning equipment mfg 520 Solar water heating systems mfg 520 Space heating systems mfg commercial or industrial 520 Vending machines mfg - refrigerated 520 Water heaters mfg - industrial, commercial or household pecialised machinery and equipment anufacturing 610 Agricultural machinery or equipment mfg 610 Lawn mowers mfg 610 Tractors mfg - agricultural - except crawler tractors 610 Windmills mfg 620 Drilling machinery mfg nec 620 Earthmoving machinery mfg 620 Mining machinery mfg 620 Tractors mfg - for construction or earthmoving purposes 630 Drilling machinery mfg – woodworking or metalworking 630 Drills mfg – portable electric 630 Forging machinery mfg 630 Hand tools nec mfg - pneumatic or power operated 630 Lathes mfg - woodworking or metalworking 630 Metalworking machinery mfg nec 630 Pneumatic tools mfg nec 630 Power saws mfg - woodworking or metalworking 630 Welding or cutting equipment mfg aas 630 Woodworking machinery mfg nec 690 Amusement machines mfg 690 Bakery machinery mfg 690 Bottling machines mfg 690 Brewery equipment mfg 690 Carnival or fairground equipment mfg 690 Distilling and beverage equipment mfg 690 Dry cleaning machinery mfg 690 Flour milling machinery mfg 690 Food packing machinery mfg 690 Food processing machinery mfg

Ironing or pressing machinery, laundry

mfg - except household

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 mfa 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 mfa – wooden 25110 Kitchen furniture mfg – wooden 25110 Lounge suite mfg 25110 Office furniture mfg - wooden

Description of business activity

Code

24690 Knitting machines mfg

household

electric

24690 Laundry machinery mfg - except

24690 Ovens mfg - industrial - except

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

24690 Poker machines or parts mfg

- 25110 Outdoor furniture mfg wooden
- 25110 Prefabricated furniture mfg wooden
- 25110 Seats mfg upholstered

Code Description of business activity	Code Description of business activity	Code Description of business activity
25110 Tables mfg – wooden	Electricity distribution	Non-residential building construction
25120 Furniture fittings mfg – metal	26300 Electricity generation, supply and	30200 Building, non-residential construction -
25120 Furniture mfg – sheet metal	distribution	commercial buildings, hotels, etc
25120 Office furniture mfg – sheet metal	On-selling electricity and electricity	30200 Hotels construction
25130 Bed base mfg – upholstered	market operation	30200 Project management – non-residential building construction
25130 Innerspring mattress mfg	26400 On-selling electricity and electricity	-
25130 Mattress mfg – except rubber	market operation	Heavy and civil engineering construction
25130 Mattress mfg – rubber	Gas supply	31010 Aerodrome runway construction
25130 Water mattress mfg	27000 Fuel gas distribution – through mains	31010 Asphalt surfacing
25190 Furniture mfg nec	system	31010 Bridge construction or repair
25190 Furniture part mfg – except sheet metal	27000 Gas, natural, distribution – through mains system	31010 Civil engineering – road or bridge construction
Other manufacturing	Water supply, sewerage and drainage	31010 Parking lot construction – except buildings
25910 Badge mfg – metal	services	31010 Paving material – hot mix bitumen
25910 Costume jewellery mfg	28110 Pumping station operation – water	31010 Road construction, repair or sealing
25910 Diamond cutting	supply	31091 Swimming pools construction –
25910 Gem cutting	28110 Water supply system operation 28120 Pumping station operation – sewerage	concrete or fibre glass – below ground
25910 Goldsmithing	28120 Sewerage system operation	31099 Bowling green construction
25910 Jewellery mfg		31099 Cable laying
25910 Lapidary work	Waste collection services	31099 Canal construction
25910 Medal mfg	29110 Garbage collection service	31099 Civil engineering – non-building
25910 Silverware mfg	29110 Industrial waste collection and disposal service	construction nec
25920 Billiard table mfg	29110 Rubbish and waste removal	31099 Dams construction
25920 Fishing tackle mfg	29190 Other waste collection services	31099 Dredging – harbours or rivers
25920 Golf equipment mfg		31099 Electrical machinery, heavy, installation – on-site assembly
25920 Hang glider mfg	Waste treatment, disposal and	31099 Furnaces construction – for industrial
25920 Sailboards mfg	remediation services 29210 Garbage disposal service	plants from prefabricated components
25920 Skateboards mfg	29210 Rubbish dump or tip operation	31099 Golf course construction
25920 Ski equipment mfg	29210 Sanitary disposal service	31099 Harbour works construction - except
25920 Skin diving equipment mfg	29210 Septic tank service	buildings
25920 Sports goods mfg nec	29210 Waste disposal services	31099 Irrigation systems construction
25920 Surfboards mfg	29220 Asbestos removal service	31099 Jetties construction
25920 Toys mfg	29220 Bottles recycling	31099 Lake construction
25920 Water ski equipment mfg	29220 Plastic recycling	31099 Mine site construction nec
25990 Brooms and brushes mfg	29220 Recovery and sorting of waste paper	31099 Pipelines construction
25990 Candle mfg	only	31099 River works construction
25990 Hair brushes mfg 25990 Musical instrument mfg	29220 Recycling of cans, metal waste and scrap	31099 Sewerage or stormwater drainage systems construction
25990 Paint brushes mfg	29220 Recycling of glass, plastic bottles, etc	31099 Sports fields construction
25990 Pencils mfg	29220 Recycling of other non-metal waste	31099 Television or radio transmitting towers construction
25990 Pens mfg	and scrap	31099 Tunnels construction
25990 Stamp pads mfg	29220 Rubber recycling	31099 Water filtration plant construction
25990 Toothbrushes mfg	CONSTRUCTION	31099 Water tank construction – except of
25990 Umbrellas mfg	Residential building construction	structural steel
25990 Wigs mfg	30110 Building, house construction	Land development and site preparation
ELECTRICITY, GAS, WATER AND	30110 House construction, alteration, renovation or general repair	services 32110 Land development or subdivision
WASTE SERVICES	30110 Houses prefabricated – assembly,	32120 Blasting services
Electricity generation	erection or installation	32120 Demolition of buildings or other
26110 Fossil fuel electricity generation	30110 Project management – house construction	structures
26120 Hydro-electricity generation	30190 Apartments construction	32120 Earthmoving services
26190 Other electricity generation	30190 Building, residential – flats, home units,	32120 Excavating service
Electricity transmission	apartments, etc	32120 Explosives laying

30190 Flats construction

30190 Home units construction

Electricity transmission

26200 Electricity transmission

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

32120 Labouring - site preparation services

32120 Land clearing - bush or rural

Code	Description of business activity	Code	Description of business activity	Code	Description of business activit
	Land clearing – except rural		Alarm systems installation		Wall papering
	Mine site preparation	32340	Burglar alarms installation		Glazing services
32120	Trench digging		Fire sprinklers installation		Labouring – glazing services
Buildir	ng structure services	32340	, ,		Window curtain wall installation
32210	Concreting services		Smoke detectors – installation	32450	Window frame installation
32210	Construction of concrete support		Surveillance systems installation		Window installation
	structures		Video surveillance systems installation	32450	Window insulation fixing
	Footpaths construction – concrete		Awnings installation or repair	Other	construction services
	Foundations construction – concrete		Blinds installation or repair		Fence construction – except
32210	Kerb and guttering construction –		Curtains installing		agricultural
00010		32390	Elevator installation, repair	32910	Garden drainage systems installation
	Labouring – concreting		Escalator installation, repair	32910	Garden sprinkler systems installation
	Bricklaying services		Fireplace construction and installation		except irrigation systems
	Labouring – bricklaying		Fireplace restoration services		Labouring – landscaping services
	Stonework on construction projects	32390	Flywire installation – screens, shutters		Landscape construction
	Labouring – roofing services	00000	or blinds		Lawn construction
	Metal roof fixing		Insulation materials installation	32910	Paving laying
	Roof tiling		Lifts mfg, installation and repair	32910	Rockery work
32230	Roofing materials installation – except insulation materials		Office installation and fitout services	32920	Earthmoving plant hire - with operator
20020	Tiling services – roof	32390	Safes or vaults installation	32990	Abrasive blasting
	•	Buildir	ng completion services	32990	Bath resurfacing
32240	Labouring – structural steel erection services		Cement rendering of buildings	32990	Billboard construction/erection
32240	Storage tanks erection – metal	32410	Labouring – plastering and ceiling	32990	Clothes hoist installation
	Structural steel erection		services	32990	Drilling contractors
	Trusses or joists erection – steel	32410	Plasterboard fixing or finishing	32990	General household repairs - excluding
	Welding work on construction projects	32410	Plasterers		cleaning, gardening or trade services
		32420	Cabinet making, joinery – on-site		elsewhere classified
	ng installation services		fabrication of built-in furniture or other joinery		Handyman services
32310	Drains construction, cleaning or repairing – except sewerage or stormwater drains	32420	Carpentry, joinery – on construction projects	32990	Handyman services – household repairs – excluding cleaning, gardenin or trade services elsewhere classified
32310	Gas plumbing	32420	Flooring fixing – wooden	32990	Home maintenance and repair service
	Guttering installation or repair – roof		Formwork fixing – wooden		Labouring – construction services neo
	Hot water systems installation		Joinery work on construction projects		Petrol bowsers installation
	Installation of domestic water recycling		Labouring – carpentry services	32990	Sand or other abrasive blasting of
0_0.0	equipment		Roof trusses fixing – wooden		building exteriors
32310	Labouring – plumbing services		Shop fittings mfg – timber display	32990	Scaffolding construction
32310	Plumbing – except marine	02420	cabinets built at the clients premises	32990	Steam-cleaning of building exteriors
32310	Septic tank installation		(on-site fabrication)	32990	Swimming pools construction - above
32310	Solar hot water systems installation	32430	Carpet laying		ground
32320	Automatic electrical door maintenance	32430	Floor coverings laying nec	32990	Waterproofing of buildings
32320	Electric rangehood installation	32430	Floor sanding		WHOLESALE TRADE
32320	Electrical services	32430	Labouring - tiling and carpeting	Agricu	Iltural product wholesaling
32320	Labouring – electrical services		services		Wool wholesaling
	Pay TV antennae installation		Linoleum or linotile fixing		Cereal grain wholesaling
	Pay TV installation – antennae,	32430	Slate flooring installation		Farm produce or supplies wholesaling
	decoder	32430	Tiling services – floor and wall		
32320	Television antennae installing	32430	Wall tiling		Feed wholesaling
32330	Air conditioning equipment installation	32440	House painting		Florist operation – wholesale
	- except motor vehicles	32440	Interior decorating service nec		Flowers wholesaling
	Heating equipment installation – except industrial furnaces	32440	Labouring – painting and decorating services	33190	Hide wholesaling Landscaping supplies – wholesaling
	Labouring – air conditioning and heating services	32440	Painting of buildings or other structures		Leather wholesaling Livestock wholesaling
	Oil heaters installation	32440	Paper hanging		Nursery stock – wholesale
	Refrigeration equipment installation	32440	Spray painting of buildings or other	33190	Nut supplies – wholesaling

Code	Description of business activity	Code	Description of business ac
33190	Seeds wholesaling - farm or garden	33390	Galvanised iron products dealing
33190	Skins wholesaling	33390	Garden tools wholesaling
33190	Sugar wholesaling – raw	33390	Hand tools wholesaling - including
33190	Tobacco leaf wholesaling		power operated
33190	Trees or shrubs, potted – wholesaling		Hardware wholesaling - domestic
Miner	al, metal and chemical wholesaling		Insulating materials wholesaling
	Bitumen wholesaling		Locks wholesaling
	Crude oil wholesaling		Paint wholesaling
	Crude petroleum wholesaling		Roofing materials wholesaling
	Diesel oil wholesaling		Sand dealing
	Distillate wholesaling		Screens – window – wholesaling
	Fuel oil wholesaling		Spa pool and hot tub wholesaling
	Heating oil dealing	33390	Swimming pools wholesaling –
	Kerosene wholesaling	22200	fibreglass – below ground
	Liquefied petroleum gas – dealing	33390	Tiles wholesaling – except non- ceramic floor tiles
	Oils or greases wholesaling – industrial	33390	Wall or ceiling boards wholesaling
00210	or lubricating		Wallpaper wholesaling
33210	Petrol wholesaling		Woodworking tools wholesaling
33210	Petroleum products wholesaling		с
	Aluminium can recycling – collecting, sorting, dealing, wholesaling		alised industrial machinery anc ment wholesaling
33221	Cans, metal – recycling, collecting, sorting, dealing or wholesaling	34110	Agricultural machinery or equipm wholesaling
33221	Metal scrap wholesaling	34110	Lawn mowers wholesaling
	Precious metals scrap dealing	34190	Distilling equipment wholesaling
	Scrap metal merchants	34190	Dry cleaning machinery or equipr
	Charcoal suppliers	0.4400	wholesaling
	Coal wholesaling	34190	Food processing machinery or equipment wholesaling
	Gold, silver merchants	34190	Forging machinery or equipment
33229	Metallic ores wholesaling		wholesaling
	Minerals wholesaling nec	34190	Machine tools wholesaling
	Adhesives wholesaling	34190	Metalworking machinery wholesa
	Agricultural chemicals wholesaling	34190	Milk processing machinery or
	Chemicals wholesaling nec		equipment wholesaling
	Cleaning products – chemical-based – wholesaling		Mining machinery or equipment wholesaling
33230	Dyes wholesaling	34190	Printing machinery or equipment wholesaling
	Fertiliser wholesaling	2/100	Textile working machinery or
	Gases – industrial – wholesaling – except liquefied petroleum gas		equipment wholesaling
33230	Liquefied gases wholesaling – except	34190	Water purification equipment wholesaling
	liquefied petroleum gas (LPG) Marine oils wholesaling	34190	Welding machinery or equipment wholesaling – non-electrical
	Pesticides wholesaling	34190	Woodworking machinery or equip
	r and hardware goods wholesaling	04130	wholesaling
	Timber dealing – except firewood		machinery and equipment
33310	Veneer wood – dealing	whole	•
33320	Bathroom and toilet fittings –		Medical equipment wholesaling r
	wholesaling		Professional equipment wholesal
33320	Hot water systems wholesaling		Scientific equipment wholesaling
33320	Plumbers' fittings wholesaling	34920	Computer wholesaling – including
33390	Bricks dealing	24000	peripherals
33390	Builders hardware dealing nec		Laser printer wholesaling
33390	Building materials dealing nec	34930	Electronic telephone security dev wholesaling
33390	Cement wholesaling	34930	Mobile phone battery wholesaling
33390	Ceramic floor or wall tile wholesaling		
	na (nat alaguihara alagaifiad)		

390 Garden tools wholesaling 390 Hand tools wholesaling - including power operated 390 Hardware wholesaling - domestic 390 Insulating materials wholesaling 390 Locks wholesaling 390 Paint wholesaling 390 Roofing materials wholesaling 390 Sand dealing 390 Screens - window - wholesaling 390 Spa pool and hot tub wholesaling 390 Swimming pools wholesaling fibreglass - below ground 390 Tiles wholesaling - except nonceramic floor tiles 390 Wall or ceiling boards wholesaling 390 Wallpaper wholesaling 390 Woodworking tools wholesaling pecialised industrial machinery and uipment wholesaling 110 Agricultural machinery or equipment wholesaling 110 Lawn mowers wholesaling 190 Distilling equipment wholesaling 190 Dry cleaning machinery or equipment wholesaling 190 Food processing machinery or equipment wholesaling 190 Forging machinery or equipment wholesaling 190 Machine tools wholesaling 190 Metalworking machinery wholesaling 190 Milk processing machinery or equipment wholesaling 190 Mining machinery or equipment wholesaling 190 Printing machinery or equipment wholesaling 190 Textile working machinery or equipment wholesaling 190 Water purification equipment wholesaling 190 Welding machinery or equipment wholesaling - non-electrical 190 Woodworking machinery or equipment wholesaling her machinery and equipment nolesaling 910 Medical equipment wholesaling nec 910 Professional equipment wholesaling 910 Scientific equipment wholesaling 920 Computer wholesaling - including peripherals 920 Laser printer wholesaling 930 Electronic telephone security device wholesaling

Description of business activity

	Code	Description of business activity
	34930	Telephone or telegraph equipment wholesaling
	34940	Electric fittings dealing nec
	34940	Electrical distribution equipment wholesaling
	34940	Electrical equipment, industrial, wholesaling nec
	34940	Electrical measuring or testing instruments wholesaling
	34940	Electronic equipment wholesaling nec – industrial
	34940	Enlargers wholesaling – photographic
	34940	Household appliances wholesaling
	34940	Kitchen appliances wholesaling – household electric
	34940	Light fittings dealing – electrical
	34940	Photocopier wholesaling
	34940	Photocopying machines wholesaling
	34940	Photographic equipment wholesaling
	34940	Radio or television parts wholesaling
	34940	Radios wholesaling
	34940	Refrigeration equipment wholesaling – commercial
	34940	Sewing machines wholesaling – household
	34940	Sound recording or reproducing equipment – industrial – wholesaling
	34940	Sound reproducing equipment – household – wholesaling
	34940	Stoves or heaters – household – wholesaling
	34940	Television sets wholesaling
	34940	Vacuum cleaners wholesaling – household
	34940	Washing machines – household – wholesaling
	34940	Welding equipment wholesaling – electrical
	34990	Business machines, equipment – wholesaling – except computing equipment or furniture
	34990	Display and notice boards wholesaling
	34990	Film wholesaling – photographic
	34990	Fire protection equipment wholesaling
	34990	Furnaces or furnace equipment, industrial, wholesaling – except electrical
	34990	Hairdressers' equipment wholesaling
		Industrial machinery or equipment wholesaling nec
	34990	Jetski parts wholesaling
	34990	Jetski wholesaling
	34990	Laundry machinery or equipment wholesaling – except domestic
	34990	· 3 · 3 · · · , · · · · · 3 · ·
	whole	
		Motor vehicles distributing – new Motor vehicles wholesaling
ļ	00010	INITION ACTIVITES MUDICSAIIUA

35020 Bus, coach dealers

Code	Description of business activity	Code Description of business activity	Code Description of business activ
35020	Commercial vehicles dealing	36090 Seafoods wholesaling - canned	37340 Hobby equipment wholesaling -
35020	Trucks wholesaling	36090 Soft drinks wholesaling	except tools
35030	Trailer and other motor vehicle wholesaling	36090 Tea wholesaling	37340 Playground equipment wholesaling37340 Ski equipment wholesaling
350/0	Batteries wholesaling – motor vehicle	Textile, clothing and footwear	37340 Skin diving equipment wholesaling
	Motor accessory shops operation	wholesaling	37340 Sporting goods wholesaling – excep
	Motor vehicle accessories dealing –	37110 Bags or sacks wholesaling – textile	clothing or footwear
00040	new	37110 Haberdashery wholesaling	37340 Toys wholesaling
35040	Motor vehicle paint wholesaling	37110 Household linen wholesaling	37340 Water ski equipment wholesaling
35040	Motor vehicle parts dealing - new	37110 Rope wholesaling	37350 Books wholesaling
35040	Tyre wholesaling - motor vehicles -	37110 Sail cloth wholesaling	37350 Magazine wholesaling
	except motor cycles	37110 Soft furnishings wholesaling	37350 Newspaper wholesaling
	Tyres or tubes wholesaling	37110 Tents wholesaling	37350 Periodicals wholesaling
	Auto parts recyclers	37110 Textiles wholesaling nec	37360 Bags wholesaling - paper
	Motor vehicle parts dealing – used	37110 Yarns wholesaling	37360 Paper products wholesaling nec
	Motor wreckers	37120 Bicycle helmet wholesaling	37360 Paper wholesaling
35050	Recycling – auto parts	37120 Clothing wholesalers	37360 Stationery wholesaling
35050	Second hand motor vehicle parts	37120 Footwear wholesaling	37390 Artists' supplies wholesaling
	dealing	37120 Furriers – wholesale	37390 Firewood wholesaling
Groce	ry, liquor and tobacco product	37120 Lingerie wholesaling	37390 Leather goods wholesaling - except
whole	•	37120 Menswear wholesaling	clothing or footwear
36010	General line groceries wholesaling	37120 Millinery wholesaling	37390 Luggage wholesaling
36020	Butchers – wholesale	Pharmaceutical and toiletry goods	37390 Musical instruments wholesaling
36020	Kangaroo meat wholesaling	wholesaling	37390 Pet foods wholesaling
36020	Meat wholesaling - except canned,	37200 Cosmetics wholesaling	37390 Pets wholesaling
	cured or smoked poultry or rabbit meat	37200 Detergents wholesaling	37390 Pool cleaning equipment wholesalin
36020	Poultry wholesaling	37200 Drugs wholesaling - except veterinary	37390 Prepaid cards and vouchers - issuin
	Rabbit meat wholesaling	37200 Drugs wholesaling - veterinary	to businesses
36020	Sausages wholesaling	37200 Medicines wholesaling - except	37390 Second-hand goods wholesaling ne
36020	Smallgoods wholesaling	veterinary	37390 Wholesale trade nec
	Dairy products wholesaling	37200 Perfumes wholesaling	Commission-based wholesaling
	Ice cream wholesaling	37200 Soap wholesaling	38000 Antiques auctioning service
	Milk wholesaling	37200 Toiletries wholesaling	38000 Auctioning service – electronic
	Crustacean wholesaling	Furniture, floor coverings and other	38000 Auctioning service - furniture,
	Fish wholesaling	goods wholesaling	second-hand goods
	Seafoods wholesaling – fresh or frozen	37310 Beds wholesaling	38000 Auctioning service – livestock
	Fruit fresh – wholesaling, washing or	37310 Floor coverings wholesaling	38000 Auctioning service – used motor
50050	packing	37310 Floor tile wholesaling (except ceramic)	vehicles
36050	Vegetables fresh – wholesaling,	37310 Furniture wholesaling – except office	38000 Auctioning service nec
	washing or packing	37310 Furniture wholesaling - office	38000 Wool broking – wholesaling
36061	Beer, wine and spirits wholesalers	37310 Mattresses wholesaling	RETAIL TRADE
36062	Tobacco products wholesaling	37320 Costume jewellery wholesaling	Motor vehicle retailing
36090	Cereal foods wholesaling	37320 Gemstones wholesaling	39110 Car dealer – new and/or used
36090	Chinese groceries wholesaling	37320 Jewellery wholesaling	39110 Motor vehicles retailing – new
36090	Confectionery wholesaling	37320 Precious metals wholesaling	39110 Motor vehicles retailing – used
36090	Cordials – wholesaling	37320 Watch or clock parts wholesaling	39120 Go-karts retailing – motorised
36090	Eastern foods wholesaling	37320 Watches wholesaling	39120 Motor cycles or scooters wholesalin
36090	Egg and egg products wholesaling	37330 China, glassware and earthenware	or retailing
36090	Food wholesaling nec	wholesaling	39130 Caravan dealers
36090	Groceries wholesaling nec	37330 Glassware wholesaling - household	39130 Horse floats wholesaling or retailing
36090	Health foods wholesaling	37330 Household ceramic giftware	39130 Mobile homes dealing
36090	Honey wholesaling	wholesaling	39130 Trailers dealing - except boat
	Nuts wholesaling	37330 Kitchenware wholesaling	Motor vehicle parts retailing
	Potato crisps wholesaling	37330 Tableware wholesaling	39211 Batteries retail – motor vehicle
		37340 Golf equipment wholesaling	
36090	Rice wholesaling – milled or polished	37340 Gymnasium equipment wholesaling	39211 Caravan battery retailing

Code Description of business activity	Code Description of business activity	Code Description of business activity
39219 Car accessories dealing	42130 Cooking utensils retailing - excluding	42310 Hardware retailing - domestic
39220 Tyres or tubes for motor vehicle –	household electric	42310 Lawn mower retailing
retailing	42130 Crockery retailing	42310 Paint retailing
Fuel retailing	42130 Glassware retailing	42310 Tools, household, retailing
40000 Diesel oil retailing	42130 Kitchenware retailing	42310 Wallpaper retailing
40000 Distillate retailing	42130 Silverware retailing	42320 Fertiliser retailing
40000 Engine oils retailing	42140 Curtains retailing	42320 Garden ornaments retailing
40000 Kerosene retailing	42140 Dressmaking supplies retailing	42320 Garden supplies retailing nec
40000 Liquefied petroleum gas – automotive	42140 Fabrics, textile retailing	42320 Landscaping supplies – retailing
– retailing	42140 Haberdashery retailing	42320 Nurseries – retail
40000 Petrol retailing	42140 Household textiles retailing	42320 Pesticides retailing
40000 Service station operation	42140 Linen retailing – household	42320 Plants, garden – retailing
Supermarket and grocery stores	42140 Soft furnishings retailing	42320 Seedlings retailing
41100 General store operation – main grocery	42140 Yarns retailing	42320 Seeds retailing – garden
41100 Groceries retailing	Electrical and electronic goods retailing	42320 Shrubs or trees retailing
41100 Grocery supermarket operation	42210 Air conditioners retailing – household	6
	42210 Barbecues retail	Recreational goods retailing
Specialised food retailing	42210 Cameras, accessories retailing	42410 Bicycle parts retailing
41211 Butchers, butcher shops – retail	42210 Cooking utensils retailing – household	42410 Bicycles and accessories retailing
41211 Meat retailing – except canned meat	electric	42410 Camping equipment retailing
41212 Fish retailing – fresh	42210 Gas heating appliances - household -	42410 Firearms retailing
41212 Seafoods retailing – fresh	retailing	42410 Fishing tackle retailing 42410 Golf equipment retailing
41213 Poultry retailing – fresh	42210 Heating equipment – household	42410 Guns or rifles retailing
41220 Fruit retailing – fresh	electric – retailing	42410 Gymnasium equipment retailing
41220 Greengrocery operation – retail	42210 Household appliances retailing	42410 Ski equipment retailing
41220 Vegetables fresh – retailing	42210 Household freezer retailing	42410 Skin diving equipment retailing
41230 Liquor stores	42210 Household fridge retailing	42410 Sporting equipment retailing – except
41230 Wine and spirit merchants – retail	42210 Household internet equipment retailing	clothing or footwear
41290 Bakeries and hot bread shops	42210 Household microwave oven retailing	42410 Water ski equipment retailing
41290 Biscuits retailing	42210 Household whitegoods retailing	42420 Compact disc, cassette tape and
41290 Bread retailing	42210 Internet retailing – personal and household goods	records retailing
41290 Bread vendors	42210 Mobile phone battery retailing	42420 Phonograph records retailing
41290 Cakes retailing	42210 Mobile phone retailing	42420 Recorded music retailing
41290 Confectionery retailing	42210 Oil heaters retailing – household	42420 Video cassette retailing 42430 Dolls retailing
41290 Delicatessens	42210 Photographic equipment retailing	42430 Games retailing
41290 Eastern foods retailing	42210 Pocket calculators retailing – electronic	42430 Hobby equipment and supplies
41290 Gourmet shops	42210 Radios retailing – except car radios	retailing
41290 Health foods retailing	42210 Refrigerators retailing – household	42430 Toys retailing
41290 Pastries retailing	42210 Sound reproducing equipment –	42441 Magazine retailing
41290 Smallgoods retailing	household – retailing	42441 Newsagent operation
41290 Specialised foods retailing nec	42210 Stoves – household – retailing	42441 Newspapers retailing
Furniture, floor coverings, houseware and	42210 Telephone retailing including mobile	42441 Periodicals retailing
textile goods retailing	phones	42442 Books retailing
42110 Antique reproduction furniture retailing	42210 Television antennae retailing	42450 Boat dealers
42110 Awnings retailing	42210 Television sets retailing	42450 Boat trailer dealing
42110 Beds retailing	42210 Vacuum cleaners retailing	42450 Jetski parts retailing
42110 Blinds retailing	42210 Video cameras retailing	42450 Jetski retailing
42110 Furniture retailing – household	42210 Washing machines – household – retailing	42450 Marine accessories retailing nec
42110 Mattresses retailing	42220 Computer retailing	42450 Outboard motors retailing
42120 Carpet retailing	42290 Dry cell battery retailing	42450 Sailing or nautical accessories retailing 42450 Trailers dealing – boat
42120 Cork flooring retailing	42290 Solar panel retailing	-
42120 Floor coverings retailing		Clothing, footwear and personal
42120 Tiles – floor – retailing	Hardware, building and garden supplies	accessories retailing
42130 China, glassware and earthenware	retailing	42510 Babies' wear retailing
retailing	42310 Bathroom and toilet fittings – retailing	42510 Bicycle clothing/apparel retailing
	42310 Garden tools retailing	42510 Bicycle helmet retailing

mfg means 'manufacturing'.

Code	Description of business activity
42510	Bridal wear and accessories retailing
42510	Clothing accessories retailing
42510	Clothing retailing
42510	Fashion ware – retailing
42510	Foundation garments retailing
42510	Fur clothing retailing
42510	Furriers – retail
42510	Ladies' wear retailing
42510	Leather clothing retailer
42510	Lingerie retailing
42510	Menswear retailing
42510	Millinery retailing
42510	Protective clothing retailing
42510	Women's wear retailing
42510	5 5
42520	Footwear retailing
42520	
42530	Jewellery retailing – except direct sellers
42530	Watches retailing
42590	
42590	Leather goods retailing – except apparel
42590	Umbrellas retailing
42590	Wigs retailing
	tment stores Department store operation
	naceutical and other store-based
retailir	ng
retailir 42711	ng Bandages/dressings – medical retailing
retailir 42711	ng Bandages/dressings – medical retailing Chemist shop operation – pharmacy
retailir 42711 42711	ng Bandages/dressings – medical retailing Chemist shop operation – pharmacy Drugs retailing
retailir 42711 42711 42711 42711 42711	ng Bandages/dressings – medical retailing Chemist shop operation – pharmacy
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retailir 42711 42711 42711 42711 42711 42711	ng Bandages/dressings – medical retailing Chemist shop operation – pharmacy Drugs retailing Medicine retailing Pharmacy operation – retail Cosmetics retailing – except chemist shops, pharmacies and direct sellers Perfumes retailing – except chemist
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42740 Flowers retailing 42791 Solar pool equipment and supplies retailing 42791 Spa pool and hot tub retailing 42791 Swimming pool chemicals retailing 42791 Swimming pool retailing 42792 Art dealers 42792 Art gallery operation - retail 42793 Adult shop operation 42794 Animals retailing - live 42794 Pet shops 42799 Clocks retailing 42799 Coal retailing 42799 Craft materials and supplies retailing 42799 Craft retailing 42799 Discount store operation 42799 Firewood cutting and retailing 42799 Fireworks retailing 42799 General store operation - other than mainly groceries 42799 Gift shops 42799 Greeting cards retailing 42799 Ice retailing 42799 Musical instruments retailing 42799 Picture framing service 42799 Postcards retailing 42799 Religious goods retailing 42799 Retailing nec 42799 Souvenirs retailing 42799 Tobacco products retailing 42799 Travel goods retailing 42799 Variety store operation Non-store retailing 43101 Cosmetics retailing - catalogue selling 43101 Cosmetics retailing - direct selling 43101 Direct selling - cosmetics, perfumes and toiletries 43101 Perfumes retailing - direct selling 43101 Toiletries retailing - direct selling 43102 Direct selling - jewellery 43102 Jewellery retailing - direct selling 43109 Health foods direct selling 43109 Amway sales 43109 Book retailing - catalogue selling 43109 Book retailing - direct selling 43109 Direct selling nec 43109 Domestic appliance retailing catalogue selling (except commission based) 43109 Domestic appliance retailing - direct selling (except commission based) 43109 Domestic appliance retailing - via internet 43109 Milk vendor

Code

42740 Dried flowers retailing 42740 Florist operation – retail

Description of business activity

Code

Description of business activity

selling	commission-based buying and/or
43201	Cosmetics, perfumes and toiletry goods retailing commission based
43201	Network marketing of perfumes, cosmetics and toiletries
43202	Jewellery retailing commission based
43202	Network marketing of jewellery
43209	Domestic appliance retailing – catalogue selling (commission based)
43209	Domestic appliance retailing – direct selling (commission based)
43209	Network marketing (except perfume, cosmetics, toiletries or jewellery)
43209	Prepaid cards and vouchers – selling for other businesses
43209	Yacht broking
AC	COMMODATION AND FOOD SERVICES
Accon	nmodation
44000	Boarding houses
44000	Camping ground operation
44000	Caravan parks and camping grounds
44000	Guest house operation
44000	Holiday houses and flats operation
44000	•
44000	•
44000	Private hotel operation – short-term accommodation
44000	Ski-lodge operation
44000	Student residences operation – except boarding schools
44000	Youth hostel operation
Cafes, servic	, restaurants and takeaway food
45110	Internet cafe (mainly cafe operation)
45110	
45110	Coffee shops
	Restaurant operation
	Chicken, take away and retailing – cooked and ready to eat
45120	Fast food retailing
45120	Fish and chips retailing – take away
45120	Hamburgers retailing
45120	Ice cream retailing
45120	Pizza take away – retailing
45120	Soft drinks retailing
45120	Take away foods – retailing
45130	Airline catering service
45130	Catering service
Pubs,	tavern and bars
45200	Bar – licensed
45200	Hotel operation - mainly drinking place
	Nightclub operation
	Pub operation – mainly drinking place
45200	

45200 Wine bar operation - mainly drinking jace 48200 Clubs - obspitality 45301 Licensed club operation 48200 Ocean cruise services - between domestic and foreign ports 45301 Licensed club operation 48200 Water traissport 45302 Clubs - not licensed, hospitality, with staff 48200 Water traissport 7000 Freight transport 49001 Heicopter charter 4100 Delivery service - road 4900 Air and space transport 4100 Gas hauling - by road 4900 Air and space transport 4100 Gas hauling - by road 49000 Air and space transport 4100 Gas hauling - by road 49000 Air and space transport 4100 Tak it masport service - road 49000 Air and space transport 4200 Waste paper transport - road 49000 Air and space transport 4210 Taxi cab service - long distance 50100 Charter bus service - short distance 4220 Bus, coach transport - sold 50100 Foil transport 42200 Bus, coach transport - chartifeur driver 50100 Foil transport 42200	Code	Description of business activity	Code	Description of business activity
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45301 Clubs – licensed 45301 Licensed club operation 45302 Clubs – noth licensed, hospitality, with staff TRANSPORT, POSTAL AND WAREHOUSING WAREHOUSING Road freight transport Road freight transport And freight transport service – non-scheduled air transport Addition to belivery service – road Addition transport + reight transport service – scheduled domestic air transport Addition transport + road Mode passenger transport - road Addition transport + reight transport + reight transport Additis transport + reight tran	Clubs	•	48200	
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nec means 'not elsewhere classified'.	48200	Island ferry operation – in coastal		Container terminal operation - marine

40200	domestic and foreign ports	5
48200	Ocean cruise services – between	5
	domestic ports	5
48200	Water taxi service	5
Air and	d space transport	5
49001	Aircraft charter, lease or rental – with	5
49001	crew Freight transport service – non-	5
49001	scheduled air transport	5
49001	Helicopter charter	5
49009	Airline operation – scheduled domestic	5
49009	Airline operation – scheduled international	5
49009	Freight transport service – scheduled domestic air transport	5
49009	Freight transport service – scheduled international air transport	5
Scenic	c and sightseeing transport	
50100	Cable car operation	5
	Chair lift operation	5
50100	Cruise operation – river, harbour or lake, with or without restaurant facilities	5 5
50100	Dive boat tours - coastal waters	c
50100	Dive boat tours - inland waters	5
50100	Four-wheel drive tour operation with driver	5
50100	Game fishing tours - coastal waters	
50100	Motor cycle tour operation – with driver	5
50100	Railway operation – by historical railway societies or as a tourist attraction	5
50100	Tourist coach service – short distance	5
50100	Whale watching tours - coastal waters	5
50100	Wilderness tour operation – mainly by four-wheel drive – with driver	5
Pipelir	ne and other transport	5
50210	Pipeline operation	5
50290	Freight transport operation nec	5
	Ski-tow operation	5
50290	Transport operation nec	
Postal service	and courier pick-up and delivery	5
	Mail services	5
51010	Mailbox rental services	
51010	Post office operation	5
	Postal agency operation	
51020	Courier service	
51020	Messenger service	5
Water	transport support services	5
	Ship loading or unloading service	5
	Stevedoring	5
52120	Coal loader operation - sea transport	5
52120	Container terminal operation – marine	5
	cargo	5

Code	Description of business activity
52120	Freight terminal operation – sea transport
52120	Grain loader operation – sea transport
52120	Ship mooring service
52120	Wharf facility leasing
52120	Wharf provision
52190	Divers – commercial, salvage
52190	Harbour services nec
52190	Navigation service – water transport
52190	Pilotage service
52190	Port services nec
52190	
52190	Ship registration service
52190	Shipping agency service
52190 52190	Ships agency service Towboat operation
52190	•
	Tugboat operation
	nsport support services
	Airport operation
	Airport services
	Aviation consultancy service
52200	Navigation service – air transport
	transport support services
52910	
52910	
52910	Export documentation preparation service
52910	Import documentation preparation service
52920	Freight forwarding service – except by road
52920	Freight forwarding service – road
52991	Taxi driver
	Taxi driver (except owner operator)
	Chauffeur service
52999	for road freight
52999	- 0
	Railway station operation
52999	taxi trucks
	Toll bridge operation
	Toll road operation
52999	refurbishing
52999	Vehicular ferry or punt operation – in inland waters
	nousing and storage services
53010	
53010	
	Grain storage
53010	
53090	Bond store operation
53090	Cold store operation
53090	
53090	Furniture storage service

Code Description of business activity	Code	Description	of business	activity
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53090 Storage service nec 53090 Warehousing nec

INFORMATION MEDIA AND TELECOMMUNICATIONS

Newspaper, periodical, book and directory publishing 54110 Newspapers publishing

- 54120 Periodicals publishing 54130 Books publishing 54130 Maps publishing 54140 Directory and mailing list publishing 54190 Investing in tangible artistic work Software publishing 54200 Software publishing 54200 Computer games software design
- 54200 Design software for smartphones
- Motion picture and video activities
- 55110 Film and video production
- 55110 Motion picture film or tape production
- 55110 Newsreel production
- 55110 Television film or tape production
- 55120 Film and video distribution
- 55120 Motion picture distribution
- 55120 Motion picture leasing
- 55120 Video tapes leasing excluding hire to the public by video hire outlets
- 55130 Cinema operation
- 55130 Drive-in theatre operation
- 55130 Motion picture screening
- 55130 Motion picture theatre operation
- 55130 Newsreel theatre operation
- 55140 Motion picture editing

Sound recording and music publishing

- 55210 Sheet music publishing
- 55220 Sound recording studio operation

Radio broadcasting

56100 Radio service 56100 Radio station operation

Television broadcasting

- 56210 Television service
- 56210 Television station operation

56220 Pay TV operation

56220 Pay TV station operation

Internet publishing and broadcasting 57000 Internet publishing (periodical)

- **Telecommunications services**
- 58010 Communication service including telephone, telex, satellite communications service - except radio and TV broadcasting
- 58010 Network communication service (wired)
- 58010 Renting of Installed Fibre Capacity
- 58010 Telecommunications service

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

Code	Description of business activity
58010	Telephone exchange operation
58010	Telephone service
58010	Teleprinter service
58010	Telex service
58020	Datacasting service provision
58020	Network communication service (wireless)
58020	Radio relay station operation
58020	Radio telephone service
58020	Satellite communications service
58020	Television relay station operation
58090	Other telecommunications services
search	et service providers and web n portals Email services
59100	
59100	operation)
59100	
electro 59210	- p
59210	Data entry service
59210	Data processing service
59210	Microfiche production services
59210	Tabulating service
59220	Information storage and retrieval services – except library
Librari	es and archives
60100	Archival service
60100	Film archive service
60100	Library service
60100	Photographic archive service
60100	Sound archive service
Other	information services
60200	News collection for radio broadcasting
60200	News collection for television broadcasting
60200	Premium SMS services – distributing content
F	INANCIAL AND INSURANCE SERVICES
Centra	al banking
	Central bank operation
	itory financial intermediation Bank operation
	• • • • • • • • • • • • • • • •

62210 Development bank operation

62290 Finance company operation

62290 Money market dealers

62220 Permanent building society operation

62210 Savings bank operation

62210 Trading bank operation

62220 Building societies

62230 Credit unions

Description of business activity Code Non-depository financing 62300 Financing nec 62300 Terminating building society operation Financial asset investing 62400 Corporate unit trusts - assessed as companies 62400 Friendly society operation 62400 Holding company operation - ie holding shares in subsidiary companies 62400 Investment association operation 62400 Investment company operation 62400 Investment operation - own account 62400 Public trading trust operation assessed as companies 62400 Unit trust - corporate operation, assessed as companies 62400 Unit trust - public trading operation. assessed as companies 62400 Unit trust operation - except corporate and public trading trusts Life insurance 63100 Life insurance provision Health and general insurance 63210 Funeral benefit provision 63210 Health insurance 63220 Accident insurance provision 63220 Fire insurance provision 63220 General insurance 63220 Household insurance 63220 Insurance - accident, house, marine and general 63220 Motor vehicle insurance 63220 Third-party insurance 63220 Travel insurance provision 63220 Workers' compensation insurance Superannuation funds 63300 First Home Saver Account Trust 63300 Pension fund separately constituted operation 63300 Superannuation fund operation separately constituted Auxiliary finance and investment services 64110 Commodity futures broking or dealing 64110 Financial asset broking service 64110 Mortgage broking service 64110 Stockbroking or trading 64190 Auxiliary finance and investment services - other nec 64190 Credit card administration service 64190 Executor service 64190 Financial service nec 64190 Nominee service

- 64190 Portfolio investment management services
- 64190 Security valuation service

- Code Description of business activity
- 64190 Share registry operation
- 64190 Superannuation fund management service on a fee or commission basis
- 64190 Trustee service

Auxiliary insurance services

- 64200 Actuarial service
- 64200 Claim assessment service
- 64200 Insurance agency service
- 64200 Insurance broking service
- 64200 Insurance consultant service
- 64200 Investing in patents and copyrights

RENTAL, HIRING AND REAL ESTATE SERVICES

Motor vehicle and transport equipment rental and hiring

- 66110 Car leasing, hiring or renting except licensed hire cars or taxi cabs
- 66110 Hire car service without driver
- 66110 Motor vehicle hiring, leasing or renting except licensed hire cars or taxi cabs
- 66190 Aircraft leasing
- 66190 Bus, coach leasing
- 66190 Campervan leasing, hiring or renting
- 66190 Caravan hiring
- 66190 Container hiring
- 66190 Horse trailer hiring
- 66190 Ship leasing
- 66190 Trailer hiring
- 66190 Truck leasing, hiring or renting

Farm animals and bloodstock leasing

66200 Farm animals and bloodstock leasing

Other goods and equipment rental and hiring

- 66310 Agricultural machinery leasing
- 66310 Construction machinery leasing
- 66310 Leasing of plant or equipment
- 66320 Video tapes and games hiring to general public
- 66390 Amusement machines hiring including peripherals
- 66390 Bicycles hiring
- 66390 Camping equipment hiring
- 66390 Costume hiring
- 66390 Domestic appliance hiring
- 66390 Fishing tackle hiring
- 66390 Furniture hiring
- 66390 Hobby equipment hiring
- 66390 Household goods hiring
- 66390 Indoor plant hire
- 66390 Office machinery or equipment hiring 66390 Photographic equipment hiring
- 66390 Plant hiring or leasing
- 66390 Pram and trolley hire

nec means 'not elsewhere classified'. mfg means 'manufacturing'. BUSINESS INDUSTRY CODES 2014

66390 Ski equipment hire

- Code Description of business activity
- 66390 Sound reproducing equipment household hiring
- 66390 Sporting equipment hiring
- 66390 Stoves or heaters hiring
- 66390 Television hiring
- 66390 Toy library (non-welfare service)
- 66390 Video recorder or equipment hiring
- 66390 Washing machine hiring
- 66390 Water ski equipment hire

Non-financial intangible assets (except copyrights) leasing

- 66400 Leasing licences
- 66400 Taxi cab plate leasing

Property operators

- 67110 Buildings, residential renting or leasing other than holiday
- 67110 Renting or leasing flats as owner or leaseholder (except holiday houses and flats)
- 67110 Renting or leasing houses as owner or leaseholder (except holiday houses and flats)
- 67120 Agricultural land renting or leasing as owner or leaseholder
- 67120 Factory renting or leasing as owner or leaseholder
- 67120 Office space renting or leasing as owner or leaseholder
- 67120 Renting or leasing of non-residential buildings as owner or leaseholder
- 67120 Renting or leasing of non-residential property as owner or leaseholder
- 67120 Self-storage renting or leasing as owner or leaseholder
- 67120 Shopping centre renting or leasing as owner or leaseholder
- 67120 Warehouse renting or leasing as owner or leaseholder

Real estate services

- 67200 Auctioning service real estate67200 Broking service, real estate67200 Property auctions internet
- 67200 Real estate agency service
- 67200 Real estate auctioning service
- 67200 Real estate body corporate management service
- 67200 Real estate broking service
- 67200 Real estate management service
- 67200 Real estate rental agency service
- 67200 Real estate title transfer service other than by units of qualified legal practitioners
- 67200 Renting or leasing of non-residential buildings (except as owner or leaseholder)
- 67200 Selling and renting property (on behalf of owner)
- 67200 Selling residential and commercial property (on behalf of owner)

Code Description of business activity

- 67200 Selling residential, commercial and industrial property (on behalf of owner)
- 67200 Selling residential property (on behalf of owner)
- 67200 Renting or leasing of non-residential property (except as owner or leaseholder)
- 67200 Timeshare apartment management service
- 67200 Valuing service real estate

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

69210 Drafting service - architectural

69210 Landscape architecture service

services

69210 Architect

69210 Architectural services

69210 Town planning service

69220 Aerial surveying service

69220 Land surveying service

69220 Map preparation service

69220 Mining surveying service

69220 Seismic surveying service

69230 Building consultancy service

69230 Chemical engineering service

Construction project management

37

service - fee or contract basis

69230 Drawing office service - engineering

69230 Electrical engineering service -

69230 Boat designing service

69230 Civil engineering service

69220 Surveying service

consulting

69230

69220 Aerial photography service

69220 Engineering surveying service

69220 Oceanographic surveying service

Architectural, engineering and technical

Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
69230	Electronic engineering service –	69400	Internet advertising services	Comp	uter systems design and related
	consulting	69400	Samples distribution service	servic	es
69230	Engineering consultancy service	Marke	t research and statistical services	70000	Computer consultancy services nec
69230	Engineering drafting service		Market research service	70000	Computer facilities management
69230	Marine engineering service		Public opinion research service	70000	
	Mining engineering service			70000	Computer network systems design and integration service
69230	Naval architecture service	servic	gement and other consulting	70000	Computer programming service
			Corporate head office management		Home page development
	Product design service	00010	services		Internet consultancy service
69230	Quantity surveying service	69621	Environmental consultancy service –		Internet development services
	Sanitary engineering service		excluding laboratory service	70000	
	Traffic engineering service	69621	Environmental consultancy services		services
69240	Commercial art service	69621	Environmental sustainability	70000	Internet software development
	Designing prepaid cards and vouchers	00000	assessment	70000	Internet website design services
	Fashion design service	69622	Occupational health and safety (OH&S) consultancy services	70000	Internet website development
69240	Graphic design service – for advertising	69629	Business consultant service	70000	Premium SMS services – designing
69240	Signwriting	69629	Business management services nec	70000	and developing software
	Ticket writing	69629	Business services nec		Software development services nec
	Assay service		Entertainer or celebrity management		Software production service
	Chemical analysis service nec	00020	service		Software simulation and testing service
	Forensic science consulting service –	69629	Lobbyist		Systems analysis service
09200	other than pathology service	69629	Management consultancy service	70000	Website development
69250	Geological and geophysical	69629	Merchandising consultancy service	AD	MINISTRATIVE AND SUPPORT
	consultancy service	69629	Music group management service		SERVICES
69250	Laboratory operation	69629	Operations research service		pyment services
69250	Metallurgical services	69629	Personnel management service		Casting agency service
69250	Pollution monitoring service	69629	Public affairs consultant	72110	Employment agency operation
69250	Scientific or technical services nec	69629	Public relations counselling service	72110	Executive search service
69250	Seismic survey data analysis service	69629	Sales advisory service		Outplacement service
69250	Testing or assay service	69629	Tariff consultancy service		Contract staff service
	Thermographic testing services	69629	Tourism development consultancy		Labour hire – temporary
69250	Wool testing service		service		Model agency
Legal	and accounting services	Veterii	nary services	72120	Temporary labour hire
69310	Advocate	69700	Animal clinic or hospital operation	Travel	agency services
69310	Barrister	69700	Spaying service		Ticket selling - for non-resident airlines
69310	Conveyancing service - by qualified	69700	Veterinary hospitals	72200	Tour guide service
	legal practitioners	69700	Veterinary surgeon	72200	Tour retailing service
	Conveyancing service – other than by qualified legal practitioners		professional, scientific and cal services	72200	Travel agency and tour management services: international airline
	Legal aid service		Commercial photography service		representative office
	Notary		Photography service – except	72200	Travel agency service
	Solicitor	00010	aerial photography, motion picture	Other	administrative services
	Title searching service		production or photographic film	72910	Secretarial service
	Accountant	0010	processing	72920	Desktop publishing service
69320	Accounting service		Portrait photography services	72920	Typing service
69320	Auditing service		Street photography service	72920	Word processing service
	Bookkeeping service		Studio photography service	72930	Collection agency service
69320	Tax agent		Video filming	72930	Consumer credit reporting service
Advert	tising services	69990	Interpreting service	72930	Credit bureau or agency service
	Advertising agency operation		Meteorological services	72930	Debt collecting service
	Advertising – blogging		Migration consultants and services	72940	Telephone answering service
	Advertising service		Non-financial asset broking service	72990	Document shredding service for
	Direct marketing services – advertising		Translation service		businesses
	direct mail	69990	Valuation service – except for real estate, wool or livestock	72990	Events booking agent

Code	Description of business activity	Coc
72990	Fund raising nec – on a commission or fee basis	Jus 7540
72990	Managing prepaid card and voucher programmes	7540
72990	Power tool demonstration	Gov
72990	Promotion/sale of internet coupons	755
72990	Secure document destruction service for businesses	7552
72990	Selling and promotion of internet coupons	7552
72990	Shopping trolley collection service	7552
72990	Sports ticket agency operation	7552
72990	Supermarket trolley collection service	
72990	Theatre ticket agency operation	Def
72990	Tourist bureau service	7600
72990	Tourist information centre operation	
Buildir	ng cleaning, pest control and	Pub
	ning services	771
73110	Chimney cleaning service	7712
73110	Cleaning service	7712
73110	Crime scene cleaning service	7712
73110	Domestic – household cleaning	7712
	service – except carpets, rugs, drapes, curtains or other soft furnishings	7712
73110	House cleaning service	7712
73110	Office cleaning service	7712
73110	Restaurant vat and cooker cleaning services	771
73110	Road sweeping – cleaning services	771
73110	Street sweeping – cleaning services	771
73110	Swimming pool cleaning service	771
73110	Telephone cleaning service	771
73110	Window cleaning service	7714
73120	Pest control service nec	7719
73120	Weed control service	
73130	Gardening service nec	Reg
73130	Lawn mowing service	7720
73130	Roadside and nature strip grass mowing or slashing service	Pre
Packa	ging services	8010
73200		8010

PUBLIC ADMINISTRATION AND SAFETY

- Central government administration
- 75100 Central government administration
- 75100 Commonwealth government administration
- 75100 Federal government administration

State government administration

75200 State government administration

Local government administration

- 75300 Local government administration
- 75300 Shire administration

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Code	Description of business activity	C
Justic	-	8
	Commission operation – judicial	8
75400	Courts operation – judicial	
Gover	nment representation	8
	Domestic government representation	8
75520	Consulate operation – foreign government	8
75520	Embassy operation – foreign government	8
75520	High Commission operation	
75520	Trade commission operation – foreign government	8
Defen	<u></u>	8
76000	••	8
Public	order and safety services	8
	Police services – government	8
	Armoured car service	8
77120	Caretaking service	
	Detective agency service	8
	Enquiry agency service	
	Locksmith service	8
77120		8
77120	•	0
77120		8
77130	···· , ··· ,	
77130	Emergency service – other than	8
	defence and police	8
77130	Fire fighting service – except forest	
77130	5 5 5 5 5 5 5	8
	Fire prevention service	
77140	- ··· · [· · ·· ·	8
77190	Other public order and safety services	Т
Regula	atory services	8
77200	Regulatory services	8
E	DUCATION AND TRAINING	8
Presc	hool education	8
	Kindergarten, pre-school operation – except child minding centre	8
80100	Pre-school centre operation – except child minding centre	8 8
Schoo	l education	8
	Primary school operation – except	8
	combined primary and secondary school	8
80210		8
	primary school only	8
80210	Private girls' school operation – primary school only	A
80210	Private school operation – primary	8

- 80210 Private school operation primary school only
- 80210 Public boys' school operation primary school only
- 80210 Public girls' school operation primary school only
- 80210 Public school operation primary school only

Code	Description of business activity
80210	School – primary school
80220	High school operation – except combined primary and secondary school
80220	Matriculation college operation
80220	Private boys' school operation – secondary school only
80220	Private girls' school operation – secondary school only
80220	Private school operation – secondary school only
80220	Public boys' school operation – secondary school only
80220	Public girls' school operation – secondary school only
80220	Public school operation – secondary school only
80220	School, high school – secondary
80220	Secondary school or college operation
80230	Primary and secondary school operation – combined
80230	Private boys' school operation – combined primary/secondary school
80230	Private girls' school operation – combined primary/secondary school
80230	Private school operation – combined primary/secondary school
80230	Public boys' school operation – combined primary/secondary school
80230	Public girls' school operation – combined primary/secondary school
80230	Public school operation – combined primary/secondary school
80230	School – combined primary and secondary
80240	Special school operation
	y education
81011	Computer training
81019	Business college operation
81019	Earthmoving equipment operation training
81019	Industrial equipment operation training
81019	Management training service
81019	Modelling school
81019	Technical and further education college operation
81019	Technical college operation
81019	Theological college or seminary operation
81019	Workplace training
81020	Research school operation – university
81020	University operation
Adult, 82110	community and other education Coaching – sports
82110	Martial arts and self-defence instruction
82110	Parachuting school operation
82110	Riding school operation
82110	Sailing school operation
82110	Scuba diving school

82110 Scuba diving school

Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
82110	Sports coaching service	85129	Orthopaedic specialist	85399	Occupational therapy service
82110	Swimming school operation	85129	Otorhinolaryngologist	85399	Paramedical services
82110	Tennis coaching	85129	Paediatrician	85399	Podiatry service
82120	Art school operation	85129	Plastic surgeon	85399	Psychologist
82120	Ballet teaching		Rheumatologist		Psychotherapist
82120	Drama school operation	85129	Specialist medical practitioner nec	85399	Speech therapy service
82120	Music school operation nec		Surgeon nec – medical		
82120	Music teaching		Thoracic specialist		health care services Aerial ambulance service
82120	Nursing college operation		Urologist		Ambulance service
	Teachers' college operation nec		-		
82191	Flying schools		logy and diagnostic imaging		Community health centre operation
82199	Correspondence school operation nec	Servic 85201	X-ray clinic operation		Drug referral centre operation
	Driver training – automotive		Medical laboratory operation	82990	Health services nec
	Driving school operation – motor			Reside	ential care services
	vehicle		Pathologist	86011	Accommodation for the aged – where
82199	Education – other nec		Pathology laboratory operation		nursing or medical care is provided as a major service
82199	Education nec		Radiographer	86011	Convalescent homes
82199	Educational workshops or seminars		Radiologist		Nursing home operation
82199	Elocution school operation		Radiology services		Accommodation for the aged – where
82199	Truck driver training	85209	Medical imaging clinic	00012	nursing or medical care is not provided
82199	Tutoring service – academic	Allied	health services		as a major service
Educa	tional support services	85310	Clinic – dental	86012	Residential care for the aged operation
	Curriculum – education advisory	85310	Dental hospital operation	86090	Children's homes operation
02200	services	85310	Dental surgeon	86090	Crisis care accommodation operation
	IEALTH CARE AND SOCIAL	85310	Endodontist	86090	Home for the disadvantaged
L	ASSISTANCE	85310	Oral pathologist		operation nec
Lloopit		85310	Orthodontist	86090	Homeless accommodation
Hospit	Eye hospitals	85310	Paedodontist		Hospice operation
	Hospital operation – except	85310	Periodontist	86090	Residential refuge operation
04010	psychiatric, dental or veterinary	85310	Prosthodontist	Child	care services
	hospitals	85320	Contact lenses dispensing	87100	Child care service
84010	Maternity hospital operation	85320	Eye testing – optometrist	87100	Child minding centres
84010	Obstetric hospital operation	85320	Optical dispensing	Othor	social assistance services
84010	Women's hospital operation	85320	Optician		Adoption service
84020	Psychiatric hospital	85320	Orthoptist		Adult day care centre operation
Medic	al services	85320	Spectacles dispensing		Alcohol counselling services
	Clinic – medical – general practice	85330	Physiotherapy service		Charities or charitable organisations
	Flying doctor service		Chiropractor service		Drug rehabilitation counselling services
	General practitioner – medical		Osteopath service		Emergency housekeeping service
	Medical service – GP		Acupuncture service		Homeless welfare assistance – except
	Anaesthetist		Clinical massage service	0/900	accommodation
	Specialist medical clinic operation		Herbalist	87900	Marriage guidance service
	Dermatologist	85391	Homoeopath		Meals on wheels service
	Gynaecologist		Hydropath		Nursing care (in patient's home,
	Obstetrician		Magnetic therapy service	0.000	predominantly home support)
			Massage therapy (medical) service	87900	Toy library (welfare service)
	Psychiatrist		Therapeutic massage service	87900	Welfare counselling service
	Allergist		Chiropodists	87900	Welfare services for the elderly -
	Consultant physician		Dietitian		except accommodation
	Haematologist services				ARTS AND RECREATION
85129	Hair restoration service – except by registered medical practitioner or		Hearing aids dispensing Hypnotherapist		SERVICES
	cosmetic	85399	Midwifery services		um operation
	Medical service, specialist nec	85399	Nursing care (in patient's home,		Historic house operation
	N I I I I				
85129	Neurologist Ophthalmologist		predominantly medical)	89100	Museum operation

Code	Description of business activity	Code	Description of business activity
Parks	and gardens operations	90030	Playhouse operation
89210	Animal parks	90030	Theatre operation – except motion
89210	Aquarium operation		picture theatre
89210	Aviary operation	Sport	and physical recreation activities
89210	Herbarium operation	91110	Fitness centres
89210	Zoological garden operation	91110	Gymnasium operation
89220	Parks and gardens operation	91121	Jockeys
89220	Picnic ground operation	91122	Basketballer – professional
89220	Recreation ground operation – except		Cricketer – professional
00000	sporting	91124	Footballer – professional
	Tourist caves operation		Referee, umpire – professional
	Wildlife sanctuary operation		Umpire, referee – professional
	ve and performing arts activities		Sportsperson nec – professional
	Ballet company operation	91129	Sport and physical recreation clubs
	Choirs	01121	nec Squash court operation
	Circus operation		Squash court operation Tennis court operation
	Musical group operation		Billiard saloon operation
	Opera company operation		•
	Orchestra operation		Bowling alley operation – tenpin
	Puppet show operation		Bowling green operation
	Theatre restaurant operation	91139	Golf course or practice range operation nec
	Theatrical company operation	91139	Netball court or facility operation
	Tribute shows		Race course or track operation (except
	Comedians		dog or horse)
90021			Skating rink operation
90021	Actor – own account – live theatrical or musical		Speedway operation
90021	Actor – own account – other than		Sports ground operation nec
	theatrical or musical		Swimming pool operation
90021	Entertainers		Tenpin bowling centres
	Musicians		Clubs – sporting – except hospitality
	Performing artist operation	91140	Sporting club or association – except hospitality
90029		91140	Sports administration service
	Author		and dog racing activities
	Cartoon character design		Race course or track operation – horse
	Cartoonists	51210	or dog
	Composer – music	91291	Dog training – for racing
	Costume design service	91291	Greyhound training
	Creative writers – own account	91291	Racing kennels operation
	Painter – artist	91292	Horse training – race horse
	Playwright		Race horse training
90029		91292	Racing stables operation
90029	Premium SMS services – writing content		Other horse and dog racing activities
90029	Sculptor	Amuse	ement and other recreation
90029	Services to the arts nec	activit	ies
90029	Set designing service	91310	Amusement centre
90029	Songwriter	91310	Amusement park operation
90029	Stage management operation	91310	Go-kart track operation
90029	Theatre lighting service		Merry-go-round operation
90029	Writer		Dance hall or studio operation
90030	Concert hall operation		Hot pool operation
90030	Entertainment centre operation		Marina operation – pleasure craft
90030	Music hall operation – excluding theatre restaurant operation		Thermal pool operation
90030	Opera house operation	91390	White water rafting tours – inland waters
	ns 'not elsewhere classified'.		

Code	Description of business activity				
	Youth camp operation				
Gamb	Gambling activities				
92010	Casino operation				
92020	Lottery agency operation				
92020	Lottery operation				
92091	Bookmaker operation				
92092	TAB agency operation				
92092	Totalisator agency operation				
92099	Bingo operation				
92099	Football pools operation				
92099	Gambling services nec				
	OTHER SERVICES				
Autom	notive repair and maintenance				
94110	Auto-electrical services				
94110	Automotive mechanical repairs – electrical repairs				
94110	Automotive mobile phone installation				
94110	Automotive servicing – electrical repairs				
94110	Car radios or cassette players – dealing or installation				
94110	Car servicing – electrical repairs				
94110	Electrical repairing – automotive				
94110	Motor vehicle servicing – electrical repairs				
94121	Windscreen repairing				
94129	Automotive crash repairs				
94129	Car wash and cleaning service				
94129	Motor trimming				
94129	Motor vehicle body repairing				
94129	Motor vehicle crash repairs				
94129	Motor vehicle restoration				
94129	Motor vehicle rust proofing				
94129	Motor vehicle smash repairing				
94129	Motor vehicle washing or cleaning service				
94129	Panel beating				
94129	Rust proofing – automotive				
94129	Smash repairing				
94129	Spray painting – motor body				
94191	Brake and clutch service				
94191	Motor vehicle clutch or brake repairing				
94192	Motor vehicle radiator repairing				
94193	Mufflers and exhaust systems repairing – automotive				
94199	Automotive mechanical repairs – general repairs				
94199	Automotive servicing – general mechanical repairs				
94199	Car servicing – general mechanical repairs				
94199	Engine reconditioning – customised				
94199					
94199	Motor cycles or scooters repairing				
94199	Motor vehicle mechanical repairs – general repairs				

Code	Description of business activity	Code				
94199	Motor vehicle warranty inspection	Funeral				
	service	services				
	Towbar fitting services	95200 (
94199	Transmission or gearbox assemblies, motor vehicle reconditioning or	95200 (
	rebuilding	95200 F				
Machi	neny and equipment repair and	95200 l				
Machinery and equipment repair and maintenance						
94210	Air conditioners repairing – household	95310 E				
94210	Gas appliance repair	95310 (
94210	Heating equipment – household electric – repairing	95310 (95310 (
94210	Household appliances repairing nec	95310 E				
94210	Radios repairing – except car radios	95310 L				
94210	Refrigerators repairing – household electric	95310 L 95310 L				
94210	Repairing household electrical appliances	95310 S				
94210	Sewing machines (household) repairing	95320 F				
94210	Stoves or heaters – household electric – repairing	95330 F				
94210	Television sets repairing	95340 E				
94210	Washing machines – household electric – repairing	95340 M 95340 F				
94220	Computer printer repairs	95391 A				
94220	Poker machine – electronic maintenance	95391 (95391 F				
94220	Repair service – including computer peripherals	95391 N				
94290	Brewery equipment maintenance	95392 I				
94290	Fire extinguisher servicing	95393 (
94290	Sewing machines (industrial) repairing	95399 E 95399 E				
94290	Shopping trolley repair and maintenance	95399 E				
94290	Supermarket trolley repair and maintenance	95399 (
Other	repair and maintenance	95399 N				
	Footwear repairing	95399 F				
	Key cutting or duplicating service	95399 F				
	Leather goods repairing – except	95399 F				
	apparel Repairing household non-electrical	95399 1 95399 1				
	and personal goods nec	Religiou				
Perso	nal care services	95400 (
95110	Barber shop	95400 F				
95110	Beauty salon operation	e				
95110	Epilation service	A a				
95110	Hair restoration service - cosmetic	Civic, p				
95110	Hairdressing service	group s				
95110	Manicure service	95510 E				
95110	Pedicure service	95510 F				
95110	Solarium – sun tanning operation	95510 1				
95110	Sun tanning salon operation	t				
95120	Weight reducing service	95520 l				
		95520 1				
		95591 F				

Code	Description of business activity
Funera	al, crematorium and cemetery
service	
	Cemetery operation
	Crematorium operation
	Funeral directing
95200	Undertaking
Other	personal services
95310	Baby napkins hire service
95310	Carpet cleaning service
95310	Clothes ironing service
95310	Curtain cleaning service
95310	Dry cleaning service, agency
95310	Laundry agency operation
95310	Laundry service
95310	Linen hire service
95310	Self-service laundry operation
95320	Photographic film processing
95330	Car park operation
95330	Parking station operation
95340	Escort agency service
95340	Massage (adult industry) services nec
95340	Prostitution service
95391	Astrology service
95391	Clairvoyance service
95391	Fortune telling service
95391	Numerology service
95392	Introduction agency service
95393	Child minding service – in the home
95399	Boarding kennels
95399	Dog obedience training
95399	Domestic service nec – on a contract or fee basis
95399	Genealogy service
95399	Marriage celebrant
95399	Personal services nec
95399	- 3
95399	Racing information service
95399	Tattooing service
95399	Turkish bath operation
-	ous services
	Church operation
95400	Religious organisation operation – except units mainly engaged in the
	provision of goods or services which
	are primary to other industries
	professional and other interest
•	services
	Business associations
	Professional associations
95510	trade union
	Industrial union operation
95520	I
	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
		e households employing staff Private households employing staff
		Undifferentiated goods-producing activities of private households for own use
	96030	Undifferentiated service-producing activities of private households for own use
		ATO USE ONLY
	97000	Private households employing staff – PAYG, FBT use only
	Nil cor	mpany tax returns
		Non-taxable or Nil company tax returns – no income, expense or balance sheet data present
	Specia	al section assessments
	99010	Interest on bearer debentures
	99020	Overseas ships freight – section 129 Income Tax Assessment Act 1936 (ITAA 1936)
	99030	Film and video tape royalties – section 136A ITAA 1936, derived by non-residents
	99040	Non-resident insurance company – section 143 ITAA 1936
	99050	Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936
	99060	Consolidation assessment – section 219 ITAA 1936
	99070	Control of non-residents' money – section 255 ITAA 1936

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Tax agents

13 72 86

For enquiries from registered tax agents.

OTHER SERVICES

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service (TIS) on **13 14 50** for help with your call.

If you are deaf or have a hearing or speech impairment, contact us through the National Relay Service (NRS). For more information, go to **relayservice.gov.au**