



# Business industry codes

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## What's new?

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- New codes for 2001    see page i
- Deleted codes        see page i

# BUSINESS INDUSTRY CODES 2001

## Alphabetic and numeric

### What's new

### New codes

#### Alphabetic

Description of business activity	Code
Datacasting service provision	71200
Dry cell battery retailing	52597
Email services	71200
Internet cafe (mainly cafe operation)	57300
Internet cafe (mainly internet service operation)	71200
Internet publishing (periodical)	24220
Leasing licences	77300
Mobile phone battery wholesaling	46150
Mobile phone battery retailing	52340
Nursing care (in patients home, predominantly medical)	86392
Nursing care (in patients home, predominantly home support)	87290
Pram and trolley hire	95190
Power station turbine manufacturing	28690
Toy library (welfare service)	87290
Toy library (non-welfare service)	95190

#### Numeric

Code	Description of business activity	Code	Description of business activity
<b>Division C, Manufacturing</b>			
24220	Internet publishing (periodical)		
28690	Power station turbine manufacturing		
<b>Division F, Wholesale Trade</b>			
46150	Mobile phone battery wholesaling		
<b>Division G, Retail Trade</b>			
52340	Mobile phone battery retailing		
52597	Dry cell battery retailing		
<b>Division H, Accommodation, Cafes and Restaurants</b>			
57300	Internet cafe (mainly cafe operation)		
<b>Division L, Property and Business Services</b>			
71200	Internet cafe (mainly internet service operation)		
71200	Email services		
71200	Datacasting services provision		
77300	Leasing licences		
<b>Division N, Education</b>			
86392	Nursing care (in patients home, predominantly medical)		
87290	Toy library (welfare services)		
87290	Nursing care (in patients home, predominantly home support)		
<b>Division Q, Personal and other services</b>			
95190	Toy library (non-welfare services)		
95190	Pram and trolley hire		

#### Deleted the following codes

95190	Toy rental/library services
57300	Internet cafe operation

## Instructions for tax agents and return preparers

An accurate description of a taxpayer's main business activity must be shown at the correct item on the *Individual tax return 2001—tax agents* and the partnership, trust and company tax returns, with an appropriate 5-digit code inserted at the corresponding label. Tax agents and return preparers must select the most appropriate code from the lists in this publication. The Australian Taxation Office (ATO) has based the codes on the Australian and New Zealand Standard Industry Classification (ANZSIC) range as provided by the Australian Bureau of Statistics (ABS).

The industry description and ATO ANZSIC code should relate to the activity from which the business derives the greatest gross income or incurred the smallest loss.

The *Business industry codes 2001* is divided into two lists—the first is alphabetic and commences at page 1, the second is numeric and commences at page 19. Select the most appropriate code to enter on the 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 11010
- house painting—search under the keyword 'painting' to find 'Painting of buildings or other structures' code 42440.

Once you have identified the most appropriate code from the list, enter it at the correct item and corresponding label of the tax return. 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 relevant 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 'Marine fishing'.

In the 'Marine fishing' group an appropriate entry, 'Trawling for finfish' code 04130, can be found. This code should then be entered at the correct item and corresponding label of the tax return.

Only use codes from *Business industry codes 2001*, and take care to describe and code 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 audits.

In addition, the ATO provides the ABS with aggregated client records for the preparation of national accounts and related economic surveys. Industry codes are an important part of the information the ATO gives to the ABS.

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# Business Industry Codes 2001

## Alphabetic listing

Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
<b>A</b>					
Abalone fishing	04191	Aircraft wheels and brakes reconditioning service	28240	Artificial limbs, eyes, etc mfg	28320
Abattoir operation— <i>except poultry</i>	21110	Airline catering service	57300	Artist	92420
Abattoir operation—poultry	21120	Airline operation—scheduled domestic	64020	Artists' supplies retailing	52433
Abrasive blasting	42590	Airline operation—scheduled international	64010	Artists' supplies wholesaling	47950
Abrasives mfg	26400	Airport bus service	61220	Artwork preparation service	24130
Accident insurance provision	74220	Airport operation	66300	Asbestos removal service	42590
Accountant	78420	Airport services	66300	Asphalt surfacing	41210
Accounting service	78420	Alarm systems installation	42340	Assay service	78290
Acetylene gas mfg	25320	Alarm systems mfg	28490	Astrology service	95292
Acoustic tile, panels and boards mfg— glass or mineral wool	26400	Albums mfg	24110	Auctioning service—furniture, second hand goods	52523
Actor	92420	Alcohol counselling services	87290	Auctioning service—livestock	45190
Actor—own account—live theatrical or musical	92411	Allergist	86228	Auctioning service—real estate	77200
Actor—own account—other than theatrical or musical	92420	Almond growing	01190	Auctioning service—used motor vehicles	46240
Actuarial service	75200	Alumina mfg	27210	Auctioning service nec	78690
Acupuncture service	86392	Aluminium can recycling—collecting, sorting, dealing, wholesaling	45220	Auditing service	78420
Adhesives mfg	25490	Aluminium ores mining	13120	Author	92420
Adhesives wholesaling	45230	Aluminium rolling, drawing or extruding	27310	Auto parts recyclers	46240
Adoption service	87290	Aluminium smelting	27220	Auto-electrical services	53222
Adult day care centre operation	87290	Ambulance service	86330	Automatic—electrical door maintenance	42320
Adult shop operation	52594	Ammonia mfg	25350	Automobile association operation	96290
Advertising agency operation	78510	Ammunition mfg	27690	Automotive crash repairs	53230
Advertising service	78510	Amusement centre	93301	Automotive mechanical repairs— electrical repairs	53222
Advocate	78410	Amusement machines hiring—including peripherals	77430	Automotive mechanical repairs— general repairs	53295
Aerial ambulance service	86330	Amusement machines mfg	28690	Automotive mobile phone installation	53222
Aerial crop dusting or spraying	02130	Amusement park operation	93301	Automotive servicing—electrical repairs	53222
Aerial fertiliser spreading	02130	Amway sales	52596	Automotive servicing— general mechanical repairs	53295
Aerial mustering	02130	Anaesthetist	86221	Aviary operation	92310
Aerial pest control	02130	Animal clinic or hospital operation	86400	Aviation consultancy service	66300
Aerial photography service	78220	Animal food mfg	21740	Avocado growing	01190
Aerial surveying service	78220	Animal parks	92310	Awnings installation or repair	42590
Aerodrome runway construction	41210	Animals retailing—live	52591	Awnings mfg—fibreglass	25640
Aerosol containers mfg	27510	Antique reproduction furniture retailing	52310	Awnings mfg—metal	27690
Aged care accommodation	87210	Antique wooden furniture mfg	29210	Awnings mfg—textile	22210
Aggregate quarrying	14190	Antiques retailing or auctioning	52522	Awnings retailing	52310
Agistment service	02190	Apartments construction	41120		
Agricultural chemicals wholesaling	45190	Apartments renting or leasing— <i>except holiday apartments code 57100</i>	77110		
Agricultural machinery leasing	77430	Apiarist	01590		
Agricultural machinery or equipment mfg	28610	Apple growing	01150		
Agricultural machinery or equipment wholesaling	46110	Apricot growing	01160		
Agricultural research activities	78100	Aquaculture— <i>except lobsters or oysters</i>	04203		
Agricultural services nec	02190	Aquarium mfg	27690		
Air conditioners repairing—household	52610	Aquarium operation	92310		
Air conditioners retailing—household	52340	Architect	78210		
Air conditioning equipment installation— <i>except motor vehicles</i>	42330	Architectural services	78210		
Air conditioning equipment mfg	28670	Archival service	92100		
Aircraft charter, lease or rental— with crew	64031	Armoured car service	78640		
Aircraft engine building or repair	28240	Art dealers	52592		
Aircraft leasing	77420	Art gallery operation—retail	52592		
Aircraft mfg, maintenance and repair	28240	Art pottery mfg	26290		
		Art school operation	84400		
		Artificial insemination service	02190		

Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
<b>B</b>					
Babies' wear retailing	52210	Billboard construction/erection	42590	Bricks dealing	45390
Baby foods mfg—milk based	21290	Billiard saloon operation	93123	Bricks mfg—clay— <i>except refractory bricks</i>	26210
Baby foods, canned or bottled mfg— <i>except milk based</i>	21300	Billiard table mfg	29420	Bricks mfg—concrete	26350
Baby napkins hire service	95210	Bingo operation	93293	Bricks mfg—refractory	26220
Baby napkins mfg—disposable	25430	Binocular mfg	28310	Bridal wear and accessories retailing	52210
Badge mfg—cloth	22290	Bird breeding— <i>except poultry or game birds</i>	01590	Bridge construction or repair	41210
Badge mfg—metal	29410	Bird feed mfg	21740	Broadcast equipment mfg	28420
Baggage agency service	66440	Bird trapping	02200	Broking service, real estate	77200
Bags mfg—leather or leather substitute	22620	Biscuit mfg	21630	Brooms and brushes mfg	29490
Bags mfg—paper	23340	Biscuits retailing	51240	Buffalo hunting	02200
Bags mfg—plastic	25630	Bitumen wholesaling	45210	Builders hardware dealing nec	45390
Bags or sacks mfg—textile	22290	Blacksmith service	27120	Building consultancy service	78230
Bags or sacks wholesaling—textile	47210	Blanket mfg—cotton	22130	Building materials dealing nec	45390
Bags wholesaling—paper	47950	Blanket mfg—synthetic	22120	Building societies	73220
Bakeries and hot bread shops	51240	Blanket mfg—wool	22140	Building timber, dressed mfg	23130
Bakeries for bread etc mfg— <i>except those selling directly to public</i>	21610	Blasting services	42100	Building, house construction	41111
Bakery machinery mfg	28630	Blinds installation or repair	42590	Building, non-residential construction—commercial buildings, hotels, etc	41130
Ballet company operation	92412	Blinds mfg—metal	27690	Building, residential—flats, home units, apartments, etc	41120
Ballet teaching	84400	Blinds mfg—textile	22210	Buildings, residential—renting or leasing—other than holiday	77110
Banana growing	01190	Blinds retailing	52310	Buildings, non-residential—renting or leasing	77120
Bandages/dressings—medical retailing	52510	Boarding houses	57100	Bulbs or tubes, electric light mfg	28540
Bank operation	73210	Boarding kennels	02190	Burglar alarms installation	42340
Barbecues mfg	27690	Boat building or repair	28220	Burglar alarms mfg	28490
Barbecues retail	52597	Boat charter, lease or hire—for freight or passengers	63020	Bus shelter mfg—prefabricated	29190
Barber shop	95260	Boat dealers	52450	Bus, coach body mfg	28120
Bark mfg—ground	23110	Boat designing service	78230	Bus, coach dealers	46220
Barrels mfg—metal	27510	Boat trailer dealing	52450	Bus, coach leasing	77410
Barrels mfg—wooden	23290	Boat trailer mfg	28120	Bus, coach transport—long distance	61210
Barrister	78410	Boilermaking and installation	27690	Bus, coach transport—short distance	61220
Bar—licensed	57200	Bond store operation	67090	Bush fire brigade service	96330
Basketballer—professional	93191	Book retailing—catalogue selling	52430	Business associations	96210
Bathroom and toilet fittings mfg—metal	27690	Book retailing—direct selling	52430	Business college operation	84400
Bathroom and toilet fittings—retailing	52330	Bookbinding	24130	Business consultant service	78550
Bathroom and toilet fittings—wholesaling	45390	Bookkeeping service	78420	Business machine mfg nec	28412
Bathroom fixtures mfg—vitreous china	26290	Bookmaker operation	93291	Business machines, equipment mfg	28410
Batteries mfg	28530	Books publishing	24230	Business machines, equipment—wholesaling— <i>except computing equipment or furniture</i>	46140
Batteries retail—motor vehicle	53221	Books retailing	52432	Business management services nec	78559
Batteries wholesaling—motor vehicle	46230	Books wholesaling	47940	Business services nec	78690
Bauxite mining	13120	Boots mfg	22500	Butchers, butcher shops—retail	51211
Bearings mfg	28690	Bottles mfg—glass	26100	Butchers—wholesale	47110
Beauty salon operation	95260	Bottles mfg—plastic	25610	Butter mfg	21290
Bed base mfg—upholstered	29230	Bottles recycling	47990	Butterfly breeding	01590
Beds mfg—wooden	29210	Bottling machines mfg	28630		
Beds mfg nec	29290	Bowling alley operation—tenpin	93123		
Beds retailing	52310	Bowling green construction	41222		
Beds wholesaling	47320	Bowling green operation	93123		
Beef cattle and sheep farming	01230	Brake and clutch service	53291		
Beef cattle farming	01250	Branding services—animal	02190		
Beef cattle farming and cereal grain growing	01220	Brass finishing or plating	27640		
Beekeeping	01590	Bread bakery operation— <i>except those selling direct to public</i>	21610		
Beer mfg	21820	Bread retailing	51240		
Beer, wine and spirits wholesalers	47170	Bread vendors	51240		
Bicycles and accessories retailing	52410	Breweries	21820		
Bicycles hiring	95190	Brewery equipment maintenance	28630		
Bicycles mfg	28290	Brewery equipment mfg	28630		
		Bricklaying services	42220		

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

Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
<b>C</b>					
Cabinet making, joinery— <i>except furniture and on-site fabrication of built in furniture or other joinery</i>	23230	Carpet retailing	52320	Chutneys or relishes mfg	21300
Cabinet making, joinery—furniture	29210	Carpet, rug mfg	22220	Cigarettes mfg	21900
Cabinet making, joinery—on-site fabrication of built-in furniture or other joinery	42420	Cartoon character design	92420	Cinema operation	91130
Cable car operation	65090	Cartoonists	92420	Circus operation	93302
Cable laying	41222	Casino operation	93220	Citrus fruit growing	01190
Cafe operation	57300	Casting agency service	92590	Civil engineering service	78230
Cake or pastries mfg— <i>except those selling direct to public</i>	21620	Castings mfg—iron or steel	27120	Civil engineering—non building construction nec	41222
Cakes retailing	51240	Castings mfg—non-ferrous metal	27330	Civil engineering—road or bridge construction	41210
Calligraphy service	24130	Cat breeding	01590	Claim assessment service	75200
Cameras, accessories mfg	28310	Catering service	57300	Clairvoyance service	95292
Cameras, accessories retailing	52440	Cement mfg	26310	Clay quarrying	14190
Campervan and camper trailer mfg	28120	Cement rendering of buildings	42410	Clay roof tiles mfg	26230
Campervan leasing, hiring or renting	77410	Cement wholesaling	45390	Cleaning products—chemical based wholesaling	45230
Camping equipment hiring	95190	Cemetery operation	95240	Cleaning service	78660
Camping equipment retailing	52410	Central bank operation	73100	Clinic—medical—general practice	86210
Camping ground operation	57100	Central government administration	81110	Clinical massage service	86392
Canal construction	41222	Ceramic product mfg nec	26290	Clinic—dental	86230
Candle mfg	25450	Ceramic products, industrial mfg	26220	Clock mfg	28390
Cane cutting service	02190	Ceramic tiles and pipes mfg	26230	Clocks retailing	52552
Cans mfg—metal	27510	Cereal foods mfg	21520	Clothes hoist installation	42590
Cans, metal—recycling, collecting, sorting, dealing or wholesaling	45220	Cereal foods wholesaling	47190	Clothes hoists mfg	27690
Canvas goods mfg	22210	Cereal grain growing	01210	Clothes ironing service	95210
Car accessories dealing	46230	Cereal grain wholesaling	45120	Clothing accessories mfg nec	22490
Car accessories mfg	28190	Chair lift operation	65090	Clothing accessories retailing	52210
Car dealer—new and/or used	53110	Chair mfg—wooden	29210	Clothing mfg nec	22490
Car hire service—chauffeur driven	61232	Charcoal suppliers	45220	Clothing mfg—leather	22490
Car leasing, hiring or renting— <i>except licensed hire cars or taxi cabs</i>	77410	Charities or charitable organisations	87290	Clothing mfg—men's and boys' wear	22410
Car mfg	28110	Charter bus service, long distance	61210	Clothing mfg—sleepwear, underwear and infant clothing	22430
Car park operation	66110	Charter bus service, short distance	61220	Clothing mfg—waterproof	22410
Car radios or cassette players—dealing or installation	46230	Chauffeur service	95296	Clothing mfg—women's and girls' wear	22420
Car servicing—electrical repairs	53222	Cheese mfg	21290	Clothing retailing	52210
Car servicing—general mechanical repairs	53295	Chemical analysis service nec	78290	Clothing wholesalers	47220
Car wash and cleaning service	53210	Chemical engineering service	78230	Clubs—licensed	57401
Caravan and trailer mfg	28120	Chemical products mfg nec	25490	Clubs—not licensed, hospitality, with staff	57402
Caravan battery retailing	53221	Chemicals wholesaling nec	45230	Clubs—not licensed, for promotion of community or sectional interests nec	96290
Caravan dealers	53130	Chemist shop operation—pharmacy	52511	Clubs—sporting— <i>except hospitality</i>	93198
Caravan hiring	77420	Cherry growing	01160	Coaching—sports	93197
Caravan parks and camping grounds	57100	Chicken farming—for meat	01410	Coal loader operation—sea transport	66220
Cardboard mfg nec	23310	Chicken, take away and retailing—cooked and ready to eat	51250	Coal mining—black coal	11010
Cardigan and pullover mfg	22320	Child car restraints mfg	28190	Coal mining—brown coal	11020
Caretaking service	78640	Child care service	87100	Coal product mfg nec	25200
Carnival or fairground equipment mfg	28690	Child minding centres	87100	Coal retailing	52597
Carpentry, joinery—on construction projects	42420	Child minding service—in the home	95295	Coal wholesaling	45220
Carpentry, joinery— <i>except furniture and on-site fabrication of built-in furniture or other joinery</i>	23230	Children's homes operation	87220	Coconut growing	01190
Carpentry, joinery—furniture	29210	Chimney cleaning service	78660	Coffee growing	01690
Carpet cleaning service	95210	China goods mfg	26290	Coffee mfg	21790
Carpet laying	42430	China, glassware and earthenware wholesaling	47390	Coffee shops	57300
		China, glassware and earthenware retailing	52330	Coin dealers	52523
		Chinese groceries wholesaling	47190	Cold store operation	67090
		Chip board mfg	23220	Collection agency service	78690
		Chiropodists	86392	Collieries—black coal	11010
		Chiropractor service	86360	Collieries—brown coal	11020
		Chlorine mfg	25350	Commercial art service	78520
		Chocolate mfg	21720	Commercial photography service	95230
		Chromium plating	27640	Commercial printing	24120
		Church operation	96100		

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

Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Commercial vehicles dealing	46220	Conveyancing service— by qualified legal practitioners	78410	Crystal glass mfg	26100
Commission operation—judicial	81200	Conveyancing service—other than by qualified legal practitioners	77200	Curriculum—education advisory services	78559
Commodity futures broking or dealing	75110	Cooking oil filtration and recycling	21400	Curtain cleaning service	95210
Commonwealth government administration	81110	Cooking utensils retailing— excluding household electric	52330	Curtain making	22210
Communication service—including telephone, telex, satellite communications service— <i>except radio and TV broadcasting, see codes 91210 and 91220</i>	71200	Cooking utensils retailing— household electric	52340	Curtains installing	52230
Community health centre operation	86340	Cool storage of fruit and vegetables	67090	Curtains retailing	52230
Compact disc mfg or publishing	24300	Copper ore mining	13130	Cushions mfg	29230
Compact disc, cassette tape and records retailing	52350	Copper smelting, refining	27230	Custom tailoring (men's and boys' wear)	22410
Composer—music	92420	Copper smithing— <i>except boiler making</i>	27590	Custom tailoring— women's and girls' wear	22420
Computer and business machine mfg	28410	Cordial mfg	21810	Customs agency service	66440
Computer and related equipment mfg	28411	Cordials—wholesaling	47160	Cutlery mfg	27610
Computer consultancy services nec	78349	Cork flooring retailing	52320		
Computer printer repairs	78330	Corporate unit trusts— assessed as companies	73403	<b>D</b>	
Computer programming services	78340	Correspondence school operation nec	84400	Dairy cattle farming	01300
Computer retailing	52340	Cosmetics mfg	25460	Dairy herd testing	02190
Computer software mfg or publishing	24301	Cosmetics retailing—catalogue selling	52510	Dairy products mfg nec	21290
Computer tapes or disks mfg or publishing—pre-recorded	24300	Cosmetics retailing—direct selling	52510	Dairy products wholesaling	47130
Computer time sharing service	78310	Cosmetics retailing—direct selling	52512	Dams construction	41222
Computer training	84401	Cosmetics retailing— <i>except chemist shops, pharmacies and direct sellers</i>	52513	Dance hall or studio operation	93302
Computer wholesaling—including peripherals	46130	Cosmetics wholesaling	47960	Datacasting service provision	71200
Computers mfg	28410	Costume design service	92590	Data entry service	78310
Concert hall operation	92520	Costume hiring	95190	Data processing service	78310
Concrete products mfg nec	26350	Costume jewellery mfg	29410	Debt collecting service	78310
Concrete—ready mixed— <i>except dry mix</i>	26330	Costume jewellery wholesaling	47920	Deer breeding, farming	01530
Concreting services	42210	Cotton ginning	02110	Defence forces operation and administration	82000
Confectionery mfg	21720	Cotton growing	01620	Delicatessens	51290
Confectionery retailing	51290	Courier service	71120	Delivery service—road	61100
Confectionery wholesaling	47160	Courts operation—judicial	81200	Demolition of buildings or other structures	42100
Construction machinery leasing	77430	Craft materials and supplies retailing	52597	Dental amalgams mfg	28320
Construction materials mining— <i>except sand quarrying, washing or screening</i>	14190	Crayfish breeding and farming	04201	Dental hospital operation	86230
Construction project management service—fee or contract basis	78230	Crayfishing, lobster fishing	04110	Dental instruments or equipment mfg	28320
Consulate operation—foreign government	81300	Creative writers—own account	92420	Dental surgeon	86230
Consultant physician	86222	Credit bureau or agency service	78690	Dentures fabrication	28320
Consumer credit reporting service	78690	Credit card administration service	75190	Deodorant mfg	25460
Consumers associations operation	96290	Credit unions	73230	Department store operation	52100
Contact lenses dispensing	86320	Crematorium operation	95240	Dermatologist	86223
Contact lenses mfg	28310	Cricketer—professional	93192	Desktop publishing service	24130
Container hiring	77420	Crime scene cleaning service	78660	Detective agency service	78640
Container terminal operation— marine cargo	66220	Crisis care accommodation operation	87220	Detergent mfg	25450
Container terminal or park facilities— for road freight	66190	Crockery mfg	26290	Detergents wholesaling	47960
Containers mfg— corrugated paper board	23330	Crockery retailing	52330	Development bank operation	73210
Containers mfg—solid paper board	23320	Crocodile farming	01590	Diagnostic apparatus mfg	28320
Contraceptive mfg	25430	Crocodile hunting	02200	Diamond cutting	29410
Contract staff service	78620	Crop dusting service—aerial	02130	Diamond mining	14201
Convalescent homes	86130	Crop harvesting service	02190	Diesel engines mfg nec	28690
		Crude oil wholesaling	45210	Diesel oil retailing	53210
		Crude petroleum wholesaling	45210	Diesel oil wholesaling	45210
		Cruise operation—river, harbour or lake, with or without restaurant facilities	63030	Dietitian	86392
		Crustacean breeding or farming— <i>except lobsters</i>	04203	Dingo hunting or trapping	02200
		Crustacean wholesaling	47140	Dip mfg—animal	25440
		Crustacean—processed mfg	21730	Direct marketing services— advertising direct mail	78510
				Direct selling—cosmetics, perfumes and toiletries	52512
				Direct selling—jewellery	52551

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mfg means 'manufacturing'



Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Direct selling nec	52596	Dry cleaning machinery mfg	28690	Emergency service—other than defence and police	96330
Discount store operation	52597	Dry cleaning machinery or equipment wholesaling	46190	Employment agency operation	78610
Dish washing machines mfg—household	28510	Dry cleaning service, agency	95210	Enamelling service	27640
Disinfectant mfg	25450	Dry ice mfg	25320	Endodontist	86230
Display and notice boards wholesaling	46190	Drydock operation	28210	Engine oils retailing	53210
Display models mfg—metal	27690	Duck farming	01410	Engine reconditioning—customised	53295
Display models mfg—plaster	26320	Duct work mfg—air conditioning	27590	Engineering consultancy service	78230
Disposal stores—new goods	52595	Ducts mfg—sheet metal	27590	Engineering drafting service	78230
Distillate retailing	53210	Dyeing service	95210	Engineering research activities	78100
Distillate wholesaling	45210	Dyes mfg—inorganic	25350	Engineering surveying service	78220
Distilling and beverage equipment mfg	28630	Dyes mfg—organic	25340	Engines, internal combustion mfg nec	28690
Distilling equipment wholesaling	46190	Dyes wholesaling	45230	Engraving on metals— <i>except process or photographic</i>	27640
Dive boat tours—coastal waters	63020	<b>E</b>		Enlargers wholesaling—photographic	47910
Dive boat tours—inland waters	63030	Earthmoving equipment operation training	84409	Enquiry agency service	78640
Divers—commercial, salvage	66290	Earthmoving machinery mfg	28620	Entertainer/celebrity management service	78690
Dog breeding	01590	Earthmoving plant hire—with operators	42100	Entertainers	92411
Dog obedience training	95296	Earthmoving services	42100	Entertainment centre operation	92520
Dog training for farm work	02190	Eastern foods retailing	51290	Environmental consultancy services	78551
Dog training—for racing	93111	Eastern foods wholesaling	47190	Environmental consultancy service— excluding laboratory service	78550
Dolls retailing	52420	Education nec	84400	Epilation service	95260
Domestic appliance hiring	95190	Education—other nec	84409	Escalator installation, repair	28650
Domestic appliance retailing— catalogue selling	52340	Educational workshops/seminars	84409	Escalators or escalator parts mfg	28650
Domestic appliance retailing— direct selling	52340	Egg and egg products wholesaling	47190	Escort agency service	95291
Domestic appliance retailing— via internet	52340	Egg farm operation	01420	Events booking agent	92590
Domestic service nec—on a contract or fee basis	95296	Electric fittings dealing nec	46150	Excavating service	42100
Domestic household cleaning service— <i>except carpets, rugs, drapes, curtains or other soft furnishings</i>	78660	Electric gaming machines—poker mfg	28490	Executive search service	78610
Doors or windows mfg—wooden	23230	Electric motors mfg nec	28590	Executor service	75190
Doughnuts mfg	21620	Electric rangehood installation	42320	Explosives laying	42100
Drafting service—architectural	78210	Electrical distribution equipment wholesaling	46150	Explosives mfg	25410
Drains construction, cleaning or repairing— <i>except sewerage or stormwater drains, see code 41222</i>	42310	Electrical engineering service— consulting	78230	Export documentation preparation service	66440
Drama school operation	84400	Electrical equipment or machinery mfg nec	28590	Eye hospitals	86110
Drawing office service—engineering	78230	Electrical equipment, industrial, wholesaling nec	46150	Eye testing—optometrist	86320
Dredging—harbours or rivers	41222	Electrical machinery, heavy, installation—on-site assembly	41222	<b>F</b>	
Dressmaking supplies retailing	52230	Electrical measuring or testing instruments wholesaling	46150	Fabricated metal products mfg nec	27690
Dressmaking—custom tailoring	22420	Electrical repairing—automotive	53222	Fabricated structural steel mfg— ready made parts for structures	27410
Dressmaking—customised	52210	Electrical services	42320	Fabrics mfg—cotton	22130
Dried flowers retailing	52540	Electricity generation, supply and distribution	36100	Fabrics mfg—embroidered	22290
Drilling contractors	42590	Electricity meters mfg	28390	Fabrics mfg—synthetic	22120
Drilling machinery mfg— woodworking or metalworking	28640	Electronic engineering service— consulting	78230	Fabrics mfg—wool	22140
Drilling machinery mfg nec	28620	Electronic equipment wholesaling nec—industrial	46150	Fabrics mfg nec	22290
Drills mfg—portable electric	28640	Electronic telephone security device wholesaling	46150	Fabrics, textile retailing	52230
Drive-in theatre operation	91130	Elevator installation, repair	28650	Farm irrigation service	02190
Driver training—automotive	84409	Elevators or elevator parts mfg	28650	Farm produce or supplies wholesaling	45190
Driving school operation—motor vehicle	84400	Elocution school operation	84400	Farrier service	93198
Drug plants growing	01690	Email services	71200	Fashion design service	78690
Drug referral centre operation	86340	Embassy operation— foreign government	81300	Fashion ware—retailing	52210
Drug rehabilitation counselling services	87290	Emergency housekeeping service	87290	Fast food retailing	51250
Drugs retailing	52511			Federal government administration	81110
Drugs wholesaling— <i>except veterinary</i>	47960			Feed wholesaling	45190
Drugs wholesaling—veterinary	45190			Fence construction— <i>except agricultural, code 02190</i>	42510
Dry cell battery retailing	52597			Ferry service	63030
				Fertiliser mfg	25310
				Fertiliser retailing	52530

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Fertiliser spreading—aerial	02130	Floor sanding	42430	Freight forwarding service—road	66420
Fertiliser spreading— <i>except aerial</i>	02190	Flooring fixing—wooden	42420	Freight terminal operation—sea transport	66220
Fertiliser wholesaling	45190	Florist operation—retail	52540	Freight transport operation nec	65090
Fibreglass fabrics mfg	22120	Florist operation—wholesale	45190	Freight transport service—	
Fibreglass products mfg nec	25640	Flour mfg—wheat— <i>except</i>		coastal sea transport	63020
Fig growing	01190	<i>self-raising flour</i>	21510	Freight transport service—	
Filler or putty mfg	25420	Flour mfg—wheat—self-raising flour	21520	non-scheduled air transport	64033
Film and video distribution	91120	Flour milling machinery mfg	28630	Freight transport service—railway	62000
Film and video production	91110	Flower growing	01120	Freight transport service—	
Film archive service	92100	Flower pots mfg—ceramic	26290	river, harbour or lake	63030
Film mfg—plastic	25630	Flower pots mfg—concrete	26350	Freight transport service—	
Film wholesaling—photographic	47910	Flowers retailing	52540	scheduled domestic air transport	64020
Finance company operation	73290	Flowers wholesaling	45190	Freight transport service—scheduled	
Financial asset broking service	75110	Fly spray mfg	25440	international air transport	64010
Financial service nec	75190	Flying doctor service	86210	Friendly society operation	73406
Financing nec	73300	Flying schools	64032	Fruit canning or bottling	21300
Fire extinguisher servicing	46190	Flywire installation—screens,		Fruit drying— <i>except sun drying</i>	21300
Fire fighting service— <i>except forest</i>	96330	shutters or blinds	42590	Fruit fresh—wholesaling,	
Fire fighting service—forest	03030	Fodder growing	01690	washing or packing	47150
Fire insurance provision	74220	Fodder mfg—prepared	21740	Fruit juices or fruit juice drinks mfg—	
Fire prevention service	96330	Food dressings mfg	21790	less than single strength	21810
Fire protection equipment wholesaling	46190	Food mfg nec	21790	Fruit juices, single strength	
Fire sprinklers installation	42340	Food packing machinery mfg	28630	or concentrated	21300
Fire sprinklers mfg	27690	Food processing machinery mfg	28630	Fruit mfg—frozen	21300
Firearms mfg	27690	Food processing machinery or		Fruit picking	02190
Firearms retailing	52410	equipment wholesaling	46190	Fruit pulp mfg—puree or spreads	21300
Fireplace construction and installation	42590	Food research institution operation—		Fruit retailing—fresh	51220
Fireplace restoration services	42590	<i>except university</i>	78100	Fruit tree nursery operation	01110
Firewood cutting and retailing	52597	Food waste disposal units mfg	28690	Fuel gas distribution—through	
Firewood cutting—forest	03020	Food wholesaling nec	47190	mains system	36200
Firewood wholesaling	47990	Football pools operation	93293	Fuel oil wholesaling	45210
Firework mfg	25410	Footballer—professional	93193	Fund raising nec—on a commission	
Fireworks retailing	52597	Footpaths construction—concrete	42210	or fee basis	75190
Fish and chips retailing—take away	51250	Footwear mfg	22500	Funeral benefit provision	74210
Fish breeding or farming	04203	Footwear repairing	52690	Funeral directing	95240
Fish cleaning or filleting	21730	Footwear retailing	52220	Fur clothing retailing	52210
Fish hatchery operation	04203	Footwear wholesaling	47230	Fur skin animal hunting or trapping	02200
Fish mfg—canned	21730	Forensic science consulting service—		Fur skin animals farming	01590
Fish mfg—dried or smoked	21730	other than pathology service	78290	Furnaces construction—for industrial	
Fish net mfg	22230	Forest conservation services	03030	plants from prefabricated components	41222
Fish retailing—fresh	51212	Forest nursery operation or service	03030	Furnaces mfg—electric—	
Fish wholesaling	47140	Forest planting	03030	<i>except space heaters</i>	28590
Fishing tackle hiring	95190	Forestry	03010	Furnaces mfg—industrial— <i>except</i>	
Fishing tackle mfg	29420	Forging machinery mfg	28640	<i>electric furnaces or space heaters</i>	28690
Fishing tackle retailing	52410	Forging machinery or equipment		Furnaces or furnace equipment, industrial,	
Fishing tracing—finfish	04130	wholesaling	46190	wholesaling— <i>except electrical</i>	46190
Fishing—freshwater	04203	Forgings mfg—iron or steel	27120	Furniture fittings mfg—metal	27690
Fishing—line fishing	04150	Forgings mfg—non-ferrous metal nec	27330	Furniture hiring	95190
Fishing—marine nec	04192	Forklift trucks mfg	28650	Furniture mfg—sheet metal	29220
Fitness centres	93121	Formwork fixing—wooden	42420	Furniture mfg—wooden	29210
Flags or banners mfg	22210	Fortune telling service	95292	Furniture mfg, nec	29290
Flats construction	41120	Foundation garments mfg	22430	Furniture part mfg— <i>except sheet metal</i>	29290
Flats renting or leasing—		Foundation garments retailing	52210	Furniture removal service—road	61100
<i>except holiday flats</i>	77110	Foundations construction—concrete	42210	Furniture retailing—household	52310
Flavourings mfg—food	21790	Four wheel drive tour operation—		Furniture storage service	67090
Floor coverings laying nec	42430	with driver	61231	Furniture wholesaling— <i>except office</i>	47320
Floor coverings mfg—rubber	25590	Frame mfg—wooden picture or mirror	23290	Furniture wholesaling—office	46190
Floor coverings mfg—textile	22220	Freezers mfg	28510	Furriers—retail	52210
Floor coverings retailing	52320	Freight brokerage service	66490	Furriers—wholesale	47220
Floor coverings wholesaling	47330	Freight containers mfg—metal	27690		
Floor or wall tiles mfg—concrete	26350	Freight forwarding service—			
		<i>except by road</i>	66430		

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<b>G</b>				<b>H</b>	
Galvanised iron products dealing	45390	General insurance	74220	Haberdashery retailing	52230
Gambling services nec	93293	General practitioner—medical	86210	Haberdashery wholesaling	47210
Game bird farming	01410	General store operation—main grocery	51100	Haematologist services	86225
Game fishing tours—coastal waters	63020	General store operation— other than mainly groceries	52597	Hair brushes mfg	29490
Games retailing	52420	Geological and geophysical consultancy service	78290	Hair care products mfg	25460
Gaol operation	96310	Gift shops	52597	Hair driers mfg—electric — <i>except household</i>	28590
Garage doors mfg—aluminium	27420	Ginger growing	01690	Hair driers mfg—electric—household	28510
Garage doors mfg—metal— <i>except aluminium</i>	27490	Girders mfg—prefabricated steel	27410	Hair restoration service—cosmetic	95296
Garages mfg—prefabricated	29110	Glass or glass products mfg— <i>except glass wool or glass wool products</i>	26100	Hair restoration service— <i>except by registered medical practitioner or cosmetic</i>	86392
Garages mfg—prefabricated nec	29190	Glassware retailing	52330	Hairdressers' equipment wholesaling	46190
Garbage bags mfg—plastic	25630	Glassware wholesaling—household	47390	Hairdressing service	95260
Garbage bins mfg—plastic	25660	Glazing services	42450	Ham mfg	21130
Garbage cans mfg—metal	27590	Glue mfg	25490	Hamburgers mfg—precooked	21130
Garbage collection service	96340	Go-Kart track operation	93123	Hamburgers retailing	51250
Garbage disposal service	96340	Go-Karts retailing—motorised	53120	Hand tools mfg nec— <i>except pneumatic or power operated</i>	27610
Garden drainage systems installation	42510	Goat farming	01590	Hand tools nec mfg— pneumatic or power operated	28640
Garden ornaments retailing	52530	Goat shearing	02120	Hand tools wholesaling— including power operated	45390
Garden sprinkler systems installation— <i>except irrigation systems</i>	42510	Gold mining or dredging	13140	Handbag retailing	52597
Garden supplies retailing nec	52530	Gold plating	27640	Handbags mfg	22620
Garden tools mfg— <i>except power operated</i>	27610	Gold smelting, refining	27290	Handyman services	42590
Garden tools retailing	52330	Gold smithing	29410	Handyman services—household repairs excluding cleaning, gardening or trade services elsewhere classified	42590
Garden tools wholesaling	47390	Gold, silver merchants	45220	Hang glider mfg	29420
Gardening service nec	95250	Golf course or practice range operation nec	93123	Harbour services nec	66290
Gas appliance repair	42310	Golf course construction	41222	Harbour works construction— <i>except buildings</i>	41222
Gas cylinders mfg	27510	Golf equipment mfg	29420	Hardboard mfg	23220
Gas engines mfg— <i>except agricultural or motor vehicle</i>	28690	Golf equipment retailing	52410	Hardware retailing—domestic	52330
Gas hauling—by road	61100	Golf equipment wholesaling	47930	Hardware wholesaling—domestic	47390
Gas heating appliances— household—mfg	28510	Goose farming	01410	Harness mfg	22620
Gas heating appliances— household—retailing	52340	Gourmet shops	51290	Hats mfg	22490
Gas or fuel oil mfg	25100	Grain elevator operation	67010	Hay cutting, baling or pressing	02190
Gas plumbing	42310	Grain loader operation—sea transport	66220	Hay growing	01690
Gas stoves mfg—household	28510	Grain silo operation	67010	Headphones mfg	28490
Gas, natural, distribution— through mains system	36200	Grain storage	67010	Headstones mfg, installation	26400
Gases mfg—industrial	25320	Grain, cereal growing	01210	Health foods direct selling	51290
Gases—industrial—wholesaling— <i>except liquefied petroleum gas</i>	45230	Granite quarrying	14190	Health foods retailing	51290
Gasoline refining or blending	25100	Grapes growing	01140	Health foods wholesaling	47190
Gas—natural—exploration on contract	15120	Graphic design service—for advertising	78520	Health insurance	74210
Gas—natural—exploration own account	15120	Gravel quarrying, washing or screening	14110	Health services nec	86392
Gas—natural—extraction	12000	Greengrocery operation—retail	51220	Hearing aids dispensing	86392
Gates mfg—aluminium	27420	Greeting cards mfg	24110	Hearing aids mfg	28320
Gates mfg—metal— <i>except aluminium or wire</i>	27490	Greeting cards retailing	52433	Heaters—household—mfg	28510
Gearboxes mfg	28190	Greyhound training	93111	Heating equipment installation— <i>except industrial furnaces</i>	42330
Gem cutting	29410	Groceries retailing	51100	Heating equipment— household electric—repairing	52610
Gemstone mining— <i>except opals and diamonds</i>	14202	Groceries wholesaling nec	47190	Heating equipment— household electric—retailing	52340
Gemstones mfg—synthetic	26400	Grocery supermarket operation	51100	Heating oil dealing	45210
Gemstones wholesaling	47920	Guest house operation	57100	Helicopter charter	64031
Genealogy service	95296	Guns or rifles mfg	27690	Helicopter mfg or repairing	28240
General household repairs—excluding cleaning, gardening or trade services elsewhere classified	42590	Guns or rifles retailing	52410		
		Guttering installation or repair—roof	42310		
		Guttering mfg—sheet metal	27590		
		Gymnasium equipment retailing	52410		
		Gymnasium equipment wholesaling	47930		
		Gymnasium operation	93121		
		Gynaecologist	86224		

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Helmets mfg	22490	Household fridge retailing	52340	Internet consultancy service	78341
Herb growing	01130	Household goods hiring	95190	Internet publishing (periodical)	24220
Herb mfg—processed	21790	Household insurance	74220	Internet web site design services	78341
Herbalist	86392	Household internet equipment retailing	52340	Internet development services	78341
Herbarium operation	92310	Household linen wholesaling	47210	Internet implementation advisory services	78341
Hide wholesaling	45190	Household microwave oven retailing	52340	Internet retailing— personal and household goods	52597
High Commission operation	81300	Household textiles retailing	52230	Internet service providers	71200
High school operation— <i>except combined primary and secondary school</i>	84220	Household whitegoods retailing	52340	Internet software development	78340
Hire car service	61232	Householder—PPS use only	41113	Internet web site design services	78341
Historic house operation	92200	Houses prefabricated— assembly, erection or installation	41111	Internet web site development	78340
Hobby equipment and supplies retailing	52420	Houses renting or leasing— <i>except holiday houses</i>	77110	Interpreting service	78690
Hobby equipment hiring	95190	Hunting or trapping	02200	Introduction agency service	95293
Hobby equipment wholesaling— <i>except tools</i>	47930	Hydropath	86392	Investing in patents and copyrights	77300
Hoists or hoisting equipment mfg— <i>except clothes hoists</i>	28650	Hypnotherapist	86392	Investing in tangible artistic work	77300
Holding company operation—i.e. holding shares in subsidiary companies	73401	I		Investment association operation	73406
Holiday houses and flats operation	57100	Ice cream cones or wafers mfg	21630	Investment company operation	73406
Home for the disadvantaged operation nec	87220	Ice cream mfg	21220	Investment operation—own account	73402
Home maintenance and repair services	42590	Ice cream retailing	51250	Iron and steel mfg—basic	27110
Home page development	78341	Ice cream wholesaling	47130	Iron ore mining	13110
Home units construction	41120	Ice mfg— <i>except dry ice</i>	21790	Iron pyrite mining	13190
Homeless accommodation	87220	Ice retailing	52597	Ironing or pressing machinery, laundry mfg— <i>except household</i>	28690
Homeless welfare assistance— <i>except accommodation</i>	87290	Import documentation preparation service	66440	Irrigation systems construction	41222
Homoeopath	86392	Indoor plant hire	52530	Island ferry operation—in coastal waters	63020
Honey mfg—blended	21790	Industrial chemical mfg—inorganic nec	25350	J	
Honey wholesaling	47190	Industrial chemical mfg—organic nec	25340	Jade mining	14202
Hops growing	01690	Industrial equipment operation training	84409	Jam mfg—including conserves, jellies or fruit spreads	21300
Horse breeding	01520	Industrial gas mfg	25320	Jars mfg—glass	26100
Horse float mfg	28120	Industrial machinery or equipment mfg nec	28690	Jeans mfg—men's or boys'	22410
Horse floats wholesaling or retailing	53130	Industrial machinery or equipment wholesaling nec	46190	Jeans mfg—women's or girls'	22420
Horse shoes mfg	27120	Industrial research institution operation— <i>except university</i>	78100	Jetski parts retailing	52450
Horse trailer hiring	77420	Industrial union operation	96220	Jetski parts wholesaling	52450
Horse training—race horse	93112	Industrial waste collection and disposal service	96340	Jetski retailing	52450
Horticultural services nec	02190	Infants' clothing mfg— <i>except knitted</i>	22430	Jetski wholesaling	52450
Hose mfg—plastic	25620	Information storage and retrieval services— <i>except library</i>	78320	Jetties construction	41222
Hose mfg—rubber	25590	Ink mfg	25470	Jewellery mfg	29410
Hosiery mfg	22310	Inner spring mattress mfg	29230	Jewellery retailing—direct selling	52551
Hospice operation	86130	Insecticide mfg	25440	Jewellery retailing— <i>except direct sellers</i>	52552
Hospital operation— <i>except psychiatric, dental or veterinary hospitals</i>	86110	Insulating materials wholesaling	45390	Jewellery wholesaling	47920
Hot water systems installation	42310	Insulation materials installation	42590	Jockeys	93194
Hot water systems wholesaling	45390	Insulation, glass fibre or mineral wool mfg	26400	Joinery work on construction projects	42420
Hotel operation	57100	Insurance agency service	75200	Joists, prefabricated steel mfg	27410
Hotel operation—mainly drinking place	57200	Insurance broking service	75200		
Hotels construction	41130	Insurance consultant service	75200		
House cleaning service	78660	Insurance—accident, house, marine and general	74220		
House construction, alteration, renovation or general repair	41111	Interior decorating service nec	78690		
House painting	42440	Internet advertising services	78510		
Household appliances mfg	28510	Internet cafe (mainly cafe operation)	57300		
Household appliances repairing nec	52610	Internet cafe (mainly internet service operation)	71200		
Household appliances retailing	52340				
Household appliances wholesaling	47310				
Household ceramic giftware wholesaling	47390				
Household freezer retailing	52340				

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<b>K</b>		Lamps mfg—infra-red or ultra violet	28540	Liquefied petroleum gas— production— <i>except refinery</i>	12000
Kangaroo hunting	02200	Lamps or lamps parts mfg	27690	Liqueurs mfg	21840
Kangaroo meat wholesaling	47110	Land clearing—bush or rural	02190	Liquor stores	51230
Kegs mfg—metal	27510	Land clearing— <i>except rural</i>	42100	Livestock dipping, drafting or droving	02190
Kerb and guttering construction— concrete	42210	Land development or subdivision	77120	Livestock raising nec	01590
Kerosene mfg	25100	Land surveying service	78220	Livestock wholesaling	45190
Kerosene retailing	53210	Landscape architecture service	78210	Livestock yarding equipment mfg—metal	27690
Kerosene wholesaling	45210	Landscape construction	42510	Lobbyist	78550
Kettles or jugs mfg—electric	28510	Landscaping supplies—retailing	52530	Lobster farming	04201
Key cutting or duplicating service	52690	Landscaping supplies—wholesaling	45190	Lobster fishing	04110
Keys mfg	27690	Lapidary work	29410	Local government administration	81130
Kindergarten, pre-school operation— <i>except child minding centre</i>	84100	Laser printer wholesaling	46130	Locks mfg	27690
Kit homes mfg	29190	Lathes mfg—woodworking or metalworking	28640	Locks wholesaling	45390
Kitchen appliances wholesaling— household electric	47310	Laundry agency operation	95210	Locksmith service	52690
Kitchen furniture mfg—wooden	29210	Laundry machinery mfg— <i>except household</i>	28690	Locomotives mfg and repair	28230
Kitchen sinks mfg—vitreous china or porcelain	26290	Laundry machinery or equipment wholesaling— <i>except domestic</i>	46190	Log haulage service	61100
Kitchenware mfg—ceramic	26290	Laundry service	95210	Logging	03020
Kitchenware mfg—glass	26100	Lawn construction	42510	Lottery agency operation	93210
Kitchenware mfg—plastic nec	25660	Lawn mower retailing	52330	Lottery operation	93210
Kitchenware retailing	52330	Lawn mowers mfg	28610	Loudspeakers mfg	28490
Kitchenware wholesaling	47390	Lawn mowers wholesaling	47390	Lounge suite mfg	29210
Kiwi fruit growing	01170	Lawn mowing service	95250	Lucerne growing	01690
Knitted fabrics mfg	22390	Lead ore mining	13170	Luggage wholesaling	47990
Knitting machines mfg	28690	Lead smelting—refining	27230	<b>M</b>	
Knives mfg—hand held— <i>except power operated</i>	27610	Leasing licences	77300	Macadamia nut growing	01190
<b>L</b>		Leasing of plant or equipment	77430	Machine tools wholesaling	46190
Laboratory operation	78290	Leather clothing mfg	22490	Magazine retailing	52431
Labour hire—temporary	78620	Leather clothing retailer	52210	Magazine wholesaling	47940
Labouring—air conditioning and heating services	42330	Leather goods repairing— <i>except apparel</i>	52690	Magnetic tapes mfg— <i>except pre-recorded</i>	28490
Labouring—bricklaying	42220	Leather goods retailing— <i>except apparel</i>	52597	Magnetic tapes mfg— pre-recorded or publishing	24300
Labouring—carpentry services	42420	Leather goods wholesaling— <i>except clothing or footwear</i>	47990	Magnetic therapy service	86392
Labouring—concreting	42210	Leather mfg	22610	Mail services	71110
Labouring—construction services nec	42590	Leather or leather substitute goods mfg nec	22620	Mailbox rental services	71110
Labouring—electrical services	42320	Leather wholesaling	45190	Maize growing	01210
Labouring—farming	02190	Legal aid service	78410	Male and female clothing mfg— mfg equal amount of each	22490
Labouring—glazing services	42450	Library service	92100	Malt extract mfg	21290
Labouring—landscaping services	42510	Licensed club operation	57401	Malt mfg— <i>except malt extract</i>	21820
Labouring—mining services	15200	Life insurance provision	74110	Management consultancy service	78550
Labouring—painting and decorating services	42440	Lifts mfg, installation and repair	28650	Management training service	84400
Labouring—plastering and ceiling services	42410	Light fittings dealing—electrical	46150	Mango growing	01190
Labouring—plumbing services	42310	Limestone quarrying	14190	Manicure service	95260
Labouring—roofing services	42230	Line fishing	04150	Map preparation service	78220
Labouring—site preparation services	42100	Linen hire service	95210	Maps publishing	24230
Labouring—structural steel erection services	42240	Linen retailing—household	52230	Marble quarrying	14190
Labouring—tiling and carpeting services	42430	Lingerie mfg	22430	Margarine mfg	21400
Lacquer mfg	25420	Lingerie retailing	52210	Marina operation—pleasure craft	93302
Ladieswear retailing	52210	Lingerie wholesaling	47220	Marine accessories retailing nec	52450
Lake construction	41222	Linoleum or linotile fixing	42430	Marine engineering service	78230
Laminated sheet glass mfg	26100	Lipstick mfg	25460	Marine oils wholesaling	45230
		Liquefied gases wholesaling— <i>except liquefied petroleum gas (LPG)</i>	45230	Market research service	78530
		Liquefied petroleum gas mfg—refinery	25100	Marriage celebrant	95296
		Liquefied petroleum gas— automotive—retailing	53210	Marriage guidance service	87290
		Liquefied petroleum gas—dealing	45210	Martial arts and self-defence instruction	93197
				Massage (sex industry) services nec	95291
				Massage therapy (medical) service	86392

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Masts mfg—aluminium	27690	Milk mfg—condensed or evaporated	21290	Motor vehicle crash repairs	53230
Match mfg	25410	Milk powder mfg	21290	Motor vehicle electrical parts and instrument mfg	28130
Maternity hospital operation	86110	Milk processing machinery or equipment wholesaling	46190	Motor vehicle engine mfg	28110
Matriculation college operation	84220	Milk processing—cream	21210	Motor vehicle insurance	74220
Mattress mfg— <i>except rubber</i>	29230	Milk production—dairy cattle	01300	motor vehicle mechanical repairs—general repairs	53295
Mattress mfg—rubber	25590	Milk products mfg nec	21290	Motor vehicle paint wholesaling	46230
Mattresses retailing	52310	Milk receival or distribution depot operation	21210	Motor vehicle parts dealing—new	46230
Mattresses wholesaling	47320	Milk vendor	51260	Motor vehicle parts dealing—used	46240
Meals on wheels service	87290	Milk wholesaling	47130	Motor vehicle radiator repairing	53292
Measuring instruments mfg	28390	Millinery retailing	52210	Motor vehicle restoration	53230
Meat mfg— <i>except bacon, ham or uncanned poultry</i>	21110	Millinery wholesaling	47220	Motor vehicle rust proofing	53230
Meat packing— <i>except poultry</i>	21110	Mine site construction nec	41222	Motor vehicle servicing—electrical repairs	53222
Meat retailing— <i>except canned meat</i>	51211	Mine site preparation	42100	Motor vehicle smash repairing	53230
Meat wholesaling— <i>except canned, cured or smoked poultry or rabbit meat</i>	47110	Mineral exploration services	15140	Motor vehicle tyres mfg	25510
Meat, cooked mfg— <i>except poultry</i>	21130	Mineral exploration—own account	15130	Motor vehicle warranty inspection service	53295
Mechanical services—general	53295	Mineral water mfg	21810	Motor vehicle washing or cleaning service	53210
Medal mfg	29410	Minerals wholesaling nec	45220	Motor vehicles distributing—new	46210
Medical equipment mfg	28320	Mining engineering service	78230	Motor vehicles retailing—new	53110
Medical equipment wholesaling nec	46120	Mining machinery mfg	28620	Motor vehicles retailing—used	53110
Medical gas mfg nec	25430	Mining machinery or equipment wholesaling	46190	Motor vehicles wholesaling	46210
Medical laboratory operation	86310	Mining nec	14204	Motor vehicle—hiring, leasing or renting— <i>except licensed hire cars or taxi cabs</i>	77410
Medical research institution operation— <i>except university</i>	78100	Mining services nec	15200	Motor wreckers	46240
Medical science research activities	78100	Mining surveying service	78220	Motors mfg—internal combustion nec	28690
Medical service, specialist nec	86228	Mirrors mfg	26100	Mufflers and exhaust systems repairing—automotive	53293
Medical service—GP	86210	Mobile phone battery retailing	52340	Mufflers mfg	28190
Medicine mfg	25430	Mobile phone battery wholesaling	46150	Museum operation	92200
Medicine retailing	52510	Mobile homes dealing	53130	Mushroom growing	01690
Medicines wholesaling— <i>except veterinary</i>	47960	Mobile phone retailing	52340	Music group management service	78690
Melons growing	01130	Model agency	78620	Music hall operation—excluding theatre restaurant operation	92520
Menswear mfg	22410	Modelling school	84400	Music school operation nec	84400
Menswear retailing	52210	Modem equipment mfg	28420	Music teaching	84400
Menswear wholesaling	47220	Money market dealers	73240	Musical group operation	92411
Merchandising consultancy service	78550	Monorail operation	65090	Musical instrument mfg	29490
Merry-go-round operation	93302	Monuments making	26400	Musical instruments retailing	52597
Messenger service	71120	Monuments or grave markers mfg—concrete	26350	Musical instruments wholesaling	47990
Metal coating of manufactured products nec	27640	Mortgage broking service	75110	Musicians	92411
Metal polishing or finishing	27640	Motel operation	57100	Mustering—aerial	02130
Metal roof fixing	42230	Motion picture distribution	91120		
Metal scrap wholesaling	45220	Motion picture editing	91110		
Metallic ores mining nec	13190	Motion picture film or tape production	91110		
Metallic ores wholesaling	45220	Motion picture leasing	91120		
Metallurgical services	78290	Motion picture screening	91130		
Metalworking hand tools mfg— <i>except pneumatic or power operated</i>	27610	Motion picture theatre operation	91130		
Metalworking machinery mfg nec	28640	Motor accessory shops operation	46230		
Metalworking machinery wholesaling	46190	Motor cars mfg	28110		
Meteorological instruments mfg nec	28390	Motor cycle tour operation—with driver	61231		
Meteorological services	78290	Motor cycles mfg	28290		
Meters mfg—gas or water	27690	Motor cycles or scooters repairing	53120		
Microchip mfg	28490	Motor cycles or scooters wholesaling or retailing	53120		
Microfiche production services	78690	Motor trimming	53230		
Microphones mfg	28490	Motor vehicle accessories dealing—new	46230		
Midwifery services	86392	Motor vehicle body repairing	53230		
Migration consultants and services	78550	Motor vehicle clutch or brake repairing	53291		
Mild steel anchors mfg	27630	Motor vehicle conversion	28120		
		Motor vehicle covers mfg—textile	22210		

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Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
N		O		P	
Nail polish mfg	25460	Oat growing	01210	Packing or filling service—contract basis	78670
Nails mfg	27620	Oatmeal mfg	21520	Paediatrician	86228
Natural sciences—astronomy, chemistry, mathematics, physics, earth sciences research activities	78100	Observatory operation— <i>except university</i>	78100	Paedodontist	86230
Nautical instruments mfg	28390	Obstetric hospital operation	86110	Paint brushes mfg	29490
Naval architecture service	78230	Obstetrician	86224	Paint mfg— <i>except bituminous</i>	25420
Navigation service—air transport	66300	Occupational Health and Safety (OH&S) consultancy services	78552	Paint remover mfg	25420
Navigation service—water transport	66290	Occupational therapy service	86392	Paint retailing	52330
Navigational equipment mfg	28390	Ocean cruise services— between domestic and foreign ports	63010	Paint wholesaling	45390
Neon signs mfg	28540	Ocean cruise services— between domestic ports	63020	Painter—artist	92420
Netball court or facility operation	93123	Oceanographic surveying service	78220	Painting of buildings or other structures	42440
Nets and netting mfg	22230	Office cleaning service	78660	Painting of manufactured metal products	27640
Network communication service	71200	Office furniture mfg—sheet metal	29220	Panel beating	53230
Neurologist	86228	Office furniture mfg—wooden	29210	Pantihose mfg	22310
News collection for radio broadcasting	91210	Office installation and fitout services	42590	Paper hanging	42440
News collection for television broadcasting	91220	Office machinery or equipment hiring	77430	Paper mfg nec	23310
Newsagent operation	52431	Office machines mfg	28410	Paper products mfg nec	23390
Newspaper wholesaling	47940	Oil and gas field services nec	15200	Paper products wholesaling nec	47950
Newspapers printing	24210	Oil heaters installation	42330	Paper pulp mfg	23310
Newspapers publishing	24210	Oil heaters mfg—household	28510	Paper stationery mfg— <i>except commission printing</i>	24110
Newspapers retailing	52431	Oil heaters retailing—household	52340	Paper wholesaling	47950
Newsprint mfg	23310	Oil shale mining	12000	Paperboard mfg nec	23310
Newsreel production	91110	Oils or greases wholesaling— industrial or lubricating	45210	Parachutes mfg	22210
Newsreel theatre operation	91130	Oilseed growing	01210	Parachuting school operation	93197
Nickel ore mining	13160	Olive growing	01190	Paramedical services	86392
Night watchman service	78640	Onions growing	01130	Parking lot construction— <i>except buildings</i>	41210
Nightclub operation	57200	Opal mining	14203	Parking meters mfg	28590
Nominee service	75190	Opera company operation	92412	Parking station operation	66110
Non-taxable or NIL company returns—no income, expense or balance sheet data present	98000	Opera house operation	92520	Parks and gardens operation	92390
Notary	78410	Operations research service	78550	Particle board mfg	23220
Numerology service	95292	Ophthalmic articles and instruments mfg	28310	Passionfruit growing	01190
Nurseries—retail	52530	Ophthalmologist	86228	Pasta mfg	21520
Nursery stock—wholesale	45190	Optical dispensing	86320	Pastries retailing	51240
Nursing care (in patients home, predominantly home support)	87290	Optical fibre cable mfg—insulated	28520	Pastry dough mfg—frozen	21520
Nursing care (in patients home, predominantly medical)	86392	Optical fibre cable mfg—uninsulated	28390	Pastry mfg— <i>except frozen pastry dough</i>	21620
Nursing college operation nec	84400	Optical glass mfg	26100	Pate mfg— <i>except fish</i>	21130
Nursing home operation	86130	Optical instruments or equipment mfg	28310	Pathologist	86225
Nursing service	86392	Optical lens grinding	28310	Pathology laboratory operation	86310
Nuts mfg—candied	21720	Optician	86320	Paving laying	42510
Nuts or bolts mfg—metal	27630	Oral pathologist	86230	Paving material mfg— <i>except hot-mix</i>	25200
Nuts wholesaling	47160	Orchard supplies wholesaling nec	45190	Paving material—hot mix bitumen	41210
		Orchestra operation	92412	Pawnbroking	52521
		Organic industrial chemical mfg nec	25340	Pawpaw growing	01190
		Ornamental plant growing	01110	Pay TV antennae installation	52610
		Orthodontist	86230	Pay TV installation—antennae, decoder	52610
		Orthopaedic specialist	86228	Pay TV operation	91220
		Orthoptist	86320	Pay TV station operation	91220
		Orthotics—arch supports mfg	28320	Peach growing	01160
		Osteopath service	86360	Peanut growing	01210
		Otorhinolaryngologist	86228	Pears growing	01150
		Outboard motors mfg	28690	Pebbles quarrying	14110
		Outboard motors retailing	52450	Pecan nut growing	01190
		Outdoor furniture mfg—wooden	29210	Pedicure service	95260
		Outplacement service	78610	Pencils mfg	29490
		Ovens mfg—household	28510	Pens mfg	29490
		Ovens mfg—industrial— <i>except electric</i>	28690	Pension fund separately constituted— operation	74120
		Owner builder—PPS use only	41112		
		Oyster farming	04202		
		Oysters mfg—canned	21730		

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Performing artist operation	92411	Pig iron mfg	27110	Portrait photography services	95230
Perfume mfg	25460	Pillow or cushion mfg	29230	Possum hunting and trapping	02200
Perfumes retailing—direct selling	52512	Pilotage service	66290	Post office operation	71110
Perfumes retailing— <i>except chemist shops, pharmacies and direct sellers</i>	52513	Pineapple growing	01190	Postal agency operation	71110
Perfumes wholesaling	47960	Pipe fittings mfg—non-ferrous metal	27650	Postcards retailing	52433
Periodicals publishing	24220	Pipeline engineering service	78230	Posts or poles mfg—concrete	26350
Periodicals retailing	52431	Pipeline operation	65010	Potato crisp mfg	21790
Periodicals wholesaling	47940	Pipelines construction	41222	Potato crisps wholesaling	47160
Periodontist	86230	Pipes and tubes mfg—aluminium	27310	Potato growing	01130
Permanent building society operation	73220	Pipes and tubes mfg— <i>except aluminium</i>	27320	Pottery goods mfg—ornamental	26290
Personal services nec	95296	Pipes and tubes mfg—steel	27130	Poultry farming—for eggs	01420
Personnel management service	78550	Pipes mfg—ceramic— <i>except vitreous china or porcelain</i>	26230	Poultry farming—for meat	01410
Pest control service nec	78650	Pipes mfg—concrete	26340	Poultry feed mfg—prepared	21740
Pest control service—aerial	02130	Pipes mfg—plastic	25620	Poultry hatchery operation—egg breeds	01420
Pest control service—agricultural— <i>except aerial or wild animal control</i>	02190	Pipes or pipe fittings—vitreous china or porcelain mfg	26290	Poultry hatchery operation—meat breeds	01410
Pest control service—forest— <i>except aerial or wild animal control</i>	03030	Pizza take away—retailing	51250	Poultry meat mfg— <i>except canned</i>	21120
Pesticide mfg	25440	Plant hiring or leasing	77430	Poultry packing	21120
Pesticides retailing	52530	Plants, garden—retailing	52530	Poultry retailing—fresh	51213
Pesticides wholesaling	45190	Plaster board mfg	26320	Poultry wholesaling	47120
Pet breeding	01590	Plaster products mfg— <i>except dental or medical plasters</i>	26320	Powder coating of metallic products	27640
Pet food mfg—canned	21740	Plasterboard fixing or finishing	42410	Power saws mfg—woodworking or metalworking	28640
Pet foods wholesaling	47990	Plasterers	42410	Power station turbine mfg	28690
Pet grooming service	95296	Plastic foam products mfg	25650	Power tool demonstration	78510
Pet shops	52591	Plastic injection moulded product mfg	25660	Pram and trolley hire	95190
Petrol bowsters installation	42590	Plastic raw material mfg	25330	Prawn fishing	04120
Petrol bowsters mfg	28660	Plastic recycling	25330	Pre-prepared meals mfg nec	21790
Petrol mfg	25100	Plastic surgeon	86228	Pre-school centre operation— <i>except child minding centre</i>	84100
Petrol retailing	53210	Plate glass mfg	26100	Precious metals scrap dealing	45220
Petrol wholesaling	45210	Plate mfg—aluminium	27310	Precious metals wholesaling	47920
Petroleum exploration on contract	15120	Plate mfg—non-ferrous metal— <i>except aluminium</i>	27320	Prefabricated furniture mfg—wooden	29210
Petroleum exploration—own account	15110	Platemaking film service	24130	Primary and secondary school operation—combined	84230
Petroleum product mfg nec	25200	Platwork nec	27690	Primary school operation— <i>except combined primary and secondary school</i>	84210
Petroleum products wholesaling	45210	Playground equipment wholesaling	47930	Printed circuits board mfg	28490
Pets wholesaling	47990	Playhouse operation	92520	Printing	24120
Pharmaceutical preparation mfg	25430	Playwright	92420	Printing machinery or equipment mfg	28690
Pharmacy operation—retail	52511	Plum or prune growing	01160	Printing machinery or equipment wholesaling	46190
Phonograph records retailing	52350	Plum pudding mfg	21620	Printing services	24130
Photocopier wholesaling	46140	Plumbers' fittings wholesaling	45390	Private boys school operation—combined primary/secondary school	84230
Photocopying machines mfg	28410	Plumbing— <i>except marine</i>	42310	Private boys school operation—primary school only	84210
Photocopying machines wholesaling	46140	Plywood mfg	23210	Private boys school operation—secondary school only	84220
Photographic archive service	92100	Pneumatic tools mfg nec	28640	Private girls school operation—combined primary/secondary school	84230
Photographic equipment hiring	95190	Pocket calculators retailing—electronic	52340	Private girls school operation—primary school only	84210
Photographic equipment mfg	28310	Podiatry service	86392	Private girls school operation—secondary school only	84220
Photographic equipment retailing	52440	Poet	92420	Private hotel operation—short term accommodation	57100
Photographic equipment wholesaling	47910	Poker machines or parts mfg	28690	Private households employing staff—PAYE, PAYG, FBT use only	97000
Photographic film or plates mfg	28310	Poker machine—electronic maintenance	28490	Private school operation—combined primary/secondary school	84230
Photographic film processing	95220	Poker machine—electronic mfg	28490		
Photography service— <i>except aerial photography, motion picture production or photographic film processing</i>	95230	Police services—government	96310		
Phototypesetting and layout service	24130	Polish mfg	25490		
Physiotherapy service	86350	Political party operation	96290		
Picnic ground operation	92390	Pollution monitoring service	78290		
Picnicware mfg—plastic	25660	Pool cleaning equipment wholesaling	47990		
Picture framing service	23290	Port services nec	66290		
Pies, pastries, sausage rolls mfg	21620	Portfolio investment management services	75190		
Pig farming	01510				

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Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
<b>R</b>					
Private school operation— primary school only	84210	Rabbit farming	01590	Recycling of other non-metal waste and scrap—collecting, sorting, dealing, wholesaling	47990
Private school operation— secondary school only	84220	Rabbit hunting or trapping	02200	Recycling—auto parts	46240
Product design service	78230	Rabbit meat wholesaling	47120	Referee, umpire—professional	93195
Professional associations	96210	Race course or track operation nec	93123	Reforestation services	03030
Professional equipment wholesaling	46120	Race course or track operation— horse or dog	93113	Refrigeration equipment installation	42330
Project management— house construction	41111	Race horse training	93112	Refrigeration equipment mfg— commercial or industrial	28510
Project management— non-residential building construction	41130	Racing information service	95296	Refrigeration equipment wholesaling— commercial	46150
Property—non-residential— renting or leasing	77120	Racing kennels operation	93111	Refrigerators mfg	28510
Prosthetic products and services	28320	Racing stables operation	93112	Refrigerators repairing— household electric	52610
Prosthodontist	86230	Radar equipment mfg	28390	Refrigerators retailing—household	52340
Prostitution service	95291	Radiators mfg	28190	Religious goods retailing	52433
Protection service	78640	Radio broadcast studio equipment mfg	28420	Religious organisation operation— <i>except units mainly engaged in the provision of goods or services which are primary to other industries</i>	96100
Protective clothing retailing	52210	Radio or television parts wholesaling	47310	Repair service—including peripherals	78330
Psychiatric hospital	86120	Radio relay station operation	71200	Repairing household electrical appliances	52610
Psychiatrist	86226	Radio remote control equipment mfg	28390	Repairing household non-electrical and personal goods nec	52690
Psychologist	86392	Radio service	91210	Research school operation—university	84310
Psychotherapist	86392	Radio station operation	91210	Residential care for the aged operation	87210
Pub operation—mainly drinking place	57200	Radio telephone service	71200	Residential refuge operation	87220
Public affairs consultant	78550	Radio transceivers mfg—transmitters	28420	Restaurant operation	57300
Public boys school operation— combined primary/secondary school	84230	Radiographer	86392	Restaurant vat and cooker cleaning services	78660
Public boys school operation— primary school only	84210	Radiologist	86227	Retailing nec	52597
Public boys school operation— secondary school only	84220	Radiology services	86227	Rheumatologist	86228
Public girls school operation— combined primary/secondary school	84230	Radios mfg	28490	Rice growing	01210
Public girls school operation— primary school only	84210	Radios repairing— <i>except car radios</i>	52610	Rice mfg	21520
Public girls school operation— secondary school only	84220	Radios retailing— <i>except car radios</i>	52340	Rice preparations mfg nec	21790
Public opinion research service	78530	Radios wholesaling	47310	Rice preparations mfg—canned	21300
Public relations counselling service	78550	Railway operation—by historical railway societies or as a tourist attraction	93302	Rice wholesaling—milled or polished	47190
Public school operation— combined primary/secondary school	84230	Railway rolling stock mfg and repair	28230	Riding school operation	93197
Public school operation— primary school only	84210	Railway sleepers mfg—concrete	26350	River works construction	41222
Public school operation— secondary school only	84220	Railway station operation	62000	Road construction, repair or sealing	41210
Public trading trust operation— assessed as companies	73404	Razors or razor blades mfg— <i>except power operated</i>	27610	Road freight transport service	61100
Pulpwood cutting—forest	03020	Ready mixed concrete mfg— <i>except dry mix</i>	26330	Road passenger transport nec	61232
Pumping station operation—sewerage	37020	Real estate agency service	77200	Road sweeping—cleaning services	96340
Pumping station operation— water supply	37010	Real estate auctioning service	77200	Roadside and nature strip grass mowing/slashing service	95250
Pumps mfg	28660	Real estate body corporate management service	77200	Rock lobster fishing	04110
Puppet show operation	92412	Real estate broking service	77200	Rockery work	42510
Pyrotechnic goods mfg nec	25410	Real estate management service	77200	Rocks gathering—ornamental	14110
<b>Q</b>					
Quantity surveying service	78230	Real estate rental agency service	77200	Roller shutters mfg—aluminium	27420
Quartz quarrying nec	14204	Real estate title transfer service— other than by units of qualified legal practitioners	77200	Roller shutters mfg—metal— <i>except aluminium</i>	27490
		Recorded media mfg and publishing	24300	Roof components mfg—concrete	26350
		Recorded media mfg and publishing nec	24309	Roof decking mfg—steel	27110
		Recorded music retailing	52350	Roof racks mfg	28190
		Records—phonograph— mfg or publishing	24300	Roof tiles mfg—concrete	26350
		Recreation ground operation— <i>except sporting</i>	92390	Roof tiles mfg—terracotta or clay	26230
		Recycling of cans, metal waste and scrap—collecting, sorting, dealing and wholesaling	45220	Roof tiling	42230
		Recycling of glass, plastic bottles, etc— collecting, sorting, dealing, wholesaling	47990	Roof trusses fixing—wooden	42420
				Roof trusses mfg—prefabricated steel	27410

Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Roof trusses mfg—wooden	23230	School—primary school	84210	Seismic surveying service	78220
Roofing materials installation— <i>except insulation materials</i>	42230	Scientific equipment wholesaling	46120	Self-raising flour mfg	21520
Roofing materials wholesaling	45390	Scientific glassware mfg	26100	Self-service laundry operation	95210
Roofing mfg—bitumen or asphalt	25200	Scientific instruments or equipment mfg nec	28390	Septic tank installation	42310
Rope mfg	22230	Scientific or technical services nec	78290	Septic tank service	96340
Rope wholesaling	47210	Scientific research institution operation— <i>except university</i>	78100	Service station operation	53210
Rubber products mfg nec	25590	Scissors mfg— <i>except electric</i>	27610	Services to the arts nec	92590
Rubber recycling	25330	Scrap metal merchants	45220	Set designing service	92590
Rubbish and waste removal	96340	Screen doors mfg—aluminium	27420	Sewerage or stormwater drainage systems construction	41222
Rubbish dump or tip operation	96340	Screen doors mfg—metal— <i>except aluminium</i>	27490	Sewerage system operation	37020
Rugs mfg—animal	22210	Screen printing	24120	Sewing machines mfg—household	28510
Rust proofing—automotive	53230	Screen printing positive mfg	24130	Sewing machines mfg—industrial	28690
<b>S</b>		Screening mfg—wire	27620	Sewing machines repairing	52610
Saddles mfg	22620	Screens—window—wholesaling	45390	Sewing machines wholesaling— household	47310
Safes or vaults mfg or installation	27690	Screwdrivers mfg—including bits or blades— <i>except pneumatic or power operated</i>	27610	Sex shop operation	52594
Safety glass mfg	26100	Screws mfg—metal	27630	Shade houses mfg—prefabricated	29190
Safflower growing	01210	Scuba diving school	93197	Share registry operation	75190
Sail cloth wholesaling	47210	Sculptor	92420	Shearing services	02120
Sailboards mfg	29420	Seafood processing	21730	Sheds mfg—prefabricated metal	29110
Sailboat mfg	28220	Seafoods mfg—canned	21730	Sheds mfg—prefabricated nec	29190
Sailing or nautical accessories retailing	52450	Seafoods mfg—preserved	21730	Sheep and beef cattle farming	01230
Sailing school operation	84409	Seafoods retailing—fresh	51212	Sheep farming	01240
Sails mfg	22210	Seafoods wholesaling—canned	47190	Sheep farming and cereal grains growing	01220
Sales advisory service	78550	Seafoods wholesaling—fresh or frozen	47140	Sheet metal products mfg nec	27590
Salmon farming	04203	Seasonings mfg—food	21790	Sheet mfg—aluminium	27310
Salt harvesting	14204	Seat covers mfg—textile	22290	Sheet mfg—non-ferrous metal— <i>except aluminium</i>	27320
Salt mfg—cooking or table	21790	Seat-belts mfg	28190	Sheet music publishing	24230
Salt refining— <i>except cooking or table salt</i>	25350	Seats mfg—upholstered	29210	Ship charter, lease or rental	63020
Salvage service—marine	66290	Seaweed—algae harvesting	04192	Ship leasing	77420
Samples distribution service	78510	Second hand books retailing	52523	Ship loading or unloading service	66210
Sand dealing	45390	Second hand clothes retailing	52523	Ship management service for coastal sea transport	63020
Sand mining—mineral	13150	Second hand furniture retailing or auctioning— <i>except pawnbrokers</i>	52523	Ship management service for international sea transport	63010
Sand or other abrasive blasting of building exteriors	42590	Second hand goods retailing— <i>except motor vehicles, pawnbrokers</i>	52523	Ship mooring service	66220
Sand quarrying, washing or screening	14110	Second hand goods wholesaling nec	47990	Ship registration service	66290
Sandals mfg	22500	Second hand jewellery retailing— <i>except pawnbrokers</i>	52523	Ship repairing	28210
Sandstone quarrying	14190	Second hand motor vehicle parts dealing	46240	Ship wrecking	28210
Sanitary disposal service	96340	Secondary school or college operation	84220	Shipbuilding	28210
Sanitary engineering service	78230	Secretarial service	78630	Shipping agency service	66290
Sanitary napkins mfg	25430	Security door mfg—metal	27490	Ships agency service	66290
Sanitary ware mfg—iron or steel	27590	Security service	78640	Ships, boats hull cleaning	28210
Sanitary ware mfg—vitreous china or porcelain	26290	Security systems—installation	42340	Shire administration	81130
Satellite communications service	71200	Security valuation service	75190	Shock absorbers mfg	28190
Sauces mfg	21300	Seed cleaning or grading	02190	Shoes mfg	22500
Sausages mfg— <i>except canned</i>	21130	Seed growing nec	01690	Shoes retailing	52220
Sausages wholesaling	47120	Seed growing—vegetable	01130	Shop fitting mfg or installation nec	29290
Savings bank operation	73210	Seedling growing nec	01110	Shop fronts mfg, installation—aluminium	27420
Saw mill operation	23110	Seedlings retailing	52530	Shop fronts mfg, installation—metal— <i>except aluminium</i>	27490
Saws mfg—power nec	28690	Seeds growing—flower	01120	Shopping trolley collection service	78690
Saws mfg—power—food processing	28630	Seeds retailing—garden	52530	Shopping trolley repair and maintenance	27620
Scaffolding construction	42590	Seeds wholesaling—farm or garden	45190	Shopping trolleys mfg	27620
Scaffolding mfg—prefabricated steel	27410	Seismic survey data analysis service	78290	Shower screens mfg—aluminium framed	27420
School bus service	61220			Shrubs or trees retailing	52530
School, high school—secondary	84220			Shutters mfg—aluminium	27420
School—combined primary and secondary	84230			Shutters mfg—metal— <i>except aluminium</i>	27490

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Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Signalling equipment, electrical mfg nec	28590	Sound archive service	92100	Stamp dealing— <i>except pawnbrokers</i>	52523
Signs mfg—electric	28540	Sound recording equipment mfg	28490	Stamp pads mfg	29490
Signwriting	78520	Sound recording or reproducing equipment—industrial—wholesaling	46150	Starter motors mfg	28130
Silicone mfg	25330	Sound recording studio operation	92510	State government administration	81120
Silver ore mining	13170	Sound reproducing equipment mfg	28490	Stationery retailing	52433
Silver plating	27640	Sound reproducing equipment—household—hiring	95190	Stationery wholesaling	47950
Silver smelting, refining	27230	Sound reproducing equipment—household—retailing	52340	Stationery, paper, printing	24120
Silver-lead bullion mfg	27230	Sound reproducing equipment—household—wholesaling	47310	Steam-cleaning of building exteriors	42590
Silver-lead-zinc ore mining	13170	Soup mfg	21300	Steel alloys mfg	27110
Silverware mfg	29410	Souvenirs retailing	52597	Steel wire safety screens mfg	27620
Silverware retailing	52552	Soybean growing	01210	Stevedoring	66210
Skateboards mfg	29420	Spa pool and hot tub mfg	25640	Stockbroking or trading	75110
Skating rink operation	93123	Spa pool and hot tub retailing	52593	Stockings mfg	22310
Ski equipment hire	95190	Spa pool and hot tub wholesaling	45390	Stone quarrying	14190
Ski equipment mfg	29420	Space heaters mfg—household	28510	Stoneware mfg—table or kitchen	26290
Ski equipment retailing	52410	Space heating systems mfg—commercial or industrial	28670	Stonework on construction projects	42220
Ski equipment wholesaling	47930	Spaghetti mfg—canned	21300	Stone—cutting, dressing, polishing or shaping	26400
Ski-lodge operation	57100	Spark plugs mfg	28130	Storage service nec	67090
Ski-tow operation	93198	Sparkling wines mfg	21830	Storage service—grain	67010
Skin diving equipment mfg	29420	Spaying service	86400	Storage tanks erection—metal	42240
Skin diving equipment retailing	52410	Special school operation	84240	Storage tanks, metal plate mfg	27690
Skin diving equipment wholesaling	47930	Specialised foods retailing nec	51290	Stoves mfg—household	28510
Skins wholesaling	45190	Specialist medical practitioner nec	86228	Stoves or heaters hiring	95190
Skylights mfg—aluminium	27420	Spectacle frames mfg	28310	Stoves or heaters—household electric—repairing	52610
Skylights mfg—metal— <i>except aluminium</i>	27490	Spectacle lens grinding	28310	Stoves or heaters—household—wholesaling	47310
Slate flooring installation	42430	Spectacles dispensing	86320	Stoves—household—retailing	52340
Slate quarrying	14190	Speech therapy service	86392	Strawberry growing	01190
Sleeping bags mfg	22210	Speedway operation	93123	Street photography service	95230
Sleepwear mfg— <i>except knitted</i>	22430	Spices mfg	21790	Street sweeping—cleaning services	96340
Sleepwear mfg—knitted	22390	Spirits based mixed drinks mfg	21840	String mfg	22230
Smallgoods mfg	21130	Spirits, potable mfg nec	21840	Structural fitting mfg—wooden	23230
Smallgoods retailing	51290	Sporting club or association— <i>except hospitality</i>	93198	Structural steel erection	42240
Smallgoods wholesaling	47120	Sporting equipment hiring	95190	Stud beef cattle breeding or farming	01250
Smash repairing	53230	Sporting equipment retailing— <i>except clothing or footwear</i>	52410	Stud dairy cattle breeding or farming	01300
Smoke detectors—installation	42340	Sporting goods wholesaling— <i>except clothing or footwear</i>	47930	Stud farm operation—horses	01520
Snake catching	02200	Sporting machinery mfg nec	28690	Student residences operation— <i>except boarding schools</i>	57100
Snake farming	01590	Sports administration service	93198	Studio photography service	95230
Soap mfg	25450	Sports coaching service	93197	Submarine constructing	28210
Soap wholesaling	47960	Sports fields construction	41222	Sugar beet growing	01130
Social sciences—economics, psychology, sociology research activities	78100	Sports goods mfg nec	29420	Sugar cane growing	01610
Socks mfg	22310	Sports ground operation nec	93123	Sugar mfg	21710
Soft drinks mfg	21810	Sports ticket agency operation	93198	Sugar wholesaling—raw	45190
Soft drinks retailing	51250	Sportsperson nec—professional	93196	Suitcases mfg	22620
Soft drinks wholesaling	47160	Spray painting	53230	Suits mfg—men's or boys'	22410
Soft furnishings mfg	22210	Spray painting of buildings or other structures	42440	Suits mfg—women's or girls'	22420
Soft furnishings retailing	52230	Spring mfg	27620	Sun tanning salon operation	95260
Soft furnishings wholesaling	47210	Squash court operation	93122	Sun-screen preparation mfg	25460
Software development services nec	78342	Squid jigging	04140	Sunflower growing	01210
Software production service	78340	Stage management operation	92590	Sunglass mfg	28310
Solar hot water systems installation	42310	Stainless steel mfg	27110	Superannuation fund management service—on a fee or commission basis	75200
Solar pool equipment and supplies retailing	52593	Stairs or staircases mfg—prefabricated metal— <i>except aluminium</i>	27490	Superannuation fund operation—separately constituted	74120
Solar water heating systems mfg	28510			Supermarket trolley collection service	78690
Solarium—sun tanning operation	95260			Surfboards mfg	29420
Solicitor	78410			Surgeon nec—medical	86228
Song writer	92420				
Sorghum growing— <i>except forage sorghum</i>	01210				

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Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Surgical equipment mfg	28320	Telephone or telegraph equipment wholesaling	46150	Tiles mfg—rubber	25590
Surveillance systems installation	42320	Telephone retailing including mobile phones	52340	Tiles mfg—sheet metal	27590
Surveying instruments mfg	28390	Telephone service	71200	Tiles mfg—terracotta	26230
Surveying service	78220	Telephone switching equipment mfg	28420	Tiles wholesaling— <i>except non-ceramic floor tiles</i>	45390
Sushi and sashimi mfg	21790	Teleprinter service	71200	Tiles—floor—retailing	52320
Suspension components mfg	28190	Television antennae installing	52610	Tiles—floor—wholesaling	47330
Swimming pool chemicals retailing	52593	Television antennae mfg	27690	Tiling services—floor and wall	42430
Swimming pool cleaning service	52593	Television antennae retailing	52340	Tiling services—roof	42230
Swimming pool operation	93123	Television film or tape production	91110	Timber dealing— <i>except firewood</i>	45310
Swimming pool retailing	52593	Television hiring	95190	Timber hewing—forest	03020
Swimming pool shells mfg	25640	Television or radio transmitting towers construction	41222	Timber mfg—building, dressed	23130
Swimming pools construction—above ground	42590	Television receiving sets mfg	28490	Timber mfg—rough sawn	23110
Swimming pools construction—concrete or fibre glass—below ground	41221	Television relay station operation	71200	Timber plantation maintenance	03030
Swimming pools wholesaling—fibreglass—below ground	45390	Television service	91220	Time share apartment management service	77200
Swimming school operation	93197	Television sets repairing	52610	Tin ore mining	13190
Swimwear mfg	22490	Television sets retailing	52340	Tin smelting	27290
Syrups mfg—chocolate, caramel or vanilla	21810	Television sets wholesaling	47310	Tinplate sheet or strip mfg	27110
Systems analysis service	78340	Television station operation	91220	Tissue or sanitary papers mfg	23390
<b>T</b>		Television studio equipment mfg	28420	Title searching service	77200
TAB agency operation	93292	Telex service	71200	Tobacco farming	01690
Tables mfg—wooden	29210	Temporary labour hire	78620	Tobacco leaf wholesaling	45190
Tableware wholesaling	47390	Tennis coaching	93197	Tobacco mfg	21900
Tabulating service	78310	Tennis court operation	93122	Tobacco products retailing	51290
Take away foods—retailing	51250	Tenpin bowling centres	93123	Tobacco products wholesaling	47180
Tampons mfg	25430	Tents mfg	22210	Toilet buildings mfg—portable	29190
Tanks mfg—concrete	26350	Tents wholesaling	47210	Toilet cisterns mfg—vitreous china or porcelain	26290
Tanks mfg—fibre reinforced plastic	25640	Terminating building society operation	73300	Toilet paper rolls mfg	23390
Tanks mfg—sheet metal	27590	Terracotta construction goods mfg	26230	Toiletries retailing—direct selling	52512
Tape recorders mfg	28490	Terracotta ware mfg nec	26290	Toiletries retailing— <i>except chemist shops, pharmacies and direct sellers</i>	52513
Tar mfg—refined	25200	Testing or assay service	78290	Toiletries wholesaling	47960
Tariff consultancy service	78550	Textile printing	22150	Toll bridge operation	66190
Tattooing service	95296	Textile products mfg nec	22290	Toll road operation	66190
Tavern operation—mainly drinking place	57200	Textile working machinery mfg	28690	Tomato growing	01130
Tax agent	78420	Textile working machinery or equipment wholesaling	46190	Tool boxes mfg—sheet metal	27590
Taxi cab management service	61231	Textiles wholesaling nec	47210	Tools, household, retailing	52330
Taxi cab plate leasing	77300	Theatre lighting service	92590	Tooth brushes mfg	29490
Taxi cab service	61231	Theatre operation— <i>except motion picture theatre</i>	92520	Toothpaste mfg	25450
Taxi meters mfg	28690	Theatre restaurant operation	57300	Totalisator agency operation	93292
Taxi radio base operation— <i>except for taxi trucks</i>	61231	Theatre ticket agency operation	92590	Tour guide service	66410
Taxi truck service	61100	Theatrical company operation	92412	Tour retailing service	66410
Tea mfg	21790	Theological college or seminary operation	84400	Tourism development consultancy service	78550
Tea wholesaling	47190	Therapeutic massage service	86392	Tourist bureau service	66410
Teachers college operation nec	84400	Thermographic testing services	78290	Tourist caves operation	92390
Technical and further education college operation	84320	Third party insurance	74220	Tourist coach service, long distance	61210
Technical college operation	84320	Thongs mfg—rubber	22500	Tourist coach service, short distance	61220
Technology research activities	78100	Thoracic specialist	86228	Tourist information centre operation	66410
Telecommunications cable mfg	28520	Ticket selling—for non-resident airlines	66410	Towbar fitting services	53295
Telecommunications equipment mfg	28420	Ticket writing	78520	Towboat operation	66290
Telecommunications service	71200	Ties mfg	22490	Towing service, motor vehicle	53230
Telephone answering service	78690	Tights mfg	22310	Town planning service	78210
Telephone cleaning service	78660	Tiles mfg—acoustic, plaster	26320	Toy library (non—welfare service)	95190
Telephone equipment mfg	28420	Tiles mfg—ceramic	26230	Toy library (welfare service)	87290
Telephone exchange operation	71200	Tiles mfg—concrete	26350	Toys mfg	29420
		Tiles mfg—plaster	26320	Toys retailing	52420
				Toys wholesaling	47930

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Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Water mattress mfg	29230	Window curtain wall installation	42450	<b>X</b>	
Water purification equipment wholesaling	46190	Window frame installation	42450	X-ray clinic operation	86391
Water ski equipment retailing	52410	Window frames or sashes mfg—aluminium	27420	X-ray equipment mfg	28390
Water ski equipment hire	95190	Window frames or sashes mfg—metal— <i>except aluminium</i>	27490	<b>Y</b>	
Water ski equipment mfg	29420	Window glass mfg	26100	Yabby fishing or farming	04203
Water ski equipment wholesaling	47930	Window installation	42450	Yacht broking	52450
Water supply system operation	37010	Window insulation fixing	42450	Yacht constructing	28220
Water tank construction— <i>except of structural steel</i>	41222	Window or door fittings mfg—metal	27690	Yarns mfg—cotton, flax or silk	22130
Water taxi service	63030	Window screens mfg—aluminium	27420	Yarns mfg—elastic or elastomeric	22120
Water treatment equipment mfg— <i>except household</i>	28690	Window screens mfg—metal— <i>except aluminium</i>	27490	Yarns mfg—woollen	22140
Water treatment equipment mfg—household	28510	Windows—aluminium framed mfg—complete with glass	27420	Yarns retailing	52230
Waterproofing of buildings	42590	Windscreen glass mfg	26100	Yarns wholesaling	47210
Web site development	78341	Windscreen repairing	53294	Yoghurt mfg	21210
Weed control service	78650	Wine and spirit merchants—retail	51230	Youth camp operation	93302
Weedkiller mfg	25440	Wine bar operation—mainly drinking place	57200	Youth hostel operation	57100
Weighing machinery mfg	28690	Wine mfg	21830	<b>Z</b>	
Weighing machinery wholesaling nec	46190	Wire mesh or netting mfg— <i>except reinforcing mesh</i>	27620	Zinc ore mining	13170
Weight reducing service	95294	Wire mfg—aluminium	27310	Zinc oxide mfg	25350
Welding equipment mfg—electrical	28590	Wire mfg—non-ferrous metal— <i>except aluminium</i>	27310	Zinc smelting or refining	27230
Welding equipment wholesaling—electrical	46150	Wire or cable mfg—electric	28520	Zoological garden operation	92310
Welding machinery or equipment wholesaling—non-electrical	46190	Wire products mfg nec	27620	<b>SPECIAL SECTION ASSESSMENTS</b>	
Welding nec	27690	Women's hospital operation	86110	Consolidation assessment—section 219 <i>Income Tax Assessment Act 1936</i> (ITAA 1936)	99060
Welding or cutting equipment mfg—gas	28640	Women's wear retailing	52210	Control of non-resident's money—section 255 ITAA 1936	99070
Welding rods mfg	27290	Wood products mfg nec	23290	Film and video tape royalties—section 136A ITAA 1936, derived by non-residents	99030
Welding work on construction projects	42240	Wood pulp mfg	23310	Insurance and re-insurance with a non-resident—sections 144 and 148 ITAA 1936	99050
Welfare counselling service	87290	Woodchip mfg	23120	Interest on bearer debentures	99010
Welfare services for the elderly— <i>except accommodation</i>	87290	Woodworking hand tools mfg— <i>except of wood, pneumatic or power operated</i>	27610	Non-resident insurance company—section 143 ITAA 1936	99040
Wet suits mfg	22410	Woodworking machinery mfg nec	28640	Overseas ships freight—section 129 ITAA 1936	99020
Whale watching tours—coastal waters	63020	Woodworking machinery or equipment wholesaling	46190	<b>NIL COMPANY RETURNS</b>	
Wharf facility leasing	66230	Woodworking tools wholesaling	45390	Non-taxable or NIL company returns—no income, expense or balance sheet data present	98000
Wharf provision	66230	Wool broking—wholesaling	45110		
Wheat growing	01210	Wool classing— <i>except reclassing or bulk classing</i>	02190	<b>ATO OFFICE USE ONLY</b>	
Wheel mfg	28190	Woolgrowing	01240	Householder—PPS use only	41113
Wheelbarrows mfg	28290	Wool mfg—carded or combed	22110	Owner builder—PPS use only	41112
Wheelchairs mfg	28290	Wool reclassing or bulk classing	45110	Private households employing staff—PAYE, PAYG, FBT use only	97000
White water rafting tours—inland waters	63030	Wool testing service	78290		
Wholesale trade nec	47990	Word processing service	78630		
Wigs mfg	29490	Work clothing retailing	52210		
Wigs retailing	52597	Workers compensation insurance	74220		
Wild-life sanctuary operation	92390	Workplace training	84400		
Wilderness tour operation—mainly by four wheel drive—with driver	61231	Writer	92420		
Winches mfg	28650	Writing materials retailing	52433		
Windmills mfg	28610				
Window cleaning service	78660				

# Business Industry Codes 2001

## Numeric listing

**Code Description of business activity**

### AGRICULTURE, FORESTRY AND FISHING

#### HORTICULTURE AND FRUIT GROWING

01110 Fruit tree nursery operation  
01110 Ornamental plant growing  
01110 Seedling growing nec  
01110 Turf growing  
01110 Vine stock nursery operation  
01120 Flower growing  
01120 Seeds growing—flower  
01130 Herb growing  
01130 Melons growing  
01130 Onions growing  
01130 Potato growing  
01130 Seed growing—vegetable  
01130 Sugar beet growing  
01130 Tomato growing  
01130 Vegetable seed growing  
01130 Vegetables growing—*except dry field  
peas, beans and soybeans*  
01140 Grapes growing  
01140 Vineyard operation  
01150 Apple growing  
01150 Pears growing  
01160 Apricot growing  
01160 Cherry growing  
01160 Peach growing  
01160 Plum or prune growing  
01170 Kiwi fruit growing  
01190 Almond growing  
01190 Avocado growing  
01190 Banana growing  
01190 Citrus fruit growing  
01190 Coconut growing  
01190 Fig growing  
01190 Macadamia nut growing  
01190 Mango growing  
01190 Olive growing  
01190 Passionfruit growing  
01190 Pawpaw growing  
01190 Pecan nut growing  
01190 Pineapple growing  
01190 Strawberry growing  
01190 Walnut growing

#### GRAIN, SHEEP AND BEEF CATTLE FARMING

01210 Cereal grain growing  
01210 Grain, cereal growing  
01210 Maize growing  
01210 Oat growing  
01210 Oilseed growing  
01210 Peanut growing

**Code Description of business activity**

01210 Rice growing  
01210 Safflower growing  
01210 Sorghum growing—  
*except forage sorghum*  
01210 Soybean growing  
01210 Sunflower growing  
01210 Wheat growing  
01220 Beef cattle farming and cereal  
grain growing  
01220 Sheep farming and cereal grains  
growing  
01230 Beef cattle and sheep farming  
01230 Sheep and beef cattle farming  
01240 Sheep farming  
01240 Wool growing  
01250 Beef cattle farming  
01250 Stud beef cattle breeding or farming

#### DAIRY CATTLE FARMING

01300 Dairy cattle farming  
01300 Milk production—dairy cattle  
01300 Stud dairy cattle breeding or farming

#### POULTRY FARMING

01410 Chicken farming—for meat  
01410 Duck farming  
01410 Game bird farming  
01410 Goose farming  
01410 Poultry farming—for meat  
01410 Poultry hatchery operation—  
meat breeds  
01410 Turkey farming  
01420 Egg farm operation  
01420 Poultry farming—for eggs  
01420 Poultry hatchery operation—egg  
breeds

#### OTHER LIVESTOCK FARMING

01510 Pig farming  
01520 Horse breeding  
01520 Stud farm operation—horses  
01530 Deer breeding, farming  
01590 Apiarist  
01590 Beekeeping  
01590 Bird breeding—  
*except poultry or game birds*  
01590 Butterfly breeding  
01590 Cat breeding  
01590 Crocodile farming  
01590 Dog breeding  
01590 Fur skin animals farming  
01590 Goat farming  
01590 Livestock raising nec  
01590 Pet breeding  
01590 Rabbit farming  
01590 Snake farming

**Code Description of business activity**

#### OTHER CROP GROWING

01610 Sugar cane growing  
01620 Cotton growing  
01690 Coffee growing  
01690 Drug plants growing  
01690 Fodder growing  
01690 Ginger growing  
01690 Hay growing  
01690 Hops growing  
01690 Lucerne growing  
01690 Mushroom growing  
01690 Seed growing nec  
01690 Tobacco farming  
01690 Vegetable growing—for fodder

#### SERVICES TO AGRICULTURE

02110 Cotton ginning  
02120 Goat shearing  
02120 Shearing services  
02130 Aerial crop dusting or spraying  
02130 Aerial fertiliser spreading  
02130 Aerial mustering  
02130 Aerial pest control  
02130 Crop dusting service—aerial  
02130 Fertiliser spreading—aerial  
02130 Mustering—aerial  
02130 Pest control service—aerial  
02190 Agistment service  
02190 Agricultural services nec  
02190 Artificial insemination service  
02190 Boarding kennels  
02190 Branding services—animal  
02190 Cane cutting service  
02190 Crop harvesting service  
02190 Dairy herd testing  
02190 Dog training for farm work  
02190 Farm irrigation service  
02190 Fertiliser spreading—*except aerial*  
02190 Fruit picking  
02190 Hay cutting, baling or pressing  
02190 Horticultural services nec  
02190 Labouring—farming  
02190 Land clearing—bush or rural  
02190 Livestock dipping, drafting or droving  
02190 Pest control service—agricultural—  
*except aerial or wild animal control*  
02190 Seed cleaning or grading  
02190 Wool classing—  
*except reclassing or bulk classing*

**Code Description of business activity**

## HUNTING AND TRAPPING

02200 Bird trapping  
02200 Buffalo hunting  
02200 Crocodile hunting  
02200 Dingo hunting or trapping  
02200 Fur skin animal hunting or trapping  
02200 Hunting or trapping  
02200 Kangaroo hunting  
02200 Possum hunting and trapping  
02200 Rabbit hunting or trapping  
02200 Snake catching

## FORESTRY AND LOGGING

03010 Forestry  
03020 Firewood cutting—forest  
03020 Logging  
03020 Pulpwood cutting—forest  
03020 Timber hewing—forest  
03020 Tree cutting or felling—forest  
03030 Fire fighting service—forest  
03030 Forest conservation services  
03030 Forest nursery operation or service  
03030 Forest planting  
03030 Pest control service—forest—  
*except aerial or wild animal control*  
03030 Reforestation services  
03030 Timber plantation maintenance  
03030 Tree pruning—forest  
03030 Tree thinning—forest

## MARINE FISHING

04110 Crayfishing, lobster fishing  
04110 Lobster fishing  
04110 Rock lobster fishing  
04120 Prawn fishing  
04130 Fishing tracing—finfish  
04130 Trawling for finfish  
04140 Squid jigging  
04150 Fishing—line fishing  
04150 Line fishing  
04191 Abalone fishing  
04192 Fishing—marine nec  
04192 Seaweed—algae harvesting

## AQUACULTURE

04201 Crayfish breeding and farming  
04201 Lobster farming  
04202 Oyster farming  
04203 Aquaculture—  
*except lobsters or oysters*  
04203 Crustacean breeding or farming—  
*except lobsters*  
04203 Fish breeding or farming  
04203 Fish hatchery operation  
04203 Fishing—freshwater  
04203 Salmon farming  
04203 Trout farming  
04203 Yabby fishing or farming

**Code Description of business activity**

## MINING

### COAL MINING

11010 Coal mining—black coal  
11010 Collieries—black coal  
11020 Coal mining—brown coal  
11020 Collieries—brown coal

### OIL AND GAS EXTRACTION

12000 Gas—natural—extraction  
12000 Liquefied petroleum gas—  
production—*except refinery*  
12000 Oil shale mining

### METAL ORE MINING

13110 Iron ore mining  
13120 Aluminium ores mining  
13120 Bauxite mining  
13130 Copper ore mining  
13140 Gold mining or dredging  
13150 Sand mining—mineral  
13160 Nickel ore mining  
13170 Lead ore mining  
13170 Silver ore mining  
13170 Silver-lead-zinc ore mining  
13170 Zinc ore mining  
13190 Iron pyrite mining  
13190 Metallic ores mining nec  
13190 Tin ore mining  
13190 Uranium ore mining

### CONSTRUCTION MATERIAL MINING

14110 Gravel quarrying, washing or  
screening  
14110 Pebbles quarrying  
14110 Rocks gathering—ornamental  
14110 Sand quarrying, washing or screening  
14190 Aggregate quarrying  
14190 Clay quarrying  
14190 Construction materials mining—*except*  
*sand quarrying, washing or screening*  
14190 Granite quarrying  
14190 Limestone quarrying  
14190 Marble quarrying  
14190 Sandstone quarrying  
14190 Slate quarrying  
14190 Stone quarrying

### MINING NEC

14201 Diamond mining  
14202 Gemstone mining—  
*except opals and diamonds*  
14202 Jade mining  
14203 Opal mining  
14204 Mining nec  
14204 Quartz quarrying nec  
14204 Salt harvesting

**Code Description of business activity**

## MINING EXPLORATION

15110 Petroleum exploration—own account  
15120 Gas—natural—exploration on contract  
15120 Gas—natural—exploration own  
account  
15120 Petroleum exploration on contract  
15130 Mineral exploration—own account  
15140 Mineral exploration services  
15200 Labouring—mining services  
15200 Mining services nec  
15200 Oil and gas field services nec

## MANUFACTURING

### MEAT AND MEAT PRODUCT MANUFACTURING

21110 Abattoir operation—*except poultry*  
21110 Meat mfg—*except bacon, ham or*  
*uncanned poultry*  
21110 Meat packing—*except poultry*  
21120 Abattoir operation—poultry  
21120 Poultry meat mfg—*except canned*  
21120 Poultry packing  
21130 Ham mfg  
21130 Hamburgers mfg—precooked  
21130 Meat, cooked mfg—*except poultry*  
21130 Pate mfg—*except fish*  
21130 Sausages mfg—*except canned*  
21130 Smallgoods mfg

### DAIRY PRODUCT MANUFACTURING

21210 Milk processing—cream  
21210 Milk receival or distribution depot  
operation  
21210 Yoghurt mfg  
21220 Ice cream mfg  
21290 Baby foods mfg—milk based  
21290 Butter mfg  
21290 Cheese mfg  
21290 Dairy products mfg nec  
21290 Malt extract mfg  
21290 Milk mfg—condensed or evaporated  
21290 Milk powder mfg  
21290 Milk products mfg nec

### FRUIT AND VEGETABLE PROCESSING

21300 Baby foods, canned or bottled mfg—  
*except milk based*  
21300 Chutneys or relishes mfg  
21300 Fruit canning or bottling  
21300 Fruit drying—*except sun drying*  
21300 Fruit juices, single strength or  
concentrated  
21300 Fruit pulp mfg—puree or spreads  
21300 Fruit mfg—frozen  
21300 Jam mfg—including preserves, jellies  
or fruit spreads  
21300 Rice preparations mfg—canned  
21300 Sauces mfg



Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
21300	Soup mfg	21790	Honey mfg—blended	22210	Tents mfg
21300	Spaghetti mfg—canned	21790	Ice mfg— <i>except dry ice</i>	22220	Carpet, rug mfg
21300	Vegetable juices or soups mfg	21790	Potato crisp mfg	22220	Floor coverings mfg—textile
21300	Vegetables mfg—preserved	21790	Pre-prepared meals mfg nec	22220	Underfelt mfg
<b>OIL AND FAT MANUFACTURING</b>		21790	Rice preparations mfg nec	22230	Fish net mfg
21400	Cooking oil filtration and recycling	21790	Salt mfg—cooking or table	22230	Nets and netting mfg
21400	Margarine mfg	21790	Seasonings mfg—food	22230	Rope mfg
21400	Vegetable oil, meal or cake mfg	21790	Spices mfg	22230	String mfg
<b>FLOUR MILL AND CEREAL FOOD MANUFACTURING</b>		21790	Sushi and sashimi mfg	22290	Badge mfg—cloth
21510	Flour mfg—wheat— <i>except self-raising flour</i>	21790	Tea mfg	22290	Bags or sacks mfg—textile
21520	Cereal foods mfg	<b>BEVERAGE MANUFACTURING</b>		22290	Fabrics mfg—embroidered
21520	Flour mfg—wheat—self-raising flour	21810	Cordial mfg	22290	Fabrics mfg nec
21520	Oatmeal mfg	21810	Fruit juices or fruit juice drinks mfg— less than single strength	22290	Seat covers mfg—textile
21520	Pasta mfg	21810	Mineral water mfg	22290	Textile products mfg nec
21520	Pastry dough mfg—frozen	21810	Soft drinks mfg	<b>KNITTING MILLS</b>	
21520	Rice mfg	21810	Syrups mfg—chocolate, caramel or vanilla	22310	Hosiery mfg
21520	Self-raising flour mfg	21820	Beer mfg	22310	Pantihose mfg
<b>BAKERY PRODUCT MANUFACTURING</b>		21820	Breweries	22310	Socks mfg
21610	Bakeries for bread etc mfg— <i>except those selling directly to public</i>	21820	Malt mfg— <i>except malt extract</i>	22310	Stockings mfg
21610	Bread bakery operation— <i>except those selling direct to public</i>	21830	Sparkling wines mfg	22310	Tights mfg
21620	Cake or pastries mfg— <i>except those selling direct to public</i>	21830	Wine mfg	22320	Cardigan and pullover mfg
21620	Doughnuts mfg	21840	Liqueurs mfg	22390	Knitted fabrics mfg
21620	Pastry mfg— <i>except frozen pastry dough</i>	21840	Spirits based mixed drinks mfg	22390	Sleepwear mfg—knitted
21620	Pies, pastries, sausage rolls mfg	21840	Spirits, potable mfg nec	<b>CLOTHING MANUFACTURING</b>	
21620	Plum pudding mfg	<b>TOBACCO PRODUCT MANUFACTURING</b>		22410	Clothing mfg—men's and boys' wear
21630	Biscuit mfg	21900	Cigarettes mfg	22410	Clothing mfg—waterproof
21630	Ice cream cones or wafers mfg	21900	Tobacco mfg	22410	Custom tailoring (men's & boys' wear)
<b>OTHER FOOD MANUFACTURING</b>		<b>TEXTILE FIBRE, YARN AND WOVEN FABRIC MANUFACTURING</b>		22410	Jeans mfg—men's or boys'
21710	Sugar mfg	22110	Wool mfg—carded or combed	22410	Menswear mfg
21720	Chocolate mfg	22120	Blanket mfg—synthetic	22410	Suits mfg—men's or boys'
21720	Confectionery mfg	22120	Fabrics mfg—synthetic	22410	Uniforms mfg—men's or boys'
21720	Nuts mfg—candied	22120	Fibreglass fabrics mfg	22410	Wet suits mfg
21730	Crustacean—processed mfg	22120	Yarns mfg—elastic or elastomeric	22420	Clothing mfg—women's and girls' wear
21730	Fish cleaning or filleting	22130	Blanket mfg—cotton	22420	Custom tailoring— women's & girls wear
21730	Fish mfg—canned	22130	Fabrics mfg—cotton	22420	Dressmaking—custom tailoring
21730	Fish mfg—dried or smoked	22130	Yarns mfg—cotton, flax or silk	22420	Jeans mfg—women's or girls'
21730	Oysters mfg—canned	22140	Blanket mfg—wool	22420	Suits mfg—women's or girls'
21730	Seafood processing	22140	Fabrics mfg—wool	22420	Uniforms mfg—women's or girls'
21730	Seafoods mfg—canned	22140	Yarns mfg—woollen	22430	Clothing mfg—sleepwear, underwear and infant clothing
21730	Seafoods mfg—preserved	22150	Textile printing	22430	Foundation garments mfg
21740	Animal food mfg	<b>TEXTILE PRODUCT MANUFACTURING</b>		22430	Infants' clothing mfg— <i>except knitted</i>
21740	Bird feed mfg	22210	Awnings mfg—textile	22430	Lingerie mfg
21740	Fodder mfg—prepared	22210	Blinds mfg—textile	22430	Sleepwear mfg— <i>except knitted</i>
21740	Pet food mfg—canned	22210	Canvas goods mfg	22430	Underwear mfg
21740	Poultry feed mfg—prepared	22210	Curtain making	22490	Clothing accessories mfg nec
21790	Coffee mfg	22210	Flags or banners mfg	22490	Clothing mfg—leather
21790	Flavourings mfg—food	22210	Motor vehicle covers mfg—textile	22490	Clothing mfg nec
21790	Food dressings mfg	22210	Parachutes mfg	22490	Hats mfg
21790	Food mfg nec	22210	Rugs mfg—animal	22490	Helmets mfg
21790	Herb mfg—processed	22210	Sails mfg	22490	Leather clothing mfg
		22210	Sleeping bags mfg	22490	Male and female clothing mfg— mfg equal amount of each
		22210	Soft furnishings mfg	22490	Swimwear mfg
				22490	Ties mfg
				22490	Unisex clothing mfg—mfg equal amount of male and female clothing

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

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<b>FOOTWEAR MANUFACTURING</b>		<b>PAPER AND PAPER PRODUCTS MANUFACTURING</b>		<b>PETROLEUM REFINING</b>	
22500	Boots mfg	23310	Cardboard mfg nec	25100	Gas or fuel oil mfg
22500	Footwear mfg	23310	Newsprint mfg	25100	Gasoline refining or blending
22500	Sandals mfg	23310	Paper mfg nec	25100	Kerosene mfg
22500	Shoes mfg	23310	Paper pulp mfg	25100	Liquefied petroleum gas mfg—refinery
22500	Thongs mfg—rubber	23310	Paperboard mfg nec	25100	Petrol mfg
<b>LEATHER AND LEATHER PRODUCT MANUFACTURING</b>		23310	Wood pulp mfg	<b>PETROLEUM AND COAL PRODUCTS MANUFACTURING</b>	
22610	Leather mfg	23320	Containers mfg—solid paper board	25200	Coal product mfg nec
22620	Bags mfg—leather or leather substitute	23330	Containers mfg—corrugated paper board	25200	Paving material mfg— <i>except hot-mix</i>
22620	Handbags mfg	23340	Bags mfg—paper	25200	Petroleum product mfg nec
22620	Harness mfg	23390	Paper products mfg nec	25200	Roofing mfg—bitumen or asphalt
22620	Leather or leather substitute goods mfg nec	23390	Tissue or sanitary papers mfg	25200	Tar mfg—refined
22620	Saddles mfg	23390	Toilet paper rolls mfg	<b>BASIC CHEMICAL MANUFACTURING</b>	
22620	Suitcases mfg	23390	Wallpapers mfg	25310	Fertiliser mfg
<b>LOG SAWMILLING AND TIMBER DRESSING</b>		<b>PRINTING AND SERVICES TO PRINTING</b>		25320	Acetylene gas mfg
23110	Bark mfg—ground	24110	Albums mfg	25320	Dry ice mfg
23110	Saw mill operation	24110	Greeting cards mfg	25320	Gases mfg—industrial
23110	Timber mfg—rough sawn	24110	Paper stationery mfg— <i>except commission printing</i>	25320	Industrial gas mfg
23120	Woodchip mfg	24120	Commercial printing	25330	Plastic raw material mfg
23130	Building timber, dressed mfg	24120	Printing	25330	Plastic recycling
23130	Timber mfg—building, dressed	24120	Screen printing	25330	Rubber recycling
<b>OTHER WOOD PRODUCT MANUFACTURING</b>		24120	Stationery, paper, printing	25330	Silicone mfg
23210	Plywood mfg	24130	Artwork preparation service	25340	Dyes mfg—organic
23210	Veneer or veneer sheets mfg—wooden	24130	Bookbinding	25340	Industrial chemical mfg—organic nec
23220	Chip board mfg	24130	Calligraphy service	25340	Organic industrial chemical mfg nec
23220	Hardboard mfg	24130	Desktop publishing service	25350	Ammonia mfg
23220	Particle board mfg	24130	Phototypesetting and layout service	25350	Chlorine mfg
23230	Cabinet making, joinery— <i>except furniture and on-site fabrication of built in furniture or other joinery</i>	24130	Platemaking film service	25350	Dyes mfg—inorganic
23230	Carpentry, joinery— <i>except furniture and on-site fabrication of built-in furniture or other joinery</i>	24130	Printing services	25350	Industrial chemical mfg—inorganic nec
23230	Doors or windows mfg—wooden	24130	Screen printing positive mfg	25350	Salt refining— <i>except cooking or table salt</i>
23230	Roof trusses mfg—wooden	24130	Typesetting and composing service	25350	Zinc oxide mfg
23230	Structural fitting mfg—wooden	<b>PUBLISHING</b>		<b>OTHER CHEMICAL PRODUCTS MANUFACTURING</b>	
23290	Barrels mfg—wooden	24210	Newspapers printing	25410	Explosives mfg
23290	Frame mfg—wooden picture or mirror	24210	Newspapers publishing	25410	Firework mfg
23290	Picture framing service	24220	Internet publishing (periodical)	25410	Match mfg
23290	Wood products mfg nec	24220	Periodicals publishing	25410	Pyrotechnic goods mfg nec
		24230	Books publishing	25420	Filler or putty mfg
		24230	Maps publishing	25420	Lacquer mfg
		24230	Sheet music publishing	25420	Paint mfg— <i>except bituminous</i>
		<b>RECORDED MEDIA MANUFACTURING AND PUBLISHING</b>		25420	Paint remover mfg
		24300	Compact disc mfg or publishing	25430	Baby napkins mfg—disposable
		24300	Computer tapes or disks mfg or publishing—pre-recorded	25430	Contraceptive mfg
		24300	Magnetic tapes mfg—pre-recorded or publishing	25430	Medical gas mfg nec
		24300	Records—phonograph—mfg or publishing	25430	Medicine mfg
		24300	Recorded media mfg and publishing	25430	Pharmaceutical preparation mfg
		24300	Video tapes, pre-recorded mfg or publishing	25430	Sanitary napkins mfg
		24301	Computer software mfg or publishing	25430	Tampons mfg
		24309	Recorded media mfg & publishing nec	25430	Vitamin product mfg
				25440	Dip mfg—animal
				25440	Fly spray mfg
				25440	Insecticide mfg
				25440	Pesticide mfg
				25440	Weedkiller mfg

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25450	Candle mfg	<b>GLASS AND GLASS PRODUCTS MANUFACTURING</b>		<b>CEMENT, LIME, PLASTER AND CONCRETE PRODUCTS MANUFACTURING</b>	
25450	Detergent mfg	26100	Bottles mfg—glass	26310	Cement mfg
25450	Disinfectant mfg	26100	Crystal glass mfg	26320	Display models mfg—plaster
25450	Soap mfg	26100	Glass or glass products mfg— <i>except glass wool or glass wool products</i>	26320	Plaster board mfg
25450	Toothpaste mfg	26100	Jars mfg—glass	26320	Plaster products mfg— <i>except dental or medical plasters</i>
25450	Washing powder or liquid mfg	26100	Kitchenware mfg—glass	26320	Tiles mfg—acoustic, plaster
25460	Cosmetics mfg	26100	Laminated sheet glass mfg	26320	Tiles mfg—plaster
25460	Deodorant mfg	26100	Mirrors mfg	26320	Wall or ceiling boards mfg—plaster
25460	Hair care products mfg	26100	Optical glass mfg	26330	Concrete—ready mixed— <i>except dry mix</i>
25460	Lipstick mfg	26100	Plate glass mfg	26330	Ready mixed concrete mfg— <i>except dry mix</i>
25460	Nail polish mfg	26100	Safety glass mfg	26340	Pipes mfg—concrete
25460	Perfume mfg	26100	Scientific glassware mfg	26350	Bricks mfg—concrete
25460	Sun-screen preparation mfg	26100	Tubing mfg—glass	26350	Concrete products mfg nec
25470	Ink mfg	26100	Window glass mfg	26350	Floor or wall tiles mfg—concrete
25490	Adhesives mfg	26100	Windscreen glass mfg	26350	Flower pots mfg—concrete
25490	Chemical products mfg nec	<b>CERAMIC PRODUCTS MANUFACTURING</b>		26350	Monuments or grave markers mfg—concrete
25490	Glue mfg	26210	Bricks mfg—clay— <i>except refractory bricks</i>	26350	Posts or poles mfg—concrete
25490	Polish mfg	26220	Bricks mfg—refractory	26350	Railway sleepers mfg—concrete
<b>RUBBER PRODUCTS MANUFACTURING</b>		26220	Ceramic products, industrial mfg	26350	Roof components mfg—concrete
25510	Motor vehicle tyres mfg	26230	Ceramic tiles and pipes mfg	26350	Roof tiles mfg—concrete
25510	Tubes mfg—pneumatic	26230	Clay roof tiles mfg	26350	Tanks mfg—concrete
25510	Tyre retreading or recapping	26230	Pipes mfg—ceramic— <i>except vitreous china or porcelain</i>	26350	Tiles mfg—concrete
25510	Tyres mfg	26230	Roof tiles mfg—terracotta or clay	<b>NON-METALLIC MINERAL PRODUCTS MANUFACTURING NEC</b>	
25590	Floor coverings mfg—rubber	26230	Terracotta construction goods mfg	26400	Abrasives mfg
25590	Hose mfg—rubber	26230	Tiles mfg—ceramic	26400	Acoustic tile, panels and boards mfg—glass or mineral wool
25590	Mattress mfg—rubber	26230	Tiles mfg—terracotta	26400	Gemstones mfg—synthetic
25590	Rubber products mfg nec	26230	Wall or floor tiles mfg—ceramic	26400	Headstones mfg, installation
25590	Tiles mfg—rubber	26290	Art pottery mfg	26400	Insulation, glass fibre or mineral wool mfg
<b>PLASTIC PRODUCTS MANUFACTURING</b>		26290	Bathroom fixtures mfg—vitreous china	26400	Monuments making
25610	Bottles mfg—plastic	26290	Ceramic product mfg nec	26400	Stone—cutting, dressing, polishing or shaping
25620	Hose mfg—plastic	26290	China goods mfg	<b>IRON AND STEEL MANUFACTURING</b>	
25620	Pipes mfg—plastic	26290	Crockery mfg	27110	Iron and steel mfg—basic
25630	Bags mfg—plastic	26290	Flower pots mfg—ceramic	27110	Pig iron mfg
25630	Film mfg—plastic	26290	Kitchen sinks mfg—vitreous china or porcelain	27110	Roof decking mfg—steel
25630	Garbage bags mfg—plastic	26290	Kitchenware mfg—ceramic	27110	Stainless steel mfg
25640	Awnings mfg—fibreglass	26290	Pipes or pipe fittings—vitreous china or porcelain mfg	27110	Steel alloys mfg
25640	Fibreglass products mfg nec	26290	Pottery goods mfg—ornamental	27110	Tinplate sheet or strip mfg
25640	Spa pool and hot tub mfg	26290	Sanitary ware mfg—vitreous china or porcelain	27120	Blacksmith service
25640	Swimming pool shells mfg	26290	Stoneware mfg—table or kitchen	27120	Castings mfg—iron or steel
25640	Tanks mfg—fibre reinforced plastic	26290	Terracotta ware mfg nec	27120	Forgings mfg—iron or steel
25650	Plastic foam products mfg	26290	Toilet cisterns mfg—vitreous china or porcelain	27120	Horse shoes mfg
25660	Garbage bins mfg—plastic	26290	Vitreous china goods mfg— <i>except tiles</i>	27130	Pipes and tubes mfg—steel
25660	Kitchenware mfg—plastic nec	26290	Wash basins mfg—vitreous china or porcelain		
25660	Picnicware mfg—plastic				
25660	Plastic injection moulded product mfg				

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<b>BASIC NON-FERROUS METAL MANUFACTURING</b>					
27210	Alumina mfg	27490	Roller shutters mfg—metal— <i>except aluminium</i>	27620	Shopping trolley repair & maintenance
27220	Aluminium smelting	27490	Screen doors mfg—metal— <i>except aluminium</i>	27620	Spring mfg
27230	Copper smelting, refining	27490	Security door mfg—metal	27620	Steel wire safety screens mfg
27230	Lead smelting—refining	27490	Shop fronts mfg, installation—metal— <i>except aluminium</i>	27620	Supermarket trolley repair and maintenance
27230	Silver smelting, refining	27490	Shutters mfg—metal— <i>except aluminium</i>	27620	Wire mesh or netting mfg— <i>except reinforcing mesh</i>
27230	Silver-lead bullion mfg	27490	Skylights mfg—metal— <i>except aluminium</i>	27620	Wire products mfg nec
27230	Zinc smelting or refining	27490	Stairs or staircases mfg—prefabricated metal— <i>except aluminium</i>	27630	Mild steel anchors mfg
27290	Gold smelting, refining	27490	Window frames or sashes mfg— metal— <i>except aluminium</i>	27630	Nuts or bolts mfg—metal
27290	Tin smelting	27490	Window screens mfg—metal— <i>except aluminium</i>	27630	Screws mfg—metal
27290	Welding rods mfg			27640	Brass finishing or plating
<b>NON FERROUS BASIC METAL PRODUCTS MANUFACTURING</b>		<b>SHEET METAL PRODUCTS MANUFACTURING</b>		27640	Chromium plating
27310	Aluminium rolling, drawing or extruding	27510	Aerosol containers mfg	27640	Enamelling service
27310	Pipes and tubes mfg—aluminium	27510	Barrels mfg—metal	27640	Engraving on metals— <i>except process or photographic</i>
27310	Plate mfg—aluminium	27510	Cans mfg—metal	27640	Gold plating
27310	Sheet mfg—aluminium	27510	Gas cylinders mfg	27640	Metal coating of manufactured products nec
27310	Wire mfg—aluminium	27510	Kegs mfg—metal	27640	Metal polishing or finishing
27310	Wire mfg—non-ferrous metal— <i>except aluminium</i>	27590	Copper smithing— <i>except boiler making</i>	27640	Painting of manufactured metal products
27320	Pipes and tubes mfg—non-ferrous metal— <i>except aluminium</i>	27590	Duct work mfg—air conditioning	27640	Powder coating of metallic products
27320	Plate mfg—non-ferrous metal— <i>except aluminium</i>	27590	Ducts mfg—sheet metal	27640	Silver plating
27320	Sheet mfg—non-ferrous metal— <i>except aluminium</i>	27590	Garbage cans mfg—metal	27640	Vitreous enamelling
27330	Castings mfg—non-ferrous metal	27590	Guttering mfg—sheet metal	27650	Pipe fittings mfg—non-ferrous metal
27330	Forgings mfg—non-ferrous metal nec	27590	Sanitary ware mfg—iron or steel	27690	Ammunition mfg
<b>STRUCTURAL METAL PRODUCTS MANUFACTURING</b>		27590	Sheet metal products mfg nec	27690	Aquarium mfg
27410	Fabricated structural steel mfg— ready made parts for structures	27590	Tanks mfg—sheet metal	27690	Awnings mfg—metal
27410	Girders mfg—prefabricated steel	27590	Tiles mfg—sheet metal	27690	Barbecues mfg
27410	Joists, prefabricated steel mfg	27590	Tool boxes mfg—sheet metal	27690	Bathroom and toilet fittings mfg—metal
27410	Roof trusses mfg—prefabricated steel	27590	Ventilators mfg—sheet metal	27690	Blinds mfg—metal
27410	Scaffolding mfg—prefabricated steel	<b>FABRICATED METAL PRODUCTS MANUFACTURING</b>		27690	Boilermaking and installation
27420	Garage doors mfg—aluminium	27610	Cutlery mfg	27690	Clothes hoists mfg
27420	Gates mfg—aluminium	27610	Garden tools mfg— <i>except power operated</i>	27690	Display models mfg—metal
27420	Roller shutters mfg—aluminium	27610	Hand tools mfg nec— <i>except pneumatic or power operated</i>	27690	Fabricated metal products mfg nec
27420	Screen doors mfg—aluminium	27610	Knives mfg—hand held— <i>except power operated</i>	27690	Fire sprinklers mfg
27420	Shop fronts mfg, installation— aluminium	27610	Metalworking hand tools mfg— <i>except pneumatic or power operated</i>	27690	Firearms mfg
27420	Shower screens mfg— aluminium framed	27610	Razors or razor blades mfg— <i>except power operated</i>	27690	Freight containers mfg—metal
27420	Shutters mfg—aluminium	27610	Scissors mfg— <i>except electric</i>	27690	Furniture fittings mfg—metal
27420	Skylights mfg—aluminium	27610	Screwdrivers mfg—including bits or blades— <i>except pneumatic or power operated</i>	27690	Guns or rifles mfg
27420	Window frames or sashes mfg— aluminium	27610	Woodworking hand tools mfg— <i>except of wood, pneumatic or power operated</i>	27690	Keys mfg
27420	Window screens mfg—aluminium			27690	Lamps or lamps parts mfg
27420	Windows—aluminium framed mfg— complete with glass	27620	Nails mfg	27690	Livestock yarding equipment mfg—metal
27490	Garage doors mfg—metal— <i>except aluminium</i>	27620	Screening mfg—wire	27690	Locks mfg
27490	Gates mfg—metal— <i>except aluminium or wire</i>	27620	Shopping trolleys mfg	27690	Masts mfg—aluminium

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<b>MOTOR VEHICLE AND PARTS MANUFACTURING</b>		<b>PHOTOGRAPHIC AND SCIENTIFIC EQUIPMENT MANUFACTURING</b>			
28110	Car mfg	28310	Binocular mfg	28420	Telephone switching equipment mfg
28110	Motor cars mfg	28310	Cameras, accessories mfg	28420	Television studio equipment mfg
28110	Motor vehicle engine mfg	28310	Contact lenses mfg	28490	Alarm systems mfg
28120	Boat trailer mfg	28310	Ophthalmic articles and instruments mfg	28490	Burglar alarms mfg
28120	Bus, coach body mfg	28310	Optical instruments or equipment mfg	28490	Electric gaming machines—poker mfg
28120	Campervan & camper trailer mfg	28310	Optical lens grinding	28490	Headphones mfg
28120	Caravan and camper trailer mfg	28310	Photographic equipment mfg	28490	Loudspeakers mfg
28120	Horse float mfg	28310	Photographic film or plates mfg	28490	Magnetic tapes mfg— <i>except pre-recorded</i>
28120	Motor vehicle conversion	28310	Spectacle frames mfg	28490	Microchip mfg
28120	Trailer mfg	28310	Spectacle lens grinding	28490	Microphones mfg
28120	Truck body mfg	28310	Sunglass mfg	28490	Poker machine—electronic maintenance
28130	Motor vehicle electrical parts and instrument mfg	28320	Artificial limbs, eyes, etc mfg	28490	Poker machine—electronic mfg
28130	Spark plugs mfg	28320	Dental amalgams mfg	28490	Printed circuits board mfg
28130	Starter motors mfg	28320	Dental instruments or equipment mfg	28490	Radios mfg
28190	Car accessories mfg	28320	Dentures fabrication	28490	Sound recording equipment mfg
28190	Child car restraints mfg	28320	Diagnostic apparatus mfg	28490	Sound reproducing equipment mfg
28190	Gearboxes mfg	28320	Hearing aids mfg	28490	Tape recorders mfg
28190	Mufflers mfg	28320	Medical equipment mfg	28490	Television receiving sets mfg
28190	Radiators mfg	28320	Orthotics—arch supports mfg	28490	Transistors mfg
28190	Roof racks mfg	28320	Prosthetic products and services	28490	Video recorder mfg
28190	Seat-belts mfg	28320	Surgical equipment mfg	<b>ELECTRICAL EQUIPMENT AND APPLIANCE MANUFACTURING</b>	
28190	Shock absorbers mfg	28320	Veterinary instruments mfg	28510	Dish washing machines mfg—household
28190	Suspension components mfg	28390	Clock mfg	28510	Freezers mfg
28190	Transmissions mfg	28390	Electricity meters mfg	28510	Gas heating appliances—household—mfg
28190	Wheel mfg	28390	Measuring instruments mfg	28510	Gas stoves mfg—household
<b>OTHER TRANSPORT EQUIPMENT MANUFACTURING</b>		28390	Meteorological instruments mfg nec	28510	Hair driers mfg—electric—household
28210	Drydock operation	28390	Nautical instruments mfg	28510	Heaters—household—mfg
28210	Ship repairing	28390	Navigational equipment mfg	28510	Household appliances mfg
28210	Ship wrecking	28390	Optical fibre cable mfg—uninsulated	28510	Kettles or jugs mfg—electric
28210	Shipbuilding	28390	Radar equipment mfg	28510	Oil heaters mfg—household
28210	Ships, boats hull cleaning	28390	Radio remote control equipment mfg	28510	Ovens mfg—household
28210	Submarine constructing	28390	Scientific instruments or equipment mfg nec	28510	Refrigeration equipment mfg—commercial or industrial
28220	Boat building or repair	28390	Surveying instruments mfg	28510	Refrigerators mfg
28220	Sailboat mfg	28390	Watches mfg	28510	Sewing machines mfg—household
28220	Yacht constructing	28390	X-ray equipment mfg	28510	Solar water heating systems mfg
28230	Locomotives mfg and repair	<b>ELECTRONIC EQUIPMENT MANUFACTURING</b>		28510	Space heaters mfg—household
28230	Railway rolling stock mfg and repair	28410	Business machines, equipment mfg	28510	Stoves mfg—household
28230	Tram mfg	28410	Computers mfg	28510	Vacuum cleaners mfg—household
28240	Aircraft engine building or repair	28410	Computer and business machine mfg	28510	Vending machines mfg—refrigerated
28240	Aircraft mfg, maintenance and repair	28410	Office machines mfg	28510	Washing machines—household—mfg
28240	Aircraft wheels and brakes reconditioning service	28410	Photocopying machines mfg	28510	Water coolers mfg
28240	Helicopter mfg or repairing	28410	Typewriters or typewriter attachments mfg	28510	Water heaters mfg—industrial, commercial or household
28290	Bicycles mfg	28410	Visual display units mfg	28510	Water treatment equipment mfg—household
28290	Motor cycles mfg	28411	Computer and related equipment mfg	28520	Optical fibre cable mfg—insulated
28290	Transport equipment mfg nec	28412	Business machine mfg nec	28520	Telecommunications cable mfg
28290	Trotting gigs mfg	28420	Broadcast equipment mfg	28520	Wire or cable mfg—electric
28290	Wheelbarrows mfg	28420	Modem equipment mfg	28530	Batteries mfg
28290	Wheelchairs mfg	28420	Radio broadcast studio equipment mfg	28540	Bulbs or tubes, electric light mfg
		28420	Radio transceivers mfg—transmitters	28540	Lamps mfg—infra-red or ultra violet
		28420	Telecommunications equipment mfg	28540	Neon signs mfg
		28420	Telephone equipment mfg		

Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
28540	Signs mfg—electric	28650	Hoists or hoisting equipment mfg— <i>except clothes hoists</i>	<b>FURNITURE MANUFACTURING</b>	
28590	Electric motors mfg nec	28650	Lifts mfg, installation and repair	29210	Antique wooden furniture mfg
28590	Electrical equipment or machinery mfg nec	28650	Tractors mfg nec	29210	Beds mfg—wooden
28590	Furnaces mfg—electric— <i>except space heaters</i>	28650	Winches mfg	29210	Cabinet making, joinery—furniture
28590	Hair driers mfg—electric— <i>except household</i>	28660	Petrol bowsters mfg	29210	Carpentry, joinery—furniture
28590	Parking meters mfg	28660	Pumps mfg	29210	Chair mfg—wooden
28590	Signalling equipment, electrical mfg nec	28670	Air conditioning equipment mfg	29210	Furniture mfg—wooden
28590	Traffic signals mfg—electrical	28670	Space heating systems mfg— commercial or industrial	29210	Kitchen furniture mfg—wooden
28590	Transformers mfg	28690	Amusement machines mfg	29210	Lounge suite mfg
28590	Transmission equipment mfg— electricity	28690	Bearings mfg	29210	Office furniture mfg—wooden
28590	Welding equipment mfg—electrical	28690	Carnival or fairground equipment mfg	29210	Outdoor furniture mfg—wooden
<b>INDUSTRIAL MACHINERY AND EQUIPMENT MANUFACTURING</b>		28690	Diesel engines mfg nec	29210	Prefabricated furniture mfg—wooden
28610	Agricultural machinery or equipment mfg	28690	Dry cleaning machinery mfg	29210	Seats mfg—upholstered
28610	Lawn mowers mfg	28690	Engines, internal combustion mfg nec	29210	Tables mfg—wooden
28610	Tractors mfg—agricultural— <i>except crawler tractors</i>	28690	Food waste disposal units mfg	29220	Furniture mfg—sheet metal
28610	Windmills mfg	28690	Furnaces mfg—industrial— <i>except electric furnaces or space heaters</i>	29220	Office furniture mfg—sheet metal
28620	Drilling machinery mfg nec	28690	Gas engines mfg— <i>except agricultural or motor vehicle</i>	29230	Bed base mfg—upholstered
28620	Earthmoving machinery mfg	28690	Industrial machinery or equipment mfg nec	29230	Cushions mfg
28620	Mining machinery mfg	28690	Ironing or pressing machinery, laundry mfg— <i>except household</i>	29230	Inner spring mattress mfg
28620	Tractors mfg—for construction or earthmoving purposes	28690	Knitting machines mfg	29230	Mattress mfg— <i>except rubber</i>
28630	Bakery machinery mfg	28690	Laundry machinery mfg— <i>except household</i>	29230	Pillow or cushion mfg
28630	Bottling machines mfg	28690	Motors mfg—internal combustion nec	29230	Water mattress mfg
28630	Brewery equipment maintenance	28690	Outboard motors mfg	29290	Beds mfg nec
28630	Brewery equipment mfg	28690	Ovens mfg—industrial— <i>except electric</i>	29290	Furniture mfg, nec
28630	Distilling and beverage equipment mfg	28690	Poker machines or parts mfg	29290	Furniture part mfg— <i>except sheet metal</i>
28630	Flour milling machinery mfg	28690	Power station turbine mfg	29290	Shop fitting mfg or installation nec
28630	Food packing machinery mfg	28690	Printing machinery or equipment mfg	<b>OTHER MANUFACTURING</b>	
28630	Food processing machinery mfg	28690	Saws mfg—power nec	29410	Badge mfg—metal
28630	Saws mfg—power—food processing	28690	Sewing machines mfg—industrial	29410	Costume jewellery mfg
28640	Drilling machinery mfg—woodworking or metalworking	28690	Sporting machinery mfg nec	29410	Diamond cutting
28640	Drills mfg—portable electric	28690	Taxi meters mfg	29410	Gem cutting
28640	Forging machinery mfg	28690	Textile working machinery mfg	29410	Gold smithing
28640	Hand tools nec mfg—pneumatic or power operated	28690	Tyre retreading or repairing machinery mfg	29410	Jewellery mfg
28640	Lathes mfg—woodworking or metalworking	28690	Vacuum cleaners mfg—commercial	29410	Lapidary work
28640	Metalworking machinery mfg nec	28690	Vending machines mfg— <i>except refrigerated</i>	29410	Medal mfg
28640	Pneumatic tools mfg nec	28690	Water treatment equipment mfg— <i>except household</i>	29410	Silverware mfg
28640	Power saws mfg—woodworking or metalworking	28690	Weighing machinery mfg	29420	Billiard table mfg
28640	Welding or cutting equipment mfg—gas	<b>PREFABRICATED BUILDING MANUFACTURING</b>		29420	Fishing tackle mfg
28640	Woodworking machinery mfg nec	29110	Garages mfg—prefabricate	29420	Golf equipment mfg
28650	Elevator installation, repair	29110	Sheds mfg—prefabricated metal	29420	Hang glider mfg
28650	Elevators or elevator parts mfg	29190	Bus shelter mfg—prefabricated	29420	Sailboards mfg
28650	Escalator installation, repair	29190	Garages mfg—prefabricated nec	29420	Skateboards mfg
28650	Escalators or escalator parts mfg	29190	Kit homes mfg	29420	Ski equipment mfg
28650	Forklift trucks mfg	29190	Shade houses mfg—prefabricated	29420	Skin diving equipment mfg
		29190	Sheds mfg—prefabricated nec	29420	Sports goods mfg nec
		29190	Toilet buildings mfg—portable	29420	Surfboards mfg
		29190	Transportable homes mfg	29420	Toys mfg
				29420	Water ski equipment mfg
				29490	Brooms and brushes mfg
				29490	Hair brushes mfg
				29490	Musical instrument mfg
				29490	Paint brushes mfg
				29490	Pencils mfg
				29490	Pens mfg
				29490	Stamp pads mfg
				29490	Tooth brushes mfg
				29490	Umbrellas mfg
				29490	Wigs mfg

**Code Description of business activity****ELECTRICITY, GAS AND WATER SUPPLY****ELECTRICITY SUPPLY**

36100 Electricity generation, supply and distribution

**GAS SUPPLY**

36200 Fuel gas distribution—through mains system

36200 Gas, natural, distribution—through mains system

**WATER SUPPLY SEWERAGE AND DRAINAGE SERVICE**

37010 Pumping station operation—water supply

37010 Water supply system operation

37020 Pumping station operation—sewerage

37020 Sewerage system operation

**CONSTRUCTION****BUILDING CONSTRUCTION**

41111 Building, house construction

41111 House construction, alteration, renovation or general repair

41111 Houses prefabricated—assembly, erection or installation

41111 Project management—house construction

41120 Apartments construction

41120 Building, residential—flats, home units, apartments, etc

41120 Flats construction

41120 Home units construction

41130 Building, non-residential construction—commercial buildings, hotels, etc

41130 Hotels construction

41130 Project management—non-residential building construction

**NON-BUILDING CONSTRUCTION**

41210 Aerodrome runway construction

41210 Asphalt surfacing

41210 Bridge construction or repair

41210 Civil engineering—road or bridge construction

41210 Parking lot construction—*except buildings*

41210 Paving material—hot mix bitumen

41210 Road construction, repair or sealing

41221 Swimming pools construction—concrete or fibre glass—below ground

41222 Bowling green construction

41222 Cable laying

41222 Canal construction

41222 Civil engineering—non building construction nec

41222 Dams construction

**Code Description of business activity**

41222 Dredging—harbours or rivers

41222 Electrical machinery, heavy, installation—on-site assembly

41222 Furnaces construction—for industrial plants from prefabricated components

41222 Golf course construction

41222 Harbour works construction—*except buildings*

41222 Irrigation systems construction

41222 Jetties construction

41222 Lake construction

41222 Mine site construction nec

41222 Pipelines construction

41222 River works construction

41222 Sewerage or stormwater drainage systems construction

41222 Sports fields construction

41222 Television or radio transmitting towers construction

41222 Tunnels construction

41222 Water tank construction—*except of structural steel*

**SITE PREPARATION SERVICES**

42100 Blasting services

42100 Demolition of buildings or other structures

42100 Earthmoving services

42100 Earthmoving plant hire—with operators

42100 Excavating service

42100 Explosives laying

42100 Labouring—site preparation services

42100 Land clearing—*except rural*

42100 Mine site preparation

42100 Trench digging

**BUILDING STRUCTURE SERVICES**

42210 Concreting services

42210 Footpaths construction—concrete

42210 Foundations construction—concrete

42210 Kerb and guttering construction—concrete

42210 Labouring—concreting

42220 Bricklaying services

42220 Labouring—bricklaying

42220 Stonework on construction projects

42230 Labouring—roofing services

42230 Metal roof fixing

42230 Roof tiling

42230 Roofing materials installation—*except insulation materials*

42230 Tiling services—roof

42240 Labouring—structural steel erection services

42240 Storage tanks erection—metal

42240 Structural steel erection

42240 Trusses or joists erection—steel

42240 Welding work on construction projects

**Code Description of business activity****INSTALLATION TRADE SERVICES**

42310 Drains construction, cleaning or repairing—*except sewerage or stormwater drains, see code 41222*

42310 Gas appliance repair

42310 Gas plumbing

42310 Guttering installation or repair—roof

42310 Hot water systems installation

42310 Labouring—plumbing services

42310 Plumbing—*except marine*

42310 Septic tank installation

42310 Solar hot water systems installation

42320 Automatic electrical door maintenance

42320 Electrical services

42320 Electric rangehood installation

42320 Labouring—electrical services

42320 Surveillance systems installation

42320 Video surveillance systems installation

42330 Air conditioning equipment installation—*except motor vehicles*

42330 Heating equipment installation—*except industrial furnaces*

42330 Labouring—air conditioning and heating services

42330 Oil heaters installation

42330 Refrigeration equipment installation

42330 Ventilation equipment installation nec

42340 Alarm systems installation

42340 Burglar alarms installation

42340 Fire sprinklers installation

42340 Security systems—installation

42340 Smoke detectors—installation

**COMPLETION SERVICES**

42410 Cement rendering of buildings

42410 Labouring—plastering and ceiling services

42410 Plasterboard fixing or finishing

42410 Plasterers

42420 Cabinet making, joinery—on-site fabrication of built-in furniture or other joinery

42420 Carpentry, joinery—on construction projects

42420 Flooring fixing—wooden

42420 Formwork fixing—wooden

42420 Joinery work on construction projects

42420 Labouring—carpentry services

42420 Roof trusses fixing—wooden

42430 Carpet laying

42430 Floor coverings laying nec

42430 Floor sanding

42430 Labouring—tiling and carpeting services

42430 Linoleum or linotile fixing

42430 Slate flooring installation

42430 Tiling services—floor and wall

42430 Wall tiling

Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
42440	House painting	<b>WHOLESALE TRADE</b>		45230	Chemicals wholesaling nec
42440	Labouring—painting and decorating services			45230	Cleaning products—chemical based wholesaling
42440	Painting of buildings or other structures	<b>FARM PRODUCE WHOLESALING</b>		45230	Dyes wholesaling
42440	Paper hanging			45230	Gases—industrial—wholesaling— <i>except liquefied petroleum gas</i>
42440	Spray painting of buildings or other structures	45110	Wool broking—wholesaling	45230	Liquefied gases wholesaling— <i>except liquefied petroleum gas (LPG)</i>
42440	Wall papering	45110	Wool reclassing or bulk classing	45230	Marine oils wholesaling
42450	Glazing services	45120	Cereal grain wholesaling	<b>BUILDERS SUPPLIES WHOLESALING</b>	
42450	Labouring—glazing services	45190	Agricultural chemicals wholesaling		
42450	Window curtain wall installation	45190	Auctioning service—livestock	45310	Timber dealing— <i>except firewood</i>
42450	Window frame installation	45190	Drugs wholesaling—veterinary	45310	Veneer wood—dealing
42450	Window installation	45190	Farm produce or supplies wholesaling	45390	Bathroom and toilet fittings—wholesaling
42450	Window insulation fixing	45190	Feed wholesaling	45390	Bricks dealing
<b>OTHER CONSTRUCTION SERVICES</b>		45190	Fertiliser wholesaling	45390	Builders hardware dealing nec
		45190	Florist operation—wholesale	45390	Building materials dealing nec
42510	Fence construction— <i>except agricultural, code 02190</i>	45190	Flowers wholesaling	45390	Cement wholesaling
42510	Garden drainage systems installation	45190	Hide wholesaling	45390	Galvanised iron products dealing
42510	Garden sprinkler systems installation— <i>except irrigation systems</i>	45190	Landscaping supplies—wholesaling	45390	Hand tools wholesaling—including power operated
42510	Labouring—landscaping services	45190	Leather wholesaling	45390	Hot water systems wholesaling
42510	Landscape construction	45190	Livestock wholesaling	45390	Insulating materials wholesaling
42510	Lawn construction	45190	Nursery stock—wholesale	45390	Locks wholesaling
42510	Paving laying	45190	Orchard supplies wholesaling nec	45390	Paint wholesaling
42510	Rockery work	45190	Pesticides wholesaling	45390	Plumbers' fittings wholesaling
42590	Abrasive blasting	45190	Seeds wholesaling—farm or garden	45390	Roofing materials wholesaling
42590	Asbestos removal service	45190	Skins wholesaling	45390	Sand dealing
42590	Awnings installation or repair	45190	Sugar wholesaling—raw	45390	Screens—window—wholesaling
42590	Billboard construction/erection	45190	Tobacco leaf wholesaling	45390	Spa pool and hot tub wholesaling
42590	Blinds installation or repair	45190	Trees or shrubs, potted—wholesaling	45390	Swimming pools wholesaling—fibreglass—below ground
42590	Clothes hoist installation	<b>MINERAL, METAL AND CHEMICAL WHOLESALING</b>		45390	Tiles wholesaling— <i>except non-ceramic floor tiles</i>
42590	Drilling contractors			45390	Wall or ceiling boards wholesaling
42590	Flywire installation—screens, shutters or blinds	45210	Bitumen wholesaling	45390	Wallpaper wholesaling
42590	Fireplace construction & installation	45210	Crude oil wholesaling	45390	Woodworking tools wholesaling
42590	Fireplace restoration services	45210	Crude petroleum wholesaling	<b>MACHINERY AND EQUIPMENT WHOLESALING</b>	
42590	General household repairs—excluding cleaning, gardening or trade services elsewhere classified	45210	Diesel oil wholesaling		
42590	Handyman services	45210	Distillate wholesaling	46110	Agricultural machinery or equipment wholesaling
42590	Handyman services—household repairs excluding cleaning, gardening or trade services elsewhere classified	45210	Fuel oil wholesaling	46120	Medical equipment wholesaling nec
42590	Home maintenance and repair services	45210	Heating oil dealing	46120	Professional equipment wholesaling
42590	Insulation materials installation	45210	Kerosene wholesaling	46120	Scientific equipment wholesaling—including peripherals
42590	Labouring—construction services nec	45210	Liquefied petroleum gas—dealing	46130	Laser printer wholesaling
42590	Office installation and fitout services	45210	Oils or greases wholesaling—industrial or lubricating	46140	Business machines, equipment—wholesaling— <i>except computing equipment or furniture</i>
42590	Petrol bowsters installation	45210	Petrol wholesaling	46140	Photocopying machines wholesaling
42590	Sand or other abrasive blasting of building exteriors	45210	Petroleum products wholesaling	46140	Photocopier wholesaling
42590	Scaffolding construction	45220	Aluminium can recycling—collecting, sorting, dealing, wholesaling	46150	Electric fittings dealing nec
42590	Steam-cleaning of building exteriors	45220	Cans, metal—recycling, collecting, sorting, dealing or wholesaling	46150	Electrical distribution equipment wholesaling
42590	Swimming pools construction—above ground	45220	Charcoal suppliers	46150	Electrical equipment, industrial, wholesaling nec
42590	Waterproofing of buildings	45220	Coal wholesaling		
		45220	Gold, silver merchants		
		45220	Metal scrap wholesaling		
		45220	Metallic ores wholesaling		
		45220	Minerals wholesaling nec		
		45220	Precious metals scrap dealing		
		45220	Recycling of cans, metal waste and scrap—collecting, sorting, dealing and wholesaling		
		45220	Scrap metal merchants		
		45230	Adhesives wholesaling		



Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
46150	Electrical measuring or testing instruments wholesaling	<b>MOTOR VEHICLE WHOLESALING</b>		47190	Food wholesaling nec
46150	Electronic equipment wholesaling nec—industrial	46210	Motor vehicles distributing—new	47190	Groceries wholesaling nec
46140	Electronic telephone security device wholesaling	46210	Motor vehicles wholesaling	47190	Health foods wholesaling
46150	Light fittings dealing—electrical	46220	Bus, coach dealers	47190	Honey wholesaling
46150	Mobile phone battery wholesaling	46220	Commercial vehicles dealing	47190	Rice wholesaling—milled or polished
		46220	Trucks wholesaling	47190	Seafoods wholesaling—canned
		46230	Batteries wholesaling—motor vehicle	47190	Tea wholesaling
		46230	Car accessories dealing	<b>TEXTILE, CLOTHING AND FOOTWEAR WHOLESALING</b>	
46150	Refrigeration equipment wholesaling—commercial	46230	Car radios or cassette players—dealing or installation	47210	Bags or sacks wholesaling—textile
46150	Sound recording or reproducing equipment—industrial—wholesaling	46230	Motor accessory shops operation	47210	Haberdashery wholesaling
46150	Telephone or telegraph equipment wholesaling	46230	Motor vehicle accessories dealing—new	47210	Household linen wholesaling
46150	Welding equipment wholesaling—electrical	46230	Motor vehicle paint wholesaling	47210	Rope wholesaling
46190	Display and notice boards wholesaling	46230	Motor vehicle parts dealing—new	47210	Sail cloth wholesaling
46190	Distilling equipment wholesaling	46230	Tyres or tubes wholesaling	47210	Soft furnishings wholesaling
46190	Dry cleaning machinery or equipment wholesaling	46230	Tyre wholesaling—motor vehicles— <i>except motor cycles</i>	47210	Tents wholesaling
46190	Food processing machinery or equipment wholesaling	46240	Auctioning service—used motor vehicles	47210	Textiles wholesaling nec
46190	Fire extinguisher servicing	46240	Auto parts recyclers	47210	Yarns wholesaling
46190	Fire protection equipment wholesaling	46240	Motor vehicle parts dealing—used	47220	Clothing wholesalers
46190	Forging machinery or equipment wholesaling	46240	Motor wreckers	47220	Furriers—wholesale
46190	Furnaces or furnace equipment, industrial, wholesaling— <i>except electrical</i>	46240	Recycling—auto parts	47220	Lingerie wholesaling
46190	Furniture wholesaling—office	46240	Second hand motor vehicle parts dealing	47220	Menswear wholesaling
46190	Hairdressers' equipment wholesaling	<b>FOOD, DRINK AND TOBACCO WHOLESALING</b>		47220	Millinery wholesaling
46190	Industrial machinery or equipment wholesaling nec	47110	Butchers—wholesale	47230	Footwear wholesaling
46190	Laundry machinery or equipment wholesaling— <i>except domestic</i>	47110	Kangaroo meat wholesaling	<b>HOUSEHOLD GOODS WHOLESALING</b>	
46190	Machine tools wholesaling	47110	Meat wholesaling— <i>except canned, cured or smoked poultry or rabbit meat</i>	47310	Household appliances wholesaling
46190	Metalworking machinery wholesaling	47120	Poultry wholesaling	47310	Kitchen appliances wholesaling—household electric
46190	Milk processing machinery or equipment wholesaling	47120	Rabbit meat wholesaling	47310	Radio or television parts wholesaling
46190	Mining machinery or equipment wholesaling	47120	Sausages wholesaling	47310	Radios wholesaling
46190	Printing machinery or equipment wholesaling	47120	Smallgoods wholesaling	47310	Sewing machines wholesaling—household
46190	Textile working machinery or equipment wholesaling	47130	Dairy products wholesaling	47310	Sound reproducing equipment—household—wholesaling
46190	Water purification equipment wholesaling	47130	Ice cream wholesaling	47310	Stoves or heaters—household—wholesaling
46190	Weighing machinery wholesaling nec	47130	Milk wholesaling	47310	Television sets wholesaling
46190	Welding machinery or equipment wholesaling—non-electrical	47140	Crustacean wholesaling	47310	Vacuum cleaners wholesaling—household
46190	Woodworking machinery or equipment wholesaling	47140	Fish wholesaling	47310	Washing machines—household—wholesaling
		47140	Seafoods wholesaling—fresh or frozen	47320	Beds wholesaling
		47150	Fruit fresh—wholesaling, washing or packing	47320	Furniture wholesaling— <i>except office</i>
		47150	Vegetables fresh—wholesaling, washing or packing	47320	Mattresses wholesaling
		47160	Confectionery wholesaling	47330	Floor coverings wholesaling
		47160	Cordials—wholesaling	47330	Tiles—floor—wholesaling
		47160	Nuts wholesaling	47390	China, glassware and earthenware wholesaling
		47160	Potato crisps wholesaling	47390	Garden tools wholesaling
		47160	Soft drinks wholesaling	47390	Glassware wholesaling—household
		47170	Beer, wine and spirits wholesalers	47390	Hardware wholesaling—domestic
		47180	Tobacco products wholesaling	47390	Household ceramic giftware wholesaling
		47190	Cereal foods wholesaling	47390	Kitchenware wholesaling
		47190	Chinese groceries wholesaling	47390	Lawn mowers wholesaling
		47190	Eastern foods wholesaling	47390	Tableware wholesaling
		47190	Egg and egg products wholesaling		

**Code Description of business activity**
**OTHER WHOLESALING**

47910	Enlargers wholesaling—photographic
47910	Film wholesaling—photographic
47910	Photographic equipment wholesaling
47920	Costume jewellery wholesaling
47920	Gemstones wholesaling
47920	Jewellery wholesaling
47920	Precious metals wholesaling
47920	Watch or clock parts wholesaling
47920	Watches wholesaling
47930	Golf equipment wholesaling
47930	Gymnasium equipment wholesaling
47930	Hobby equipment wholesaling— <i>except tools</i>
47930	Playground equipment wholesaling
47930	Ski equipment wholesaling
47930	Skin diving equipment wholesaling
47930	Sporting goods wholesaling— <i>except clothing or footwear</i>
47930	Toys wholesaling
47930	Water ski equipment wholesaling
47940	Books wholesaling
47940	Magazine wholesaling
47940	Newspaper wholesaling
47940	Periodicals wholesaling
47950	Artists' supplies wholesaling
47950	Bags wholesaling—paper
47950	Paper products wholesaling nec
47950	Paper wholesaling
47950	Stationery wholesaling
47960	Cosmetics wholesaling
47960	Detergents wholesaling
47960	Drugs wholesaling— <i>except veterinary</i>
47960	Medicines wholesaling— <i>except veterinary</i>
47960	Perfumes wholesaling
47960	Soap wholesaling
47960	Toiletries wholesaling
47990	Bottles recycling
47990	Firewood wholesaling
47990	Leather goods wholesaling— <i>except clothing or footwear</i>
47990	Luggage wholesaling
47990	Musical instruments wholesaling
47990	Pet foods wholesaling
47990	Pets wholesaling
47990	Pool cleaning equipment wholesaling
47990	Recycling of glass, plastic bottles, etc—collecting, sorting, dealing, wholesaling
47990	Recycling of other non-metal waste and scrap—collecting, sorting, dealing, wholesaling
47990	Second hand goods wholesaling nec
47990	Wholesale trade nec

**Code Description of business activity**
**RETAIL TRADE**
**SUPERMARKET AND GROCERY STORES**

51100	General store operation—main grocery
51100	Groceries retailing
51100	Grocery supermarket operation

**SPECIALISED FOOD RETAILING**

51211	Butchers, butcher shops—retail
51211	Meat retailing— <i>except canned meat</i>
51212	Fish retailing—fresh
51212	Seafoods retailing—fresh
51213	Poultry retailing—fresh
51220	Fruit retailing—fresh
51220	Greengrocery operation—retail
51220	Vegetables fresh—retailing
51230	Liquor stores
51230	Wine and spirit merchants—retail
51240	Bakeries and hot bread shops
51240	Biscuits retailing
51240	Bread retailing
51240	Bread vendors
51240	Cakes retailing
51240	Pastries retailing
51250	Chicken, take away and retailing— cooked and ready to eat
51250	Fast food retailing
51250	Fish and chips retailing—take away
51250	Hamburgers retailing
51250	Ice cream retailing
51250	Pizza take away—retailing
51250	Soft drinks retailing
51250	Take away foods—retailing
51260	Milk vendor
51290	Confectionery retailing
51290	Delicatessens
51290	Eastern foods retailing
51290	Gourmet shops
51290	Health foods direct selling
51290	Health foods retailing
51290	Smallgoods retailing
51290	Specialised foods retailing nec
51290	Tobacco products retailing

**DEPARTMENT STORES**

52100	Department store operation
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**CLOTHING AND SOFT GOODS RETAILING**

52210	Babies' wear retailing
52210	Bridal wear and accessories retailing
52210	Clothing accessories retailing
52210	Clothing retailing
52210	Dressmaking—customised
52210	Fashion ware—retailing
52210	Foundation garments retailing
52210	Fur clothing retailing
52210	Furriers—retail

**Code Description of business activity**

52210	Ladies wear retailing
52210	Leather clothing retailer
52210	Lingerie retailing
52210	Menswear retailing
52210	Millinery retailing
52210	Protective clothing retailing
52210	Women's wear retailing
52210	Work clothing retailing
52220	Footwear retailing
52220	Shoes retailing
52230	Curtains installing
52230	Curtains retailing
52230	Dressmaking supplies retailing
52230	Fabrics, textile retailing
52230	Haberdashery retailing
52230	Household textiles retailing
52230	Linen retailing—household
52230	Soft furnishings retailing
52230	Yarns retailing
<b>FURNITURE, HOUSEWARE AND APPLIANCE RETAILING</b>	
52310	Antique reproduction furniture retailing
52310	Awnings retailing
52310	Beds retailing
52310	Blinds retailing
52310	Furniture retailing—household
52310	Mattresses retailing
52320	Carpet retailing
52320	Cork flooring retailing
52320	Floor coverings retailing
52320	Tiles—floor—retailing
52330	Bathroom and toilet fittings—retailing
52330	China, glassware and earthenware retailing
52330	Cooking utensils retailing—excluding household electric
52330	Crockery retailing
52330	Garden tools retailing
52330	Glassware retailing
52330	Hardware retailing—domestic
52330	Kitchenware retailing
52330	Lawn mower retailing
52330	Paint retailing
52330	Tools, household, retailing
52330	Wallpaper retailing
52340	Air conditioners retailing—household
52340	Computer retailing
52340	Cooking utensils retailing—household electric
52340	Domestic appliance retailing— catalogue selling
52340	Domestic appliance retailing— direct selling
52340	Domestic appliance retailing— via internet
52340	Gas heating appliances—household— retailing

Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
52340	Heating equipment—household electric—retailing	52433	Religious goods retailing	52530	Nurseries—retail
52340	Household appliances retailing	52433	Stationery retailing	52530	Pesticides retailing
52340	Household freezer retailing	52433	Writing materials retailing	52530	Plants, garden—retailing
52340	Household fridge retailing	52440	Cameras, accessories retailing	52530	Seedlings retailing
52340	Household internet equipment retailing	52440	Photographic equipment retailing	52530	Seeds retailing—garden
52340	Household microwave oven retailing	52440	Video cameras retailing	52530	Shrubs or trees retailing
52340	Household whitegoods retailing	52450	Boat dealers	52540	Dried flowers retailing
52340	Mobile phone battery retailing	52450	Boat trailer dealing	52540	Florist operation—retail
52340	Mobile phone retailing	52450	Jetski parts retailing	52540	Flowers retailing
52340	Oil heaters retailing—household	52450	Jetski parts wholesaling	52551	Direct selling—jewellery
52340	Pocket calculators retailing—electronic	52450	Jetski retailing	52551	Jewellery retailing—direct selling
52340	Radios retailing— <i>except car radios</i>	52450	Jetski wholesaling	52552	Clocks retailing
52340	Refrigerators retailing—household	52450	Marine accessories retailing nec	52552	Jewellery retailing— <i>except direct sellers</i>
52340	Sound reproducing equipment—household—retailing	52450	Outboard motors retailing	52552	Silverware retailing
52340	Stoves—household—retailing	52450	Sailing or nautical accessories retailing	52552	Watches retailing
52340	Telephone retailing including mobile phones	52450	Trailers dealing—boat	52591	Animals retailing—live
52340	Television antennae retailing	52450	Yacht broking	52591	Pet shops
52340	Television sets retailing	<b>OTHER PERSONAL AND HOUSEHOLD GOODS RETAILING</b>		52592	Art dealers
52340	Vacuum cleaners retailing	52510	Bandages/dressings—medical retailing	52592	Art gallery operation—retail
52340	Washing machines—household—retailing	52510	Cosmetics retailing—direct selling	52593	Solar pool equipment and supplies retailing
52350	Compact disc, cassette tape and records retailing	52510	Cosmetics retailing—catalogue selling	52593	Spa pool and hot tub retailing
52350	Phonograph records retailing	52510	Medicine retailing	52593	Swimming pool chemicals retailing
52350	Recorded music retailing	52511	Chemist shop operation—pharmacy	52593	Swimming pool cleaning service
52350	Video cassette retailing	52511	Drugs retailing	52593	Swimming pool retailing
<b>RECREATIONAL GOODS RETAILING</b>		52511	Pharmacy operation—retail	52594	Adult shop operation
52410	Bicycles and accessories retailing	52512	Cosmetics retailing—direct selling	52594	Sex shop operation
52410	Camping equipment retailing	52512	Direct selling—cosmetics, perfumes and toiletries	52595	Disposal stores—new goods
52410	Firearms retailing	52512	Perfumes retailing—direct selling	52596	Amway sales
52410	Fishing tackle retailing	52512	Toiletries retailing—direct selling	52596	Direct selling nec
52410	Golf equipment retailing	52513	Cosmetics retailing— <i>except chemist shops, pharmacies and direct sellers</i>	52597	Barbecues retail
52410	Guns or rifles retailing	52513	Perfumes retailing— <i>except chemist shops, pharmacies and direct sellers</i>	52597	Coal retailing
52410	Gymnasium equipment retailing	52513	Toiletries retailing— <i>except chemist shops, pharmacies and direct sellers</i>	52597	Craft materials and supplies retailing
52410	Ski equipment retailing	52521	Pawnbroking	52597	Discount store operation
52410	Skin diving equipment retailing	52522	Antiques retailing or auctioning	52597	Dry cell battery retailing
52410	Sporting equipment retailing— <i>except clothing or footwear</i>	52523	Auctioning service—furniture, second hand goods	52597	Firewood cutting and retailing
52410	Water ski equipment retailing	52523	Coin dealers	52597	Fireworks retailing
52420	Dolls retailing	52523	Second hand books retailing	52597	General store operation—other than mainly groceries
52420	Games retailing	52523	Second hand clothes retailing	52597	Gift shops
52420	Hobby equipment and supplies retailing	52523	Second hand furniture retailing or auctioning— <i>except pawnbrokers</i>	52597	Handbag retailing
52420	Toys retailing	52523	Second hand goods retailing— <i>except motor vehicles, pawnbrokers</i>	52597	Ice retailing
52430	Book retailing—catalogue selling	52523	Second hand goods retailing— <i>except motor vehicles, pawnbrokers</i>	52597	Internet retailing (personal and household goods)
52430	Book retailing—direct selling	52523	Second hand jewellery retailing—except pawnbrokers	52597	Leather goods retailing— <i>except apparel</i>
52431	Magazine retailing	52523	Stamp dealing— <i>except pawnbrokers</i>	52597	Musical instruments retailing
52431	Newsagent operation	52530	Fertiliser retailing	52597	Retailing nec
52431	Newspapers retailing	52530	Garden ornaments retailing	52597	Souvenirs retailing
52431	Periodicals retailing	52530	Garden supplies retailing nec	52597	Travel goods retailing
52432	Books retailing	52530	Indoor plant hire	52597	Umbrellas retailing
52433	Artists' supplies retailing	52530	Landscaping supplies—retailing	52597	Variety store operation
52433	Greeting cards retailing			52597	Wigs retailing
52433	Postcards retailing				

Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
<b>HOUSEHOLD EQUIPMENT REPAIR SERVICES</b>		53222	Automotive servicing—electrical repairs	<b>ACCOMMODATION—CAFES AND RESTAURANTS</b>	
52610	Air conditioners repairing—household	53222	Auto-electrical services	<b>ACCOMMODATION</b>	
52610	Heating equipment—household electric—repairing	53222	Car servicing—electrical repairs	57100	Boarding houses
52610	Household appliances repairing nec	53222	Electrical repairing—automotive	57100	Camping ground operation
52610	Pay TV antennae installation	53222	Motor vehicle servicing—electrical repairs	57100	Caravan parks and camping grounds
52610	Pay TV installation—antennae, decoder	53230	Automotive crash repairs	57100	Guest house operation
52610	Radios repairing— <i>except car radios</i>	53230	Motor trimming	57100	Holiday houses and flats operation
52610	Refrigerators repairing—household electric	53230	Motor vehicle body repairing	57100	Hotel operation
52610	Repairing household electrical appliances	53230	Motor vehicle crash repairs	57100	Motel operation
52610	Sewing machines repairing	53230	Motor vehicle restoration	57100	Private hotel operation—short term accommodation
52610	Stoves or heaters—household electric—repairing	53230	Motor vehicle rust proofing	57100	Ski-lodge operation
52610	Television antennae installing	53230	Motor vehicle smash repairing	57100	Student residences operation— <i>except boarding schools</i>
52610	Television sets repairing	53230	Panel beating	57100	Youth hostel operation
52610	Washing machines—household electric—repairing	53230	Rust proofing—automotive	<b>PUBS, TAVERNS AND BARS</b>	
52690	Footwear repairing	53230	Smash repairing	57200	Bar—licensed
52690	Key cutting or duplicating service	53230	Spray painting	57200	Hotel operation—mainly drinking place
52690	Leather goods repairing— <i>except apparel</i>	53230	Towing service, motor vehicle	57200	Nightclub operation
52690	Locksmith service	53240	Tyres or tubes for motor vehicle, repairing— <i>except retreading</i>	57200	Pub operation—mainly drinking place
52690	Repairing household non-electrical and personal goods nec	53240	Tyres or tubes for motor vehicle—retailing	57200	Tavern operation—mainly drinking place
<b>MOTOR VEHICLE RETAILING</b>		53291	Brake and clutch service	57200	Wine bar operation—mainly drinking place
53110	Car dealer—new and/or used	53291	Motor vehicle clutch or brake repairing	<b>CAFES AND RESTAURANTS</b>	
53110	Motor vehicles retailing—new	53292	Motor vehicle radiator repairing	57300	Airline catering service
53110	Motor vehicles retailing—used	53293	Mufflers and exhaust systems repairing—automotive	57300	Cafe operation
53120	Go-Karts retailing—motorised	53294	Windscreen repairing	57300	Catering service
53120	Motor cycles or scooters repairing	53295	Automotive mechanical repairs—general repairs	57300	Coffee shops
53120	Motor cycles or scooters wholesaling or retailing	53295	Automotive servicing—general mechanical repairs	57300	Internet cafe (mainly cafe operation)
53130	Caravan dealers	53295	Car servicing—general mechanical repairs	57300	Restaurant operation
53130	Horse floats wholesaling or retailing	53295	Engine reconditioning—customised	57300	Theatre restaurant operation
53130	Mobile homes dealing	53295	Mechanical services—general	<b>CLUBS—HOSPITALITY</b>	
53130	Trailers dealing— <i>except boat</i>	53295	motor vehicle mechanical repairs—general repairs	57401	Clubs—licensed
<b>MOTOR VEHICLE SERVICES</b>		53295	Motor vehicle warranty inspection service	57401	Licensed club operation
53210	Car wash and cleaning service	53295	Towbar fitting services	57402	Clubs— not licensed, hospitality, with staff
53210	Diesel oil retailing	53295	Transmission or gearbox assemblies, motor vehicle reconditioning or rebuilding		
53210	Distillate retailing				
53210	Engine oils retailing				
53210	Kerosene retailing				
53210	Liquefied petroleum gas—automotive—retailing				
53210	Motor vehicle washing or cleaning service				
53210	Petrol retailing				
53210	Service station operation				
53221	Batteries retail—motor vehicle				
53221	Caravan battery retailing				
53222	Automotive mechanical repairs—electrical repairs				
53222	Automotive mobile phone installation				

**Code Description of business activity**

## TRANSPORT AND STORAGE

### ROAD FREIGHT TRANSPORT

61100 Delivery service—road  
61100 Furniture removal service—road  
61100 Gas hauling—by road  
61100 Log haulage service  
61100 Road freight transport service  
61100 Taxi truck service  
61100 Truck hire service—with driver  
61100 Waste paper transport—road

### ROAD PASSENGER TRANSPORT

61210 Bus, coach transport—long distance  
61210 Charter bus service, long distance  
61210 Tourist coach service, long distance  
61220 Airport bus service  
61220 Bus, coach transport—short distance  
61220 Charter bus service, short distance  
61220 School bus service  
61220 Tourist coach service, short distance  
61220 Tramway passenger transport service  
61231 Four wheel drive tour operation—  
with driver  
61231 Motor cycle tour operation—  
with driver  
61231 Taxi cab management service  
61231 Taxi cab service  
61231 Taxi radio base operation—  
*except for taxi trucks*  
61231 Wilderness tour operation—  
mainly by four wheel drive—  
with driver  
61232 Car hire service—chauffeur driven  
61232 Hire car service  
61232 Road passenger transport nec

### RAIL TRANSPORT

62000 Freight transport service—railway  
62000 Railway station operation

### WATER TRANSPORT

63010 Ocean cruise services—between  
domestic and foreign ports  
63010 Ship management service for  
international sea transport  
63020 Boat charter, lease or hire—for freight  
or passengers  
63020 Dive boat tours—coastal waters  
63020 Freight transport service—  
coastal sea transport  
63020 Game fishing tours—coastal waters  
63020 Island ferry operation—in coastal  
waters  
63020 Ocean cruise services—between  
domestic ports  
63020 Ship charter, lease or rental  
63020 Ship management service for coastal  
sea transport  
63020 Vehicular ferry operation—  
in coastal waters

**Code Description of business activity**

63020 Whale watching tours—coastal waters  
63030 Cruise operation—  
river, harbour or lake, with or without  
restaurant facilities  
63030 Dive boat tours—inland waters  
63030 Ferry service  
63030 Freight transport service—  
river, harbour or lake  
63030 Water taxi service  
63030 White water rafting tours—  
inland waters

### AIR TRANSPORT

64010 Airline operation—scheduled  
international  
64010 Freight transport service—  
scheduled international air transport  
64020 Airline operation—scheduled domestic  
64020 Freight transport service—  
scheduled domestic air transport  
64031 Aircraft charter, lease or rental—  
with crew  
64031 Helicopter charter  
64032 Flying schools  
64033 Freight transport service—  
non-scheduled air transport

### OTHER TRANSPORT

65010 Pipeline operation  
65090 Cable car operation  
65090 Chair lift operation  
65090 Freight transport operation nec  
65090 Monorail operation  
65090 Transport operation nec

### SERVICES TO ROAD TRANSPORT

66110 Car park operation  
66110 Parking station operation  
66190 Container terminal or park facilities—  
for road freight  
66190 Toll bridge operation  
66190 Toll road operation  
66190 Vehicular ferry or punt operation—  
in inland waters

### SERVICES TO WATER TRANSPORT

66210 Ship loading or unloading service  
66210 Stevedoring  
66220 Coal loader operation—sea transport  
66220 Container terminal operation—  
marine cargo  
66220 Freight terminal operation—  
sea transport  
66220 Grain loader operation—  
sea transport  
66220 Ship mooring service  
66230 Wharf facility leasing  
66230 Wharf provision  
66290 Divers—commercial, salvage  
66290 Harbour services nec

**Code Description of business activity**

66290 Navigation service—water transport  
66290 Pilotage service  
66290 Port services nec  
66290 Salvage service—marine  
66290 Ship registration service  
66290 Shipping agency service  
66290 Ships agency service  
66290 Towboat operation  
66290 Tugboat operation

### SERVICES TO AIR TRANSPORT

66300 Airport operation  
66300 Airport services  
66300 Aviation consultancy service  
66300 Navigation service—air transport

### OTHER SERVICES TO TRANSPORT

66410 Ticket selling—for non-resident airlines  
66410 Tour guide service  
66410 Tour retailing service  
66410 Tourist bureau service  
66410 Tourist information centre operation  
66410 Travel agency service  
66420 Freight forwarding service—road  
66430 Freight forwarding service—  
*except by road*  
66440 Baggage agency service  
66440 Customs agency service  
66440 Export documentation preparation  
service  
66440 Import documentation preparation  
service  
66490 Freight brokerage service  
66490 Transport container repair or  
refurbishing

### STORAGE

67010 Grain elevator operation  
67010 Grain silo operation  
67010 Grain storage  
67010 Storage service—grain  
67090 Bond store operation  
67090 Cool storage of fruit and vegetables  
67090 Cold store operation  
67090 Furniture storage service  
67090 Storage service nec  
67090 Warehousing nec

**Code Description of business activity**

## COMMUNICATION SERVICES

### POSTAL AND COURIER SERVICES

- 71110 Mail services
- 71110 Mailbox rental services
- 71110 Post office operation
- 71110 Postal agency operation

### TELECOMMUNICATION SERVICES

- 71120 Courier service
- 71120 Messenger service
- 71200 Communication service—  
including telephone, telex, satellite  
communications service. *Except—  
radio and TV broadcasting, see codes  
91210 and 91220*
- 71200 Datacasting service provision
- 71200 Email services
- 71200 Internet cafe (mainly internet service  
operation)
- 71200 Internet service providers
- 71200 Network communication service
- 71200 Radio relay station operation
- 71200 Radio telephone service
- 71200 Satellite communications service
- 71200 Telecommunications service
- 71200 Telephone exchange operation
- 71200 Telephone service
- 71200 Teleprinter service
- 71200 Television relay station operation
- 71200 Telex service

## FINANCE AND INSURANCE

### CENTRAL BANK

- 73100 Central bank operation

### DEPOSIT TAKING FINANCIERS

- 73210 Bank operation
- 73210 Development bank operation
- 73210 Savings bank operation
- 73210 Trading bank operation
- 73220 Building societies
- 73220 Permanent building society operation
- 73230 Credit unions
- 73240 Money market dealers
- 73290 Finance company operation

### OTHER FINANCIERS

- 73300 Financing nec
- 73300 Terminating building society operation

### FINANCIAL ASSET INVESTORS

- 73401 Holding company operation—  
i.e. holding shares in subsidiary  
companies
- 73402 Investment operation—own account
- 73403 Corporate unit trusts—  
assessed as companies
- 73403 Unit trust—corporate operation,  
assessed as companies

**Code Description of business activity**

- 73404 Public trading trust operation—  
assessed as companies
- 73404 Unit trust—public trading operation,  
assessed as companies
- 73405 Unit trust operation—*except corporate  
and public trading trusts*
- 73406 Friendly society operation
- 73406 Investment association operation
- 73406 Investment company operation

### LIFE INSURANCE AND SUPERANNUATION FUNDS

- 74110 Life insurance provision
- 74120 Pension fund separately constituted—  
operation
- 74120 Superannuation fund operation—  
separately constituted

### OTHER INSURANCE

- 74210 Funeral benefit provision
- 74210 Health insurance
- 74220 Accident insurance provision
- 74220 Fire insurance provision
- 74220 General insurance
- 74220 Household insurance
- 74220 Insurance—  
accident, house, marine and general
- 74220 Motor vehicle insurance
- 74220 Third party insurance
- 74220 Travel insurance provision
- 74220 Workers compensation insurance

### SERVICES TO FINANCE AND INVESTMENT

- 75110 Commodity futures broking or dealing
- 75110 Financial asset broking service
- 75110 Mortgage broking service
- 75110 Stockbroking or trading
- 75190 Credit card administration service
- 75190 Executor service
- 75190 Financial service nec
- 75190 Fund raising nec—on a commission or  
fee basis
- 75190 Nominee service
- 75190 Portfolio investment management  
services
- 75190 Security valuation service
- 75190 Share registry operation
- 75190 Trustee service

### SERVICES TO INSURANCE

- 75200 Actuarial service
- 75200 Claim assessment service
- 75200 Insurance agency service
- 75200 Insurance broking service
- 75200 Insurance consultant service
- 75200 Superannuation fund management  
service—on a fee or commission basis

**Code Description of business activity**

## PROPERTY AND BUSINESS SERVICES

### PROPERTY OPERATORS AND DEVELOPERS

- 77110 Apartments renting or leasing—*except  
holiday apartments code 57100*
- 77110 Buildings, residential—  
renting or leasing—other than holiday
- 77110 Flats renting or leasing—  
*except holiday flats*
- 77110 Houses renting or leasing—  
except holiday houses
- 77120 Buildings, non-residential—  
renting or leasing
- 77120 Land development or subdivision
- 77120 Property—non-residential—  
renting or leasing

### REAL ESTATE AGENTS

- 77200 Auctioning service—real estate
- 77200 Broking service, real estate
- 77200 Conveyancing service—other than by  
qualified legal practitioners
- 77200 Real estate agency service
- 77200 Real estate auctioning service
- 77200 Real estate body corporate  
management service
- 77200 Real estate broking service
- 77200 Real estate management service
- 77200 Real estate rental agency service
- 77200 Real estate title transfer service—  
other than by units of qualified legal  
practitioners
- 77200 Time share apartment management  
service
- 77200 Title searching service
- 77200 Valuing service—real estate

### NON-FINANCIAL ASSET INVESTORS

- 77300 Investing in patents and copyrights
- 77300 Investing in tangible artistic work
- 77300 Leasing licences
- 77300 Taxi cab plate leasing

### MACHINERY AND EQUIPMENT HIRING AND LEASING

- 77410 Bus, coach leasing
- 77410 Campervan leasing, hiring or renting
- 77410 Car leasing, hiring or renting—  
*except licensed hire cars or taxi cabs*
- 77410 Motor vehicle—  
hiring, leasing or renting—*except  
licensed hire cars or taxi cabs*
- 77410 Truck leasing, hiring or renting
- 77420 Aircraft leasing
- 77420 Caravan hiring
- 77420 Container hiring
- 77420 Horse trailer hiring
- 77420 Ship leasing
- 77420 Trailer hiring

Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
77430	Agricultural machinery leasing	78230	Naval architecture service	<b>MARKETING AND BUSINESS MANAGEMENT SERVICES</b>	
77430	Amusement machines hiring — including peripherals	78230	Pipeline engineering service		
77430	Construction machinery leasing	78230	Product design service		
77430	Leasing of plant or equipment	78230	Quantity surveying service		
77430	Office machinery or equipment hiring	78230	Sanitary engineering service		
77430	Plant hiring or leasing	78230	Traffic engineering service		
<b>SCIENTIFIC RESEARCH</b>		78290	Assay service		
		78290	Chemical analysis service nec		
		78290	Forensic science consulting service— other than pathology service		
		78290	Geological and geophysical consultancy service		
		78290	Laboratory operation		
		78290	Metallurgical services		
		78290	Meteorological services		
		78290	Pollution monitoring service		
		78290	Scientific or technical services nec		
		78290	Seismic survey data analysis service		
78100	Agricultural research activities	78290	Thermographic testing services		
78100	Engineering research activities	78290	Testing or assay service		
78100	Food research institution operation— <i>except university</i>	78290	Wool testing service		
78100	Industrial research institution operation— <i>except university</i>	<b>COMPUTER SERVICES</b>			
78100	Medical research institution operation— <i>except university</i>				
78100	Medical science research activities				
78100	Natural sciences—astronomy, chemistry, mathematics, physics, earth sciences research activities				
78100	Observatory operation— <i>except university</i>				
78100	Scientific research institution operation— <i>except university</i>				
78100	Social sciences— economics, psychology, sociology research activities				
78100	Technology research activities				
<b>TECHNICAL SERVICES</b>					
78210	Architect			78310	Computer time sharing service
78210	Architectural services	78310	Data entry service	78510	Advertising service
78210	Drafting service—architectural	78310	Data processing service	78510	Direct marketing services—advertising direct mail
78210	Landscape architecture service	78310	Debt collecting service	78510	Internet advertising services
78210	Town planning service	78310	Tabulating service	78510	Power tool demonstration
78220	Aerial photography service	78320	Information storage and retrieval services— <i>except library</i>	78510	Samples distribution service
78220	Aerial surveying service	78330	Computer printer repairs	78520	Commercial art service
78220	Engineering surveying service	78330	Repair service—including peripherals	78520	Graphic design service—for advertising
78220	Land surveying service	78340	Computer programming services	78520	Signwriting
78220	Map preparation service	78340	Internet software development	78520	Ticket writing
78220	Mining surveying service	78340	Internet web site development	78530	Market research service
78220	Oceanographic surveying service	78340	Software production service	78530	Public opinion research service
78220	Seismic surveying service	78340	Systems analysis service	78550	Business consultant service
78220	Surveying service	78341	Home page development	78550	Environmental consultancy service— excluding laboratory service
78230	Boat designing service	78341	Internet consultancy service	78550	Lobbyist
78230	Building consultancy service	78341	Internet development services	78550	Management consultancy service
78230	Chemical engineering service	78341	Internet implementation advisory services	78550	Merchandising consultancy service
78230	Civil engineering service	78341	Internet web site design services	78550	Migration consultants and services
78230	Construction project management service—fee or contract basis	78341	Web site development	78550	Operations research service
78230	Drawing office service—engineering	78342	Software development services nec	78550	Personnel management service
78230	Electrical engineering service— consulting	78349	Computer consultancy services nec	78550	Public affairs consultant
78230	Electronic engineering service— consulting	<b>LEGAL AND ACCOUNTING SERVICES</b>		78550	Public relations counselling service
78230	Engineering consultancy service			78550	Sales advisory service
78230	Engineering drafting service			78550	Tariff consultancy service
78230	Marine engineering service			78550	Tourism development consultancy service
78230	Mining engineering service			78551	Environmental consultancy services
				78552	Occupational Health and Safety (OH&S) consultancy services
				78559	Business management services nec
				78559	Curriculum—education advisory services
		78410	Advocate	<b>OTHER BUSINESS SERVICES</b>	
		78410	Barrister		
		78410	Conveyancing service—by qualified legal practitioners		
		78410	Legal aid service		
		78410	Notary		
		78410	Solicitor		
		78420	Accountant		
		78420	Accounting service		
		78420	Auditing service		
		78420	Bookkeeping service		
		78420	Tax agent		

Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
78660	Cleaning service	<b>EDUCATION</b>		<b>POST SCHOOL EDUCATION</b>	
78660	Crime scene cleaning service	<b>PRE-SCHOOL EDUCATION</b>		84310	Research school operation—university
78660	Domestic—household cleaning service— <i>except carpets, rugs, drapes, curtains or other soft furnishings</i>	84100	Kindergarten, pre-school operation— <i>except child minding centre</i>	84310	University operation
78660	House cleaning service	84100	Pre-school centre operation— <i>except child minding centre</i>	84320	Technical and further education college operation
78660	Office cleaning service	<b>SCHOOL EDUCATION</b>		84320	Technical college operation
78660	Restaurant vat and cooker cleaning services	84210	Primary school operation— <i>except combined primary and secondary school</i>	<b>OTHER EDUCATION</b>	
78660	Telephone cleaning service	84210	Private boys school operation—primary school only	84400	Art school operation
78660	Window cleaning service	84210	Private girls school operation—primary school only	84400	Ballet teaching
78670	Packing or filling service—contract basis	84210	Private school operation—primary school only	84400	Business college operation
78690	Auctioning service nec	84210	Public boys school operation—primary school only	84400	Correspondence school operation nec
78690	Business services nec	84210	Public girls school operation—primary school only	84400	Drama school operation
78690	Collection agency service	84210	Public school operation—primary school only	84400	Driving school operation—motor vehicle
78690	Consumer credit reporting service	84210	School—primary school	84400	Education nec
78690	Credit bureau or agency service	84220	High school operation— <i>except combined primary and secondary school</i>	84400	Elocution school operation
78690	Entertainer/celebrity management service	84220	Matriculation college operation	84400	Management training service
78690	Fashion design service	84220	Private boys school operation—secondary school only	84400	Modelling school
78690	Interior decorating service nec	84220	Private girls school operation—secondary school only	84400	Music school operation nec
78690	Interpreting service	84220	Private school operation—secondary school only	84400	Music teaching
78690	Microfiche production services	84220	Public boys school operation—secondary school only	84400	Nursing college operation nec
78690	Music group management service	84220	Public girls school operation—secondary school only	84400	Teachers college operation nec
78690	Shopping trolley collection service	84220	Public school operation—secondary school only	84400	Theological college or seminary operation
78690	Supermarket trolley collection service	84220	School, high school—secondary	84400	Tutoring service—academic
78690	Telephone answering service	84220	Secondary school or college operation	84400	Workplace training
78690	Translation service	84230	Primary and secondary school operation—combined	84401	Computer training
78690	Valuation service— <i>except for real estate, wool or livestock</i>	84230	Private boys school operation—combined primary/secondary school	84409	Driver training—automotive
<b>GOVERNMENT ADMINISTRATION AND DEFENCE</b>		84230	Private girls school operation—combined primary/secondary school	84409	Earthmoving equipment operation training
<b>GOVERNMENT ADMINISTRATION</b>		84230	Private school operation—combined primary/secondary school	84409	Education—other nec
81110	Central government administration	84230	Public boys school operation—combined primary/secondary school	84409	Educational workshops/seminars
81110	Commonwealth government administration	84230	Public girls school operation—combined primary/secondary school	84409	Industrial equipment operation training
81110	Federal government administration	84230	Public school operation—combined primary/secondary school	84409	Sailing school operation
81120	State government administration	84230	Public school operation—combined primary/secondary school	84409	Truck driver training
81130	Local government administration	84230	School—combined primary and secondary		
81130	Shire administration	84240	Special school operation		
<b>JUSTICE</b>					
81200	Commission operation—judicial				
81200	Courts operation—judicial				
<b>FOREIGN GOVERNMENT REPRESENTATION</b>					
81300	Consulate operation—foreign government				
81300	Embassy operation—foreign government				
81300	High Commission operation				
81300	Trade Commission operation—foreign government				
<b>DEFENCE</b>					
82000	Defence forces operation and administration				



**Code Description of business activity**

## HEALTH AND COMMUNITY

### HOSPITALS AND NURSING HOMES

- 86110 Eye hospitals
- 86110 Hospital operation—*except psychiatric, dental or veterinary hospitals*
- 86110 Maternity hospital operation
- 86110 Obstetric hospital operation
- 86110 Women's hospital operation
- 86120 Psychiatric hospital
- 86130 Convalescent homes
- 86130 Hospice operation
- 86130 Nursing home operation

### MEDICAL AND DENTAL SERVICE

- 86210 Clinic—medical—general practice
- 86210 Flying doctor service
- 86210 General practitioner—medical
- 86210 Medical service—GP
- 86221 Anaesthetist
- 86222 Consultant physician
- 86223 Dermatologist
- 86224 Gynaecologist
- 86224 Obstetrician
- 86225 Haematologist services
- 86225 Pathologist
- 86226 Psychiatrist
- 86227 Radiologist
- 86227 Radiology services
- 86228 Allergist
- 86228 Medical service, specialist nec
- 86228 Neurologist
- 86228 Ophthalmologist
- 86228 Orthopaedic specialist
- 86228 Otorhinolaryngologist
- 86228 Paediatrician
- 86228 Plastic surgeon
- 86228 Rheumatologist
- 86228 Specialist medical practitioner nec
- 86228 Surgeon nec—medical
- 86228 Thoracic specialist
- 86228 Urologist
- 86230 Clinic—dental
- 86230 Dental hospital operation
- 86230 Dental surgeon
- 86230 Endodontist
- 86230 Oral pathologist
- 86230 Orthodontist
- 86230 Paedodontist
- 86230 Periodontist
- 86230 Prosthodontist

**Code Description of business activity**

### OTHER HEALTH SERVICES

- 86310 Medical laboratory operation
- 86310 Pathology laboratory operation
- 86320 Contact lenses dispensing
- 86320 Eye testing—optometrist
- 86320 Optical dispensing
- 86320 Optician
- 86320 Orthoptist
- 86320 Spectacles dispensing
- 86330 Aerial ambulance service
- 86330 Ambulance service
- 86340 Community health centre operation
- 86340 Drug referral centre operation
- 86350 Physiotherapy service
- 86360 Chiropractor service
- 86360 Osteopath service
- 86391 X-ray clinic operation
- 86392 Acupuncture service
- 86392 Chiropodists
- 86392 Clinical massage service
- 86392 Dietitian
- 86392 Hair restoration service—*except by registered medical practitioner or cosmetic*
- 86392 Health services nec
- 86392 Hearing aids dispensing
- 86392 Herbalist
- 86392 Homoeopath
- 86392 Hydropath
- 86392 Hypnotherapist
- 86392 Magnetic therapy service
- 86392 Massage therapy (medical) service
- 86392 Midwifery services
- 86392 Nursing care (in patients home, predominantly medical)
- 86392 Nursing service
- 86392 Occupational therapy service
- 86392 Paramedical services
- 86392 Podiatry service
- 86392 Psychologist
- 86392 Psychotherapist
- 86392 Radiographer
- 86392 Speech therapy service
- 86392 Therapeutic massage service

### VETERINARY SERVICES

- 86400 Animal clinic or hospital operation
- 86400 Spaying service
- 86400 Veterinary hospitals
- 86400 Veterinary surgeon

### CHILD CARE SERVICES

- 87100 Child care service
- 87100 Child minding centres

**Code Description of business activity**

### COMMUNITY CARE SERVICES

- 87210 Aged care accommodation
- 87210 Residential care for the aged operation
- 87220 Children's homes operation
- 87220 Crisis care accommodation operation
- 87220 Home for the disadvantaged operation nec
- 87220 Homeless accommodation
- 87220 Residential refuge operation
- 87290 Adoption service
- 87290 Adult day care centre operation
- 87290 Alcohol counselling services
- 87290 Charities or charitable organisations
- 87290 Drug rehabilitation counselling services
- 87290 Emergency housekeeping service
- 87290 Homeless welfare assistance—*except accommodation*
- 87290 Marriage guidance service
- 87290 Meals on wheels service
- 87270 Toy library (welfare service)
- 87290 Nursing care (in patients home, predominantly home support)
- 87290 Welfare counselling service
- 87290 Welfare services for the elderly—*except accommodation*

## CULTURAL AND RECREATIONAL SERVICES

### FILM AND VIDEO SERVICES

- 91110 Film and video production
- 91110 Motion picture editing
- 91110 Motion picture film or tape production
- 91110 Newsreel production
- 91110 Television film or tape production
- 91120 Film and video distribution
- 91120 Motion picture distribution
- 91120 Motion picture leasing
- 91120 Video tapes leasing—excluding hire to the public by video hire outlets
- 91130 Cinema operation
- 91130 Drive-in theatre operation
- 91130 Motion picture screening
- 91130 Motion picture theatre operation
- 91130 Newsreel theatre operation

### RADIO AND TELEVISION SERVICES

- 91210 News collection for radio broadcasting
- 91210 Radio service
- 91210 Radio station operation
- 91220 News collection for television broadcasting
- 91220 Pay TV operation
- 91220 Pay TV station operation
- 91220 Television service
- 91220 Television station operation

Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
<b>LIBRARIES</b>				<b>GAMBLING SERVICES</b>	
92100	Archival service	92520	Theatre operation— <i>except motion picture theatre</i>	93210	Lottery agency operation
92100	Film archive service	92590	Casting agency service	93210	Lottery operation
92100	Library service	92590	Costume design service	93220	Casino operation
92100	Photographic archive service	92590	Events booking agent	93291	Bookmaker operation
92100	Sound archive service	92590	Services to the arts nec	93292	TAB agency operation
<b>MUSEUMS</b>		92590	Set designing service	93292	Totalisator agency operation
92200	Historic house operation	92590	Stage management operation	93293	Bingo operation
92200	Museum operation	92590	Theatre lighting service	93293	Football pools operation
<b>PARKS AND GARDENS</b>		92590	Theatre ticket agency operation	93293	Gambling services nec
92310	Animal parks	<b>SPORT</b>		<b>OTHER RECREATION SERVICES</b>	
92310	Aquarium operation	93111	Dog training—for racing	93301	Amusement centre
92310	Aviary operation	93111	Greyhound training	93301	Amusement park operation
92310	Herbarium operation	93111	Racing kennels operation	93302	Circus operation
92310	Zoological garden operation	93112	Horse training—race horse	93302	Dance hall or studio operation
92390	Parks and gardens operation	93112	Race horse training	93302	Marina operation—pleasure craft
92390	Picnic ground operation	93112	Racing stables operation	93302	Merry-go-round operation
92390	Recreation ground operation— <i>except sporting</i>	93113	Race course or track operation—horse or dog	93302	Railway operation—by historical railway societies or as a tourist attraction
92390	Tourist caves operation	93121	Fitness centres	93302	Youth camp operation
92390	Wild-life sanctuary operation	93121	Gymnasium operation	<b>PERSONAL AND OTHER SERVICES</b>	
<b>ARTS</b>		93122	Squash court operation		
92411	Actor—own account—live theatrical or musical	93122	Tennis court operation	<b>PERSONAL AND HOUSEHOLD GOODS HIRING</b>	
92411	Entertainers	93123	Billiard saloon operation		
92411	Musical group operation	93123	Bowling alley operation—tenpin	95110	Video tapes and games hiring to general public
92411	Musicians	93123	Bowling green operation	95190	Bicycles hiring
92411	Performing artist operation	93123	Go-Kart track operation	95190	Camping equipment hiring
92412	Ballet company operation	93123	Golf course or practice range operation nec	95190	Costume hiring
92412	Opera company operation	93123	Netball court or facility operation	95190	Domestic appliance hiring
92412	Orchestra operation	93123	Race course or track operation nec	95190	Fishing tackle hiring
92412	Puppet show operation	93123	Skating rink operation	95190	Furniture hiring
92412	Theatrical company operation	93123	Speedway operation	95190	Hobby equipment hiring
92420	Actor	93123	Sports ground operation nec	95190	Household goods hiring
92420	Actor—own account—other than theatrical or musical	93123	Swimming pool operation	95190	Photographic equipment hiring
92420	Artist	93123	Tenpin bowling centres	95190	Pram and trolley hire
92420	Author	93191	Basketballer—professional	95190	Ski equipment hire
92420	Cartoonists	93192	Cricketer—professional	95190	Sound reproducing equipment—household—hiring
92420	Cartoon character design	93193	Footballer—professional	95190	Sporting equipment hiring
92420	Composer—music	93194	Jockeys	95190	Stoves or heaters hiring
92420	Creative writers—own account	93195	Referee, umpire—professional	95190	Television hiring
92420	Painter—artist	93195	Umpire, referee—professional	95190	Toy library (non-welfare service)
92420	Playwright	93196	Sportsperson nec—professional	95190	Video recorder or equipment hiring
92420	Poet	93197	Coaching—sports	95190	Washing machine hiring
92420	Sculptor	93197	Martial arts and self-defence instruction	95190	Water ski equipment hire
92420	Song writer	93197	Parachuting school operation		
92420	Writer	93197	Riding school operation		
<b>SERVICES TO THE ARTS</b>		93197	Scuba diving school		
92510	Sound recording studio operation	93197	Sports coaching service		
92520	Concert hall operation	93197	Swimming school operation		
92520	Entertainment centre operation	93197	Tennis coaching		
92520	Music hall operation—excluding theatre restaurant operation	93198	Clubs—sporting— <i>except hospitality</i>		
92520	Opera house operation	93198	Farrier service		
92520	Playhouse operation	93198	Ski-tow operation		
		93198	Sporting club or association— <i>except hospitality</i>		
		93198	Sports administration service		
		93198	Sports ticket agency operation		

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

**Code Description of business activity****OTHER PERSONAL SERVICES**

95210	Baby napkins hire service
95210	Carpet cleaning service
95210	Clothes ironing service
95210	Curtain cleaning service
95210	Dry cleaning service, agency
95210	Dyeing service
95210	Laundry agency operation
95210	Laundry service
95210	Linen hire service
95210	Self-service laundry operation
95220	Photographic film processing
95230	Commercial photography service
95230	Photography service— <i>except aerial photography, motion picture production or photographic film processing</i>
95230	Portrait photography services
95230	Street photography service
95230	Studio photography service
95230	Video filming
95240	Cemetery operation
95240	Crematorium operation
95240	Funeral directing
95240	Undertaking
95250	Gardening service nec
95250	Lawn mowing service
95250	Roadside and nature strip grass mowing/slashing service
95260	Barber shop
95260	Beauty salon operation
95260	Epilation service
95260	Hairdressing service
95260	Manicure service
95260	Pedicure service
95260	Solarium—sun tanning operation
95260	Sun tanning salon operation
95291	Escort agency service
95291	Massage (sex industry) services nec
95291	Prostitution service
95292	Astrology service
95292	Clairvoyance service
95292	Fortune telling service
95292	Numerology service
95293	Introduction agency service
95294	Weight reducing service
95295	Child minding service—in the home
95296	Chauffeur service
95296	Dog obedience training
95296	Domestic service nec— on a contract or fee basis
95296	Genealogy service
95296	Hair restoration service—cosmetic
95296	Marriage celebrant
95296	Personal services nec
95296	Pet grooming service
95296	Racing information service
95296	Tattooing service
95296	Turkish bath operation

**Code Description of business activity****RELIGIOUS ORGANISATIONS**

96100	Church operation
96100	Religious organisation operation— <i>except units mainly engaged in the provision of goods or services which are primary to other industries</i>

**INTEREST GROUPS**

96210	Business associations
96210	Professional associations
96210	Trade association operation— <i>except trade union</i>
96220	Industrial union operation
96220	Trade union operation
96290	Automobile association operation
96290	Clubs—not licensed, for promotion of community or sectional interests nec
96290	Consumers associations operation
96290	Political party operation

**PUBLIC ORDER AND SAFETY  
SERVICES**

96310	Gaol operation
96310	Police services—government
96330	Bush fire brigade service
96330	Emergency service—other than defence and police
96330	Fire fighting service— <i>except forest</i>
96330	Fire prevention service
96340	Garbage collection service
96340	Garbage disposal service
96340	Industrial waste collection and disposal service
96340	Road sweeping—cleaning services
96340	Rubbish and waste removal
96340	Rubbish dump or tip operation
96340	Sanitary disposal service
96340	Septic tank service
96340	Street sweeping—cleaning services
96340	Waste disposal services

**SPECIAL SECTION ASSESSMENTS;**

99010	Interest on bearer debentures
99020	Overseas ships freight—section 129 <i>Income Tax Assessment Act 1936</i> (ITAA 1936)
99030	Film and video tape royalties—section 136A ITAA 1936, derived by non-residents
99040	Non-resident insurance company —section 143 ITAA 1936
99050	Insurance and re-insurance with a non-resident—sections 144 and 148 ITAA 1936
99060	Consolidation assessment —section 219 ITAA 1936
99070	Control of non-resident's money —section 255 ITAA 1936

**Code Description of business activity****NIL COMPANY RETURNS;**

98000	Non-taxable or NIL company returns— no income, expense or balance sheet data present
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**ATO OFFICE USE ONLY**

41112	Owner builder—PPS use only
41113	Householder—PPS use only
97000	Private households employing staff— PAYE, PAYG, FBT use only