# **Business industry codes** 2021



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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 2021* 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 2021*, 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 2021**

### Alphabetic listing

Description of business activity	Code
<u></u>	
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 provided as a major service	86011
Accountant	69320
Accounting service	69320
Acetylene gas mfg	18110
Acoustic tile, panels and boards mfg – glass or mineral wool	20900
Actor	90021
Actor – own account – live theatrical or musical	90021
Actor – own account – other than theatrical or musical	90021
Actuarial service	64200
Acupuncture service	85391
Adhesives mfg	19150
Adhesives wholesaling	33230
Adoption service	87900
Adult day care centre operation	87900
Adult shop operation	42793
Advertising	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)	01410
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
Agricultural services nec	05290

	Description of business activity	Code
I	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 –	27020
	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	
	Airline operation – scheduled international	49009
	Airport bus service	46220
	Airport operation	52200
	Airport services	52200
	•	32340
	Alarm systems installation	24290
	Alarm systems mfg	15230
	Albums mfg	87900
	Alcohol counselling services	
	Allergist	85129
	Almond growing	01390 21310
	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	43109
	Anaesthetist	85121
	Animal clinic or hospital operation	69700
	Animal food mfg	11920
	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)	42732
	Apartments construction	30190
	Apiarist	01930
	Apple growing	01340
	Apricot growing	01350
	Aquaculture – except lobsters	
	or oysters	02019
	Aquarium mfg	22990

Description of business activity	Code
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 –	20000
furniture, second-hand goods	38000
Auctioning service – livestock Auctioning service – real estate	38000 67200
Auctioning service – real estate	07200
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 –	01110
general repairs	94199
Automotive mobile phone installation	94110
Automotive servicing - electrical repairs	94110
Automotive servicing –	94199
general mechanical repairs Auxiliary finance and investment	94199
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

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

BUSINESS INDUSTRY CODES 2021

Description of business activity	Code	D
Baby foods, canned or bottled mfg except milk based	11400	В
Baby napkins hire service	95310	B
Baby napkins mfg – disposable	15240	B
Badge mfg – cloth	13340	B
• •	25910	B
Badge mfg – metal	25910 52910	В
Baggage agency service		В
Bags mfg – leather or leather substitute		В
Bags mfg – paper	15220	В
Bags mfg – plastic	19110	В
Bags or sacks mfg – textile	13330	В
Bags or sacks wholesaling – textile	37110	В
Bags wholesaling – paper	37360	В
Bakeries and hot bread shops	41290	В
Bakeries for bread, etc mfg – except those selling directly to public	11710	B
Bakery machinery mfg	24690	В
Bakery product mfg –		D
non-factory-based	11740	В
Ballet company operation	90010	В
Ballet teaching	82120	В
Banana growing	01390	В
Bandages/dressings – medical retailing	42711	В
Bank operation	62210	B
Bar – licensed	45200	B
Barbecues mfg	24410	В
Barbecues retail	42210	В
Barber shop	95110	В
Bark mfg – ground	14110	В
Barrels mfg – metal	22390	B
Barrels mfg – wooden	14990	В
Barrister	69310	B
Basketballer – professional	91122	В
Bath resurfacing	32990	В
Bathroom and toilet fittings – retailing	42310	В
Bathroom and toilet fittings		В
wholesaling	33320	5
Bathroom and toilet fittings mfg – metal		В
Bathroom fixtures mfg – vitreous china	20290	В
Batteries mfg	24390	В
Batteries retail – motor vehicle	39211	В
Batteries wholesaling – motor vehicle	35040	В
Bauxite mining	08020	В
Bearings mfg	24990	В
Beauty salon operation	95110	В
Bed base mfg – upholstered	25130	В
Beds mfg – wooden	25110	В
Beds mfg nec	25110	В
Beds retailing	42110	В
Beds wholesaling	37310	В
Beef cattle and sheep farming	01440	В
Beef cattle farming	01420	В
Beef cattle farming and cereal	01450	В
grain growing	01450	В
Beef cattle feedlots (specialised)	01430	В
Beekeeping	01930	В
nec means 'not elsewhere classified'		5

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 –	01000
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
Broom millet growing	01590
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 – commercial buildings, hotels, etc	30200
Building, residential – 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	24000
equipment or furniture	34990 24219
Business machines, equipment mfg	24219

Description of business activity	Code	Description of busines
Business management services nec	69629	Carnival or fairground equi
Business services nec	69629	Carpentry, joinery - except
Butchers – wholesale	36020	and on-site fabrication of
Butchers, butcher shops – retail	41211	furniture or other joinery
Butter mfg	11330	Carpentry, joinery – furnitur
Butterfly breeding	01990	Carpentry, joinery – on construction projects
		Carpet cleaning service
C		Carpet laying
Cabinet making, joinery – except furniture and on-site fabrication of		Carpet retailing
built-in furniture or other joinery	14920	Carpet, rug mfg
Cabinet making, joinery – furniture	25110	Cartoon character design
Cabinet making, joinery –		Cartoonists
on-site fabrication of built-in		Casino operation
furniture or other joinery	32420	Casting agency service
Cable car operation	50100	Castings mfg – iron or stee
Cable laying	31099	Castings mfg – non-ferrous
Cafe operation	45110	Cat breeding
Cake or pastries mfg – except those selling direct to public	11720	Catering service
Cakes retailing	41290	Cement mfg
Calligraphy service	16120	Cement rendering of building
Cameras, accessories mfg	24110	Cement wholesaling
Cameras, accessories retailing	42210	Cemetery operation
Campervan and camper trailer mfg	23120	Central bank operation
Campervan leasing, hiring or renting	66190	Central government admin
Camping equipment hiring	66390	Ceramic floor or wall tile w
Camping equipment retailing	42410	Ceramic product mfg nec
Camping ground operation	44000	Ceramic products, industria
Canal construction	31099	Ceramic tiles and pipes mf
Candle mfg	25990	Cereal foods mfg
Cane cutting service	05290	Cereal foods wholesaling
Cans mfg – metal	22930	Cereal grain growing
Cans, metal – recycling, collecting,	22000	Cereal grain wholesaling
sorting, dealing or wholesaling	33221	Chair lift operation
Canvas goods mfg	13330	Chair mfg – wooden
Car accessories dealing	39219	Charcoal suppliers
Car accessories mfg	23190	Charities or charitable orga
Car dealer - new and/or used	39110	Charter bus service – long
Car hire service – chauffeur driven	46239	Charter bus service - short
Car leasing, hiring or renting - except		Chauffeur service
licensed hire cars or taxi cabs	66110	Cheese mfg
Car mfg	23110	Chemical analysis service
Car park operation	95330	Chemical engineering servi
Car radios or cassette players – dealing or installation	94110	Chemical products mfg ne
Car servicing – electrical repairs	94110	Chemicals wholesaling neo
Car servicing –		Chemist shop operation – Cherry growing
general mechanical repairs	94199	Chicken farming
Car wash and cleaning service	94129	Chicken, take-away and re
Caravan and camper trailer mfg	23120	cooked and ready to eat
Caravan battery retailing	39211	Child car restraints mfg
Caravan dealers	39130	Child care service
Caravan hiring	66190 44000	Child minding centres
Caravan parks and camping grounds	44000	Child minding service – in t
Cardboard mfg nec	15100	Children's homes operation
Cardigan and pullover mfg	13400	Chimney cleaning service
Caretaking service	77120	
nec means 'not elsewhere classified'. mfg means 'manufacturing'.		

Description of business activity	Code
Carnival or fairground equipment mfg	24690
Carpentry, joinery – except furniture and on-site fabrication of built-in furniture or other joinery	14920
Carpentry, joinery – furniture	25110
Carpentry, joinery –	20110
on construction projects	32420
Carpet cleaning service	95310
Carpet laying	32430
Carpet retailing	42120
Carpet, rug mfg	13310
Cartoon character design	90029
Cartoonists	90029
Casino operation	92010
Casting agency service	72110
Castings mfg – iron or steel	21210
Castings mfg – non-ferrous metal	21410
Cat breeding	01990
Catering service	45130
Cement mfg	20310
Cement rendering of buildings	32410
Cement wholesaling	33390
Cemetery operation	95200
Central bank operation	62100
Central government administration	75100
Ceramic floor or wall tile wholesaling	33390
Ceramic product mfg nec	20290
Ceramic products, industrial mfg	20290
Ceramic tiles and pipes mfg	20290
Cereal foods mfg	11620
Cereal foods wholesaling	36090
Cereal grain growing	01490
Cereal grain wholesaling	33120
Chair lift operation	50100
Chair mfg – wooden	25110
Charcoal suppliers	33229
Charities or charitable organisations	87900
Charter bus service – long distance	46210
Charter bus service – short distance	46220
Chauffeur service	52999
Cheese mfg	11330
Chemical analysis service nec	69250
Chemical engineering service	69230
Chemical products mfg nec	18990
Chemicals wholesaling nec	33230
Chemist shop operation – pharmacy	42711
Cherry growing	01350
Chicken farming	01710
Chicken, take-away and retailing -	
cooked and ready to eat	45120
Child car restraints mfg	23190
Child care service	87100
Child minding centres	87100
Child minding service – in the home	95393
Children's homes operation	86090
Chimney cleaning service	73110

Description of business activity	Code
China goods mfg	20290
China, glassware and earthenware retailing	42130
China, glassware and earthenware	
wholesaling	37330
Chinese groceries wholesaling	36090
Chipboard mfg	14940
Chiropodists	85399
Chiropractor service	85340
Chlorine mfg	18130
Chocolate mfg	11820
Choirs	90010
Chromium plating	22930
Church operation	95400
Chutneys or relishes mfg	11400
Cigarettes mfg	12200
Cinema operation	55130
Circus operation	90010
Citrus fruit growing	01360
Civil engineering – non-building construction nec	31099
Civil engineering –	01010
road or bridge construction	31010
Civil engineering service	69230
Claim assessment service	64200
Clairvoyance service	95391
Clay quarrying	09190
Clay roof tiles mfg	20290
Cleaning products – chemical-based – wholesaling	33230
Cleaning service	73110
Clinic – dental	85310
Clinic – medical – general practice	85110
Clinical massage service	85391
Clock mfg	24190
Clocks retailing	42799
Clothes hoist installation	32990
Clothes hoists mfg	22990
Clothes ironing service	95310
Clothing accessories mfg nec	13510
Clothing accessories retailing	42510
Clothing and footwear mfg	13510
Clothing mfg – knitted fabric	13510
Clothing mfg – leather	13510
Clothing mfg – men's and boys' wear	13510
Clothing mfg – sleepwear, underwear and infant clothing	13510
Clothing mfg – waterproof	13510
Clothing mfg – women's and girls' wear	
Clothing mfg nec	13510
Clothing retailing	42510
Clothing wholesalers	37120
Clubs – licensed	45301
Clubs – not licensed, for promotion of community or sectional interests nec	95599
Clubs – not licensed, hospitality, with staff	45302

Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Clubs – sporting – except hospitality	91140	Concrete – ready mixed – except dry mix	20330	Cosmetics mfg	18520
Coaching – sports	82110	Concrete products mfg nec	20340	Cosmetics retailing – catalogue selling	43101
Coal loader operation – sea transport	52120	Concreting services	32210	Cosmetics retailing – direct selling	43101
Coal mining – black coal	06000	Confectionery mfg	11820	Cosmetics retailing – except chemist shops, pharmacies and direct sellers	42712
Coal mining – brown coal	06000	Confectionery retailing	41290	Cosmetics wholesaling	37200
Coal product mfg nec	17090	Confectionery wholesaling	36090	Cosmetics, perfumes and toiletry	0,200
Coal retailing	42799	Consolidation assessment –	00000	goods retailing commission based	43201
Coal seam gas extraction	07000	section 169AA ITAA 1936	99060	Costume design service	90029
Coal wholesaling	33229	Construction machinery leasing	66310	Costume hiring	66390
Coconut growing	01390	Construction materials mining -		Costume jewellery mfg	25910
Coffee growing	01590	except sand quarrying, washing	00100	Costume jewellery wholesaling	37320
Coffee mfg	11990	or screening	09190	Cotton ginning	05210
Coffee shops	45110	Construction of concrete support structures	32210	Cotton growing	01520
Coin dealers	42733	Construction project management	02210	Courier service	51020
Cold store operation	53090	service – fee or contract basis	69230	Courts operation – judicial	75400
Collection agency service	72930	Consulate operation –		Crab potting	04112
Collieries – black coal	06000	foreign government	75520	Craft materials and supplies retailing	42799
Collieries – brown coal	06000	Consultant physician	85129	Craft retailing	42799
Comedians	90029	Consumer credit reporting service	72930	Crayfishing, lobster fishing	04111
Commercial art service	69240	Consumers associations operation	95599	Creative writers – own account	90029
Commercial photography service	69910	Contact lenses dispensing	85320	Credit bureau or agency service	72930
Commercial printing	16110	Contact lenses mfg	24110	Credit card administration service	64190
Commercial vehicles dealing	35020	Container hiring	66190	Credit unions	62230
Commission operation – judicial	75400	Container terminal operation –		Crematorium operation	95200
Commodity futures broking or dealing	64110	marine cargo	52120	Cricketer – professional	91123
Commonwealth government		Container terminal or park facilities –	50000	Crime scene cleaning service	73110
administration	75100	for road freight	52999	Crisis care accommodation operation	86090
Communication service – including		Containers mfg – corrugated paper board	15210	Crockery mfg	20290
telephone, telex, satellite communications service –		Containers mfg – solid paper board	15210	Crockery retailing	42130
except radio and TV broadcasting	58010	Contraceptive mfg	18410	Crocodile farming	01990
Community health centre operation	85990	Contract staff service	72120	Crocodile hunting	04200
Compact disc mfg or publishing	16200	Control of non-residents' money –	12120	Crop dusting service – aerial	04200
Compact disc, cassette tape		section 255 ITAA 1936	99070	Crop harvesting service	05290
and records retailing	42420	Convalescent homes	86011	Crude oil wholesaling	33210
Composer – music	90029	Conveyancing service –		Crude petroleum wholesaling	33210
Computer and business machine mfg	24219	by qualified legal practitioners	69310	Cruise operation – river, harbour or lake	
Computer and related equipment mfg	24211	Conveyancing service – other than		with or without restaurant facilities	, 50100
Computer consultancy services nec	70000	by qualified legal practitioners	69310	Crustacean – processed mfg	11200
Computer facilities management		Cooking oil filtration and recycling	11500	Crustacean breeding or farming –	
service	70000	Cooking utensils retailing – excluding household electric	42130	except lobsters	02039
Computer games software design	54200	Cooking utensils retailing –	42100	Crustacean wholesaling	36040
Computer network systems design and integration service	70000	household electric	42210	Crystal glass mfg	20100
Computer printer repairs	94220	Cool storage of fruit and vegetables	53090	Curriculum – education	
Computer programming service	70000	Coolant mfg	18990	advisory services	82200
Computer programming service	42220	Copper ore mining	08030	Curtain cleaning service	95310
		Copper smelting, refining	21330	Curtain making	13330
Computer software mfg or publishing	16200	Copper smithing –		Curtains installing	32390
Computer tapes or disks mfg or publishing – pre-recorded	16200	except boiler making	22400	Curtains retailing	42140
Computer time-sharing service	59210	Cordial mfg	12110	Cushions mfg	13330
Computer training	81011	Cordials – wholesaling	36090	Custom tailoring –	10515
Computer wholesaling –		Cork flooring retailing	42120	men's and boys' wear	13510
including peripherals	34920	Corporate head office management		Custom tailoring – women's and girls' wear	13510
Computers mfg	24211	services	69610	Customs agency service	52910
Concert hall operation	90030	Corporate unit trusts – assessed as	00400		22990
		companies	62400 82100	Cutlery mfg	22990
		Correspondence school operation nec	82199		

Description of business activity	Code	Description of business activity Display models mfg – metal	Code 22990	Description of business activity Drug referral centre operation	Code 85990
_	01000			•	
Dairy cattle farming	01600	Display models mfg – plaster	20320	Drug rehabilitation counselling services	
Dairy herd testing	05290	Disposal of waste paper only	29210	Drugs retailing	42711
Dairy products mfg nec	11330	Disposal stores – new goods	42733	Drugs wholesaling – except veterinary	37200
Dairy products wholesaling	36030	Distillate retailing	40000	Drugs wholesaling – veterinary	37200
Dams construction	31099	Distillate wholesaling	33210	Dry cell battery retailing	42290
Dance hall or studio operation	91390	Distilling and beverage equipment mfg	24690	Dry cleaning machinery mfg	24690
Data entry service	59210	Distilling equipment wholesaling	34190	Dry cleaning machinery or equipment wholesaling	34190
Data processing service	59210	Dive boat tours – coastal waters	50100	•	95310
Datacasting service provision	58020	Dive boat tours – inland waters	50100	Dry cleaning service, agency Dry ice mfg	18110
Debt collecting service	72930	Divers – commercial, salvage	52190		23910
Deer breeding, farming	01800	Document shredding service	70000	Drydock operation	01710
Defence forces operation		for businesses	72990	Duck farming	
and administration	76000	Dog breeding	01990	Duct work mfg – air conditioning	22400
Delicatessens	41290	Dog obedience training	95399	Ducts mfg – sheet metal	22400
Delivery service – road	46100	Dog training – for racing	91291	Dyeing service	13340
Demolition of buildings or other structures	00100	Dog training for farm work	05290	Dyes mfg – inorganic	18130
	32120	Dolls retailing	42430	Dyes mfg – organic	18120
Dental amalgams mfg	24120	Domestic – household cleaning service	-	Dyes wholesaling	33230
Dental hospital operation	85310	except carpets, rugs, drapes, curtains or other soft furnishings	73110	E	
Dental instruments or equipment mfg	24120	Domestic appliance hiring	66390	—	
Dental surgeon	85310	Domestic appliance retailing –	00390	Earthmoving equipment operation training	81019
Dentures fabrication	24120	catalogue selling (commission based)	43209	Earthmoving machinery mfg	24620
Deodorant mfg	18520	Domestic appliance retailing – catalogu		Earthmoving plant hire – with operators	
Department store operation	42600	selling (except commission based)	43109	Earthmoving services	32120
Dermatologist	85123	Domestic appliance retailing –		Eastern foods retailing	41290
Designing prepaid cards and vouchers	69240	direct selling (commission based)	43209	Eastern foods wholesaling	36090
Design software for smartphones	54200	Domestic appliance retailing – direct	40100	Education nec	82199
Desktop publishing service	72920	selling (except commission based)	43109		82199
Detective agency service	77120	Domestic appliance retailing – via internet	43109	Educational workshops or seminars	36090
Detergent mfg	18510	Domestic government representation	75510	Egg and egg products wholesaling	
Detergents wholesaling	37200	Domestic service nec –	70010	Egg farm operation	01720
Development bank operation	62210	on a contract or fee basis	95399	Electric fittings dealing nec	34940
Diagnostic apparatus mfg	24120	Doors or windows mfg – wooden	14920	Electric gaming machines – poker mfg	24290
Diamond cutting	25910	Doughnuts mfg	11720	Electric motors mfg nec	24390
Diamond mining	09901	Drafting service – architectural	69210	Electric rangehood installation	32320
Diesel engines mfg nec	24990	Drains construction, cleaning or		Electrical distribution equipment wholesaling	34940
Diesel oil retailing	40000	repairing – except sewerage or		Electrical engineering service –	34940
Diesel oil wholesaling	33210	stormwater drains	32310	consulting	69230
Dietitian	85399	Drama school operation	82120	Electrical equipment or	
Dingo hunting or trapping	04200	Drawing office service – engineering	69230	machinery mfg nec	24390
Dip mfg – animal	18320	Dredging – harbours or rivers	31099	Electrical equipment, industrial,	
Direct marketing services –	10020	Dressmaking – custom tailoring	13510	wholesaling nec	34940
advertising direct mail	69400	Dressmaking – customised	13510	Electrical machinery, heavy,	
Direct selling – cosmetics,		Dressmaking supplies retailing	42140	installation – on-site assembly	31099
perfumes and toiletries	43101	Dried flowers retailing	42740	Electrical measuring or testing	34940
Direct selling – jewellery	43102	Drilling contractors	32990	instruments wholesaling	
Direct selling nec	43109	Drilling machinery mfg – woodworking		Electrical repairing – automotive	94110
Directory and mailing list publishing	54140	or metalworking	24630	Electrical services	32320
Disability support service to parents		Drilling machinery mfg nec	24620	Electricity generation, supply and distribution	26300
of disabled children	87900	Drills mfg – portable electric	24630	Electricity meters mfg	24190
Discount store operation	42799	Drive-in theatre operation	55130	Electricity transmission	26200
Dishwashing machines mfg -	o	Driver training – automotive	82199	Electronic engineering service –	20200
household	24410	Driving school operation –	00100	consulting	69230
Disinfectant mfg	18510	motor vehicle	82199	Electronic equipment wholesaling nec -	
Display and notice boards wholesaling	34990	Drug plants growing	01590	industrial	34940

nec means 'not elsewhere classified'.

mfg means 'manufacturing'.

Description of business activity	Code	Description of business activity	Code
Electronic telephone security device	34930	Fabrics mfg nec	13340
wholesaling Elevator installation, repair	34930 32390	Fabrics, textile retailing	42140
Elevator installation, repair	24910	Factory renting or leasing as owner or leaseholder	67120
Elocution school operation	82199	Farm animals and bloodstock leasing	66200
Email services	59100	Farm irrigation service	05290
Embassy operation –	00100	Farm produce or supplies wholesaling	33190
foreign government	75520	Farrier service	05290
Emergency housekeeping service	87900	Fashion design service	69240
Emergency service – other than	77400	Fashion ware – retailing	42510
defence and police	77130	Fast food retailing	45120
Employment agency operation	72110	Federal government administration	75100
Enamelling service Endodontist	22930 85310	Feed wholesaling	33190
Engine oils retailing	40000	Fence construction –	
Engine reconditioning – customised	40000 94199	except agricultural	32910
Engineering consultancy service	69230	Ferry service	48100
Engineering drafting service	69230	Fertiliser mfg	18310
Engineering research activities	69100	Fertiliser retailing	42320
Engineering surveying service	69220	Fertiliser spreading – aerial	05290
Engines, internal combustion mfg nec	24990	Fertiliser spreading – except aerial	05290
Engraving on metals –	24330	Fertiliser wholesaling	33230
except process or photographic	22930	Fibreglass fabrics mfg	13130
Enlargers wholesaling - photographic	34940	Fibreglass products mfg nec	19190
Enquiry agency service	77120	Fig growing	01390
Entertainer or celebrity		Filler or putty mfg	19160
management service	69629	Film and video distribution	55120
Entertainers	90021	Film and video production	55110
Entertainment centre operation	90030	Film and video tape royalties – derived by non-residents	99030
Environmental consultancy service – excluding laboratory service	69621	Film archive service	60100
Environmental consultancy services	69621	Film mfg – plastic	19110
Environmental sustainability		Film wholesaling – photographic	34990
assessment	69621	Finance company operation	62290
Epilation service	95110	Financial asset broking service	64110
Escalator installation, repair	32390	Financial service nec	64190
Escalators or escalator parts mfg	24910	Financing nec	62300
Escort agency service	95340	Fire extinguisher servicing	94290
Events booking agent	72990	Fire fighting service – except forest	77130
Excavating service	32120	Fire fighting service – forest	77130
Executive search service	72110	Fire insurance provision	63220
Executor service	64190	Fire prevention service	77130
Explosives laying	32120	Fire protection equipment wholesaling	34990
Explosives mfg	18920	Fire sprinklers installation	32340
Export documentation preparation service	52910	Fire sprinklers mfg	22990
Eye hospitals	84010	Firearms mfg	22990
Eye testing – optometrist	85320	Firearms retailing	42410
Lye testing – optometrist	00020	Fireplace construction and installation	32390
F		Fireplace restoration services	32390
Fabricated metal products mfg nec	22990	Firewood cutting – forest	03020
Fabricated structural steel mfg –	22210	Firewood cutting and retailing Firewood wholesaling	42799 37390
ready-made parts for structures	22210	Firework mfg	18920
Fabrics mfg – cotton	13120	Fireworks retailing	42799
	13340	•	
Fabrics mfg – embroidered	10100	Fish and chine retailing – take away	451.00
Fabrics mfg – synthetic Fabrics mfg – wool	13130 13120	Fish and chips retailing – take away Fish breeding or farming	45120 02039

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Description of business activity	Code
Fish cleaning or filleting	11200
Fish hatchery operation	02039
Fish mfg – canned	11200
Fish mfg – dried or smoked	11200
Fish net mfg	13320
Fish retailing – fresh	41212
Fish wholesaling	36040
Fishing – freshwater	04199
Fishing – line fishing	04130
Fishing – marine nec	04192
Fishing tackle hiring	66390
Fishing tackle mfg	25920
Fishing tackle retailing	42410
Fishing tracing – fin fish	04140
Fitness centres	91110
Flags or banners mfg	13330
Flats construction	30190
Flavourings mfg – food	11990
Floor coverings laying nec	32430
Floor coverings mfg – rubber	19200
Floor coverings mfg – textile	13310
Floor coverings retailing	42120
Floor coverings wholesaling	37310
Floor or wall tiles mfg – concrete	20340
Floor sanding	32430
Floor tile wholesaling (except ceramic)	37310
Flooring fixing – wooden	32420
Florist operation – retail	42740
Florist operation – wholesale	33190
Flour mfg – wheat – except self-raising flour	11610
Flour mfg – wheat – self-raising flour	11610
Flour milling machinery mfg	24690
Flower growing (outdoors)	01150
Flower growing (under cover)	01140
Flower pots mfg – ceramic	20290
Flower pots mfg – concrete	20340
Flowers retailing	42740
Flowers wholesaling	33190
Fly spray mfg	18320
Flying doctor service	85110
, ,	82191
Flying schools	02191
Flywire installation – screens, shutters or blinds	32390
Fodder growing	01590
Fodder mfg – prepared	11920
Food dressings mfg	11990
Food mfg nec	11990
Food packing machinery mfg	24690
Food processing machinery mfg	24690
Food processing machinery	
or equipment wholesaling Food research institution operation –	34190
except university	69100
Food waste disposal units mfg	24410

Description of business activity	Code
Food wholesaling nec	36090
Football pools operation	92099
Footballer – professional	91124
Footpaths construction – concrete	32210
Footwear mfg	13520
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
Freight terminal operation –	50100
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	49009
Freshwater crayfish farming 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
nec means 'not elsewhere classified'.	

Description of business activity Code Fruit juices or fruit juice drinks mfg less than single strength 12110 Fruit juices, single strength or concentrated 11400 11400 Fruit mfg - frozen 05290 Fruit picking Fruit pulp mfg – puree or spreads 11400 Fruit retailing - fresh 41220 Fruit tree nursery operation (outdoors) 01120 Fruit tree nursery operation 01110 (under cover) Fuel gas distribution -27000 through mains system 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 04200 Fur skin animal hunting or trapping Fur skin animals farming 01990 Furnaces construction for industrial plants from 31099 prefabricated components Furnaces mfg - electric -24390 except space heaters Furnaces mfg – industrial – except 24990 electric furnaces or space heaters Furnaces or furnace equipment, industrial, wholesaling except electrical 34990 25120 Furniture fittings mfg – metal 66390 Furniture hiring Furniture mfg – sheet metal 25120 Furniture mfg - wooden 25110 Furniture mfg nec 25190 Furniture part mfg - except sheet metal 25190 Furniture removal service - road 46100 Furniture retailing - household 42110 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 -22290 except aluminium

Garages – prefabricated metal mfg Garages – prefabricated wood mfg 22220

14910

Description of business activity	Code
Garbage bags mfg – plastic	19110
Garbage bins mfg – plastic	19110
Garbage cans mfg – metal	22390
Garbage collection service	29110
Garbage disposal service	29210
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 – 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 – 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 Gates mfg – metal –	22230
except aluminium or wire	22290
Gearboxes mfg	23190
Gem cutting	25910
Gemstone mining –	00000
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	36010 85110
	41100
General store operation – main grocery General store operation –	++1UU
other than mainly groceries	42799
Geological and geophysical consultancy service	69250
Gift shops	42799
	, 00

nec means 'not elsewhere classified'.

Description of business activity	Code
Ginger growing	01590
Girders mfg - prefabricated steel	22210
Glass or glass products mfg – except glass wool or glass wool products	20100
Glassware retailing	42130
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	01100
range operation nec	91139
Golf equipment mfg	25920
Golf equipment retailing	42410
Golf equipment wholesaling	37340
Goose farming	01710
Gourmet shops	41290
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

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Description of business activity	Code
Hair brushes mfg	25990
Hair care products mfg	18520
Hair driers mfg – electric – except household	24390
Hair driers mfg – electric – household	24490
Hair restoration service – cosmetic	95110
Hair restoration service – except by registered medical 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	02000
repairs – excluding cleaning,	
gardening or trade services elsewhere classified	20000
	32990 25920
Hang glider mfg Harbour services nec	23920 52190
Harbour works construction –	52190
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	24490
Heating equipment – household electric – repairing	94210
Heating equipment – household electric – retailing	42210
Heating equipment installation – except industrial furnaces	32330
Heating oil dealing	33210
Helicopter charter	49001
Helicopter mfg or repairing	23940
Helmets mfg	13510

Description of business activity	Code
Herb mfg – processed	11990
Herbalist	85391
Herbarium operation	89210
Herbs growing (outdoors)	01230
Herbs growing (under cover)	01220
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	
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	45200
Hotels construction	45200 30200
	73110
House cleaning service	73110
House construction, alteration, renovation or general repair	30110
House painting	32440

<b>5</b>	<b>A</b> 1
Description of business activity	Code
Household appliances mfg	24490
Household appliances repairing nec	94210
Household appliances retailing	42210
Household appliances wholesaling	34940
Household ceramic giftware wholesaling	37330
Household freezer retailing	42210
Household fridge retailing	42210
Household goods hiring	66390
Household insurance	63220
Household internet equipment retailing	42210
Household linen wholesaling	37110
Household microwave oven retailing	42210
Household textiles retailing	42140
Household whitegoods retailing	42210
Houses prefabricated – assembly,	
erection or installation	30110
Hunting or trapping	04200
Hydro-electricity generation	26120
Hydropath	85391
Hypnotherapist	85399
1	
Ice cream cones or wafers mfg	11730
Ice cream mfg	11320
Ice cream retailing	45120
Ice cream wholesaling	36030
lce mfg – except dry ice	12110
Ice retailing	42799
Import documentation	
preparation service	52910
Indoor plant hire	66390
Industrial chemical mfg – inorganic nec	18130
Industrial chemical mfg – organic nec	18120
Industrial equipment operation training	81019
Industrial gas mfg Industrial machinery or	18110
equipment mfg nec	24990
Industrial machinery or equipment	
wholesaling nec	34990
Industrial research institution	60100
operation – except university Industrial union operation	69100 95520
Industrial waste collection	90020
and disposal service	29110
Infants' clothing mfg – except knitted	13510
Information storage and retrieval	
services – except library	59220
Ink mfg	19160
Innerspring mattress mfg	25130
Insecticide mfg	18320
Installation of domestic water recycling equipment	32310
Insulating materials wholesaling	33390
Insulation materials installation	32390
Insulation, glass fibre or	
mineral wool mfg	20900

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

Description of business activity	Code
Insurance – accident, house,	60000
marine and general Insurance agency service	63220 64200
Insurance and re-insurance with a	04200
non-resident – sections 144 and 148 ITAA 1936	99050
Insurance broking service	64200
Insurance consultant service	64200
Interest on bearer debentures	99010
Interior decorating service nec	32440
Internet advertising services	69400
Internet cafe (mainly cafe operation)	45110
Internet cafe (mainly internet service operation)	59100
Internet consultancy service	70000
Internet development services	70000
Internet implementation advisory services	70000
Internet publishing (periodical)	57000
Internet retailing – personal	57000
and household goods	42210
Internet service providers	59100
Internet software development	70000
Internet website design services	70000
Internet website development	70000
Interpreting service	69990
Introduction agency service	95392
Investing in patents and copyrights	64200
Investing in tangible artistic work	54190
Investment association operation	62400 62400
Investment company operation Investment operation – own account	62400
Iron and steel mfg – basic	21100
Iron ore mining	08010
Iron pyrite mining	08090
Ironing or pressing machinery,	
laundry mfg - except household	24690
Irrigation systems construction	31099
Island ferry operation – in coastal waters	48200
in coasial waters	40200
J	
Jade mining	09903
Jam mfg – including conserves, jellies or fruit spreads	11400
Jars mfg – glass	20100
Jeans mfg – men's or boys'	13510
Jeans mfg – women's or girls'	13510
Jet ski parts retailing	42450
Jet ski parts wholesaling	34990
Jet ski retailing	42450
Jet ski wholesaling	34990
	31099
Jewellery mfg	25910
Jewellery retailing – direct selling Jewellery retailing –	43102
except direct sellers	42530
Jewellery retailing commission based	43202

Description of business activity	Code
Jewellery wholesaling	37320
Jockeys	91121
Joinery work on construction projects	32420
Joists, prefabricated steel mfg	22210
K	
Kangaroo hunting	04200
Kangaroo meat wholesaling	36020
Kegs mfg – metal	22390
Kerb and guttering construction – concrete	32210
Kerosene mfg	17010
Kerosene retailing	40000
Kerosene wholesaling	33210
Kettles or jugs mfg – electric	24490
Key cutting or duplicating service	94990
Keys mfg	22990
Kindergarten, pre-school operation –	
except child minding centre	80100
Kit home mfg – wooden	14910
Kitchen appliances wholesaling -	0 4 0 4 0
household electric	34940 25110
Kitchen furniture mfg – wooden Kitchen sinks mfa –	20110
vitreous china or porcelain	20290
Kitchenware mfg – ceramic	20290
Kitchenware mfg – glass	20100
Kitchenware mfg – plastic nec	19120
Kitchenware retailing	42130
Kitchenware wholesaling	37330
Kiwi fruit growing	01320
Knitted fabrics mfg	13400
Knitting machines mfg	24690
Knives mfg – hand held –	
except power operated	22990
Kyanite mining	09903
L	
Laboratory operation	69250
Labour hire – temporary	72120
Labouring – air conditioning	
and heating services	32330
Labouring – bricklaying	32220
Labouring – carpentry services	32420
Labouring – concreting	32210
Labouring – construction services nec	32990
Labouring – electrical services	32320
Labouring – farming	05290
Labouring – glazing services	32450
Labouring – landscaping services	32910
Labouring – mining services	10900
Labouring – painting and decorating services	32440
Labouring – plastering and	20/140
ceiling services Labouring – plumbing services	32410 32310
Labouring – plumbing services	32310
Labouring – site preparation services	32120
	52.20

32240 32430 19160 42510 31099 20100 24320 22990 32120 32120 32120 32110 69220 69210 32910 42320 33190 25910 34920 24630	Linen hire service Linen retailing – household Lingerie mfg Lingerie retailing Lingerie wholesaling Linoleum or linotile fixing Lipstick mfg Liquefied gases wholesaling – except liquefied petroleum gas (LPG) Liquefied natural gas production Liquefied petroleum gas – automotive – retailing Liquefied petroleum gas – dealing Liquefied petroleum gas mfg – refinery Liquefied petroleum gas mfg – refinery Liques mfg Liques tores Livestock dipping, drafting or droving Livestock raising nec Livestock wholesaling Livestock yarding equipment	95310 42140 13510 42510 37120 32430 18520 33230 07000 40000 33210 17010 12130 41230 05290 01990 33190
32430 19160 42510 31099 20100 24320 22990 32120 32120 32120 32110 69220 69210 32910 42320 33190 25910 34920	Lingerie mfg Lingerie retailing Lingerie wholesaling Linoleum or linotile fixing Lipstick mfg Liquefied gases wholesaling – except liquefied petroleum gas (LPG) Liquefied natural gas production Liquefied petroleum gas – automotive – retailing Liquefied petroleum gas – dealing Liquefied petroleum gas mfg – refinery Liquefied petroleum gas mfg – refinery Liques mfg Liquor stores Livestock dipping, drafting or droving Livestock raising nec Livestock wholesaling	13510 42510 37120 32430 18520 33230 07000 40000 33210 17010 12130 41230 05290 01990
19160 42510 31099 20100 24320 22990 32120 32120 32120 32120 32110 69220 69210 32910 42320 33190 25910 34920	Lingerie retailing Lingerie wholesaling Linoleum or linotile fixing Lipstick mfg Liquefied gases wholesaling – except liquefied petroleum gas (LPG) Liquefied natural gas production Liquefied petroleum gas – automotive – retailing Liquefied petroleum gas – dealing Liquefied petroleum gas mfg – refinery Liqueurs mfg Liquor stores Livestock dipping, drafting or droving Livestock raising nec Livestock wholesaling	42510 37120 32430 18520 33230 07000 40000 33210 17010 12130 41230 05290 01990
42510 31099 20100 24320 22990 32120 32120 32120 32110 69220 69210 32910 42320 33190 25910 34920	Lingerie wholesaling Linoleum or linotile fixing Lipstick mfg Liquefied gases wholesaling – except liquefied petroleum gas (LPG) Liquefied natural gas production Liquefied petroleum gas – automotive – retailing Liquefied petroleum gas – dealing Liquefied petroleum gas mfg – refinery Liqueurs mfg Liqueurs mfg Liquor stores Livestock dipping, drafting or droving Livestock raising nec Livestock wholesaling	37120 32430 18520 33230 07000 40000 33210 17010 12130 41230 05290 01990
31099 20100 24320 22990 32120 32120 32110 69220 69210 32910 42320 33190 25910 34920	Linoleum or linotile fixing Lipstick mfg Liquefied gases wholesaling – except liquefied petroleum gas (LPG) Liquefied natural gas production Liquefied petroleum gas – automotive – retailing Liquefied petroleum gas – dealing Liquefied petroleum gas mfg – refinery Liqueurs mfg Liqueurs mfg Liquor stores Livestock dipping, drafting or droving Livestock raising nec Livestock wholesaling	32430 18520 33230 07000 40000 33210 17010 12130 41230 05290 01990
20100 24320 22990 32120 32120 32110 69220 69210 32910 42320 33190 25910 34920	Lipstick mfg Liquefied gases wholesaling – except liquefied petroleum gas (LPG) Liquefied natural gas production Liquefied petroleum gas – automotive – retailing Liquefied petroleum gas – dealing Liquefied petroleum gas mfg – refinery Liqueurs mfg Liquor stores Livestock dipping, drafting or droving Livestock raising nec Livestock wholesaling	18520 33230 07000 40000 33210 17010 12130 41230 05290 01990
24320 22990 32120 32120 32110 69220 69210 32910 42320 33190 25910 34920	Liquefied gases wholesaling – except liquefied petroleum gas (LPG) Liquefied natural gas production Liquefied petroleum gas – automotive – retailing Liquefied petroleum gas – dealing Liquefied petroleum gas mfg – refinery Liqueurs mfg Liquor stores Livestock dipping, drafting or droving Livestock raising nec Livestock wholesaling	33230 07000 40000 33210 17010 12130 41230 05290 01990
22990 32120 32120 32110 69220 69210 32910 42320 33190 25910 34920	except liquefied petroleum gas (LPG) Liquefied natural gas production Liquefied petroleum gas – automotive – retailing Liquefied petroleum gas – dealing Liquefied petroleum gas mfg – refinery Liqueurs mfg Liquor stores Livestock dipping, drafting or droving Livestock raising nec Livestock wholesaling	07000 40000 33210 17010 12130 41230 05290 01990
32120 32120 32110 69220 69210 32910 42320 33190 25910 34920	Liquefied natural gas production Liquefied petroleum gas – automotive – retailing Liquefied petroleum gas – dealing Liquefied petroleum gas mfg – refinery Liqueurs mfg Liquor stores Livestock dipping, drafting or droving Livestock raising nec Livestock wholesaling	07000 40000 33210 17010 12130 41230 05290 01990
32120 32110 69220 69210 32910 42320 33190 25910 34920	Liquefied petroleum gas – automotive – retailing Liquefied petroleum gas – dealing Liquefied petroleum gas mfg – refinery Liqueurs mfg Liquor stores Livestock dipping, drafting or droving Livestock raising nec Livestock wholesaling	40000 33210 17010 12130 41230 05290 01990
32110 69220 69210 32910 42320 33190 25910 34920	automotive – retailing Liquefied petroleum gas – dealing Liquefied petroleum gas mfg – refinery Liqueurs mfg Liquor stores Livestock dipping, drafting or droving Livestock raising nec Livestock wholesaling	33210 17010 12130 41230 05290 01990
69220 69210 32910 42320 33190 25910 34920	Liquefied petroleum gas mfg – refinery Liqueurs mfg Liquor stores Livestock dipping, drafting or droving Livestock raising nec Livestock wholesaling	17010 12130 41230 05290 01990
69210 32910 42320 33190 25910 34920	Liquefied petroleum gas mfg – refinery Liqueurs mfg Liquor stores Livestock dipping, drafting or droving Livestock raising nec Livestock wholesaling	12130 41230 05290 01990
32910 42320 33190 25910 34920	Liqueurs mfg Liquor stores Livestock dipping, drafting or droving Livestock raising nec Livestock wholesaling	41230 05290 01990
42320 33190 25910 34920	Livestock dipping, drafting or droving Livestock raising nec Livestock wholesaling	05290 01990
33190 25910 34920	Livestock raising nec Livestock wholesaling	01990
25910 34920	Livestock raising nec Livestock wholesaling	
34920		33190
24630		
24630	mfg – metal	22990
	Lobbyist	69629
95310	Lobster farming	02031
2/690	Lobster fishing	04111
24030	Local government administration	75300
34990	Locks mfg	22990
95310	Locks wholesaling	33390
32910	Locksmith service	77120
42310	Locomotives mfg and repair	23930
24610	Log haulage service	46100
34110	Logging	03020
73130	Lottery agency operation	92020
08070	Lottery operation	92020
21330	Loudspeakers mfg	24290
66400	Lounge suite mfg	25110
66310		01590
13510	Luggage wholesaling	37390
42510		
		04000
94990		01390
42590		34190
42000		42441
37390	, v	37350
13200		24290
13200	Magnetic tapes mfg –	
		16200
		85391
		51010
		51010
		01490
		13510
		11610
		11610
		69629
	95310 24690 34990 95310 32910 42310 24610 34110 73130 08070 21330 66400 66310 13510 42510 94990 42590 37390	24630Lobbyist95310Lobster farming24690Locks rfg95310Locks mfg95310Locks wholesaling32910Locks wholesaling32910Locks wholesaling32910Locks wholesaling32910Locks wholesaling32910Locks wholesaling32910Locks wholesaling32910Locks wholesaling32910Locks wholesaling32910Locks wholesaling42310Locomotives mfg and repair24610Log haulage service34110Logging73130Lottery agency operation08070Lottery operation21330Loudspeakers mfg66400Lounge suite mfg66310Lucerne growing13510Luggage wholesaling42510M94990Macadamia nut growing42510Magazine retailing42590Magazine wholesaling42590Magazine wholesaling37390Magnetic tapes mfg – except pre-recorded13200pre-recorded or publishing33190Magnetic therapy service69310Mail services60100Mailbox rental services45301Male and female clothing mfg – arg equal amount of each34940Malt extract mfg09190Malt mfg – except malt extract

Description of business activity	Code
Management training service	81019
Managing prepaid card and	01019
voucher programmes	72990
Mango growing	01390
Manicure service	95110
Map preparation service	69220
Maps publishing	54130
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 –	37000
except veterinary Melons growing	37200 01230
Menswear mfg	13510
	10010

Description of business activity	Code
Menswear retailing	42510
Menswear wholesaling	37120
Merchandising consultancy service	69629
Merry-go-round operation	91310
Messenger service	51020
Metal coating of manufactured	
products nec	22930
Metal polishing or finishing	22930
Metal roof fixing	32230
Metal scrap wholesaling	33221
Metallic ores mining nec	08090
Metallic ores wholesaling	33229
Metallurgical services	69250
Metalworking hand tools mfg – except pneumatic or power operated	22990
Metalworking machinery mfg nec	24630
Metalworking machinery wholesaling	34190
Meteorological instruments mfg nec	24190
Meteorological services	69990
Meters mfg – gas or water	24190
Microchip mfg	24290
Microfiche production services	59210
Microphones mfg	24290
Midwifery services	85399
Migration consultants and services	69990
Mild steel anchors mfg	22920
Milk mfg – condensed or evaporated	11330
Milk powder mfg	11330
Milk processing – cream	11310
Milk processing machinery or	
equipment wholesaling	34190
Milk production – dairy cattle	01600
Milk products mfg nec	11330
Milk receiving or distribution depot operation	11310
Milk vendor	43109
Milk wholesaling	36030
Millinery retailing	42510
Millinery wholesaling	37120
Mine site construction nec	31099
Mine site preparation	32120
Mineral exploration – own account	10121
Mineral exploration services	10122
Mineral water mfg	12110
Minerals wholesaling nec	33229
Mining engineering service	69230
Mining machinery mfg	24620
Mining machinery or equipment wholesaling	34190
Mining nec	09909
Mining services nec	10900
Mining surveying service	69220
Mirrors mfg	20100
Mobile homes dealing	39130
Mobile phone battery retailing	42210
	34930
Mobile phone battery wholesaling	34930
nec means 'not elsewhere classified'.	

Description of business activity	Code
Mobile phone retailing	42210
Model agency	72120
Modelling school	81019
Modem equipment mfg	24220
Money market dealers	62290
Monorail operation	47200
Monuments making	20900
Monuments or grave markers mfg – concrete	20340
Mortgage broking service	64110
Motel operation	44000
Motion picture distribution	55120
Motion picture editing	55140
Motion picture film or tape production	55110
Motion picture leasing	55120
Motion picture screening	55130
Motion picture theatre operation	55130
Motor accessory shops operation	35040
Motor cars mfg	23110
Motor cycle tour operation – with driver	50100
Motor cycles mfg	23990
Motor cycles or scooters repairing	94199
Motor cycles or scooters wholesaling	
or retailing	39120
Motor trimming	94129
Motor vehicle – hiring, leasing or renting – except licensed hire cars or taxi cabs	66110
Motor vehicle accessories dealing – new	35040
Motor vehicle body repairing	94129
Motor vehicle clutch or brake repairing	94191
Motor vehicle conversion	23120
Motor vehicle covers mfg – textile	13330
Motor vehicle crash repairs	94129
Motor vehicle electrical parts	00100
and instrument mfg	23130
Motor vehicle engine mfg Motor vehicle insurance	23110
	63220
Motor vehicle mechanical repairs – general repairs	94199
Motor vehicle paint wholesaling	35040
Motor vehicle parts dealing - new	35040
Motor vehicle parts dealing - used	35050
Motor vehicle radiator repairing	94192
Motor vehicle restoration	94129
Motor vehicle rust proofing	94129
Motor vehicle servicing –	04440
electrical repairs	94110
Motor vehicle smash repairing	94129
Motor vehicle tyres mfg	19140
Motor vehicle warranty inspection service Motor vehicle washing or	94199
cleaning service	94129
Motor vehicles distributing – new	35010
Motor vehicles retailing – new	39110

e	Description of business activity	Code
)	Motor vehicles retailing – used	39110
)	Motor vehicles wholesaling	35010
)	Motor wreckers	35050
)	Motors mfg – internal combustion nec	24990
)	Mufflers and exhaust systems	04102
)	repairing – automotive	94193
)	Mufflers mfg	23190
	Museum operation	89100
)	Mushroom (non-cultivated) gathering	03010
)	Mushroom growing	01210
)	Music group management service	69629
)	Music hall operation – excluding theatre restaurant operation	90030
)	Music school operation nec	82120
)	Music teaching	82120
)	Musical group operation	90010
)	Musical instrument mfg	25990
)	Musical instruments retailing	42799
)	Musical instruments wholesaling	37390
)	Musicians	90021
)	Mustering – aerial	05290
)		
	Nail polich mfa	18520
)	Nail polish mfg Nails mfg	22910
)	Natural sciences – astronomy,	22910
	chemistry, mathematics, physics,	
)	earth sciences research activities	69100
-	Nautical instruments mfg	24190
)	Naval architecture service	69230
)	Navigation service – air transport	52200
I	Navigation service – water transport	52190
)	Navigational equipment mfg	24190
)	Neon signs mfg	24320
9	Netball court or facility operation	91139
	Nets and netting mfg	13320
)	Network communication service (wired)	58010
)	Network communication service (wireless)	58020
9	Network marketing (except perfume, cosmetics, toiletries or jewellery)	43209
)	Network marketing of jewellery	43202
)	Network marketing of perfumes,	
)	cosmetics and toiletries	43201
2	Neurologist	85129
9	News collection for radio broadcasting	60200
)	News collection for television broadcasting	60200
J	Newsagent operation	42441
9	Newspaper wholesaling	37350
)	Newspapers printing	16110
)	Newspapers publishing	54110
-	Newspapers retailing	42441
)	Newsprint mfg	15100
)	Newsreel production	55110
)	Newsreel theatre operation	55130
	Nickel ore mining	08060

BUSINESS INDUSTRY CODES 2021

Description of business activity	Code	D
Night watchman service	77120	0
Nightclub operation	45200	
Nominee service	64190	0
Non-financial asset broking service	69990	0
Non-resident insurance company – section 143 ITAA 1936	99040	0
Non-taxable or NIL company tax return	is –	0
no income, expense or balance sheet data present	98000	
Notary	69310	0
Numerology service	95391	
Nurseries – retail	42320	0
Nursery farm (except forest) – (under cover)	01110	
Nursery stock – wholesale	33190	0
Nursing care (in patient's home, predominantly home support)	87900	0
Nursing care (in patient's home,	0.000	0
predominantly medical)	85399	0
Nursing college operation	82120	0
Nursing home operation	86011	0
Nursing service	85399	0
Nut supplies – wholesaling	33190	0
Nuts mfg – candied	11820	0
Nuts or bolts mfg – metal	22920	0
Nuts wholesaling	36090	0
C C		0
0		0
Oat growing	01490	0
Oatmeal mfg	11620	0
Observatory operation – except university	69100	0
Obstetric hospital operation	84010	0
Obstetrician	85124	0
Occupational health and safety		0
(OH&S) consultancy services	69622	0
Occupational therapy service	85399	0
Ocean cruise services – between domestic and foreign ports	48200	
Ocean cruise services – between domestic ports	48200	0
Oceanographic surveying service	69220	0
Office cleaning service	73110	0
Office furniture mfg – sheet metal	25120	0
Office furniture mfg – wooden	25110	0
Office installation and fitout services	32390	0
Office machinery or equipment hiring	66390	0
Office machines mfg	24219	0
Office space renting or leasing	21210	0
as owner or leaseholder	67120 10900	0
Oil and gas field services nec Oil heaters installation		
	32330	0
Oil heaters mfg – household	24490	0
Oil heaters retailing – household	42210	
Oil or gas extraction nec	07000	
Oil or gas mining nec	07000	P
Oil shale mining	07000	P

Description of business activity	Code
Oils or greases wholesaling -	
industrial or lubricating	33210
Oilseed growing	01490
Olive growing	01370
On-selling electricity and electricity market operation	26400
Onions growing	01230
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 24110
Optical lens grinding Optician	24110 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)	
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	24090
Overseas ships freight – section 129 Income Tax Assessment Act 1936 (ITAA 1936)	99020
Oyster farming	02011
Oysters mfg – canned	11200
P	
Packing or filling service –	
contract basis	73200
Paediatrician	85129

Description of business activity	Code
Paedodontist	85310
Paint brushes mfg	25990
Paint mfg – except bituminous	19160
Paint remover mfg	19160
Paint retailing	42310
Paint wholesaling	33390
Painter – artist	90029
Painting of buildings or other structures	32440
Painting of manufactured metal products	22930
Panel beating	94129
Pantihose mfg	13400
Paper hanging	32440
Paper mfg nec	15100
	15290
Paper products mfg nec	
Paper products wholesaling nec	37360
Paper pulp mfg	15100
Paper shredding for production of recycled paper	15100
Paper stationery mfg – except commission printing	15230
Paper wholesaling	37360
	15100
Paperboard mfg nec	
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	11720
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 –	52520
antennae, decoder	32320
Pay TV operation	56220
Pay TV station operation	56220
Peach growing	01350
Peanut growing	01590
Pearl diving	04191
Pears growing	01340
Pebbles quarrying	09110
	00110

Description of business activity	Code
Pecan nut growing	01390
Pedicure service	95110
Pencils mfg	25990
Pens mfg	25990
Pension fund separately constituted –	
operation	63300
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
Petroleum exploration on contract	10112
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 34940
Photocopying machines wholesaling Photographic archive service	34940 60100
Photographic equipment hiring	66390
Photographic equipment mfg	24110
Photographic equipment retailing	42210
Photographic equipment wholesaling	42210 34940
Photographic film or plates mfg	34940 18910
Photographic film processing	95320
	00020

Description of business activity	Code
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
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	21490
Pipes mfg – ceramic – except	21220
vitreous china or porcelain	20290
Pipes mfg – concrete	20340
Pipes mfg – plastic	19120
Pipes or pipe fittings – vitreous	
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

Description of business activity	Code
Pneumatic tools mfg nec	24630
Pocket calculators retailing - electronic	42210
Podiatry service	85399
Poet	90029
Poison mfg	18320
Poker machine –	
electronic maintenance	94220
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
Post office operation	51010
Postal agency operation	51010
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 –	11020
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 –	0.010
concrete	20340
Prefabricated bus shelter mfg – metal	22220
Prefabricated bus shelter mfg - wooden	14910
Prefabricated furniture mfg – wooden	25110
Prefabricated garage mfg – metal	22220
Prefabricated kit home mfg – metal	22220
Prefabricated portable	
toilet mfg – metal	22220

nec means 'not elsewhere classified'.

Description of business activity	Code
Prefabricated shed mfg – metal	22220
Prefabricated sheds mfg - wooden	14910
Prefabricated transportable home mfg – metal	22220
Premium SMS services – distributing content	60200
Prepaid card mfg	24290
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

Description of business activity	Code
Prostitution service	95340
Protection service	77120
Protective clothing retailing	42510
Psychiatric hospital	84020
Psychiatrist	85125
Psychologist	85399
Psychotherapist	85399
Pub operation – mainly drinking place	45200
Public affairs consultant	69629
Public boys' school operation – combined primary/secondary schoo	80230
Public boys' school operation – primary school only	80210
Public boys' school operation – secondary school only	80220
Public girls' school operation – combined primary/secondary schoo	80230
Public girls' school operation – primary school only	80210
Public girls' school operation – secondary school only	80220
	80220 69500
Public opinion research service Public relations counselling service	69629
Public school operation – combined primary/secondary schoo	
Public school operation – primary school only	80210
Public school operation – secondary school only	80220
Public trading trust operation – assessed as companies	62400
Pulpwood cutting – forest	03020
Pumping station operation – sewerage	
Pumping station operation –	
water supply	28110
Pumps mfg	24510
Puppet show operation	90010
Pyrotechnic goods mfg nec	18920
Q	
Quantity surveying service	69230
Quartz quarrying nec	09909
	03303
R	
Rabbit farming	01990
Rabbit hunting or trapping	04200
Rabbit meat wholesaling	36020
Race course or track operation – horse or dog	91210
Race course or track operation (except dog or horse)	91139
Race horse training	91292
Racing information service	95399
Racing kennels operation	91291
Racing stables operation	91292
Radar equipment mfg	24190
Radiators mfg	23190
Radio broadcast studio equipment mf	g 24220
Radio or television parts wholesaling	34940

Description of business activity	Code
Radio relay station operation	58020
Radio remote control equipment mfg	24190
Radio service	56100
Radio station operation	56100
Radio telephone service	58020
Radio transceivers mfg – transmitters	24220
Radiographer	85203
Radiologist	85203
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 –	00000
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 –	07200
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 –	10000
mfg or publishing	16200
Recovery and sorting of waste paper only	29220
Recreation ground operation –	LOLLO
except sporting	89220
Recycling – auto parts	35050
Recycling of cans, metal	
waste and scrap	29220
Recycling of glass, plastic bottles, etc	29220
Recycling of other non-metal waste	
and scrap	29220
Referee, umpire – professional	91125
Reforestation services	05100
Refrigeration equipment installation	32330
Refrigeration equipment mfg –	04440
commercial or industrial	24410
Refrigeration equipment wholesaling – commercial	34940
Refrigerators mfg	24410
Refrigerators repairing –	27710
household electric	94210

Description of business activity	Code	
Refrigerators retailing - household	42210	
Regulatory services	77200	
Religious goods retailing	42799	
Religious organisation operation -		
except units mainly engaged in the provision of goods or services which		
are primary to other industries	95400	
Renting of Installed Fibre Capacity	58010	
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)	67110	
Renting or leasing of non-residential	0/110	
buildings (except as owner or		
leaseholder)	67200	
Renting or leasing of non-residential buildings as owner or leaseholder	67120	
Renting or leasing of non-residential	0/120	
property (except as owner or		
leaseholder)	67200	
Renting or leasing of non-residential	07400	
property as owner or leaseholder	67120	
Repair service – including computer peripherals	94220	
Repairing household electrical	• •==•	
appliances	94210	
Repairing household non-electrical		
and personal goods nec	94990	
Research school operation – university		
Residential care for the aged operation		
Residential refuge operation	86090	
Restaurant operation	45110	
Restaurant vat and cooker cleaning services	73110	
Retail commission-based buying and/or selling nec	43209	
Retailing nec	43209	
Rheumatologist	42799 85129	
Rice growing	01460	
Rice mfg	11610	
•	11400	
Rice preparations mfg – canned Rice preparations mfg nec	11990	
Rice wholesaling – milled or polished	36090	
Riding school operation	82110	
River works construction	31099	
	31010	
Road construction, repair or sealing	46100	
Road freight transport service Road passenger transport nec	46239	
Road sweeping – cleaning services	73110	
Roadside and nature strip grass	73110	
mowing or slashing service	73130	
Rock lobster fishing	04111	
Rockery work	32910	
Rocks gathering - ornamental	09110	
Roller shutters mfg – aluminium	22230	
Roller shutters mfg – metal –		
except aluminium	22290	
Roof components mfg – concrete	20340	
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nec means 'not elsewhere classified'.

	Departmention of hubinger activity	Codo
_	Description of business activity	Code
	Roof decking mfg – steel	21100
	Roof racks mfg	23190
	Roof tiles mfg – concrete	20340
	Roof tiles mfg – terracotta or clay	20290
	Roof tiling	32230
	Roof trusses fixing – wooden	32420
	Roof trusses mfg – prefabricated steel	22210
	Roof trusses mfg – wooden	14920
	Roofing materials installation –	
	except insulation materials	32230
	Roofing materials wholesaling	33390
	Roofing mfg – bitumen or asphalt	17090
	Rope mfg	13320
	Rope wholesaling	37110
	Rubber products mfg nec	19200
	, e	29220
	Rubber recycling	
	Rubbish and waste removal	29110
	Rubbish dump or tip operation	29210
	Rugs mfg – animal	13330
	Rust proofing – automotive	94129
	S	
	Saddles mfg	13200
	Safes or vaults installation	32390
	Safes or vaults mfg	22990
	Safety glass mfg	20100
	Safflower growing	01490
	Sail cloth wholesaling	37110
	Sailboards mfg	25920
	Sailboat mfg	23920
	Sailing or nautical accessories retailing	42450
	Sailing school operation	82110
	Sails mfg	13330
	Sales advisory service	69629
	Salmon farming (caged)	02020
	Salmon farming (pond or tank)	02020
	<b>e</b> 4 ,	
	Salt harvesting	09909
	Salt mfg – cooking or table	11990
	Salt refining – except cooking or table salt	18130
	Saltwater crayfish farming or breeding	02031
	Salvage service – marine	52190
	•	69400
	Samples distribution service	
	Sand dealing	33390
	Sand mining – mineral	08050
	Sand or other abrasive blasting of building exteriors	32990
	Sand quarrying, washing or screening	02000
	Sandals mfg	13520
	-	09190
	Sandstone quarrying	
	Sanitary disposal service	29210
	Sanitary engineering service	69230
	Sanitary napkins mfg	15240
	Sanitary ware mfg – iron or steel	22400
	Sanitary ware mfg – vitreous china	20200
	or porcelain	20290

Description of huminous activity	Quala
Description of business activity	Code
Satellite communications service	58020
Sauces mfg	11400
Sausages mfg – except canned	11130
Sausages wholesaling	36020
Savings bank operation	62210
Sawmill operation	14110
Saws mfg – power – food processing	24690
Saws mfg – power nec	24990
Scaffolding construction	32990
Scaffolding mfg – prefabricated steel	22210
School – combined primary and	00000
secondary	80230 80210
School – primary school	
School bus service	46220
School, high school – secondary	80220
Scientific equipment wholesaling	34910
Scientific glassware mfg	20100
Scientific instruments or equipment mfg nec	24190
Scientific or technical services nec	69250
Scientific research institution operation	03230
- except university	69100
Scissors mfg – except electric	22990
Scrap metal merchants	33221
Screen doors mfg – aluminium	22230
Screen doors mfg – metal –	
except aluminium	22290
Screen printing	16110
Screen printing positive mfg	16120
Screening mfg – wire	22910
Screens - window - wholesaling	33390
Screwdrivers mfg – including bits	
or blades – except pneumatic	22990
or power operated Screws mfg – metal	22990
•	
Scuba diving school	82110 90029
Sculptor	
Seafood processing	11200
Seafoods mfg – canned	11200
Seafoods mfg – preserved	11200
Seafoods retailing – fresh	41212
Seafoods wholesaling – canned	36090
Seafoods wholesaling – fresh or frozen	36040
Seasonings mfg – food	11990
Seat covers mfg – textile	13330
Seat-belts mfg	23190
Seats mfg – upholstered	25110
Seaweed – algae harvesting	04192
Second-hand books retailing	42733
Second-hand clothes retailing	42733
Second-hand furniture retailing or auctioning – except pawnbrokers	42733
Second-hand goods retailing – except motor vehicles, pawnbrokers	42733
Second-hand goods wholesaling nec	37390
Second-hand jewellery retailing – except pawnbrokers	42733
	72100

Description of business activity	Code	De
Second-hand motor vehicle parts dealing	35050	Sh
Secondary school or college operation	80220	Sh
Secretarial service	72910	Sh
Secure document destruction	12010	Sh
service for businesses	72990	e
Security door mfg – metal	22290	Sh
Security service	77120	Sh
Security systems – installation	32340	Sh
Security valuation service	64190	w
Seed cleaning or grading	05290	Shi
Seed growing nec	01590	Sh
Seedling growing nec (outdoors)	01120	Sh
Seedling growing nec (under cover)	01110	c Shi
Seedlings retailing	42320	ir
Seeds retailing – garden	42320	Shi
Seeds wholesaling – farm or garden	33190	Shi
Seeds, flower, growing (outdoors)	01150	Shi
Seeds, flower, growing (under cover)	01140	Shi
Seismic survey data analysis service	69250	Sh
Seismic surveying service	69220	Sh
Self-raising flour mfg	11610	Sh
Self-service laundry operation	95310	Sh
Self-storage renting or leasing		Sh
as owner or leaseholder	67120	Sh
Selling and promotion of internet coupons	72990	Sh
Selling and renting property	12000	Sh
(on behalf of owner)	67200	Sh ti
Selling residential and commercial property (on behalf of owner)	67200	Sh
Selling residential property (on behalf of owner)	67200	ti Sh
Selling residential, commercial	07200	C
and industrial property		(0
(on behalf of owner)	67200	Sh
Septic tank installation	32310	a
Septic tank service	29210	Sh Sh
Service station operation	40000	Sh
Services to the arts nec	90029	a
Set designing service	90029	Sh
Sewerage or stormwater drainage systems construction	31099	Sh
Sewerage system operation	28120	n l
Sewing machines (household) repairing		Sh
Sewing machines (industrial) repairing	94290	Sh a
Sewing machines mfg – household	24490	Sh
Sewing machines mfg – industrial	24690	Sh
Sewing machines wholesaling –	24030	Sh
household	34940	e
Shade houses (metal) mfg –		Sig
prefabricated	22220	Sig
Share registry operation	64190	Sig
Shearing services	05220	Sili
Sheds mfg – prefabricated metal	22220	Silv
Sheep and beef cattle farming	01440	Silv
Sheep farming	01410	Silv

Description of huninges activity	Code
Description of business activity	Code
Sheep farming and cereal grains growing	01450
Sheet metal products mfg nec	22400
Sheet mfg – aluminium	21420
Sheet mfg – non-ferrous metal –	
except aluminium	21490
Sheet music publishing	55210
Ship charter, lease or rental	48100
Ship charter, lease or rental – with crew for freight transport	48100
Ship leasing	66190
Ship loading or unloading service	52110
Ship management service for	
coastal sea transport	48100
Ship management service for	48100
international sea transport	48100 52120
Ship mooring service Ship registration service	52120
Ship repairing	23910
Ship wrecking	23910
Shipbuilding	23910
Shipping agency service	52190
Ships agency service	52190
Ships, boats hull cleaning	23910
Shire administration	75300
Shock absorbers mfg	23190
Shoes mfg	13520
Shoes retailing	42520
Shop fittings mfg – built-in timber display cabinets (factory built)	14920
Shop fittings mfg – freestanding timber display cabinets (factory built)	25110
Shop fittings mfg – timber display cabinets built at the clients premises (on-site fabrication)	32420
Shop fronts mfg, installation –	02 120
aluminium	22230
Shop fronts mfg, installation –	00000
metal – except aluminium	22290
Shopping centre renting or leasing as owner or leaseholder	67120
Shopping trolley collection service	72990
Shopping trolley repair and	
maintenance	94290
Shopping trolleys mfg	22910
Shower screens mfg – aluminium framed	22230
Shrubs or trees retailing	42320
Shutters mfg – aluminium	22230
Shutters mfg – metal –	
except aluminium	22290
Signalling equipment, electrical mfg nec	24190
Signs mfg – electric	24320
Signwriting	69240
Silicone mfg	18120
Silver ore mining	08070
Silver plating	22930
Silver smelting, refining	21330

	Description of business activity	Code
	Silver-lead bullion mfg	21330
	v	
	Silver-lead-zinc ore mining	08070
	Silverware mfg	25910
	Silverware retailing	42130
	Skateboards mfg	25920
	Skating rink operation	91139
	Ski equipment hire	66390
	Ski equipment mfg	25920
	Ski equipment retailing	42410
	Ski equipment wholesaling	37340
	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	42290
	Solar pool equipment and	
	supplies retailing	42791
	Solar water heating systems mfg	24520
	Solarium – sun tanning operation	95110
	Solicitor	69310
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Description of business activity	Code	D
Songwriter	90029	S
Sorghum growing – except forage sorghum	01490	S
Sound archive service	60100	S
Sound recording equipment mfg	24290	S
Sound recording or reproducing		S
equipment – industrial – wholesaling	34940	S
Sound recording studio operation	55220	S
Sound reproducing equipment –	00000	
household – hiring	66390	S
Sound reproducing equipment – household – retailing	42210	S S
Sound reproducing equipment – household – wholesaling	34940	S
Sound reproducing equipment mfg	24290	S
Soup mfg	11400	S
Souvenirs retailing	42799	S
Soybean growing	01490	S
Spa pool and hot tub mfg	19120	S
Spa pool and hot tub retailing	42791	S
Spa pool and hot tub wholesaling	33390	S
Space heaters mfg – household	24490	S
Space heating systems mfg –		S
commercial or industrial	24520	S
Spaghetti mfg – canned	11400	
Spark plugs mfg	23130	S
Sparkling wines mfg	12140	S
Spaying service	69700	S
Special school operation	80240	S
Specialised foods retailing nec	41290	S
Specialist medical clinic operation	85122	S
Specialist medical practitioner nec	85129	S
Spectacle frames mfg	24110	S
Spectacle lens grinding	24110	S
Spectacles dispensing	85320	S
Speech therapy service	85399	_
Speedway operation	91139	S
Spices mfg	11990	S
Spirits-based mixed drinks mfg	12130	S
Spirits, potable mfg nec	12130	S
Sport and physical recreation clubs nec	91129	S
Sporting club or association – except hospitality	91140	S
Sporting equipment hiring	66390	S
Sporting equipment retailing –		S
except clothing or footwear Sporting goods wholesaling –	42410	S
except clothing or footwear	37340	S S
Sporting machinery mfg nec	24990	s
Sports administration service	91140	Ŭ
Sports coaching service	82110	S
Sports fields construction	31099	S
Sports goods mfg nec	25920	S
Sports ground operation nec	91139	S
Sports ticket agency operation	72990	S
Sportsperson nec – professional	91126	S
Spray painting – motor body	94129	S

Description of business activity	Code
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
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 electric – repairing	94210
Stoves or heaters hiring	66390
Strawberry growing	01330
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	0.0.0
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

Description of business activity	Code
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	
service – on a fee or commission basis	64190
Superannuation fund operation –	01100
separately constituted	63300
Supermarket trolley collection service	72990
Supermarket trolley repair	04000
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 – 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
Tables mfg – wooden	25110
Tableware wholesaling	37330
Tabulating service	59210
Take away foods – retailing	45120
Tampons mfg	15240
Tanks mfg – concrete	20340
Tanks mfg – fibre-reinforced plastic	19190
Tanks mfg – sheet metal	22310
Tape recorders mfg	24290
Tar mfg – refined	17090
Tariff consultancy service	69629
Tattooing service	95399
Tavern operation – mainly drinking place	
Tax agent	69320
Taxi cab management service	46231

Description of business activity	Code	Description of business activity	Code
Taxi cab plate leasing	66400	Textile printing	13340
Taxi cab service (owner operator)	46231	Textile products mfg nec	13340
Taxi driver and ride sourcing services		Textile working machinery mfg	24690
(except owner operator)	52991	Textile working machinery or	
Taxi meters mfg	24190	equipment wholesaling	34190
Taxi radio base operation – except for taxi trucks	52999	Textiles wholesaling nec	37110
Taxi truck service	46100	Theatre lighting service	90029
Tea mfg	11990	Theatre operation – except motion picture theatre	90030
Tea wholesaling	36090	Theatre restaurant operation	90010
Teachers college operation nec	82120	Theatre ticket agency operation	72990
Technical and further education		Theatrical company operation	90010
college operation	81019	Theological college or seminary	
Technical college operation	81019	operation	81019
Technology research activities	69100	Therapeutic massage service	85391
Teflon mfg	18210	Thermal pool operation	91390
Telecommunications cable mfg	24310	Thermographic testing services	69250
Telecommunications equipment mfg	24220	Third-party insurance	63220
Telecommunications service	58010	Thongs mfg – rubber	13520
Telephone answering service	72940	Thoracic specialist	85129
Telephone cleaning service	73110	Ticket selling – for non-resident airlines	72200
Telephone equipment mfg	24220	Ticket writing	69240
Telephone exchange operation	58010	Ties mfg	13510
Telephone or telegraph equipment	24020	Tights mfg	13400
wholesaling	34930	Tiles – floor – retailing	42120
Telephone retailing including mobile phones	42210	Tiles mfg – acoustic, plaster	20320
Telephone service	58010	Tiles mfg – ceramic	20290
Telephone switching equipment mfg	24220	Tiles mfg – concrete	20340
Teleprinter service	58010	Tiles mfg – plaster	20320
Television antennae installing	32320	Tiles mfg – rubber	19200
Television antennae mfg	24220	Tiles mfg – sheet metal	22400
Television antennae retailing	42210	Tiles mfg – terracotta	20290
Television film or tape production	55110	Tiles wholesaling – except non-ceramic floor tiles	33390
Television hiring	66390	Tiling services – floor and wall	32430
Television or radio transmitting towers		Tiling services – roof	32230
construction	31099	Timber dealing – except firewood	33310
Television receiving sets mfg	24290	Timber hewing – forest	03020
Television relay station operation	58020	Timber mfg – other wood product	
Television service	56210	manufacturing	14130
Television sets repairing	94210	Timber mfg – rough sawn	14110
Television sets retailing	42210	Timber plantation maintenance	05100
Television sets wholesaling	34940 56210	Timeshare apartment management	67000
Television station operation	24220	service	67200
Television studio equipment mfg Telex service	24220 58010	Tin ore mining Tin smelting	08090 21390
Temporary labour hire	72120	Tinplate sheet or strip mfg	21390
Tennis coaching	82110	Tissue or sanitary papers mfg	15240
Tennis court operation	91131	Title searching service	69310
Tenpin bowling centres	91139	Tobacco farming or growing	01590
Tents mfg	13330	Tobacco leaf wholesaling	33190
Tents wholesaling	37110	Tobacco mfg	12200
Terminating building society operation	62300	Tobacco products retailing	42799
Terracotta construction goods mfg	20290	Tobacco products wholesaling	36062
Terracotta ware mfg nec	20290	Toilet cisterns mfg – vitreous	COOL
Testing or assay service	69250	china or porcelain	20290
<b>S -y - - -</b>			

	Orde
Description of business activity	Code
Toilet paper rolls mfg	15240
Toiletries retailing – direct selling	43101
Toiletries retailing – except chemist shops, pharmacies and direct sellers	42712
Toiletries wholesaling	37200
Toll bridge operation	52999
	52999 52999
Toll road operation	01230
Tomato growing (outdoors)	01230
Tomato growing (under cover)	
Tool boxes mfg – sheet metal	22390
Tools, household, retailing	42310
Toothbrushes mfg	25990
Toothpaste mfg	18510
Totalisator agency operation	92092
Tour guide service	72200
Tour retailing service	72200
Tourism development consultancy service	69629
Tourist bureau service	72990
Tourist caves operation	89220
Tourist coach service – long distance	46210
Tourist coach service – short distance	50100
Tourist information centre operation	72990
Towbar fitting services	94199
Towboat operation	52190
Towing service, motor vehicle	46100
<b>3</b>	69210
Town planning service Toy library (non-welfare service)	66390
Toy library (welfare service)	87900
Toys mfg	25920
Toys retailing	42430
Toys wholesaling	37340
Tractors mfg – agricultural –	01010
except crawler tractors	24610
Tractors mfg – for construction or	
earthmoving purposes	24620
Tractors mfg nec	24910
Trade association operation –	05510
except trade union	95510
Trade commission operation – foreign government	75520
Trade union operation	95520
Trading bank operation	62210
Traffic engineering service	69230
Traffic signals mfg – electrical	24190
Trailer and other motor vehicle	
wholesaling	35030
Trailer hiring	66190
Trailer mfg	23120
Trailers dealing – boat	42450
Trailers dealing – except boat	39130
Tram mfg	23930
Tramway passenger transport service	46220
Transformers mfg	24390
Transistors mfg	24290
Translation service	69990

nec means 'not elsewhere classified'.

Transmission equipment mfg – electricity24390Transmission or gearbox assemblies, motor vehicle reconditioning or rebuilding94199Transmissions mfg23190Transport container repair or refurbishing52999Transport container repair or refurbishing52999Transport operation nec50290Transport operation nec50290Transport agency and tour management services: international airline representative office72200Travel agency service72200Travel agency service72200Travel goods retailing42799Travel goods retailing - forest03020Tree cutting or filing - forest05100Tree or shrubs, potted - wholesaling33190Trench digging32120Truck driver training23990Truck driver training23190Truck driver training23120Truck body mfg23120Truck driver training82199Truck driver training35020Truses or joists erection – steel32240Truses or joists erection – steel32240Truck wholesaling35020Truck shoperation31099Uuting mfg – flexible metal22990Uuting mfg – flexible metal22990Turkey farming01130Turkey farmi	Description of business activity	Code
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or rebuilding94199Transmissions mfg23190Transport container repair or refurbishing52999Transport equipment mfg nec23990Transport operation nec50290Transport operation nec50290Transportable home mfg (wooden)14910Travel agency and tour management services: international airline representative office72200Travel goods retailing42799Travel goods retailing - forest03020Tree cutting or felling - forest03020Tree pruning - forest05100Trees or shrubs, potted - wholesaling33190Trout farming (caged)02020Trout farming (caged)02020Truck body mfg23120Truck briver training82199Truck hire service - with driver46100Truck kire service - with driver66190Truck wholesaling35020Trustes service64190Tubes mfg - pneumatic19140Tubes mfg - pneumatic19140Tubes mfg - pneumatic19140Tubes mfg - pneumatic19140Tubes mfg - pneumatic2190Turk harming82199Turk khore service64190Tubes mfg - pneumatic19140Tupe flexible metal2290Turk khore operation52190Turk harb operation52190Tubing mfg - glass20100Tubing mfg - glass20100Tupe ypewriters or typewriter attachments mfg24219Typing service <td< td=""><td>Transmission or gearbox assemblies, motor vehicle reconditioning</td><td></td></td<>	Transmission or gearbox assemblies, motor vehicle reconditioning	
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or refurbishing52999Transport equipment mfg nec23990Transport operation nec50290Transportable home mfg (wooden)14910Travel agency and tour management services: international airline representative office72200Travel agency service72200Travel goods retailing42799Travel goods retailing - forest03020Travel insurance provision63220Trawling for fin fish04140Tree cutting or felling - forest05100Tree pruning - forest05100Trees or shrubs, potted - wholesaling33190Trout farming (caged)02020Trout farming (caged)02039Truck body mfg23120Truck briver training82199Truck hire service - with driver46100Truck kire service - with driver66190Trustes service64190Trustes service64190Tubig mfg - flexible metal22990Tubing mfg - flexible metal22990Tubing mfg - flexible metal22990Tubing mfg - glass20100Tugboat operation52190Turkey farming01710Turks bath operation95399Tutoring service - academic82199Typewriters or typewriter attachments mfg24219Typewriters or typewriter 	Transmissions mfg	23190
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Tunnels construction31099Turf growing01130Turkey farming01710Turkey farming01710Turkish bath operation95399Tutoring service – academic82199Typesetting and composing service16120Typewriters or typewriter attachments mfg24219Typing service72920Tyre retreading or recapping19140Tyre retreading or repairing machinery mfg24690Tyre wholesaling – motor vehicles – except motor cycles35040Tyres or tubes for motor vehicle – retailing39220Tyres or tubes for motor vehicle, repairing – except retreading19140	Tubing mfg – glass	20100
Turf growing01130Turkey farming01710Turkish bath operation95399Tutoring service – academic82199Typesetting and composing service16120Typewriters or typewriter attachments mfg24219Typing service72920Tyre retreading or recapping19140Tyre retreading or repairing machinery mfg35040Tyres mfg19140Tyres or tubes for motor vehicle – retailing39220Tyres or tubes for motor vehicle, repairing – except retreading19140	Tugboat operation	52190
Turkey farming01710Turkish bath operation95399Tutoring service – academic82199Typesetting and composing service16120Typewriters or typewriter attachments mfg24219Typing service72920Tyre retreading or recapping19140Tyre retreading or repairing machinery mfg24690Tyres wholesaling – motor vehicles – except motor cycles35040Tyres or tubes for motor vehicle – retailing39220Tyres or tubes for motor vehicle, repairing – except retreading19140	Tunnels construction	31099
Turkish bath operation95399Turkish bath operation95399Tutoring service – academic82199Typesetting and composing service16120Typewriters or typewriter attachments mfg24219Typing service72920Tyre retreading or recapping19140Tyre retreading or repairing machinery mfg24690Tyre wholesaling – motor vehicles – except motor cycles35040Tyres mfg19140Tyres or tubes for motor vehicle – retailing39220Tyres or tubes for motor vehicle, repairing – except retreading19140	Turf growing	01130
Tutoring service – academic82199Typesetting and composing service16120Typewriters or typewriter attachments mfg24219Typing service72920Tyre retreading or recapping19140Tyre retreading or repairing machinery mfg24690Tyre wholesaling – motor vehicles – except motor cycles35040Tyres or tubes for motor vehicle – retailing39220Tyres or tubes for motor vehicle, repairing – except retreading19140	Turkey farming	01710
Typesetting and composing service16120Typewriters or typewriter attachments mfg24219Typing service72920Tyre retreading or recapping19140Tyre retreading or repairing machinery mfg24690Tyre wholesaling – motor vehicles – except motor cycles35040Tyres mfg19140Tyres or tubes for motor vehicle – retailing39220Tyres or tubes for motor vehicle, repairing – except retreading19140	Turkish bath operation	95399
Typewriters or typewriter attachments mfg24219Typing service72920Tyre retreading or recapping19140Tyre retreading or repairing machinery mfg24690Tyre wholesaling – motor vehicles – except motor cycles35040Tyres mfg19140Tyres or tubes for motor vehicle – retailing39220Tyres or tubes for motor vehicle, repairing – except retreading19140	Tutoring service – academic	82199
attachments mfg24219Typing service72920Tyre retreading or recapping19140Tyre retreading or repairing machinery mfg24690Tyre wholesaling – motor vehicles – except motor cycles35040Tyres mfg19140Tyres or tubes for motor vehicle – retailing39220Tyres or tubes for motor vehicle, repairing – except retreading19140	Typesetting and composing service	16120
Tyre retreading or recapping19140Tyre retreading or repairing machinery mfg24690Tyre wholesaling – motor vehicles – except motor cycles35040Tyres mfg19140Tyres or tubes for motor vehicle – retailing39220Tyres or tubes for motor vehicle, repairing – except retreading19140		24219
Tyre retreading or repairing machinery mfg24690Tyre wholesaling – motor vehicles – except motor cycles35040Tyres mfg19140Tyres or tubes for motor vehicle – retailing39220Tyres or tubes for motor vehicle, repairing – except retreading19140	Typing service	72920
machinery mfg24690Tyre wholesaling – motor vehicles – except motor cycles35040Tyres mfg19140Tyres or tubes for motor vehicle – retailing39220Tyres or tubes for motor vehicle, repairing – except retreading19140	Tyre retreading or recapping	19140
except motor cycles35040Tyres mfg19140Tyres or tubes for motor vehicle – retailing39220Tyres or tubes for motor vehicle, repairing – except retreading19140		24690
Tyres mfg19140Tyres or tubes for motor vehicle – retailing39220Tyres or tubes for motor vehicle, repairing – except retreading19140	Tyre wholesaling – motor vehicles –	35040
Tyres or tubes for motor vehicle – retailing39220Tyres or tubes for motor vehicle, repairing – except retreading19140		
retailing 39220 Tyres or tubes for motor vehicle, repairing – except retreading 19140		
repairing – except retreading 19140	retailing	39220
		19140
	Tyres or tubes wholesaling	35040

Description of business activity	Code
U	
Umbrellas mfg	25990
Umbrellas retailing	42590
Umpire, referee – professional	91125
Underfelt mfg	13340
Undertaking	95200
Underwear mfg	13510
Undifferentiated goods-producing activities of private households for own use	96020
Undifferentiated service-producing activities of private households	06020
for own use	96030
Uniforms mfg – men's or boys'	13510
Uniforms mfg – women's or girls'	13510
Unisex clothing mfg	13510
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	62400
University operation	81020
Uranium ore mining	08090
Urologist	85129
V	
Vacuum cleaners mfg – commercial	24690
Vacuum cleaners mfg – household	24490
Vacuum cleaners retailing	42210
Vacuum cleaners wholesaling – household	34940
Valuation service – except for real estate, wool or livestock	69990
Valuing service – real estate	67200
Variety store operation	42799
Vegetable and seed growing (outdoors)	
Vegetable and seed growing (outdoors) Vegetable and seed growing (under cover)	01230
	01220
Vegetable growing – for fodder	
Vegetable juices or soups mfg	11400
Vegetable oil, meal or cake mfg	11500
Vegetables fresh – retailing	41220
Vegetables fresh – wholesaling, washing or packing	36050
Vegetables growing (except dry field peas or beans or soybeans or for fodder) (outdoors)	01230
Vegetables growing (except dry field	
peas or beans or soybeans or for fodder) (under cover)	01220

Vegetables mfg – preserved Vehicular ferry operation – in coastal waters

in inland waters

Vending machines mfg – except refrigerated

Vehicular ferry or punt operation -

Vending machines mfg - refrigerated

Veneer or veneer sheets mfg - wooden 14930

01220 11400

48100

52999

24990

24520

Veneer wood – dealing	33310
Ventilation equipment installation nec	32330
Ventilators mfg – sheet metal	22400
Veterinary hospitals	69700
Veterinary instruments mfg	24120
Veterinary pharmaceutical and	
medicinal product mfg	18420
Veterinary surgeon	69700
Video cameras retailing	42210
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	10000
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
W	
Wall or ceiling boards mfg – plaster	20320
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling	33390
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic	33390 20290
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering	33390 20290 32440
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall tiling	33390 20290 32440 32430
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall tiling Wallpaper retailing	33390 20290 32440 32430 42310
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall tiling Wallpaper retailing Wallpaper wholesaling	33390 20290 32440 32430
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall paper retailing Wallpaper retailing Wallpaper wholesaling Wallpapers mfg	33390 20290 32440 32430 42310 33390 15290
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall papering Wallpaper retailing Wallpaper wholesaling Wallpapers mfg Walnut growing	33390 20290 32440 32430 42310 33390
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall paper retailing Wallpaper retailing Wallpaper wholesaling Wallpapers mfg Walnut growing Warehouse renting or leasing as	33390 20290 32440 32430 42310 33390 15290 01390
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall papering Wallpaper retailing Wallpaper wholesaling Wallpapers mfg Walnut growing Warehouse renting or leasing as owner or leaseholder	<ul> <li>33390</li> <li>20290</li> <li>32440</li> <li>32430</li> <li>42310</li> <li>33390</li> <li>15290</li> <li>01390</li> <li>67120</li> </ul>
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall papering Wallpaper retailing Wallpaper wholesaling Wallpapers mfg Walnut growing Warehouse renting or leasing as owner or leaseholder Warehousing nec	33390 20290 32440 32430 42310 33390 15290 01390
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall papering Wallpaper retailing Wallpaper wholesaling Wallpapers mfg Walnut growing Warehouse renting or leasing as owner or leaseholder	<ul> <li>33390</li> <li>20290</li> <li>32440</li> <li>32430</li> <li>42310</li> <li>33390</li> <li>15290</li> <li>01390</li> <li>67120</li> </ul>
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall paper retailing Wallpaper retailing Wallpaper wholesaling Wallpapers mfg Walnut growing Warehouse renting or leasing as owner or leaseholder Warehousing nec Wash basins mfg – vitreous china	33390 20290 32440 32430 42310 33390 15290 01390 67120 53090
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall paper retailing Wallpaper retailing Wallpaper wholesaling Wallpapers mfg Walnut growing Warehouse renting or leasing as owner or leaseholder Warehousing nec Wash basins mfg – vitreous china or porcelain	<ul> <li>33390</li> <li>20290</li> <li>32440</li> <li>32430</li> <li>42310</li> <li>33390</li> <li>15290</li> <li>01390</li> <li>67120</li> <li>53090</li> <li>20290</li> </ul>
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall paper retailing Wallpaper retailing Wallpaper wholesaling Wallpapers mfg Walnut growing Warehouse renting or leasing as owner or leaseholder Warehousing nec Wash basins mfg – vitreous china or porcelain Washing machine hiring	33390 20290 32440 32430 42310 33390 15290 01390 67120 53090 20290 66390
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall paper getailing Wallpaper wholesaling Wallpaper wholesaling Wallpapers mfg Walnut growing Warehouse renting or leasing as owner or leaseholder Warehousing nec Wash basins mfg – vitreous china or porcelain Washing machine hiring Washing machines – household – mfg Washing machines –	33390 20290 32440 32430 42310 33390 15290 01390 67120 53090 20290 66390 24410
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall tiling Wallpaper retailing Wallpaper wholesaling Wallpaper wholesaling Wallpapers mfg Walnut growing Warehouse renting or leasing as owner or leaseholder Warehousing nec Wash basins mfg – vitreous china or porcelain Washing machine hiring Washing machines – household – mfg Washing machines – household – retailing Washing machines – household – wholesaling Washing machines –	33390 20290 32440 32430 42310 33390 15290 01390 67120 53090 20290 66390 24410 42210
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall papering Wallpaper retailing Wallpaper wholesaling Wallpaper wholesaling Wallpapers mfg Walnut growing Warehouse renting or leasing as owner or leaseholder Warehousing nec Wash basins mfg – vitreous china or porcelain Washing machine hiring Washing machines – household – mfg Washing machines – household – retailing Washing machines – household – wholesaling	33390 20290 32440 32430 42310 33390 15290 01390 67120 53090 20290 66390 24410 42210 34940
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall papering Wallpaper retailing Wallpaper wholesaling Wallpaper wholesaling Wallpapers mfg Walnut growing Warehouse renting or leasing as owner or leaseholder Warehousing nec Wash basins mfg – vitreous china or porcelain Washing machine hiring Washing machines – household – mfg Washing machines – household – retailing Washing machines – household – wholesaling	<ul> <li>33390</li> <li>20290</li> <li>32440</li> <li>32430</li> <li>42310</li> <li>33390</li> <li>15290</li> <li>01390</li> <li>67120</li> <li>53090</li> <li>20290</li> <li>66390</li> <li>24410</li> <li>42210</li> <li>34940</li> <li>94210</li> </ul>
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall papering Wallpaper retailing Wallpaper wholesaling Wallpapers mfg Walnut growing Warehouse renting or leasing as owner or leaseholder Warehousing nec Wash basins mfg – vitreous china or porcelain Washing machine hiring Washing machines – household – mfg Washing machines – household – retailing Washing machines – household – wholesaling Washing machines – household electric – repairing Washing powder or liquid mfg	<ul> <li>33390</li> <li>20290</li> <li>32440</li> <li>32430</li> <li>42310</li> <li>33390</li> <li>15290</li> <li>01390</li> <li>67120</li> <li>53090</li> <li>20290</li> <li>66390</li> <li>24410</li> <li>42210</li> <li>34940</li> <li>94210</li> <li>18510</li> </ul>
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall tiling Wallpaper retailing Wallpaper wholesaling Wallpaper wholesaling Wallpapers mfg Walnut growing Warehouse renting or leasing as owner or leaseholder Warehousing nec Wash basins mfg – vitreous china or porcelain Washing machine hiring Washing machines – household – mfg Washing machines – household – retailing Washing machines – household – wholesaling Washing machines – household electric – repairing Washing powder or liquid mfg Washing powder or liquid mfg	<ul> <li>33390</li> <li>20290</li> <li>32440</li> <li>32430</li> <li>42310</li> <li>33390</li> <li>15290</li> <li>01390</li> <li>67120</li> <li>53090</li> <li>20290</li> <li>66390</li> <li>24410</li> <li>42210</li> <li>34940</li> <li>94210</li> <li>18510</li> <li>29210</li> </ul>
Wall or ceiling boards mfg – plaster Wall or ceiling boards wholesaling Wall or floor tiles mfg – ceramic Wall papering Wall papering Wall paper retailing Wallpaper retailing Wallpaper wholesaling Wallpapers mfg Walnut growing Warehouse renting or leasing as owner or leaseholder Warehousing nec Wash basins mfg – vitreous china or porcelain Washing machine hiring Washing machines – household – mfg Washing machines – household – retailing Washing machines – household – wholesaling Washing machines – household – wholesaling Washing machines – household electric – repairing Washing powder or liquid mfg Waste disposal services Waste paper transport – road	33390 20290 32440 32430 42310 33390 15290 01390 67120 53090 20290 66390 24410 42210 34940 94210 18510 29210 46100

Description of business activity

Code

nec means 'not elsewhere classified'.

Description of business activity	Code
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	66390
Water ski equipment mfg	25920
Water ski equipment retailing	42410
Water ski equipment wholesaling	37340
Water supply system operation	28110
Water tank construction –	20110
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

Description of business activity	Code
Windmills mfg	24610
Window cleaning service	73110
Window curtain wall installation	32450
Window frame installation	32450
Window frames or sashes mfg -	02400
aluminium	22230
Window frames or sashes mfg -	
metal – except aluminium	22290
Window glass mfg	20100
Window installation	32450
Window insulation fixing	32450
Window or door fittings mfg – metal	22990
Window screens mfg – aluminium	22230
Window screens mfg – metal – except 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 –	41200
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 –	01400
except aluminium	21490
Wire or cable mfg – electric	24310
Wire products mfg nec	22910
Women's hospital operation	84010 42510
Women's wear retailing	
Wood floor mfg	14990 14990
Wood products mfg nec	14990
Wood pulp mfg	
Woodchip mfg	14120
Woodworking hand tools mfg – except of wood, pneumatic	
or power operated	22990
Woodworking machinery mfg nec	24630
Woodworking machinery or	
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
•	33110
Wool wholesaling Word processing service	72920
	42510
Work clothing retailing	42510 63220
Workers compensation insurance	
Workplace training Writer	81019 90029
Writer Writing materials retailing	90029 42720
withing materials retailing	42120

Description of business activity	Code
X	
X-ray clinic operation	85201
X-ray equipment mfg	24190
Y	
Yabby farming, pond or tank	
(except fishing)	02039
Yabby fishing (except farming)	04199
Yacht broking	43209
Yacht constructing	23920
Yarns mfg – cotton, flax or silk	13120
Yarns mfg – elastic or elastomeric	13130
Yarns mfg – woollen	13120
Yarns retailing	42140
Yarns wholesaling	37110
Yoghurt mfg	11330
Youth camp operation	91390
Youth hostel operation	44000
Z	
Zinc ore mining	08070
Zinc oxide mfg	18130
Zinc smelting or refining	21330
Zoological garden operation	89210
SPECIAL SECTION ASSESSM	IENTS
Consolidation assessment –	
Consolidation assessment – section 169AA Income Tax Assessment	t
Consolidation assessment – section 169AA <i>Income Tax Assessment</i> <i>Act 1936</i> (ITAA 1936) Control of non-residents' money – section 255 ITAA 1936 Insurance and re-insurance with a	99060
Consolidation assessment – section 169AA <i>Income Tax Assessment</i> <i>Act 1936</i> (ITAA 1936) Control of non-residents' money – section 255 ITAA 1936 Insurance and re-insurance with a non-resident – sections 144 and	99060 99070
Consolidation assessment – section 169AA <i>Income Tax Assessment</i> <i>Act 1936</i> (ITAA 1936) Control of non-residents' money – section 255 ITAA 1936 Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936	99060 99070 99050
Consolidation assessment – section 169AA Income Tax Assessment Act 1936 (ITAA 1936) Control of non-residents' money – section 255 ITAA 1936 Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936 Interest on bearer debentures	99060 99070
Consolidation assessment – section 169AA <i>Income Tax Assessment</i> <i>Act 1936</i> (ITAA 1936) Control of non-residents' money – section 255 ITAA 1936 Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936 Interest on bearer debentures Non-resident insurance company – section 143 ITAA 1936	99060 99070 99050
Consolidation assessment – section 169AA <i>Income Tax Assessment</i> <i>Act 1936</i> (ITAA 1936) Control of non-residents' money – section 255 ITAA 1936 Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936 Interest on bearer debentures Non-resident insurance company –	99060 99070 99050 99010
Consolidation assessment – section 169AA <i>Income Tax Assessment</i> <i>Act 1936</i> (ITAA 1936) Control of non-residents' money – section 255 ITAA 1936 Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936 Interest on bearer debentures Non-resident insurance company – section 143 ITAA 1936 Overseas ships freight –	99060 99070 99050 99010 99040 99020
Consolidation assessment – section 169AA <i>Income Tax Assessment</i> <i>Act 1936</i> (ITAA 1936) Control of non-residents' money – section 255 ITAA 1936 Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936 Interest on bearer debentures Non-resident insurance company – section 143 ITAA 1936 Overseas ships freight – section 129 ITAA 1936	<ul> <li>99060</li> <li>99070</li> <li>99050</li> <li>99010</li> <li>99040</li> <li>99020</li> <li>S</li> </ul>
Consolidation assessment – section 169AA <i>Income Tax Assessment</i> <i>Act 1936</i> (ITAA 1936) Control of non-residents' money – section 255 ITAA 1936 Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936 Interest on bearer debentures Non-resident insurance company – section 143 ITAA 1936 Overseas ships freight – section 129 ITAA 1936 <b>NIL COMPANY TAX RETURNS</b>	<ul> <li>99060</li> <li>99070</li> <li>99050</li> <li>99010</li> <li>99040</li> <li>99020</li> <li>S</li> </ul>
Consolidation assessment – section 169AA <i>Income Tax Assessment</i> <i>Act 1936</i> (ITAA 1936) Control of non-residents' money – section 255 ITAA 1936 Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936 Interest on bearer debentures Non-resident insurance company – section 143 ITAA 1936 Overseas ships freight – section 129 ITAA 1936 <b>NIL COMPANY TAX RETURNS</b> Non-taxable or Nil company tax return no income, expense or balance	99060 99070 99050 99010 99040 99020 <b>S</b> s -
Consolidation assessment – section 169AA <i>Income Tax Assessment</i> <i>Act 1936</i> (ITAA 1936) Control of non-residents' money – section 255 ITAA 1936 Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936 Interest on bearer debentures Non-resident insurance company – section 143 ITAA 1936 Overseas ships freight – section 129 ITAA 1936 <b>NIL COMPANY TAX RETURNS</b> Non-taxable or Nil company tax return no income, expense or balance sheet data present <b>ATO USE ONLY</b> Private households employing staff –	99060 99070 99050 99010 99040 99020 <b>S</b> s -
Consolidation assessment – section 169AA <i>Income Tax Assessment</i> <i>Act 1936</i> (ITAA 1936) Control of non-residents' money – section 255 ITAA 1936 Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936 Interest on bearer debentures Non-resident insurance company – section 143 ITAA 1936 Overseas ships freight – section 129 ITAA 1936 <b>NIL COMPANY TAX RETURNS</b> Non-taxable or Nil company tax return no income, expense or balance sheet data present <b>ATO USE ONLY</b>	99060 99070 99050 99010 99040 99020 <b>S</b> s -
Consolidation assessment – section 169AA <i>Income Tax Assessment</i> <i>Act 1936</i> (ITAA 1936) Control of non-residents' money – section 255 ITAA 1936 Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936 Interest on bearer debentures Non-resident insurance company – section 143 ITAA 1936 Overseas ships freight – section 129 ITAA 1936 <b>NIL COMPANY TAX RETURNS</b> Non-taxable or Nil company tax return no income, expense or balance sheet data present <b>ATO USE ONLY</b> Private households employing staff –	99060 99070 99050 99010 99040 99020 <b>S</b> s - 98000
Consolidation assessment – section 169AA <i>Income Tax Assessment</i> <i>Act 1936</i> (ITAA 1936) Control of non-residents' money – section 255 ITAA 1936 Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936 Interest on bearer debentures Non-resident insurance company – section 143 ITAA 1936 Overseas ships freight – section 129 ITAA 1936 <b>NIL COMPANY TAX RETURNS</b> Non-taxable or Nil company tax return no income, expense or balance sheet data present <b>ATO USE ONLY</b> Private households employing staff –	99060 99070 99050 99010 99040 99020 <b>S</b> s - 98000
Consolidation assessment – section 169AA <i>Income Tax Assessment</i> <i>Act 1936</i> (ITAA 1936) Control of non-residents' money – section 255 ITAA 1936 Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936 Interest on bearer debentures Non-resident insurance company – section 143 ITAA 1936 Overseas ships freight – section 129 ITAA 1936 <b>NIL COMPANY TAX RETURNS</b> Non-taxable or Nil company tax return no income, expense or balance sheet data present <b>ATO USE ONLY</b> Private households employing staff –	99060 99070 99050 99010 99040 99020 <b>S</b> s - 98000

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# **BUSINESS INDUSTRY CODES 2021**

### Numeric listing

Code Description of business activity

Code	Description of business activity
	AGRICULTURE, FORESTRY AND FISHING
Nurse	ry and floriculture production
01110	
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)
Mushi 01210	room and vegetable growing 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 a	nd 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
01340	Apricot growing
01350	Cherry growing
01350	Peach growing
01350	Plum or prune growing
01360	Citrus fruit growing
01370	Olive growing
01390 nec mea	Almond growing ns 'not elsewhere classified'.

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

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
01390	
01390	Pineapple growing
	Walnut growing
-	b, 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
01450	Beef cattle farming and cereal grain growing
01450	
01400	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
	Soybean growing
01490	Sunflower growing
01490	Wheat growing
Other	crop growing
01510	Sugar cane growing
01520	Cotton growing
01590	Broom millet growing
01590	Coffee growing
01590	Drug plants growing
01590	Fodder growing
01590	Ginger growing
01590	Hay growing
01590	Hops growing
	Lucerne growing
	Peanut growing
	Seed growing nec
	Tobacco farming or growing
	Vegetable growing – for fodder
	cattle farming
-	Dairy cattle farming
01000	Dairy Gattle farming

Code Description of business activity	Code Description of business activity
01390 Avocado growing	01600 Milk production – dairy cattle
01390 Banana growing	01600 Stud dairy cattle breeding or farming
01390 Coconut growing	Poultry farming
01390 Fig growing	01710 Chicken farming
01390 Macadamia nut growing	01710 Duck farming
01390 Mango growing	01710 Game bird farming
01390 Passionfruit growing	01710 Goose farming
01390 Pawpaw growing	01710 Poultry farming – for meat
01390 Pecan nut growing	01710 Poultry hatchery operation – meat
01390 Pineapple growing	breeds
01390 Walnut growing	01710 Turkey farming
Sheep, beef cattle and grain farming	01720 Egg farm operation
01410 Agistment service (sheep)	01720 Poultry farming – for eggs
01410 Sheep farming	01720 Poultry hatchery operation – egg breeds
01410 Wool growing	bleeds
01420 Agistment service (cattle)	Deer farming
01420 Beef cattle farming	01800 Deer breeding, farming
01420 Stud beef cattle breeding or farming	Other livestock farming
01430 Beef cattle feedlots (specialised)	01910 Agistment service (horse)
01440 Beef cattle and sheep farming	01910 Horse breeding
01440 Sheep and beef cattle farming	01910 Stud farm operation – horses
01450 Beef cattle farming and cereal grain growing	01920 Pig farming
01450 Sheep farming and cereal grains	01930 Apiarist 01930 Beekeeping
growing	01990 Agistment service (goat)
01460 Rice growing 01490 Cereal grain growing	01990 Bird breeding – except poultry or
01490 Grain, cereal growing	game birds
01490 Maize growing	01990 Butterfly breeding
01490 Oat growing	01990 Cat breeding
01490 Oilseed growing	01990 Crocodile farming
01490 Safflower growing	01990 Dog breeding
01490 Sorghum growing – except forage	01990 Fur skin animals farming
sorghum	01990 Goat farming
01490 Soybean growing	01990 Livestock raising nec
01490 Sunflower growing	01990 Pet breeding
01490 Wheat growing	01990 Rabbit farming
Other crop growing	01990 Snake farming
01510 Sugar cane growing	Aquaculture
01520 Cotton growing	02011 Oyster farming
01590 Broom millet growing	02019 Aquaculture – except lobsters or
01590 Coffee growing	oysters
01590 Drug plants growing	02020 Salmon farming (caged)
01590 Fodder growing	02020 Trout farming (caged) 02031 Lobster farming
01590 Ginger growing	-
01590 Hay growing	02031 Saltwater crayfish farming or breeding
01590 Hops growing	02039 Crustacean breeding or farming – except lobsters
01590 Lucerne growing	02039 Fish breeding or farming
01590 Peanut growing	02039 Fish hatchery operation
01590 Seed growing nec	02039 Freshwater crayfish farming or
01590 Tobacco farming or growing	breeding
01590 Vegetable growing – for fodder	02039 Salmon farming (pond or tank)
Dairy cattle farming	02039 Trout farming (pond or tank)
Daily calle laming	02039 Vabby farming pond or tank (except

02039 Yabby farming, pond or tank (except fishing)

### Code Description of business activity

Forest	try 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

	5
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)

Huntir	ng and trapping
04200	Bird trapping
04200	Buffalo hunting
04200	Crocodile hunting
04200	Dingo hunting or trapping
04200	Fur skin animal hunting or trapping
04200	Hunting or trapping
04200	Kangaroo hunting
04200	Possum hunting and trapping
04200	Rabbit hunting or trapping
04200	Snake catching
Forest	ry support services
	Forest conservation services
05100	<i>,</i>
05100 05100	Forest conservation services
05100 05100 05100	Forest conservation services Forest nursery operation or service
05100 05100 05100 05100	Forest conservation services Forest nursery operation or service Forest planting Pest control service – forest – except
05100 05100 05100 05100	Forest conservation services Forest nursery operation or service Forest planting Pest control service – forest – except aerial or wild animal control Reforestation services
05100 05100 05100 05100 05100	Forest conservation services Forest nursery operation or service Forest planting Pest control service – forest – except aerial or wild animal control Reforestation services Timber plantation maintenance
05100 05100 05100 05100 05100 05100 05100	Forest conservation services Forest nursery operation or service Forest planting Pest control service – forest – except aerial or wild animal control Reforestation services Timber plantation maintenance
05100 05100 05100 05100 05100 05100 05100	Forest conservation services Forest nursery operation or service Forest planting Pest control service – forest – except aerial or wild animal control Reforestation services Timber plantation maintenance Tree pruning – forest

05210 Cotton ginning
05220 Goat shearing
05220 Shearing services
05290 Aerial crop dusting or spraying
05290 Aerial fertiliser spreading
05290 Aerial mustering

### 05290 Aerial mustering

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

	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	-
06000	Coal mining – brown coal
00000	Asllissing the state

00000	Coal mining – brown co
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	•
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

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	Limestone quarrying
09190	Marble quarrying
09190	Sandstone quarrying
09190	Slate quarrying
09190	Stone quarrying
Other	non-metallic mineral mining and
quarry	
09901	Diamond mining
	Opal mining
09903	Gemstone mining – except opals and diamonds
09903	Jade mining
09903	Kyanite mining
09909	Mining nec
	Quartz quarrying nec
09909	Salt harvesting
Explor	ration
10111	Gas – natural – exploration own account
10111	Petroleum exploration – own account
10112	Gas – natural – exploration on contract
	Petroleum exploration on contract
	Mineral exploration – own account
10122	Mineral exploration services
Other	mining support services
10900	Labouring – mining services
	Mining services nec
10900	Oil and gas field services nec
	MANUFACTURING
Meat a	and meat product manufacturing
11110	Abattoir operation – except poultry
11110	Meat mfg – except bacon, ham or uncanned poultry
	Meat packing – except poultry
11120	Abattoir operation – poultry
11120	Poultry meat mfg
	Poultry packing
	Ham mfg
	Hamburgers mfg – precooked
11130	Meat, cooked mfg – except poultry
11130	Pate mfg – except fish
11130	Sausages mfg – except canned

- 11130 Sausages mfg except canned
- 11130 Smallgoods mfg

Code	Description of business activity
Seafo	od processing
11200	Crustacean – processed mfg
11200	Fish cleaning or filleting
11200	Fish mfg – canned
11200	Fish mfg – dried or smoked
11200	Oysters mfg – canned
11200	Seafood processing
11200	Seafoods mfg – canned
11200	-
Dairv I	product manufacturing
	Milk processing – cream
11310	Milk receiving or distribution depot operation
11320	Ice cream mfg
11330	Baby foods mfg – milk based
	Butter mfg
11330	•
11330	Ū
11330	Milk mfg – condensed or evaporated
11330	Milk powder mfg
11330	Milk products mfg nec
11330	Yoghurt mfg
	nd vegetable processing
11400	Baby foods, canned or bottled mfg – except milk based
11400	Chutneys or relishes mfg
11400	Fruit canning or bottling
11400	Fruit drying – except sun drying
11400	Fruit juices, single strength or
11/00	concentrated Fruit mfg – frozen
	v
	Fruit pulp mfg – puree or spreads
11400	Jam mfg – including conserves, jellies or fruit spreads
	Rice preparations mfg – canned
11400	Sauces mfg
	Soup mfg
11400	Spaghetti mfg – canned
11400	Vegetable juices or soups mfg
11400	Vegetables mfg – preserved
Oil and	d fat manufacturing
	Cooking oil filtration and recycling
	Margarine mfg
	Vegetable oil, meal or cake mfg
Grain	mill and cereal product
	acturing
	Flour mfg – wheat – except self-raising flour
11610	Flour mfg – wheat – self-raising flour
	Malt extract mfg
	Malt mfg – except malt extract
	Rice mfg
	Self-raising flour mfg
	Cereal foods mfg
11020	

Cada	Description of husiness activity
	Description of business activity
11620	Oatmeal mfg
	Pasta mfg
	y product manufacturing
11710	Bakeries for bread, etc mfg – except those selling directly to public
11710	Bread bakery operation – except those selling direct to public
11720	Cake or pastries mfg – except those selling direct to public
11720	Doughnuts mfg
11720	Pastry dough mfg – frozen
11720	Pastry mfg – except frozen pastry dough
11720	Pies, pastries, sausage rolls mfg
11720	Plum pudding mfg
11730	Biscuit mfg
11730	Ice cream cones or wafers mfg
11740	Bakery product mfg – non-factory-
11740	based
-	and confectionery manufacturing
	Sugar mfg
	Chocolate mfg
11820	Confectionery mfg
11820	Nuts mfg – candied
	food product manufacturing
11910	Potato crisp mfg
11910	Pre-prepared meals mfg nec
11920	Animal food mfg
	Bird feed mfg
11920	Fodder mfg – prepared
11920	Pet food mfg – canned
11920	Poultry feed mfg – prepared
11990	Coffee mfg
11990	Flavourings mfg – food
11990	Food dressings mfg
11990	Food mfg nec
11990	Herb mfg – processed
11990	Honey mfg – blended
11990	Raw peanut shelling
11990	Rice preparations mfg nec
11990	Salt mfg – cooking or table
11990	Seasonings mfg – food
11990	Spices mfg
11990	Sushi and sashimi mfg
11990	Tea mfg
	age manufacturing
	Cordial mfg
12110	Fruit juices or fruit juice drinks mfg – less than single strength
12110	Ice mfg – except dry ice
12110	Mineral water mfg
12110	Soft drinks mfg
12110	Syrups mfg – chocolate, caramel or vanilla
12120	Beer mfg

Code	Description of business activity
12120	Breweries
12130	Liqueurs mfg
12130	Spirits-based mixed drinks mfg
12130	Spirits, potable mfg nec
12140	Sparkling wines mfg
12140	Wine mfg
Cigare	ette and tobacco product
	facturing
	Cigarettes mfg
12200	Tobacco mfg
	e manufacturing
	Wool mfg – carded or combed
13120	Fabrics mfg – cotton
13120	Fabrics mfg – wool
	Yarns mfg – cotton, flax or silk
	Yarns mfg – woollen
	Fabrics mfg – synthetic
13130	Fibreglass fabrics mfg
13130	Yarns mfg – elastic or elastomeric
produ	er tanning, fur dressing and leather ct manufacturing Bags mfg – leather or leather
13200	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
13320	String mfg
13330	Awnings mfg – textile
13330	Bags or sacks mfg – textile
13330	Blanket mfg – cotton
13330	Blanket mfg – synthetic
13330	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

Code	Description of business activity	Code Description of business activity	Code Description of business activity
13330	Soft furnishings mfg	13510 Unisex clothing mfg	Converted paper product manufacturing
13330	Tents mfg	13510 Wet suits mfg	15210 Containers mfg – corrugated paper
13340	Badge mfg – cloth	13520 Boots mfg	board
13340	Dyeing service	13520 Footwear mfg	15210 Containers mfg – solid paper board
13340	Fabrics mfg – embroidered	13520 Orthopaedic footwear mfg	15220 Bags mfg – paper
13340	Fabrics mfg nec	13520 Sandals mfg	15230 Albums mfg
13340	Textile printing	13520 Shoes mfg	15230 Greeting cards mfg
13340	Textile products mfg nec	13520 Thongs mfg – rubber	15230 Paper stationery mfg – except commission printing
13340	Underfelt mfg	Log sawmilling and timber dressing	15240 Baby napkins mfg – disposable
Knitte	d product manufacturing	14110 Bark mfg – ground	15240 Sanitary napkins mfg
	Cardigan and pullover mfg	14110 Sawmill operation	15240 Tampons mfg
	Hosiery mfg	14110 Timber mfg – rough sawn	15240 Tissue or sanitary papers mfg
	Knitted fabrics mfg	14120 Woodchip mfg	15240 Toilet paper rolls mfg
	Pantihose mfg	14130 Building timber, dressed mfg	15290 Paper products mfg nec
	Sleepwear mfg – knitted	14130 Timber mfg – other wood	15290 Wallpapers mfg
	Socks mfg	product manufacturing	Printing
	Stockings mfg	Other wood product manufacturing	16110 Commercial printing
	Tights mfg	14910 Bus shelters – prefabricated wood mfg	16110 Newspapers printing
		14910 Garages – prefabricated wood mfg	16110 Printing
	ng and footwear manufacturing	14910 Kit home mfg – wooden	16110 Screen printing
	Clothing accessories mfg nec Clothing and footwear mfg	14910 Prefabricated bus shelter mfg –	16110 Stationery, paper, printing
	•	wooden	16120 Artwork preparation service
	Clothing mfg – knitted fabric	14910 Prefabricated sheds mfg – wooden	16120 Bookbinding
	Clothing mfg – leather	14910 Transportable home mfg – wooden	16120 Calligraphy service
	Clothing mfg – men's and boys' wear	14920 Cabinet making, joinery – except furniture and on-site fabrication of	16120 Phototypesetting and layout service
13310	Clothing mfg – sleepwear, underwear and infant clothing	built-in furniture or other joinery	16120 Platemaking film service
13510	Clothing mfg – waterproof	14920 Carpentry, joinery – except furniture	16120 Printing services
	Clothing mfg – women's and girls'	and on-site fabrication of built-in	16120 Screen printing positive mfg
	wear	furniture or other joinery	16120 Typesetting and composing service
13510	Clothing mfg nec	14920 Doors or windows mfg – wooden	Reproduction of recorded media
13510	Custom tailoring – men's and boys'	14920 Roof trusses mfg – wooden	16200 Compact disc mfg or publishing
	wear	14920 Shop fittings mfg – built-in timber display cabinets (factory built)	16200 Computer software mfg or publishing
13510	Custom tailoring – women's and girls' wear	14920 Structural fitting mfg – wooden	16200 Computer tapes or disks mfg or
13510	Dressmaking – custom tailoring	14930 Plywood mfg	publishing – pre-recorded
	Dressmaking – customised	14930 Veneer or veneer sheets mfg – wooden	16200 Magnetic tapes mfg – pre-recorded c
	Foundation garments mfg	14940 Chipboard mfg	publishing
	Hats mfg	14940 Hardboard mfg	16200 Recorded media mfg and publishing
	Helmets mfg	14940 Particle board mfg	16200 Recorded media mfg and publishing nec
	Infants' clothing mfg – except knitted	14990 Barrels mfg – wooden	16200 Records – phonograph – mfg or
	Jeans mfg – men's or boys'	14990 Frame mfg – wooden picture or mirror	publishing
	Jeans mfg – women's or girls'	14990 Wood floor mfg	16200 Video tapes, pre-recorded mfg or
	Leather clothing mfg	14990 Wood products mfg nec	publishing
	Lingerie mfg	Pulp, paper and paperboard	Petroleum refining and petroleum and
	Male and female clothing mfg – mfg equal amount of each	manufacturing 15100 Cardboard mfg nec	coal product manufacturing 17010 Gas or fuel oil mfg
13510	Menswear mfg	15100 Newsprint mfg	17010 Gasoline refining or blending
	Sleepwear mfg – except knitted	15100 Paper mfg nec	17010 Kerosene mfg
	Suits mfg – men's or boys'	15100 Paper pulp mfg	17010 Liquefied petroleum gas mfg - refiner
	Suits mfg – women's or girls'	15100 Paper shredding for production	17010 Petrol mfg
	Swimwear mfg	of recycled paper	17090 Coal product mfg nec
	Ties mfg	15100 Paperboard mfg nec	17090 Paving material mfg – except hot-mix
13210	-	15100 Wood pulp mfg	17090 Petroleum product mfg nec
	Underwear mfg		
13510	Underwear mfg Uniforms mfg – men's or boys'		17090 Roofing mfg – bitumen or asphalt

Code Description of business activity	Code Description of business activity	Code Description of business activity
Basic chemical manufacturing	18520 Perfume mfg	20100 Laminated sheet glass mfg
18110 Acetylene gas mfg	18520 Sunscreen preparation mfg	20100 Mirrors mfg
18110 Ammonia mfg	Other basic chemical product	20100 Optical glass mfg
18110 Dry ice mfg	manufacturing	20100 Plate glass mfg
18110 Gases mfg – industrial	18910 Photographic film or plates mfg	20100 Safety glass mfg
18110 Industrial gas mfg	18920 Explosives mfg	20100 Scientific glassware mfg
18120 Biodiesel mfg	18920 Firework mfg	20100 Tubing mfg – glass
18120 Dyes mfg – organic	18920 Match mfg	20100 Window glass mfg
18120 Industrial chemical mfg – organic nec	18920 Pyrotechnic goods mfg nec	20100 Windscreen glass mfg
18120 Organic industrial chemical mfg nec	18990 Chemical products mfg nec	Ceramic product manufacturing
18120 Plastic raw material mfg	18990 Coolant mfg	20210 Bricks mfg – clay – except
18120 Silicone mfg	-	refractory bricks
18130 Chlorine mfg	Polymer product manufacturing	20290 Art pottery mfg
18130 Dyes mfg – inorganic	19110 Bags mfg – plastic	20290 Bathroom fixtures mfg - vitreous china
18130 Industrial chemical mfg – inorganic nec	19110 Film mfg – plastic	20290 Bricks mfg – refractory
18130 Salt refining – except cooking	19110 Garbage bags mfg – plastic	20290 Ceramic product mfg nec
or table salt	19110 Garbage bins mfg – plastic	20290 Ceramic products, industrial mfg
18130 Zinc oxide mfg	19120 Bottles mfg – plastic	20290 Ceramic tiles and pipes mfg
Basic polymer manufacturing	19120 Kitchenware mfg – plastic nec	20290 China goods mfg
18210 Synthetic rubber and resin mfg	19120 Picnicware mfg – plastic	20290 Clay roof tiles mfg
18210 Teflon mfg	19120 Pipes mfg – plastic	20290 Crockery mfg
18290 Other basic polymer mfg	19120 Plastic injection moulded product mfg	20290 Flower pots mfg – ceramic
	19120 Portable toilet building mfg – plastic	20290 Kitchen sinks mfg – vitreous
Fertiliser and pesticide manufacturing 18310 Bone calcining	19120 Spa pool and hot tub mfg	china or porcelain
-	19130 Plastic foam products mfg	20290 Kitchenware mfg – ceramic
18310 Fertiliser mfg	19140 Motor vehicle tyres mfg	20290 Pipes mfg – ceramic – except
18310 Plant hormone mfg	19140 Tubes mfg – pneumatic	vitreous china or porcelain
18320 Dip mfg – animal	19140 Tyre retreading or recapping	20290 Pipes or pipe fittings – vitreous china or porcelain mfg
18320 Fly spray mfg 18320 Insecticide mfg	19140 Tyres mfg	20290 Pottery goods mfg – ornamental
•	19140 Tyres or tubes for motor vehicle, repairing – except retreading	20290 Roof tiles mfg – terracotta or clay
18320 Pesticide mfg	19150 Adhesives mfg	20290 Sanitary ware mfg - vitreous china
18320 Poison mfg	19150 Glue mfg	or porcelain
18320 Weedkiller mfg	19160 Filler or putty mfg	20290 Stoneware mfg – table or kitchen
Pharmaceutical and medicinal product	19160 Ink mfg	20290 Terracotta construction goods mfg
manufacturing	19160 Lacquer mfg	20290 Terracotta ware mfg nec
18410 Contraceptive mfg	19160 Paint mfg – except bituminous	20290 Tiles mfg – ceramic
18410 Medical gas mfg nec	19160 Paint remover mfg	20290 Tiles mfg – terracotta
18410 Medicine mfg	19190 Awnings mfg – fibreglass	20290 Toilet cisterns mfg – vitreous china
18410 Pharmaceutical preparation mfg	19190 Fibreglass products mfg nec	or porcelain
18410 Vitamin product mfg	19190 Hose mfg – plastic	20290 Vitreous china goods mfg – except tiles
18420 Veterinary pharmaceutical and medicinal product mfg	19190 Swimming pool shells mfg	20290 Wall or floor tiles mfg – ceramic
	19190 Tanks mfg – fibre-reinforced plastic	20290 Wash basins mfg – vitreous china
Cleaning compound and toiletry		or porcelain
preparation manufacturing	Natural rubber product manufacturing	Cement, lime, plaster and concrete
18510 Detergent mfg	19200 Floor coverings mfg – rubber	product manufacturing
18510 Disinfectant mfg	19200 Hose mfg – rubber	20310 Cement mfg
18510 Polish mfg	19200 Rubber products mfg nec	20320 Display models mfg – plaster
18510 Soap mfg	19200 Tiles mfg – rubber	20320 Plaster board mfg
18510 Toothpaste mfg	Glass and glass product manufacturing	20320 Plaster products mfg – except
18510 Washing powder or liquid mfg	20100 Bottles mfg – glass	dental or medical plasters
18520 Cosmetics mfg	20100 Crystal glass mfg	20320 Tiles mfg – acoustic, plaster
18520 Deodorant mfg	20100 Glass or glass products mfg – except	20320 Tiles mfg – plaster
18520 Hair care products mfg	glass wool or glass wool products	20320 Wall or ceiling boards mfg - plaster
18520 Lipstick mfg	20100 Jars mfg – glass	20330 Concrete - ready mixed - except
18520 Nail polish mfg	20100 Kitchenware mfg – glass	dry mix
nec means 'not elsewhere classified'.		
mfg means 'manufacturing'.		

Code	Description of business activity
20330	Ready mixed concrete mfg – except dry mix
20340	Bricks mfg – concrete
20340	Ū
20340	
20340	•
20340	Monuments or grave markers mfg – concrete
20340	Pipes mfg – concrete
20340	
20340	
20340	<b>.</b>
20340	
20340	
20340	Tanks mfg – concrete
20340	Tiles mfg – concrete
Other	-
	non-metallic mineral product acturing
20900	
20900	Acoustic tile, panels and boards
	mfg – glass or mineral wool
20900	5 5 5
	Headstones mfg, installation
20900	Insulation, glass fibre or mineral wool mfg
20900	Monuments making
20900	Stone – cutting, dressing, polishing or shaping
Basic	ferrous metal manufacturing
21100	•
21100	Pig iron mfg
21100	Roof decking mfg – steel
21100	Stainless steel mfg
21100	Steel alloys mfg
21100	
Basic	ferrous metal product
	acturing
	Blacksmith service
	Castings mfg – iron or steel
	Pipes and tubes mfg – steel
	non-ferrous metal manufacturing Alumina mfg
	v
	Aluminium smelting
	Copper smelting, refining
	Lead smelting, refining
	Silver smelting, refining
	Silver-lead bullion mfg
	Zinc smelting or refining
	Gold smelting, refining
21390	· · J
21390	Welding rods mfg

Code       Description of business activity         Basic non-ferrous metal product         manufacturing         21410       Castings mfg – non-ferrous metal         21410       Forgings mfg – non-ferrous metal nec         21420       Aluminium rolling, drawing or extruding         21420       Pipes and tubes mfg – aluminium         21420       Sheet mfg – aluminium         21420       Wire mfg – aluminium         21420       Wire mfg – aluminium         21420       Pipes and tubes mfg – non-ferrous metal – except aluminium         21490       Plate mfg – non-ferrous metal – except aluminium         21490       Wire mfg – non-ferrous metal – except aluminium         21490       Wire mfg – non-ferrous metal – except aluminium         21490       Wire mfg – non-ferrous metal – except aluminium         21490       Kiret mfg – non-ferrous metal – except aluminium         21490       Kiret mfg – non-ferrous metal – except aluminium         21490       Kiret mfg – non-ferrous metal – except aluminium         21400       Forgings mfg – iron or steel         22100       Forgings mfg – iron or steel         22100       Forgings mfg – prefabricated steel         22210       Gairders mfg – prefabricated steel         22210       Gairders mfg –		
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except aluminium 22290 Gates mfg – metal – except	22240	Guttering mfg – sheet metal
	22290	except aluminium
	22290	

Code	Description of business activity
22290	Roller shutters mfg – metal – except aluminium
22290	Screen doors mfg – metal – except aluminium
22290	Security door mfg – metal
22290	
LLLUU	metal – except aluminium
22290	Shutters mfg – metal – except aluminium
22290	Skylights mfg – metal – except aluminium
22290	Stairs or staircases mfg – prefabricated metal – except aluminium
22290	Window frames or sashes mfg – metal – except aluminium
22290	Window screens mfg – metal – except aluminium
Metal	container manufacturing
	Boilermaking and installation
22310	Freight containers mfg – metal
22310	Gas cylinders mfg
22310	Storage tanks, metal plate mfg
22310	Tanks mfg – sheet metal
22390	Aerosol containers mfg
22390	Barrels mfg – metal
22390	Garbage cans mfg – metal
22390	Kegs mfg – metal
22390	Tool boxes mfg – sheet metal
Othor	choot motal product manufacturing
	sheet metal product manufacturing Copper smithing – except boiler making
	Copper smithing – except boiler making
22400	Copper smithing – except boiler making Duct work mfg – air conditioning
22400 22400 22400	Copper smithing – except boiler making Duct work mfg – air conditioning
22400 22400 22400 22400	Copper smithing – except boiler making Duct work mfg – air conditioning Ducts mfg – sheet metal
22400 22400 22400 22400 22400	Copper smithing – except boiler making Duct work mfg – air conditioning Ducts mfg – sheet metal Sanitary ware mfg – iron or steel
22400 22400 22400 22400 22400 22400	Copper smithing – except boiler making Duct work mfg – air conditioning Ducts mfg – sheet metal Sanitary ware mfg – iron or steel Sheet metal products mfg nec
22400 22400 22400 22400 22400 22400 22400 22400	Copper smithing – except boiler making Duct work mfg – air conditioning Ducts mfg – sheet metal Sanitary ware mfg – iron or steel Sheet metal products mfg nec Tiles mfg – sheet metal
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22400 22400 22400 22400 22400 22400 22400 <b>Other</b> manuf 22910 22910	Copper smithing – except boiler making Duct work mfg – air conditioning Ducts mfg – sheet metal Sanitary ware mfg – iron or steel Sheet metal products mfg nec Tiles mfg – sheet metal Ventilators mfg – sheet metal <b>fabricated metal product</b> <b>facturing</b> Nails mfg Screening mfg – wire Shopping trolleys mfg
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22400 22400 22400 22400 22400 22400 <b>Other</b> manuf 22910 22910 22910 22910 22910	Copper smithing – except boiler making Duct work mfg – air conditioning Ducts mfg – sheet metal Sanitary ware mfg – iron or steel Sheet metal products mfg nec Tiles mfg – sheet metal Ventilators mfg – sheet metal <b>fabricated metal product</b> <b>facturing</b> Nails mfg Screening mfg – wire Shopping trolleys mfg Spring mfg Steel wire safety screens mfg Wire mesh or netting mfg – except reinforcing mesh
22400 22400 22400 22400 22400 22400 22400 22400 22910 22910 22910 22910 22910 22910	Copper smithing – except boiler making Duct work mfg – air conditioning Ducts mfg – sheet metal Sanitary ware mfg – iron or steel Sheet metal products mfg nec Tiles mfg – sheet metal Ventilators mfg – sheet metal <b>fabricated metal product</b> <b>facturing</b> Nails mfg Screening mfg – wire Shopping trolleys mfg Spring mfg Steel wire safety screens mfg Wire mesh or netting mfg – except reinforcing mesh Wire products mfg nec
22400 22400 22400 22400 22400 22400 22400 02400 22910 22910 22910 22910 22910 22910 22910 22910	Copper smithing – except boiler making Duct work mfg – air conditioning Ducts mfg – sheet metal Sanitary ware mfg – iron or steel Sheet metal products mfg nec Tiles mfg – sheet metal Ventilators mfg – sheet metal <b>fabricated metal product</b> <b>facturing</b> Nails mfg Screening mfg – wire Shopping trolleys mfg Spring mfg Steel wire safety screens mfg Wire mesh or netting mfg – except reinforcing mesh Wire products mfg nec Mild steel anchors mfg
22400 22400 22400 22400 22400 22400 22400 <b>Other</b> manuf 22910 22910 22910 22910 22910 22910 22910 22910 22920	Copper smithing – except boiler making Duct work mfg – air conditioning Ducts mfg – sheet metal Sanitary ware mfg – iron or steel Sheet metal products mfg nec Tiles mfg – sheet metal Ventilators mfg – sheet metal <b>fabricated metal product</b> <b>facturing</b> Nails mfg Screening mfg – wire Shopping trolleys mfg Spring mfg Steel wire safety screens mfg Wire mesh or netting mfg – except reinforcing mesh Wire products mfg nec Mild steel anchors mfg Nuts or bolts mfg – metal
22400 22400 22400 22400 22400 22400 22400 22910 22910 22910 22910 22910 22910 22910 22910 22920 22920	Copper smithing – except boiler making Duct work mfg – air conditioning Ducts mfg – sheet metal Sanitary ware mfg – iron or steel Sheet metal products mfg nec Tiles mfg – sheet metal Ventilators mfg – sheet metal <b>fabricated metal product</b> <b>acturing</b> Nails mfg Screening mfg – wire Shopping trolleys mfg Spring mfg Steel wire safety screens mfg Wire mesh or netting mfg – except reinforcing mesh Wire products mfg nec Mild steel anchors mfg Nuts or bolts mfg – metal Screws mfg – metal
22400 22400 22400 22400 22400 22400 22400 22910 22910 22910 22910 22910 22910 22910 22910 22920 22920 22920 22930	Copper smithing – except boiler making Duct work mfg – air conditioning Ducts mfg – sheet metal Sanitary ware mfg – iron or steel Sheet metal products mfg nec Tiles mfg – sheet metal Ventilators mfg – sheet metal <b>fabricated metal product</b> <b>facturing</b> Nails mfg Screening mfg – wire Shopping trolleys mfg Spring mfg Steel wire safety screens mfg Wire mesh or netting mfg – except reinforcing mesh Wire products mfg nec Mild steel anchors mfg Nuts or bolts mfg – metal Screws mfg – metal Brass finishing or plating
22400 22400 22400 22400 22400 22400 22400 22910 22910 22910 22910 22910 22910 22910 22910 22920 22920 22920 22930	Copper smithing – except boiler making Duct work mfg – air conditioning Ducts mfg – sheet metal Sanitary ware mfg – iron or steel Sheet metal products mfg nec Tiles mfg – sheet metal Ventilators mfg – sheet metal <b>fabricated metal product</b> <b>facturing</b> Nails mfg Screening mfg – wire Shopping trolleys mfg Spring mfg Steel wire safety screens mfg Wire mesh or netting mfg – except reinforcing mesh Wire products mfg nec Mild steel anchors mfg Nuts or bolts mfg – metal Screws mfg – metal Brass finishing or plating Cans mfg – metal Chromium plating

22930 Gold plating

Code	Description of business activity	Code	Descriptio
22930	Metal coating of manufactured	23120	Horse float
22930	products nec Metal polishing or finishing		Motor vehic
22930	Painting of manufactured metal		Trailer mfg
22000	products		Truck body
22930	Powder coating of metallic products	23130	Motor vehic instrument
22930	Silver plating	23130	Spark plugs
22930	Vitreous enamelling		Starter mot
	Ammunition mfg	23190	Car access
	Aquarium mfg	23190	Child car re
	Awnings mfg – metal	23190	Gearboxes
22990	Bathroom and toilet fittings mfg – metal	23190	Mufflers mf
22990	Blinds mfg – metal		Radiators n
	Clothes hoists mfg		Roof racks
22990	Cutlery mfg		Seat-belts r
22990	Display models mfg – metal		Shock abso
22990	Fabricated metal products mfg nec		Suspension
22990	Fire sprinklers mfg		Transmissio
22990	Firearms mfg	23190	Wheel mfg
22990	Garden tools mfg – except		transport e
22000	power operated		Drydock op
	Guns or rifles mfg		Ship repairi
22990	Hand tools mfg nec – except pneumatic or power operated		Ship wreck
22990	Keys mfg	23910	
	Knives mfg – hand held – except	23910	- 1,
	power operated		Submarine
	Lamps or lamps parts mfg		Boat buildir Sailboat mf
22990	Livestock yarding equipment mfg – metal		Yacht const
22000	Locks mfg	23920	
	Masts mfg – aluminium		Railway roll
	Metalworking hand tools mfg – except	23930	Tram mfg
22000	pneumatic or power operated	23940	Aircraft eng
22990	Pipe fittings mfg – non-ferrous metal		Aircraft mfg
22990	Platework nec	23940	-
22990	Razors or razor blades mfg – except power operated	230/10	recondition Helicopter
22990	Safes or vaults mfg		Bicycles mf
22990	Scissors mfg – except electric	23990	
22990	Screwdrivers mfg – including bits or	23990	
	blades – except pneumatic or power operated	23990	
22990	Tubing mfg – flexible metal	23990	Wheelbarro
22990	Welding nec	23990	Wheelchair
	Window or door fittings mfg – metal	Profes	sional and
	Woodworking hand tools mfg – except		acturing
	of wood, pneumatic or power operated		Binocular m
Motor	vehicle and motor vehicle part	24110	Cameras, a
	acturing	24110	Contact len
23110	Car mfg	24110	
23110	Motor cars mfg		instruments
	Motor vehicle engine mfg		Optical inst
	Boat trailer mfg	24110	Optical lens Photograph
	Bus, coach body mfg	24110	
	Campervan and camper trailer mfg	24110	· · · ·
	Caravan and camper trailer mfg	24110	
	ns 'not elsewhere classified'. ns 'manufacturing'.		

Description of business activity	Code	Description of business activity
Horse float mfg		Sunglass mfg
Motor vehicle conversion		Artificial limbs, eyes, etc mfg
Trailer mfg		Dental amalgams mfg
Truck body mfg		Dental instruments or equipment mfg
Motor vehicle electrical parts and		Dentures fabrication
instrument mfg	24120	Diagnostic apparatus mfg
Spark plugs mfg		Hearing aids mfg
Starter motors mfg		Medical equipment mfg
Car accessories mfg		Orthopaedic extension footwear mfg
Child car restraints mfg		Orthotics – arch supports mfg
Gearboxes mfg		Prosthetic products mfg
Mufflers mfg		Surgical equipment mfg
Radiators mfg		Veterinary instruments mfg
Roof racks mfg		Clock mfg
Seat-belts mfg	24190	Electricity meters mfg
Shock absorbers mfg		Measuring instruments mfg
Suspension components mfg		Meteorological instruments mfg nec
Transmissions mfg		Meters mfg – gas or water
Wheel mfg		Nautical instruments mfg
transport equipment manufacturing		Navigational equipment mfg
Drydock operation	24190	Optical fibre cable mfg – uninsulated
Ship repairing		Parking meters mfg
Ship wrecking	24190	Radar equipment mfg
Shipbuilding		Radio remote control equipment mfg
Ships, boats hull cleaning	24190	Scientific instruments or equipment
Submarine constructing		mfg nec
Boat building or repair	24190	Signalling equipment, electrical
Sailboat mfg	0.1100	mfg nec
Yacht constructing		Surveying instruments mfg
Locomotives mfg and repair		Taxi meters mfg
Railway rolling stock mfg and repair		Traffic signals mfg – electrical
Tram mfg		Watches mfg
Aircraft engine building or repair	24190	X-ray equipment mfg
Aircraft mfg, maintenance and repair		uter and electronic equipment
Aircraft wheels and brakes		facturing
reconditioning service		Computer and related equipment mfg
Helicopter mfg or repairing		Computers mfg
Bicycles mfg		Game console mfg
Motor cycles mfg		Visual display units mfg
Transport equipment mfg nec		Business machine mfg nec
Trotting gigs mfg		Business machines, equipment mfg
Wheelbarrows mfg		Computer and business machine mfg
Wheelchairs mfg		Office machines mfg
ssional and scientific equipment		Photocopying machines mfg
facturing	24219	Typewriters or typewriter attachments mfg
Binocular mfg Cameras, accessories mfg	24220	Broadcast equipment mfg
Contact lenses mfg	24220	Modem equipment mfg
-	24220	Radio broadcast studio equipment mfg
Ophthalmic articles and instruments mfg	24220	Radio transceivers mfg - transmitters
Optical instruments or equipment mfg	24220	Telecommunications equipment mfg
Optical lens grinding	24220	Telephone equipment mfg
Photographic equipment mfg	24220	Telephone switching equipment mfg
Spectacle frames mfg	24220	Television antennae mfg
Spectacle lens grinding	24220	Television studio equipment mfg

Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
24290	Alarm systems mfg	24490	Hair driers mfg – electric – household	24690	Flour milling machinery mfg
24290	Burglar alarms mfg	24490	Heaters - household - mfg	24690	Food packing machinery mfg
24290	Electric gaming machines – poker mfg	24490	Household appliances mfg	24690	Food processing machinery mfg
24290	Headphones mfg	24490	Kettles or jugs mfg – electric	24690	Ironing or pressing machinery, laund
24290	Loudspeakers mfg	24490	Oil heaters mfg – household		mfg – except household
24290	Magnetic tapes mfg – except	24490	Sewing machines mfg – household	24690	Knitting machines mfg
	pre-recorded		Space heaters mfg – household	24690	Laundry machinery mfg -
24290	Microchip mfg	24490	Vacuum cleaners mfg – household		except household
24290	Microphones mfg		Water coolers mfg	24690	Ovens mfg – industrial – except electric
24290	Poker machine – electronic mfg		Water treatment equipment mfg –	24690	Poker machines or parts mfg
24290	Prepaid card mfg		household		Printing machinery or equipment mf
24290	Printed circuits board mfg	Pump	, compressor, heating and		Saws mfg – power – food processing
24290	Radios mfg		ation equipment manufacturing		Sewing machines mfg – industrial
24290	Sound recording equipment mfg		Petrol bowsers mfg		Textile working machinery mfg
24290	Sound reproducing equipment mfg	24510	Pumps mfg		• • •
24290	Tape recorders mfg	24520	Air conditioning equipment mfg	24690	Tyre retreading or repairing machinery mfg
24290	Television receiving sets mfg		Solar water heating systems mfg	24690	Vacuum cleaners mfg – commercial
24290	Transistors mfg		Space heating systems mfg –		-
24290	Video recorder mfg		commercial or industrial		machinery and equipment
Fleatri		24520	Vending machines mfg – refrigerated		acturing
	cal equipment manufacturing Optical fibre cable mfg – insulated	24520	Water heaters mfg – industrial,		Elevators or elevator parts mfg
	, e		commercial or household		Escalators or escalator parts mfg
	Telecommunications cable mfg	Specia	alised machinery and equipment		Forklift trucks mfg
	Wire or cable mfg – electric	-	facturing	24910	Hoists or hoisting equipment mfg – except clothes hoists
	Bulbs or tubes, electric light mfg	24610	Agricultural machinery or	24910	Tractors mfg nec
	Lamps mfg – infrared or ultraviolet		equipment mfg		Winches mfg
	Neon signs mfg		Lawn mowers mfg		Bearings mfg
	Signs mfg – electric	24610	Tractors mfg – agricultural – except crawler tractors		Diesel engines mfg nec
	Batteries mfg	24610			Engines, internal combustion mfg ne
	Electric motors mfg nec		Windmills mfg		Furnaces mfg – industrial – except
	Electrical equipment or machinery mfg nec		Drilling machinery mfg nec	24000	electric furnaces or space heaters
	Furnaces mfg – electric – except		Earthmoving machinery mfg Mining machinery mfg	24990	Gas engines mfg – except agricultur
	space heaters		• • •		or motor vehicle
	Hair driers mfg – electric – except household		Tractors mfg – for construction or earthmoving purposes	24990	Industrial machinery or equipment mfg nec
24390	Solar cell mfg	24630	Drilling machinery mfg – woodworking or metalworking	24990	Motors mfg – internal combustion ne
24390	Solar electricity panel mfg	24630	Drills mfg – portable electric	24990	Outboard motors mfg
	Transmission equipment mfg –		Forging machinery mfg	24990	Power station turbine mfg
	electricity		Hand tools nec mfg $-$ pneumatic or	24990	Saws mfg – power nec
24390	Transformers mfg	24000	power operated	24990	Sporting machinery mfg nec
	Welding equipment mfg – electrical	24630	Lathes mfg – woodworking or metalworking	24990	Vending machines mfg – except refrigerated
	stic appliance manufacturing Barbecues mfg		Metalworking machinery mfg nec	24990	Water treatment equipment mfg – except household
	Dishwashing machines mfg – household		Pneumatic tools mfg nec Power saws mfg – woodworking	24990	Weighing machinery mfg
24410	Food waste disposal units mfg		or metalworking		ure manufacturing
24410	Freezers mfg	24630	Welding or cutting equipment mfg –	25110	Antique wooden furniture mfg
24410	Gas stoves mfg – household	24620	gas Woodworking machinery mfg noo		Beds mfg nec
24410	Ovens mfg – household		Woodworking machinery mfg nec	25110	Shop fittings mfg – freestanding
21110	Refrigeration equipment mfg –		Amusement machines mfg Bakery machinery mfg	25110	timber display cabinets (factory built Beds mfg – wooden
24410	commercial or industrial	1	Dattling machines mfg		Cabinet making, joinery – furniture
24410	commercial or industrial Refrigerators mfg	24690	Bottling machines mfg	20110	cabilities maring, jointer, marineare
24410 24410	Refrigerators mfg		Brewery equipment mfg		Carpentry, joinery – furniture
24410 24410 24410	Refrigerators mfg Stoves mfg – household	24690	• •	25110	• • •
24410 24410 24410 24410 24410	Refrigerators mfg	24690 24690	Brewery equipment mfg	25110 25110	Carpentry, joinery – furniture

### Code Description of business activity 25110 Lounge suite mfg 25110 Office furniture mfg - wooden 25110 Outdoor furniture mfg - wooden 25110 Prefabricated furniture mfg - wooden 25110 Seats mfg - upholstered 25110 Tables mfg - wooden 25120 Furniture fittings mfg - metal 25120 Furniture mfg - sheet metal 25120 Office furniture mfg - sheet metal 25130 Bed base mfg - upholstered 25130 Innerspring mattress mfg 25130 Mattress mfg - except rubber 25130 Mattress mfg - rubber 25130 Water mattress mfg 25190 Furniture mfg nec 25190 Furniture part mfg - except sheet metal Other manufacturing 25910 Badge mfg - metal 25910 Costume jewellery mfg 25910 Diamond cutting 25910 Gem cutting 25910 Goldsmithing 25910 Jewellery mfg 25910 Lapidary work 25910 Medal mfg 25910 Silverware mfg 25920 Billiard table mfg 25920 Fishing tackle mfg 25920 Golf equipment mfg 25920 Hang glider mfg 25920 Sailboards mfg 25920 Skateboards mfg 25920 Ski equipment mfg 25920 Skin diving equipment mfg 25920 Sports goods mfg nec 25920 Surfboards mfg 25920 Toys mfg 25920 Water ski equipment mfg 25990 Brooms and brushes mfg 25990 Candle mfg 25990 Hair brushes mfg 25990 Musical instrument mfg 25990 Paint brushes mfg 25990 Pencils mfg 25990 Pens mfg 25990 Stamp pads mfg 25990 Toothbrushes mfg 25990 Umbrellas mfg

25990 Wigs mfg

nec means 'not elsewhere classified'. mfg means 'manufacturing'.
BUSINESS INDUSTRY CODES 2021

### Code Description of business activity ELECTRICITY, GAS, WATER AND WASTE SERVICES

Electri	aity gaparatian
	city generation Fossil fuel electricity generation
	Hydro-electricity generation
26190	Other electricity generation
Electri	city transmission
26200	Electricity transmission
Electri	city distribution
26300	-
	and distribution
On-sel	lling electricity and electricity
marke	t operation
26400	On-selling electricity and electricity
	market operation
Gas su	ıpply
27000	Fuel gas distribution – through
	mains system
27000	Gas, natural, distribution – through mains system
-	supply, sewerage and drainage
service	
28110	Pumping station operation – water supply
28110	
28120	Pumping station operation – sewerage
	Sewerage system operation
	collection convises
Waste	collection services
<b>Waste</b> 29110	Garbage collection service
Waste	
<b>Waste</b> 29110	Garbage collection service Industrial waste collection and
Waste 29110 29110	Garbage collection service Industrial waste collection and disposal service
Waste 29110 29110 29110 29190	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services
Waste 29110 29110 29110 29190 Waste	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b>
Waste 29110 29110 29110 29190 Waste remed	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services treatment, disposal and iation services
Waste 29110 29110 29110 29190 Waste remed	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b> <b>iation services</b> Disposal of waste paper only
Waste 29110 29110 29110 29190 Waste remed 29210	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b> <b>iation services</b> Disposal of waste paper only Garbage disposal service
Waste 29110 29110 29190 Waste remed 29210 29210	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b> <b>iation services</b> Disposal of waste paper only Garbage disposal service Rubbish dump or tip operation
Waste 29110 29110 29190 Waste remed 29210 29210 29210	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b> <b>iation services</b> Disposal of waste paper only Garbage disposal service Rubbish dump or tip operation Sanitary disposal service
Waste 29110 29110 29190 Waste remed 29210 29210 29210 29210	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b> <b>iation services</b> Disposal of waste paper only Garbage disposal service Rubbish dump or tip operation Sanitary disposal service Septic tank service
Waste 29110 29110 29190 Waste remed 29210 29210 29210 29210 29210	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b> <b>iation services</b> Disposal of waste paper only Garbage disposal service Rubbish dump or tip operation Sanitary disposal service Septic tank service Waste disposal services
Waste 29110 29110 29190 Waste remed 29210 29210 29210 29210 29210 29210 29220	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b> <b>iation services</b> Disposal of waste paper only Garbage disposal service Rubbish dump or tip operation Sanitary disposal service Septic tank service Waste disposal services Asbestos removal service
Waste 29110 29110 29190 Waste remed 29210 29210 29210 29210 29210 29210 29210 29220	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b> <b>iation services</b> Disposal of waste paper only Garbage disposal service Rubbish dump or tip operation Sanitary disposal service Septic tank service Waste disposal services Asbestos removal service Bottles recycling
Waste 29110 29110 29190 Waste remed 29210 29210 29210 29210 29210 29210 29220 29220 29220	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b> <b>iation services</b> Disposal of waste paper only Garbage disposal service Rubbish dump or tip operation Sanitary disposal service Septic tank service Waste disposal services Asbestos removal service Bottles recycling Plastic recycling
Waste 29110 29110 29190 Waste remed 29210 29210 29210 29210 29210 29210 29210 29220	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b> <b>iation services</b> Disposal of waste paper only Garbage disposal service Rubbish dump or tip operation Sanitary disposal service Septic tank service Waste disposal services Asbestos removal service Bottles recycling
Waste 29110 29110 29190 Waste remed 29210 29210 29210 29210 29210 29210 29220 29220 29220	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b> <b>iation services</b> Disposal of waste paper only Garbage disposal service Rubbish dump or tip operation Sanitary disposal service Septic tank service Waste disposal services Asbestos removal service Bottles recycling Plastic recycling Recovery and sorting of waste paper only Recycling of cans, metal waste
Waste 29110 29110 29190 Waste remed 29210 29210 29210 29210 29210 29220 29220 29220 29220 29220	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b> <b>iation services</b> Disposal of waste paper only Garbage disposal service Rubbish dump or tip operation Sanitary disposal service Septic tank service Waste disposal services Asbestos removal service Bottles recycling Plastic recycling Recovery and sorting of waste paper only Recycling of cans, metal waste and scrap
Waste 29110 29110 29190 Waste remed 29210 29210 29210 29210 29210 29220 29220 29220 29220 29220 29220 29220	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b> <b>iation services</b> Disposal of waste paper only Garbage disposal service Rubbish dump or tip operation Sanitary disposal service Septic tank service Waste disposal services Asbestos removal service Bottles recycling Plastic recycling Recovery and sorting of waste paper only Recycling of cans, metal waste and scrap Recycling of glass, plastic bottles, etc
Waste 29110 29110 29190 Waste remed 29210 29210 29210 29210 29210 29220 29220 29220 29220 29220	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b> <b>iation services</b> Disposal of waste paper only Garbage disposal service Rubbish dump or tip operation Sanitary disposal service Septic tank service Waste disposal services Asbestos removal service Bottles recycling Plastic recycling Recovery and sorting of waste paper only Recycling of cans, metal waste and scrap Recycling of other non-metal waste
Waste 29110 29110 29190 Waste remed 29210 29210 29210 29210 29210 29220 29220 29220 29220 29220 29220 29220	Garbage collection service Industrial waste collection and disposal service Rubbish and waste removal Other waste collection services <b>treatment, disposal and</b> <b>iation services</b> Disposal of waste paper only Garbage disposal service Rubbish dump or tip operation Sanitary disposal service Septic tank service Waste disposal services Asbestos removal service Bottles recycling Plastic recycling Recovery and sorting of waste paper only Recycling of cans, metal waste and scrap Recycling of glass, plastic bottles, etc

Code Description of business activity

	CONSTRUCTION
Reside	ential building construction
30110	Building, house construction
30110	House construction, alteration,
	renovation or general repair
30110	Houses prefabricated – assembly, erection or installation
30110	Project management – house construction
30190	Apartments construction
30190	Building, residential – flats, home units, apartments, etc
30190	Flats construction
30190	
Non-re	esidential building construction
30200	•
30200	Hotels construction
30200	Project management – non-residential building construction
Heavy	and civil engineering construction
-	Aerodrome runway construction
31010	•
31010	
31010	Civil engineering – road or
	bridge construction
31010	Parking lot construction – except buildings
31010	Paving material – hot mix bitumen
31010	Road construction, repair or sealing
31091	Swimming pools construction – concrete or fibre glass – below ground
31099	Bowling green construction
31099	Cable laying
31099	Canal construction
31099	Civil engineering – non-building
21000	construction nec Dams construction
	Dredging – harbours or rivers
31099	- on-site assembly
31099	Furnaces construction – for industrial plants from prefabricated components
31099	
31099	Harbour works construction – except buildings
31099	Irrigation systems construction
31099	Jetties construction
31099	Lake construction
31099	Mine site construction nec
31099	Pipelines construction
31099	River works construction
31099	Sewerage or stormwater drainage systems construction
31099	
31099	Television or radio transmitting towers construction

31099 Tunnels construction

Code	Description of business activity
31099	Water filtration plant construction
31099	Water tank construction – except of structural steel
Land of servic	development and site preparation
	Land development or subdivision
32120	•
	Demolition of buildings or
02120	other structures
32120	Earthmoving services
32120	Excavating service
32120	Explosives laying
32120	Labouring – site preparation services
32120	Land clearing – bush or rural
32120	Land clearing - except rural
32120	Mine site preparation
32120	Trench digging
Buildi	ng structure services
32210	Concreting services
32210	
00010	support structures
32210	Footpaths construction – concrete Foundations construction – concrete
32210	
	concrete
32210	Labouring – concreting
32220	Bricklaying services
32220	Labouring – bricklaying
32220	Stonework on construction projects
32230	Labouring – roofing services
32230	Metal roof fixing
32230	Roof tiling
32230	Roofing materials installation – except insulation materials
32230	Tiling services – roof
32240	Labouring – structural steel erection services
32240	Storage tanks erection – metal
32240	Structural steel erection
32240	Trusses or joists erection – steel
32240	Welding work on construction projects
Buildi	ng installation services
32310	Drains construction, cleaning or repairing – except sewerage or stormwater drains
32310	
	Guttering installation or repair – roof
	Hot water systems installation
32310	Installation of domestic water recycling equipment
32310	Labouring – plumbing services
32310	Plumbing – except marine
32310	•
32310	
32320	
32320	
32320	Electrical services
	ns 'not elsewhere classified'.

32320	Labouring – electrical services
32320	Pay TV antennae installation
32320	Pay TV installation – antennae,
52020	decoder
32320	Television antennae installing
32330	0
02000	- except motor vehicles
32330	Heating equipment installation –
02000	except industrial furnaces
32330	Labouring – air conditioning and
	heating services
32330	Oil heaters installation
32330	Refrigeration equipment installation
32330	Ventilation equipment installation nec
32340	Alarm systems installation
32340	Burglar alarms installation
32340	Fire sprinklers installation
32340	Security systems – installation
32340	Smoke detectors – installation
32340	Surveillance systems installation
32340	Video surveillance systems installation
32390	Awnings installation or repair
32390	Blinds installation or repair
32390	Curtains installing
32390	Elevator installation, repair
32390	Escalator installation, repair
32390	Fireplace construction and installation
32390	Fireplace restoration services
32390	
3 <u>2</u> 390	Flywire installation – screens, shutters or blinds
32390	Insulation materials installation
32390	Lifts mfg, installation and repair
32390	Office installation and fitout services
32390	Safes or vaults installation
	ng completion services
32410	Cement rendering of buildings
32410	Labouring – plastering and
	ceiling services
32410	Plasterboard fixing or finishing
32410	Plasterers
32420	Cabinet making, joinery – on-site
	fabrication of built-in furniture or
	other joinery
32420	Carpentry, joinery – on construction
20400	projects
32420	Flooring fixing – wooden
32420	Formwork fixing – wooden
32420	····/ · · · · · · · · · · · · · · · · ·
32420	Labouring – carpentry services
32420	Roof trusses fixing – wooden
32420	Shop fittings mfg – timber display
	cabinets built at the clients premises
	(on-site fabrication)
32430	Carpet laying
	Floor coverings laying nec
32430	
32430 32430	Floor coverings laying nec Floor sanding
32430 32430	Floor coverings laying nec

Code Description of business activity 32320 Labouring – electrical services

Code	Description of business activity
32430	Linoleum or linotile fixing
32430	Slate flooring installation
32430	Tiling services – floor and wall
32430	Wall tiling
32440	House painting
32440	Interior decorating service nec
32440	Labouring – painting and decorating services
32440	Painting of buildings or other structures
32440	Paper hanging
32440	Spray painting of buildings or other structures
32440	Wall papering
32450	Glazing services
32450	Labouring – glazing services
32450	Window curtain wall installation
32450	Window frame installation
32450	Window installation
32450	Window insulation fixing
Other	construction services
32910	Fence construction – except agricultural
32910	Garden drainage systems installation
32910	Garden sprinkler systems installation – except irrigation systems
32910	Labouring – landscaping services
32910	Landscape construction
32910	Lawn construction
32910	Paving laying
32910	Rockery work
32920	Earthmoving plant hire - with operators
32990	Abrasive blasting
32990	Bath resurfacing
32990	Billboard construction/erection
32990	Clothes hoist installation
32990	Drilling contractors
32990	General household repairs – excluding cleaning, gardening or trade services elsewhere classified
32990	Handyman services
32990	Handyman services – household repairs – excluding cleaning, gardening or trade services elsewhere classified
32990	Home maintenance and repair services
32990	Labouring – construction services nec
32990	Petrol bowsers installation
32990	Sand or other abrasive blasting of building exteriors
32990	Scaffolding construction
32990	Steam-cleaning of building exteriors
32990	Swimming pools construction – above ground
32990	Waterproofing of buildings

### Code Description of business activity

		33230
	WHOLESALE TRADE	33230
Agricu	Iltural product wholesaling	33230
33110	Wool wholesaling	33230
33120	Cereal grain wholesaling	<b>T</b> . 1
33190	Farm produce or supplies wholesaling	Timbe
33190	Feed wholesaling	33310
33190	Florist operation – wholesale	33310 33320
33190	Flowers wholesaling	33320
33190	Hide wholesaling	33320
33190	Landscaping supplies – wholesaling	33320
33190	Leather wholesaling	33390
33190	Livestock wholesaling	33390
33190	Nursery stock – wholesale	33390
33190	Nut supplies – wholesaling	33390
33190	Orchard supplies wholesaling nec	33390
33190	Seeds wholesaling – farm or garden	33390
33190	Skins wholesaling	33390
33190	Sugar wholesaling – raw	33390
33190	Tobacco leaf wholesaling	
33190	Trees or shrubs, potted – wholesaling	33390
Minor	al, metal and chemical wholesaling	33390
	Bitumen wholesaling	33390
	Crude oil wholesaling	33390
	Crude petroleum wholesaling	33390
33210	Diesel oil wholesaling	33390
33210	Distillate wholesaling	33390
33210	Fuel oil wholesaling	33390
33210	Heating oil dealing	33390
	Kerosene wholesaling	
33210	Liquefied petroleum gas – dealing	33390
33210	Oils or greases wholesaling – industrial	
00210	or lubricating	33390
33210	Petrol wholesaling	33390
33210	Petroleum products wholesaling	33390
33221	Aluminium can recycling – collecting, sorting, dealing, wholesaling	Specia equip
33221	Cans, metal – recycling, collecting, sorting, dealing or wholesaling	34110
33221	Metal scrap wholesaling	34110
33221	Precious metals scrap dealing	34190
33221	Scrap metal merchants	34190
33229	Charcoal suppliers	0.1100
33229	Coal wholesaling	34190
33229	Gold, silver merchants	34190
33229	Metallic ores wholesaling	
33229	Minerals wholesaling nec	34190
33230	Adhesives wholesaling	34190
33230	Agricultural chemicals wholesaling	34190
33230	Chemicals wholesaling nec	
33230	Cleaning products – chemical-based – wholesaling	34190
33230	Dyes wholesaling	34190
33230	Fertiliser wholesaling	0.1100
33230	Gases – industrial – wholesaling – except liquefied petroleum gas	34190

Marine oils wholesaling Pesticides wholesaling er and hardware goods wholesaling Timber dealing - except firewood Veneer wood - dealing Bathroom and toilet fittings wholesaling Hot water systems wholesaling Plumbers' fittings wholesaling Bricks dealing Builders hardware dealing nec Building materials dealing nec Cement wholesaling Ceramic floor or wall tile wholesaling Galvanised iron products dealing Garden tools wholesaling Hand tools wholesaling - including power operated Hardware wholesaling - domestic Insulating materials wholesaling Locks wholesaling Paint wholesaling Roofing materials wholesaling Sand dealing Screens - window - wholesaling Spa pool and hot tub wholesaling Swimming pools wholesaling fibreglass - below ground Tiles wholesaling - except nonceramic floor tiles Wall or ceiling boards wholesaling Wallpaper wholesaling Woodworking tools wholesaling alised industrial machinery and ment wholesaling Agricultural machinery or equipment wholesaling Lawn mowers wholesaling Distilling equipment wholesaling Dry cleaning machinery or equipment wholesaling Food processing machinery or equipment wholesaling Forging machinery or equipment wholesaling Machine tools wholesaling Metalworking machinery wholesaling Milk processing machinery or equipment wholesaling Mining machinery or equipment wholesaling Printing machinery or equipment wholesaling Textile working machinery or equipment wholesaling

Code Description of business activity

liquefied petroleum gas (LPG)

Liquefied gases wholesaling - except

### Code Description of business activity 34190 Water purification equipment wholesaling 34190 Welding machinery or equipment wholesaling - non-electrical 34190 Woodworking machinery or equipment wholesaling Other machinery and equipment wholesaling 34910 Medical equipment wholesaling nec 34910 Professional equipment wholesaling 34910 Scientific equipment wholesaling 34920 Computer wholesaling - including peripherals 34920 Laser printer wholesaling 34930 Electronic telephone security device wholesaling 34930 Mobile phone battery wholesaling 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

nec means 'not elsewhere classified'.

Code	Description of business activity	Code Description of business activity
34990	Fire protection equipment wholesaling	36061 Beer, wine and spirits wholesalers
34990	Furnaces or furnace equipment,	36062 Tobacco products wholesaling
	industrial, wholesaling – except electrical	36090 Cereal foods wholesaling
34990	Hairdressers' equipment wholesaling	36090 Chinese groceries wholesaling
	Industrial machinery or equipment	36090 Confectionery wholesaling
0.000	wholesaling nec	36090 Cordials – wholesaling
34990	Jet ski parts wholesaling	36090 Eastern foods wholesaling
34990	Jet ski wholesaling	36090 Egg and egg products wholesaling
34990	Laundry machinery or equipment	36090 Food wholesaling nec
0.4000	wholesaling - except domestic	36090 Groceries wholesaling nec
34990	Weighing machinery wholesaling nec	36090 Health foods wholesaling
	vehicle and motor vehicle parts	36090 Honey wholesaling
whole	·	36090 Nuts wholesaling
	Motor vehicles distributing – new	36090 Potato crisps wholesaling
	Motor vehicles wholesaling	36090 Rice wholesaling - milled or polished
35020	Bus, coach dealers	36090 Seafoods wholesaling – canned
35020	Commercial vehicles dealing	36090 Soft drinks wholesaling
35020	Trucks wholesaling	36090 Tea wholesaling
35030	Trailer and other motor vehicle wholesaling	Textile, clothing and footwear wholesaling
35040	Batteries wholesaling - motor vehicle	37110 Bags or sacks wholesaling – textile
35040	Motor accessory shops operation	37110 Haberdashery wholesaling
35040	Motor vehicle accessories dealing -	37110 Household linen wholesaling
	new	37110 Rope wholesaling
	Motor vehicle paint wholesaling	37110 Sail cloth wholesaling
	Motor vehicle parts dealing – new	37110 Soft furnishings wholesaling
35040	Tyre wholesaling – motor vehicles – except motor cycles	37110 Tents wholesaling
35040	Tyres or tubes wholesaling	37110 Textiles wholesaling nec
35050	Auto parts recyclers	37110 Yarns wholesaling
	Motor vehicle parts dealing – used	37120 Bicycle helmet wholesaling
	Motor wreckers	37120 Clothing wholesalers
35050	Recycling – auto parts	37120 Footwear wholesaling
35050	Second hand motor vehicle	37120 Furriers – wholesale
	parts dealing	37120 Lingerie wholesaling
Groce	ry, liquor and tobacco product	37120 Menswear wholesaling
whole		37120 Millinery wholesaling
36010	General line groceries wholesaling	Pharmaceutical and toiletry goods
36020	Butchers – wholesale	wholesaling
36020	Kangaroo meat wholesaling	37200 Cosmetics wholesaling
36020	Meat wholesaling - except canned,	37200 Detergents wholesaling
	cured or smoked poultry or rabbit meat	37200 Drugs wholesaling – except veterinar
	Poultry wholesaling	37200 Drugs wholesaling – veterinary
	Rabbit meat wholesaling	37200 Medicines wholesaling - except
	Sausages wholesaling	veterinary
	Smallgoods wholesaling	37200 Perfumes wholesaling
	Dairy products wholesaling	37200 Soap wholesaling
	Ice cream wholesaling	37200 Toiletries wholesaling
36030	Milk wholesaling	Furniture, floor coverings and other
	Crustacean wholesaling	goods wholesaling
	Fish wholesaling	37310 Beds wholesaling
	Seafoods wholesaling – fresh or frozen	37310 Floor coverings wholesaling
36050	Fruit fresh – wholesaling, washing	37310 Floor tile wholesaling (except cerami
26050	or packing	37310 Furniture wholesaling - except office
30030	Vegetables fresh – wholesaling, washing or packing	37310 Furniture wholesaling - office
	gg	37310 Mattresses wholesaling
nec mea	ns 'not elsewhere classified'	

Code Description of business activity 37320 Costume jewellery wholesaling 37320 Gemstones wholesaling 37320 Jewellery wholesaling 37320 Precious metals wholesaling 37320 Watch or clock parts wholesaling 37320 Watches wholesaling 37330 China, glassware and earthenware wholesaling 37330 Glassware wholesaling - household 37330 Household ceramic giftware wholesaling 37330 Kitchenware wholesaling 37330 Tableware wholesaling 37340 Golf equipment wholesaling 37340 Gymnasium equipment wholesaling 37340 Hobby equipment wholesaling except tools 37340 Playground equipment wholesaling 37340 Ski equipment wholesaling 37340 Skin diving equipment wholesaling Sporting goods wholesaling - except 37340 clothing or footwear 37340 Toys wholesaling 37340 Water ski equipment wholesaling 37350 Books wholesaling 37350 Magazine wholesaling 37350 Newspaper wholesaling 37350 Periodicals wholesaling 37360 Bags wholesaling - paper 37360 Paper products wholesaling nec 37360 Paper wholesaling 37360 Stationery wholesaling 37390 Artists' supplies wholesaling 37390 Firewood wholesaling 37390 Leather goods wholesaling - except clothing or footwear 37390 Luggage wholesaling 37390 Musical instruments wholesaling 37390 Pet foods wholesaling 37390 Pets wholesaling 37390 Pool cleaning equipment wholesaling 37390 Prepaid cards and vouchers issuing to businesses 37390 Second-hand goods wholesaling nec 37390 Wholesale trade nec Commission-based wholesaling 38000 Antiques auctioning service 38000 Auctioning service – electronic 38000 Auctioning service - furniture, second-hand goods 38000 Auctioning service - livestock 38000 Auctioning service - used motor vehicles 38000 Auctioning service nec 38000 Wool broking - wholesaling

### Code Description of business activity

Code	Description of business activity
	RETAIL TRADE
Motor	vehicle retailing
39110	•
39110	Motor vehicles retailing – new
39110	v
39120	Go-karts retailing – motorised
39120	Motor cycles or scooters wholesaling
00120	or retailing
39130	Caravan dealers
39130	Horse floats wholesaling or retailing
39130	Mobile homes dealing
39130	•
Motor	vehicle parts retailing
	Batteries retail – motor vehicle
	Caravan battery retailing
	Car accessories dealing
39220	0
39220	retailing
Fuel re	etailing
40000	•
40000	v
40000	Engine oils retailing
40000	• •
40000	Liquefied petroleum gas – automotive
40000	- retailing
40000	Petrol retailing
40000	Service station operation
Super	market and grocery stores
•	General store operation – main grocery
	Groceries retailing
41100	
•	alised food retailing
	Butchers, butcher shops – retail
41211	Meat retailing – except canned meat
41212	· · · J · ·
41212	<b>J</b>
41213	Poultry retailing – fresh
41220	Fruit retailing – fresh
41220	Greengrocery operation – retail
41220	Vegetables fresh – retailing
41230	Liquor stores
41230	Wine and spirit merchants – retail
41290	Bakeries and hot bread shops
41290	Biscuits retailing
41290	Bread retailing
41290	Bread vendors
41290	Cakes retailing
41290	-
41290	Delicatessens
	Delicatessens
41290	Delicatessens Eastern foods retailing
41290 41290	Delicatessens Eastern foods retailing Gourmet shops
41290 41290	Delicatessens Eastern foods retailing Gourmet shops Health foods retailing

	Code	Description of business activity	Coc
	41290	Smallgoods retailing	4221
	41290	Specialised foods retailing nec	4221
	Furnit	ure, floor coverings, houseware and	4221
		goods retailing	
		Antique reproduction furniture retailing	4221
		Awnings retailing	4221
		Beds retailing	4221
		Blinds retailing	4221
		Furniture retailing – household	4221
		Mattresses retailing	4222
		Carpet retailing	4222
		Cork flooring retailing	4229
		Floor coverings retailing	
		Tiles – floor – retailing	Hard
	42130	China, glassware and earthenware retailing	reta 4231
	42130	U U	4231
		household electric	4231
	42130	Crockery retailing	4231
	42130	Glassware retailing	4231
	42130	Kitchenware retailing	4231
	42130	Silverware retailing	4231
	42140	Curtains retailing	4232
	42140	Dressmaking supplies retailing	4232
	42140	Fabrics, textile retailing	4232
	42140	Haberdashery retailing	4232
	42140	Household textiles retailing	4232
		Linen retailing – household	4232
.,		Soft furnishings retailing	4232
У	42140	Yarns retailing	4232
	Electri	cal and electronic goods retailing	4232
	42210	Air conditioners retailing – household	4232
	42210	Barbecues retail	Boo
	42210	Cameras, accessories retailing	4241
	42210	Cooking utensils retailing – household electric	4241
	40010		4241
	42210	Gas heating appliances – household – retailing	4241
	42210		4241
		electric - retailing	4241
	42210	···· 5	4241
	42210	Household freezer retailing	4241
	42210		4241
	42210	······································	4241
	42210	Household microwave oven retailing	4241
	42210	Household whitegoods retailing	4241
	42210	Internet retailing – personal and household goods	4242
	42210	Mobile phone battery retailing	
	42210	Mobile phone retailing	4242
	42210	• •	4242
	42210	-	4242
	42210		4243
	42210	Radios retailing – except car radios	4243
	42210	Refrigerators retailing – household	
			4243

Code	Description of business activity
42210	Sound reproducing equipment – household – retailing
42210	Stoves – household – retailing
42210	Telephone retailing including mobile phones
42210	Television antennae retailing
42210	Television sets retailing
42210	Vacuum cleaners retailing
42210	Video cameras retailing
42210	Washing machines – household – retailing
42220	Computer retailing
42290	Dry cell battery retailing
42290	Solar panel retailing
	vare, building and garden supplies
retailir	•
	Bathroom and toilet fittings – retailing
	Garden tools retailing
42310	
42310	Lawn mower retailing
42310	Paint retailing
42310	Tools, household, retailing
42310	Wallpaper retailing
42320	Fertiliser retailing
42320	Garden ornaments retailing
42320	Garden supplies retailing nec
42320	Landscaping supplies – retailing
42320	Nurseries – retail
42320	Pesticides retailing
42320	Plants, garden – retailing
42320	Seedlings retailing
42320	Seeds retailing – garden
42320	Shrubs or trees retailing
Recre	ational goods retailing
42410	Bicycle parts retailing
42410	Bicycles and accessories retailing
42410	Camping equipment retailing
42410	Firearms retailing
42410	Fishing tackle retailing
42410	Golf equipment retailing
42410	Guns or rifles retailing
42410	Gymnasium equipment retailing
42410	Ski equipment retailing
42410	Skin diving equipment retailing
42410	Sporting equipment retailing – except clothing or footwear
42410	Water ski equipment retailing
42420	Compact disc, cassette tape and records retailing
42420	Phonograph records retailing
42420	Recorded music retailing
42420	Video cassette retailing
42430	Dolls retailing
42430	Games retailing
42430	Hobby equipment and supplies retailing
42430	Toys retailing

Codo	Departmention of husiness activity
	Description of business activity
42441	Magazine retailing
42441	Newsagent operation
42441	
42441	
42442	
42450	
42450	···· 5
42450	
	Jet ski retailing Marine accessories retailing nec
	-
	Outboard motors retailing
	Sailing or nautical accessories retailing Trailers dealing – boat
	ng, footwear and personal
	sories retailing
	Babies' wear retailing
	Bicycle clothing/apparel retailing
	Bicycle helmet retailing
	Bridal wear and accessories retailing
	Clothing accessories retailing
	Clothing retailing
42510	
	Foundation garments retailing
42510	
	Furriers – retail
	Ladies' wear retailing
42510	
42510	•
42510	• •
42510	<b>-</b>
	Protective clothing retailing
	Women's wear retailing
	Work clothing retailing
42520	
42520	<b>.</b>
	Jewellery retailing – except direct
12000	sellers
42530	Watches retailing
	Handbags retailing
42590	Leather goods retailing – except apparel
42590	Umbrellas retailing
42590	Wigs retailing
Depar	tment stores
42600	Department store operation
	aceutical and other store-based
retailin	•
42711	J
42711	· · · · · · · · · · · · · · · · · · ·
42711	- 5 5
42711	Medicine retailing
40744	DI 11 1 1 1

- 42711 Pharmacy operation retail
- 42712 Cosmetics retailing except chemist shops, pharmacies and direct sellers
- 42712 Perfumes retailing except chemist shops, pharmacies and direct sellers

Code	Description of business activity
42712	Toiletries retailing – except chemist shops, pharmacies and direct sellers
42720	Artists' supplies retailing
42720	Stationery retailing
42720	Writing materials retailing
42731	Pawnbroking
42732	Antiques retailing (except pawnbroking)
42733	Coin dealers
42733	Disposal stores – new goods
42733	Second-hand books retailing
42733	Second-hand clothes retailing
42733	Second-hand furniture retailing or auctioning – except pawnbrokers
42733	Second-hand goods retailing – except motor vehicles, pawnbrokers
42733	Second-hand jewellery retailing – except pawnbrokers
42733	Stamp dealing – except pawnbrokers
	Dried flowers retailing
42740	Florist operation – retail
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
	Coal retailing
42799	Craft materials and supplies retailing
42799	Craft retailing
42799	Discount store operation
42799	Firewood cutting and retailing
42799	Fireworks retailing
	General store operation – other than mainly groceries
	Gift shops
	Greeting cards retailing
42799	Ice retailing
42799	Musical instruments retailing
42799	Picture framing service
	Postcards retailing
42799	Religious goods retailing
	Retailing nec
	Souvenirs retailing
	Tobacco products retailing
	Travel goods retailing
42799	Variety store operation
Non-s	tore retailing
	Cosmetics retailing – catalogue selling
	Cosmetics retailing – direct selling

Code	Description of business activity			
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			
Retail 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	Retail commission-based buying and/ or selling nec			
43209	Yacht broking			
AC	COMMODATION AND FOOD SERVICES			
Accon	nmodation			
44000	Boarding houses			
44000	Camping ground operation			
44000	Caravan parks and camping grounds			
	Guest house operation			
	Holiday houses and flats operation			
	Hotel operation			
	Motel operation			
	Private hotel operation – short-term accommodation			
44000	Ski-lodge operation			
44000	Student residences operation – except boarding schools			
44000	Youth hostel operation			
	Cafes, restaurants and takeaway food services			
45110	Internet cafe (mainly cafe operation)			
45440	O-f			

45110 Cafe operation

Code	Description of business activity
45110	Coffee shops
45110	Restaurant operation
45120	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
	Bar – licensed
45200	Hotel operation - mainly drinking place
45200	
45200	•
45200	
.0200	drinking place
45200	Wine bar operation – mainly drinking place
Cluba	
	(Hospitality) Clubs – licensed
	Licensed club operation
	Clubs – not licensed, hospitality,
40002	with staff
	TRANSPORT, POSTAL AND
	WAREHOUSING
	freight transport
46100	freight transport Delivery service – road
46100 46100	<b>freight transport</b> Delivery service – road Furniture removal service – road
46100 46100 46100	<b>freight transport</b> Delivery service – road Furniture removal service – road Gas hauling – by road
46100 46100 46100	<b>freight transport</b> Delivery service – road Furniture removal service – road
46100 46100 46100	freight transport Delivery service – road Furniture removal service – road Gas hauling – by road Log haulage service
46100 46100 46100 46100	freight transport Delivery service – road Furniture removal service – road Gas hauling – by road Log haulage service Road freight transport service
46100 46100 46100 46100 46100	freight transport Delivery service – road Furniture removal service – road Gas hauling – by road Log haulage service Road freight transport service Taxi truck service
46100 46100 46100 46100 46100 46100	freight transport Delivery service – road Furniture removal service – road Gas hauling – by road Log haulage service Road freight transport service Taxi truck service Towing service, motor vehicle
46100 46100 46100 46100 46100 46100 46100	freight transport Delivery service – road Furniture removal service – road Gas hauling – by road Log haulage service Road freight transport service Taxi truck service Towing service, motor vehicle
46100 46100 46100 46100 46100 46100 46100 46100	freight transport Delivery service – road Furniture removal service – road Gas hauling – by road Log haulage service Road freight transport service Taxi truck service Towing service, motor vehicle Truck hire service – with driver
46100 46100 46100 46100 46100 46100 46100 46100	freight transport Delivery service – road Furniture removal service – road Gas hauling – by road Log haulage service Road freight transport service Taxi truck service Towing service, motor vehicle Truck hire service – with driver Waste paper transport – road passenger transport
46100 46100 46100 46100 46100 46100 46100 46100 <b>Road</b>	freight transport Delivery service – road Furniture removal service – road Gas hauling – by road Log haulage service Road freight transport service Taxi truck service Towing service, motor vehicle Truck hire service – with driver Waste paper transport – road passenger transport Bus, coach transport – long distance
46100 46100 46100 46100 46100 46100 46100 46100 <b>Road</b> 46210	freight transport Delivery service – road Furniture removal service – road Gas hauling – by road Log haulage service Road freight transport service Taxi truck service Towing service, motor vehicle Truck hire service – with driver Waste paper transport – road passenger transport Bus, coach transport – long distance Charter bus service – long distance
46100 46100 46100 46100 46100 46100 46100 46100 <b>Road</b> 46210	freight transport Delivery service – road Furniture removal service – road Gas hauling – by road Log haulage service Road freight transport service Taxi truck service Towing service, motor vehicle Truck hire service – with driver Waste paper transport – road passenger transport Bus, coach transport – long distance Charter bus service – long distance Tourist coach service – long distance
46100 46100 46100 46100 46100 46100 46100 46100 <b>Road</b> 46210 46210 46210 46220	freight transport Delivery service – road Furniture removal service – road Gas hauling – by road Log haulage service Road freight transport service Taxi truck service Towing service, motor vehicle Truck hire service – with driver Waste paper transport – road passenger transport Bus, coach transport – long distance Charter bus service – long distance Tourist coach service – long distance Airport bus service
46100 46100 46100 46100 46100 46100 46100 46100 <b>Road</b> 46210 46210 46220 46220	freight transport Delivery service – road Furniture removal service – road Gas hauling – by road Log haulage service Road freight transport service Taxi truck service Towing service, motor vehicle Truck hire service – with driver Waste paper transport – road passenger transport Bus, coach transport – long distance Charter bus service – long distance Tourist coach service – long distance
46100 46100 46100 46100 46100 46100 46100 46100 <b>Road</b> 46210 46210 46220 46220	freight transport Delivery service – road Furniture removal service – road Gas hauling – by road Log haulage service Road freight transport service Taxi truck service Towing service, motor vehicle Truck hire service – with driver Waste paper transport – road passenger transport Bus, coach transport – long distance Charter bus service – long distance Tourist coach service – long distance Airport bus service Bus, coach transport – short distance
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Code	Description of business activity	Code [
	assenger transport Monorail operation	Pipeline 50210 F
Water	freight transport	50290 F
	Ferry service	50290 S
	Freight transport service –	50290 T
	coastal sea transport	Postal a
48100	Freight transport service – river, harbour or lake	services
48100	Ship charter, lease or rental	51010 N
	Ship charter, lease or rental –	51010 N
	with crew for freight transport	51010 F 51010 F
48100	Ship management service for coastal sea transport	51010 F
48100	Ship management service for international sea transport	51020 N
48100	Vehicular ferry operation –	Water ti
	in coastal waters	52110 5
Water	passenger transport	52110 S
	Boat charter, lease or rental, with	52120 C
40000	crew for passenger transport	52120 C
48200	Island ferry operation – in coastal waters	52120 F
48200	Ocean cruise services – between	s 52120 G
48200	domestic and foreign ports Ocean cruise services – between	52120 8
40200	domestic ports	52120 V
48200	Water taxi service	52120 V
Air and	d space transport	52190 E
	Aircraft charter, lease or rental -	52190 H
10001	with crew	52190 N
49001	Freight transport service – non- scheduled air transport	52190 F 52190 F
49001	Helicopter charter	52190 F 52190 S
49009	Airline operation – scheduled domestic	52190 S
49009	Airline operation – scheduled	52190 5
49009	international Freight transport service – scheduled	52190 S
	domestic air transport	52190 T 52190 T
49009	Freight transport service – scheduled international air transport	Air trans
Scenic	c and sightseeing transport	52200 A
50100	Cable car operation	52200 A
50100	Chair lift operation	52200 A
50100	Cruise operation –river, harbour or lake, with or without restaurant facilities	52200 N
50100	Dive boat tours - coastal waters	Other tr 52910 E
	Dive boat tours – inland waters	52910 E
50100	Four-wheel drive tour operation with driver	52910 E
50100	Game fishing tours - coastal waters	F2010 H
50100	Motor cycle tour operation – with driver	52910 li P
50100	Railway operation – by historical	52920 F
	railway societies or as a tourist attraction	t 52920 F
50100	Tourist coach service - short distance	52991 T
50100	Whale watching tours - coastal waters	52991 T
50100	Wilderness tour operation – mainly by four-wheel drive – with driver	(e 52991 T

Code Description of business activity Pipeline and other transport 50210 Pipeline operation 50290 Freight transport operation nec 50290 Ski-tow operation nec Postal and courier pick-up and delivery services 51010 Mail services 51010 Mail services 51010 Post office operation 51010 Post office operation 51020 Courier service 51020 Messenger service Water transport support services 51101 Stevedoring 51102 Coal loader operation – sea transport 51200 Container terminal operation – marine cargo 52120 Freight terminal operation – sea transport 52120 Coal loader operation – sea transport 52120 Container terminal operation – sea transport 52120 Ship mooring service 52120 Wharf facility leasing 52120 Wharf facility leasing 52120 Wharf provision 52190 Divers – commercial, salvage 52190 Harbour services nec 52190 Navigation service – water transport 52190 Ship registration service 52190 Ships agency service 52190 Airport operation 52190 Tugboat operation 52190 Airport services 52200 Airport operation 52100 Customs agency service 52100 Lixport documentation 52100 preparation service – air transport 52100 Export documentation 52100 preparation service – air transport 52100 Airport services 52100 Airport services 52100 Airport service 52100 Airport service 52100 Airport service 52100 Airport service 52100 Lixport documentation 52100 Export documentation 52100 Export documentation 52100 preparation service 52100 Freight forwarding service – road 52101 Export documentation 52102 Freight forwarding service – road 52101 Faxi driver and ride sourcing services 52101 Taxi driver and ride sourcing services 52101 Taxi driver (except owner operator) 52101 Services 52101 Taxi driver and ride sourcing services		
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<ul> <li>52120 Coal loader operation – sea transport</li> <li>52120 Container terminal operation – marine cargo</li> <li>52120 Freight terminal operation – sea transport</li> <li>52120 Grain loader operation – sea transport</li> <li>52120 Ship mooring service</li> <li>52120 Wharf facility leasing</li> <li>52120 Wharf provision</li> <li>52190 Divers – commercial, salvage</li> <li>52190 Harbour services nec</li> <li>52190 Port services nec</li> <li>52190 Port services nec</li> <li>52190 Ship registration service</li> <li>52190 Ship agency service</li> <li>52190 Ships agency service</li> <li>52190 Towboat operation</li> <li>52190 Tugboat operation</li> <li>52190 Airport servicess</li> <li>5200 Airport operation</li> <li>52200 Airport operation</li> <li>52200 Aivigation service – air transport</li> <li>52100 Navigation service – air transport</li> <li>52100 Other transport support services</li> <li>52100 Divers – comsultancy service</li> <li>52100 Divers – agency service</li> <li>52100 Divers – consultancy service</li> <li>52100 Airport operation</li> <li>52100 Airport services</li> <li>52100 Airport services</li> <li>52100 Divers envice</li> <li>52100 Airport service</li> <li>52100 Divers envice</li> <li>52100 Divers</li></ul>	52110	Ship loading or unloading service
<ul> <li>52120 Container terminal operation – marine cargo</li> <li>52120 Freight terminal operation – sea transport</li> <li>52120 Grain loader operation – sea transport</li> <li>52120 Wharf facility leasing</li> <li>52120 Wharf provision</li> <li>52190 Divers – commercial, salvage</li> <li>52190 Harbour services nec</li> <li>52190 Navigation service – water transport</li> <li>52190 Port services nec</li> <li>52190 Salvage service – marine</li> <li>52190 Ship registration service</li> <li>52190 Ships agency service</li> <li>52190 Towboat operation</li> <li>52190 Tugboat operation</li> <li>52200 Airport servicess</li> <li>52200 Airport services</li> <li>52200 Aivigation service – air transport</li> <li>52200 Aivigation service – air transport</li> <li>52190 Divers service</li> <li>52190 Divers – consultancy service</li> <li>52190 Divers services</li> <li>52200 Airport service</li> <li>52100 Aivigation service – air transport</li> <li>52100 Other transport support service</li> <li>52100 Export documentation preparation service</li> <li>52100 Export documentation preparation service</li> <li>52100 Export documentation preparation service</li> <li>52910 Export documentation preparation service</li> <li>52910 Taxi driver</li> <li>52920 Freight forwarding service – road</li> <li>52920 Taxi driver</li> <li>52910 Taxi driver</li> <li>52910 Taxi driver operator)</li> </ul>	52110	Stevedoring
marine cargo 52120 Freight terminal operation – sea transport 52120 Grain loader operation – sea transport 52120 Wharf facility leasing 52120 Wharf provision 52190 Divers – commercial, salvage 52190 Harbour services nec 52190 Navigation service – water transport 52190 Port services nec 52190 Port services nec 52190 Salvage service – marine 52190 Ship registration service 52190 Ships agency service 52190 Ships agency service 52190 Towboat operation 52190 Tugboat operation 52100 Airport services 52200 Airport services 52200 Airport services 52200 Aviation consultancy service 52200 Aviation service – air transport <b>Other transport support services</b> 52200 Navigation service – air transport <b>Other transport support services</b> 52210 Divers agency service 52910 Export documentation preparation service 52910 Import documentation preparation service – except by road 52920 Freight forwarding service – road 52920 Taxi driver 52911 Taxi driver	52120	Coal loader operation – sea transport
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<ul> <li>52190 Navigation service – water transport</li> <li>52190 Pilotage service</li> <li>52190 Port services nec</li> <li>52190 Salvage service – marine</li> <li>52190 Ship registration service</li> <li>52190 Ships agency service</li> <li>52190 Towboat operation</li> <li>52190 Towboat operation</li> <li>52190 Tugboat operation</li> <li>Air transport support services</li> <li>52200 Airport operation</li> <li>52200 Airport services</li> <li>52200 Aviation consultancy service</li> <li>52200 Navigation service – air transport</li> <li>Other transport support services</li> <li>52910 Export documentation preparation service</li> <li>52910 Import documentation preparation service</li> <li>52910 Import documentation preparation service</li> <li>52920 Freight forwarding service – road</li> <li>52920 Taxi driver and ride sourcing services (except owner operator)</li> </ul>	52190	Divers – commercial, salvage
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<ul> <li>52190 Towboat operation</li> <li>52190 Tugboat operation</li> <li>Air transport support services</li> <li>52200 Airport operation</li> <li>52200 Airport services</li> <li>52200 Aviation consultancy service</li> <li>52200 Aviation service – air transport</li> <li>Other transport support services</li> <li>52910 Baggage agency service</li> <li>52910 Customs agency service</li> <li>52910 Export documentation preparation service</li> <li>52910 Import documentation preparation service</li> <li>52920 Freight forwarding service – except by road</li> <li>52920 Freight forwarding service – road</li> <li>52910 Taxi driver</li> <li>52911 Taxi driver and ride sourcing services (except owner operator)</li> </ul>	52190	Shipping agency service
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<ul> <li>52200 Airport operation</li> <li>52200 Airport services</li> <li>52200 Aviation consultancy service</li> <li>52200 Navigation service – air transport</li> <li>Other transport support services</li> <li>52910 Baggage agency service</li> <li>52910 Customs agency service</li> <li>52910 Export documentation preparation service</li> <li>52910 Import documentation preparation service</li> <li>52920 Freight forwarding service – except by road</li> <li>52920 Freight forwarding service – road</li> <li>52991 Taxi driver</li> <li>52991 Taxi driver and ride sourcing services (except owner operator)</li> </ul>	Air trar	nsport support services
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<ul> <li>52910 Baggage agency service</li> <li>52910 Customs agency service</li> <li>52910 Export documentation preparation service</li> <li>52910 Import documentation preparation service</li> <li>52920 Freight forwarding service – except by road</li> <li>52920 Freight forwarding service – road</li> <li>52921 Taxi driver</li> <li>52921 Taxi driver and ride sourcing services (except owner operator)</li> </ul>	Other t	transport support services
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<ul><li>52991 Taxi driver</li><li>52991 Taxi driver and ride sourcing services (except owner operator)</li></ul>	52920	Freight forwarding service - road
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	53090	Bond store operation	
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	53090	Cool storage of fruit and vegetables	
	53090	Furniture storage service	580
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	53090	Warehousing nec	580
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	54130	Maps publishing	580
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	54190	Investing in tangible artistic work	580
	Softwa	are publishing	Inte
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		ns 'not elsewhere classified'.	I
Г	mfg mea	ns 'manufacturing'.	

Code Description of business activity

52999 Container terminal or park facilities -

52999 Chauffeur service

Sound recording and music publishing55210Sheet music publishing55220Sound recording studio operationRadio broadcasting56100Radio service56100Radio station operationTelevision broadcasting56210Television service		
<ul> <li>55220 Sound recording studio operation</li> <li>Radio broadcasting</li> <li>56100 Radio service</li> <li>56100 Radio station operation</li> <li>Television broadcasting</li> </ul>		
Radio broadcasting56100Radio service56100Radio station operationTelevision broadcasting		
<ul><li>56100 Radio service</li><li>56100 Radio station operation</li><li>Television broadcasting</li></ul>		
56100 Radio station operation Television broadcasting		
Television broadcasting		
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		
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		
Internet service providers and web		
search portals 59100 Email services		
59100 Internet cafe		
(mainly internet service operation)		
59100 Internet service providers		
Data processing, web hosting and		
electronic information storage services		
59210 Computer time-sharing service		
59210 Data entry service		
59210 Data processing service		
59210 Microfiche production services		
59210 Tabulating service		
•		
59220 Information storage and retrieval services – except library		
Libraries and archives		
60100 Archival service		
60100 Film archive service		
60100 Library service		
60100 Photographic archive service		
60100 Sound archive service		

### Code Description of business activity

ther	info	rmation	services	
	ther	ther info	ther information	ther information services

- 60200 News collection for radio broadcasting
- 60200 News collection for television broadcasting
- 60200 Premium SMS services distributing content

### FINANCIAL AND INSURANCE SERVICES

### Central banking

62100 Central bank operation

<b>Depos</b> 62210	sitory financial intermediation Bank operation
62210	•
	Savings bank operation
	Trading bank operation
	Building societies
	Permanent building society operation
	Credit unions
	Finance company operation
62290	
	lepository financing
	Financing nec
62300	Terminating building society operation
	cial asset investing
62400	Corporate unit trusts – assessed
00400	as companies
	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 in	surance
63100	Life insurance provision
Health	and general insurance
	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	
63220	Workers' compensation insurance

Code	Description of business activity	
Supera	annuation funds	
63300	Pension fund separately constituted – operation	
63300	Superannuation fund operation – separately constituted	
Auxilia	ary finance and investment services	
	Commodity futures broking or dealing	
	Financial asset broking service	
	Mortgage broking service	
64110		
64190		
64190	Credit card administration service	
64190	Executor service	
64190	Financial service nec	
64190	Nominee service	
64190	Portfolio investment management services	
64190	Security valuation service	
64190	Share registry operation	
64190	Superannuation fund management service – on a fee or commission basis	
64190	Trustee service	
Auxilia	ary insurance services	
	Actuarial service	
64200	Claim assessment service	
64200	Insurance agency service	
64200	Insurance broking service	
64200	Insurance consultant service	
64200	Investing in patents and copyrights	
F	RENTAL, HIRING AND REAL ESTATE SERVICES	
Motor	vehicle and transport equipment	
	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	
	Container hiring	
	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

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

	Code	Description of business activity
	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
	66390	Ski equipment hire
	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
		nancial intangible assets (except ghts) leasing
		Leasing licences
		Taxi cab plate leasing
	Dropo	rty operators
	-	<b>rty operators</b> Buildings, residential – renting or
	0/110	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
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### Real estate services

67200 Auctioning service - real estate

Code	Description of business activity
67200	Broking service, real estate
67200	Property auctions – internet
67200	Real estate agency service
67200	Real estate auctioning service
67200	•
0.200	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	property (on behalf of owner)
67200	industrial property (on behalf of owner)
67200	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
DDC	
PRC	DFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES
Scient	TECHNICAL SERVICES
Scient	TECHNICAL SERVICES ific research services Agricultural research activities
<b>Scient</b> 69100 69100	TECHNICAL SERVICES ific research services Agricultural research activities
Scient 69100 69100 69100	<b>TECHNICAL SERVICES</b> <b>ific research services</b> Agricultural research activities Engineering research activities Food research institution operation –
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Scient           69100	TECHNICAL SERVICES ific research services Agricultural research activities Engineering research activities Food research institution operation – except university Industrial research institution operation – except university Medical research institution operation – except university Medical science research activities Natural sciences – astronomy, chemistry, mathematics, physics, earth sciences research activities Observatory operation – except university Scientific research institution operation – except university Social sciences – economics, psychology, sociology research activities Technology research activities ectural, engineering and technical es Architect Architectural services
Scient 69100 69100 69100 69100 69100 69100 69100 69100 69100 69100 69100 Archite servic 69210 69210 69210	TECHNICAL SERVICES  ific research services  Agricultural research activities  Engineering research activities  Food research institution operation – except university  Industrial research institution operation – except university  Medical research institution operation – except university  Medical science research activities  Natural sciences – astronomy, chemistry, mathematics, physics, earth sciences research activities  Observatory operation – except university  Social sciences – economics, psychology, sociology research activities  Technology research activities  Architect Architect Drafting service – architectural
Scient           69100           69210           69210           69210           69210	TECHNICAL SERVICES ific research services Agricultural research activities Engineering research activities Food research institution operation – except university Industrial research institution operation – except university Medical research institution operation – except university Medical science research activities Natural sciences – astronomy, chemistry, mathematics, physics, earth sciences research activities Observatory operation – except university Social sciences – economics, psychology, sociology research activities Technology research activities Architect Architect Architect Landscape architectural Landscape architecture service
Scient           69100           69210           69210           69210           69210	TECHNICAL SERVICES  ific research services  Agricultural research activities  Engineering research activities  Food research institution operation – except university  Industrial research institution operation – except university  Medical research institution operation – except university  Medical science research activities  Natural sciences – astronomy, chemistry, mathematics, physics, earth sciences research activities  Observatory operation – except university  Social sciences – economics, psychology, sociology research activities  Technology research activities  ectural, engineering and technical es  Architect  Architect  Architectural services  Drafting service – architectural Landscape architecture service Town planning service

69220 Aerial photography service

Code [	Description of business activity
69220 A	Aerial surveying service
69220 E	Engineering surveying service
69220 L	_and surveying service
69220 N	Map preparation service
	Mining surveying service
	Dceanographic surveying service
	Seismic surveying service
	Surveying service
69230 E	Boat designing service
69230 E	Building consultancy service
69230 (	Chemical engineering service
69230 (	Civil engineering service
	Construction project management service – fee or contract basis
69230 E	Drawing office service – engineering
	Electrical engineering service – consulting
	Electronic engineering service – consulting
69230 E	Engineering consultancy service
69230 E	Engineering drafting service
69230 N	Marine engineering service
69230 N	Vining engineering service
69230 N	Naval architecture service
69230 F	Pipeline engineering service
69230 F	Product design service
69230 (	Quantity surveying service
69230 \$	Sanitary engineering service
69230 1	Traffic engineering service
69240 (	Commercial art service
69240 E	Designing prepaid cards and vouchers
69240 F	ashion design service
	Graphic design service – for advertising
69240 8	Signwriting
69240 1	Ficket writing
69250 A	Assay service
69250 (	Chemical analysis service nec
	Forensic science consulting service – other than pathology service
69250 (	Geological and geophysical consultancy service
69250 L	_aboratory operation
69250 N	Metallurgical services
69250 F	Pollution monitoring service
69250 8	Scientific or technical services nec
69250 \$	Seismic survey data analysis service
69250 1	Testing or assay service
69250 1	Thermographic testing services
69250 V	Nool testing service
-	nd accounting services
	Barrister
69310 (	Conveyancing service – by qualified egal practitioners

Code	Description of business activity
69310	Conveyancing service – other than by qualified legal practitioners
69310	Legal aid service
69310	Notary
69310	Solicitor
69310	Title searching service
69320	Accountant
69320	Accounting service
69320	Auditing service
69320	Bookkeeping service
69320	Tax agent
Advert	ising services
69400	Advertising agency operation
69400	Advertising – blogging
69400	Advertising service
69400	Direct marketing services – advertising direct mail
69400	Internet advertising services
69400	Samples distribution service
Marke	t research and statistical services
69500	Market research service
69500	Public opinion research service
Manag	gement and other consulting
69610	Corporate head office management
00010	services
69621	Environmental consultancy service – excluding laboratory service
69621	Environmental consultancy services
69621	Environmental sustainability assessment
69622	Occupational health and safety (OH&S) consultancy services
69629	Business consultant service
69629	Business management services nec
69629	
69629	Entertainer or celebrity management service
69629	Lobbyist
69629	Management consultancy service
69629	Merchandising consultancy service
69629	Music group management service
69629	Operations research service
69629	Personnel management service
69629	Public affairs consultant
69629	Public relations counselling service
69629	Sales advisory service
69629	Tariff consultancy service
69629	Tourism development consultancy service
Veterir	nary services
	Animal clinic or hospital operation
	Spaying service
	Veterinary hospitals
69700	Veterinary surgeon

	Description of business activity
	professional, scientific and
techni	cal services
69910	Commercial photography service
69910	Photography service – except
	aerial photography, motion picture production or photographic
	film processing
69910	Portrait photography services
69910	Street photography service
69910	Studio photography service
69910	Video filming
69990	Interpreting service
69990	Meteorological services
69990	Migration consultants and services
69990	Non-financial asset broking service
69990	Translation service
69990	Valuation service – except for real
	estate, wool or livestock
Comp	uter systems design and related
servic	
70000	Computer consultancy services nec
70000	Computer facilities management
	service
70000	Computer network systems design and integration service
70000	Computer programming service
70000	Home page development
70000	Internet consultancy service
70000	Internet development services
70000	Internet implementation advisory services
70000	Internet software development
70000	Internet website design services
70000	Internet website development
70000	Premium SMS services – designing
	and developing software
70000	Software development services nec
	Software production service
	Software simulation and testing service
	Systems analysis service
70000	Website development
AD	MINISTRATIVE AND SUPPORT SERVICES
Emplo	yment services
	Casting agency service
	Employment agency operation
	Executive search service
-	Outplacement service
	Contract staff service
-	Labour hire – temporary
	Model agency
	Temporary labour hire
	agency services Ticket selling – for non-resident airlines

72200	Ticket selling - for non-resident airlines
72200	Tour guide service
72200	Tour retailing service

Code	Description of business activity	Code Description of business activity
72200	Travel agency and tour management	Packaging services
	services: international airline representative office	73200 Packing or filling service – contract basis
72200	Travel agency service	PUBLIC ADMINISTRATION AND
Other	administrative services	SAFETY
72910	Secretarial service	Central government administration
72920	Desktop publishing service	75100 Central government administration
72920	Typing service	75100 Commonwealth government
72920	Word processing service	administration
72930	Collection agency service	75100 Federal government administration
72930	Consumer credit reporting service	State government administration
	Credit bureau or agency service	75200 State government administration
72930	Debt collecting service	
	Telephone answering service	Local government administration 75300 Local government administration
72990	Document shredding service for businesses	75300 Shire administration
	Events booking agent	Justice
72990	Fund raising nec – on a commission or fee basis	75400 Commission operation – judicial 75400 Courts operation – judicial
72990	Managing prepaid card and voucher programmes	Government representation
72990	Power tool demonstration	75510 Domestic government representation
72990	Promotion/sale of internet coupons	75520 Consulate operation -
72990	Secure document destruction service for businesses	foreign government 75520 Embassy operation –
72990	Selling and promotion of internet coupons	foreign government 75520 High Commission operation
72990	Shopping trolley collection service	75520 Trade commission operation -
72990	Sports ticket agency operation	foreign government
72990	Supermarket trolley collection service	Defence
72990	Theatre ticket agency operation	76000 Defence forces operation
72990	Tourist bureau service	and administration
72990	Tourist information centre operation	Public order and safety services
	ng cleaning, pest control and ning services	77110 Police services – government 77120 Armoured car service
-	Chimney cleaning service	77120 Caretaking service
	Cleaning service	77120 Detective agency service
	Crime scene cleaning service	77120 Enquiry agency service
	Domestic – household cleaning	77120 Locksmith service
	service - except carpets, rugs, drapes,	77120 Night watchman service
	curtains or other soft furnishings	77120 Protection service
	House cleaning service	77120 Security service
	Office cleaning service	77130 Bushfire brigade service
	Restaurant vat and cooker cleaning services	77130 Emergency service – other than defence and police
	Road sweeping – cleaning services	77130 Fire fighting service – except forest
	Street sweeping – cleaning services	77130 Fire fighting service – forest
	Swimming pool cleaning service	77130 Fire prevention service
	Telephone cleaning service	77140 Gaol operation
	Window cleaning service	77190 Other public order and safety services
	Pest control service nec	
	Weed control service	Regulatory services
	Gardening service nec	77200 Regulatory services
	Lawn mowing service	
73130	Roadside and nature strip grass mowing or slashing service	

Code	Description	of business	activity

	EDUCATION AND TRAINING
	hool education
80100	Kindergarten, pre-school operation – except child minding centre
80100	Pre-school centre operation – except child minding centre
Schoo	ol education
80210	Primary school operation – except combined primary and secondary school
80210	Private boys' school operation – primary school only
80210	Private girls' school operation – primary school only
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
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 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
	ry education

- 81011 Computer training
- 81019 Business college operation

BUSINESS INDUSTRY CODES 2021

Code	Description of business activity
81019	Earthmoving equipment operation training
81019	Industrial equipment operation training
81019	Management training service
81019	Modelling school
81019	Technical and further education
0.0.0	college operation
81019	Technical college operation
81019	Theological college or seminary operation
81019	Workplace training
81020	Research school operation - university
81020	University operation
	community and other education
82110	5 1
82110	Martial arts and self-defence instruction
82110	Parachuting school operation
82110	Riding school operation
82110	Sailing school operation
82110	Scuba diving school
82110	Sports coaching service
82110	Swimming school operation
82110	Tennis coaching
82120	Art school operation
82120	Ballet teaching
82120	Drama school operation
82120	Music school operation nec
82120	Music teaching
82120	Nursing college operation
82120	Teachers' college operation nec
82191	Flying schools
82199	Correspondence school operation nec
82199	Driver training – automotive
82199	Driving school operation – motor vehicle
82199	Education – other nec
82199	Education nec
82199	Educational workshops or seminars
82199	Elocution school operation
82199	Truck driver training
82199	Tutoring service – academic
Educa	tional support services
82200	Curriculum – education advisory services
	IEALTH CARE AND SOCIAL
	ASSISTANCE
Hospit	tals
84010	Eye hospitals
84010	Hospital operation – except psychiatric, dental or veterinary hospitals
84010	Maternity hospital operation
84010	Obstetric hospital operation
84010	Women's hospital operation
84020	Psychiatric hospital

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self-defence	
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	Description of business activity
Medic	al services
85110	J
85110	Flying doctor service
85110	General practitioner – medical
85110	Medical service – GP
85121	Anaesthetist
85122	Specialist medical clinic operation
	Dermatologist
	Gynaecologist
	Obstetrician
	Psychiatrist
	-
	Allergist
85129	
85129	
85129	Hair restoration service – except by registered medical practitioner or cosmetic
85129	Medical service, specialist nec
	Neurologist
85129	Ophthalmologist
	Orthopaedic specialist
	Otorhinolaryngologist
	Paediatrician
85129	
85129	-
	J
85129	- provide the second
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85129	
85129	Urologist
Patho servic	logy and diagnostic imaging es
	X-ray clinic operation
	Medical laboratory operation
	Pathologist
	Pathology laboratory operation
	Radiographer
	Radiologist
	Radiology services
85209	Medical imaging clinic
Allied	health services
85310	Clinic – dental
85310	Dental hospital operation
85310	Dental surgeon
85310	Endodontist
85310	Oral pathologist
85310	Orthodontist
85310	Paedodontist
85310	Periodontist
	Prosthodontist
	Contact lenses dispensing
	Eye testing – optometrist
	Optical dispensing
	Optician Outh antist
	Orthoptist
85320	Spectacles dispensing

Code	Description of business activity
85330	Physiotherapy service
85340	Chiropractor service
85340	Osteopath service
85391	Acupuncture service
85391	Clinical massage service
85391	Herbalist
85391	Homoeopath
85391	Hydropath
85391	Magnetic therapy service
85391	Massage therapy (medical) service
85391	Therapeutic massage service
85399	Chiropodists
85399	Dietitian
85399	Hearing aids dispensing
85399	Hypnotherapist
85399	Midwifery services
85399	Nursing care (in patient's home,
	predominantly medical)
85399	Nursing service
85399	· · · · [· · · · · · · · · · · · · · ·
85399	Paramedical services
85399	Podiatry service
85399	Psychologist
85399	Psychotherapist
85399	Speech therapy service
Other	health care services
85910	Aerial ambulance service
85910	Ambulance service
85990	Community health centre operation
85990	Drug referral centre operation
85990	Health services nec
Resid	ential care services
86011	Accommodation for the aged – where
	nursing or medical care is provided as
	a major service
86011	Convalescent homes
86011	Nursing home operation
86012	Accommodation for the aged – where nursing or medical care is not provided
	as a major service
86012	Residential care for the aged operation
86090	Children's homes operation
86090	Crisis care accommodation operation
86090	Home for the disadvantaged
	operation nec
86090	Homeless accommodation
86090	Hospice operation
86090	Residential refuge operation
Child	care services
87100	Child care service
87100	Child minding centres
Other	social assistance services
87900	Adoption service
87900	Adult day care centre operation
87900	Alcohol counselling services

Code Description of business activity 87900 Charities or charitable organisations 87900 Disability support service to parents of disabled children 87900 Drug rehabilitation counselling services 87900 Emergency housekeeping service 87900 Homeless welfare assistance - except accommodation 87900 Marriage guidance service 87900 Meals on wheels service 87900 Nursing care (in patient's home, predominantly home support) 87900 Toy library (welfare service) 87900 Welfare counselling service 87900 Welfare services for the elderly except accommodation ARTS AND RECREATION SERVICES

### Museum operation

89100	Historic house operation		
89100	Museum operation		
Parks and gardens operations			
89210	Animal parks		
89210	Aquarium operation		
89210	Aviary operation		
89210	Herbarium operation		
89210	·····		
89220	Parks and gardens operation		
89220	Picnic ground operation		
89220	Recreation ground operation – except sporting		
89220	Tourist caves operation		
89220	Wildlife sanctuary operation		
Creati	ve and performing arts activities		
90010	Ballet company operation		
90010	Choirs		
90010	Circus operation		
90010	Musical group operation		
90010	Opera company operation		
90010	Orchestra operation		
90010	Puppet show operation		
90010	Theatre restaurant operation		
90010	Theatrical company operation		
90010	Tribute shows		
90021	Actor		
90021	Actor – own account – live theatrical or musical		
90021	Actor – own account – other than theatrical or musical		
90021	Entertainers		
90021	Musicians		
90021	Performing artist operation		
90029	Artist		
90029	Author		
90029	Cartoon character design		
90029	Cartoonists		

Code Description of business activity 90029 Comedians 90029 Composer - music 90029 Costume design service 90029 Creative writers - own account 90029 Painter - artist 90029 Playwright 90029 Poet 90029 Premium SMS services writing content 90029 Sculptor 90029 Services to the arts nec 90029 Set designing service 90029 Songwriter 90029 Stage management operation 90029 Theatre lighting service 90029 Writer 90030 Concert hall operation 90030 Entertainment centre operation 90030 Music hall operation - excluding theatre restaurant operation 90030 Opera house operation 90030 Playhouse operation 90030 Theatre operation - except motion picture theatre Sport and physical recreation activities 91110 Fitness centres 91110 Gymnasium operation 91121 Jockeys 91122 Basketballer - professional 91123 Cricketer - professional 91124 Footballer - professional 91125 Referee, umpire - professional 91125 Umpire, referee - professional 91126 Sportsperson nec - professional 91129 Sport and physical recreation clubs nec 91131 Squash court operation 91131 Tennis court operation 91139 Billiard saloon operation 91139 Bowling alley operation - tenpin 91139 Bowling green operation 91139 Golf course or practice range operation nec 91139 Netball court or facility operation 91139 Race course or track operation (except dog or horse) 91139 Skating rink operation 91139 Speedway operation 91139 Sports ground operation nec 91139 Swimming pool operation 91139 Tenpin bowling centres 91140 Clubs - sporting - except hospitality 91140 Sporting club or association - except hospitality 91140 Sports administration service

Code Description of business activity Horse and dog racing activities 91210 Race course or track operation horse or doa 91291 Dog training - for racing 91291 Greyhound training 91291 Racing kennels operation 91292 Horse training - race horse 91292 Race horse training 91292 Racing stables operation 91299 Other horse and dog racing activities Amusement and other recreation activities 91310 Amusement centre 91310 Amusement park operation 91310 Go-kart track operation 91310 Merry-go-round operation 91390 Dance hall or studio operation 91390 Hot pool operation 91390 Marina operation - pleasure craft 91390 Thermal pool operation 91390 White water rafting tours inland waters 91390 Youth camp operation 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** Automotive 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

Code	Description of business activity	Code	Description of business
	Motor vehicle smash repairing		repair and maintenance
	Motor vehicle washing or		Footwear repairing
020	cleaning service		Key cutting or duplicating s
94129	Panel beating		Leather goods repairing – ex
94129	Rust proofing – automotive		apparel
94129	Smash repairing	94990	Repairing household non-el
94129	Spray painting – motor body		and personal goods nec
	Brake and clutch service		nal care services
	Motor vehicle clutch or brake repairing		Barber shop
	Motor vehicle radiator repairing		Beauty salon operation
94193	Mufflers and exhaust systems repairing – automotive		Epilation service
94199	Automotive mechanical repairs –		Hair restoration service – co
54155	general repairs		Hairdressing service
94199	Automotive servicing – general		Manicure service
	mechanical repairs		Pedicure service
94199	Car servicing – general mechanical repairs		Solarium – sun tanning oper Sun tanning salon operation
0/100	Engine reconditioning – customised		<b>o</b> 1
	Mechanical services – general		Weight reducing service
	Motor cycles or scooters repairing	Funera	al, crematorium and ceme
	Motor vehicle mechanical repairs –	05000	services
01100	general repairs		Cemetery operation
94199	Motor vehicle warranty inspection		Crematorium operation Funeral directing
	service		Undertaking
	Towbar fitting services		-
94199	Transmission or gearbox assemblies, motor vehicle reconditioning		personal services
	or rebuilding		Baby napkins hire service
Machi	nery and equipment repair and		Carpet cleaning service
	enance		Clothes ironing service
		05210	Curtain cleaning convice
94210	Air conditioners repairing – household		Curtain cleaning service
	Air conditioners repairing – household Gas appliance repair	95310	Dry cleaning service, agenc
94210	Gas appliance repair Heating equipment – household	95310 95310	Dry cleaning service, agenc Laundry agency operation
94210 94210	Gas appliance repair Heating equipment – household electric – repairing	95310 95310 95310	Dry cleaning service, agenc Laundry agency operation Laundry service
94210 94210 94210	Gas appliance repair Heating equipment – household electric – repairing Household appliances repairing nec	95310 95310 95310 95310	Dry cleaning service, agenc Laundry agency operation
94210 94210 94210 94210	Gas appliance repair Heating equipment – household electric – repairing Household appliances repairing nec Radios repairing – except car radios	95310 95310 95310 95310 95310	Dry cleaning service, agenc Laundry agency operation Laundry service Linen hire service
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Code	Description of business activity			
Other repair and maintenance				
94910	Footwear repairing			
94990	Key cutting or duplicating service			
94990	Leather goods repairing – except apparel			
94990	Repairing household non-electrical and personal goods nec			
Perso	nal care services			
	Barber shop			
	Beauty salon operation			
	Epilation service			
	Hair restoration service – cosmetic			
95110	Hairdressing service			
	Manicure service			
95110	Pedicure service			
95110	Solarium – sun tanning operation			
95110				
95120				
	al, crematorium and cemetery			
i uncit	services			
95200	Cemetery operation			
95200	Crematorium operation			
95200	Funeral directing			
95200	Undertaking			
Other	personal services			
95310				
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			
	Marriage celebrant			
95399	Personal services nec			
95399	Pet grooming service			
05000	De sie a lafa masti a sur de s			

### Code Description of business activity

- 95399 Tattooing service
- 95399 Turkish bath operation

### **Religious services**

- 95400 Church operation
- 95400 Religious organisation operation except units mainly engaged in the provision of goods or services which are primary to other industries

# Civic, professional and other interest

- group services
- 95510 Business associations
- 95510 Professional associations
- 95510 Trade association operation except trade union
- 95520 Industrial union operation
- 95520 Trade union operation
- 95591 Parents and citizens' associations
- 95599 Automobile association operation
- 95599 Clubs not licensed, for promotion of community or sectional interests nec
- 95599 Consumers' associations operation
- 95599 Political party operation

### Private households employing staff

96010	Private households employing staff
96020	Undifferentiated goods-producing activities of private households for own use
96030	Undifferentiated service-producing activities of private households for own use

### ATO USE ONLY

97000 Private households employing staff -PAYG, FBT use only

### Nil company tax returns

98000 Non-taxable or Nil company tax returns - no income, expense or balance sheet data present

### Special section assessments

- 99010 Interest on bearer debentures
- 99020 Overseas ships freight section 129 Income Tax Assessment Act 1936 (ITAA 1936)
- 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 169AA ITAA 1936
- 99070 Control of non-residents' money section 255 ITAA 1936

# MORE INFORMATION

### WEBSITE

For more information go to ato.gov.au

### PUBLICATIONS

### If you are not a tax agent

go to ato.gov.au/publications for publications, taxation rulings, practice statements and forms

Phone

1300 720 092

Visit one of our shopfronts

For our shopfront addresses, go to ato.gov.au

### If you are a tax agent

Go to taxagents.iorder.com.au

Order by fax on

1300 361 462

### PHONE

Business

13 28 66

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

### Tax agents

13 72 86

For enquiries from registered tax agents.

### **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**