

# Business industry codes 2013



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**This publication was current at May 2013.**

# INTRODUCTION

## HOW TO USE THIS BOOKLET

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

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

*Business industry codes 2013* contains two code lists – the first is alphabetical and starts on page 1; the second is numeric and starts on page 21. Select the most appropriate code to enter on your tax return. Do this by searching under keywords that describe the taxpayer's main business activity.

For example:

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

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

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

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

Only use codes from *Business industry codes 2013*, and take care to describe your business activity as accurately as possible. An incorrect code may result in clients not receiving necessary service or material from the ATO, or could lead to incorrect targeting of compliance activities.

## USE OF INDUSTRY CODE INFORMATION

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

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# BUSINESS INDUSTRY CODES 2013

## Alphabetic listing

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

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mfg means 'manufacturing'.

Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Badge mfg – cloth	13340	Bicycles mfg	23990	Breweries	12120
Badge mfg – metal	25910	Billboard construction/erection	32990	Brewery equipment maintenance	94290
Baggage agency service	52910	Billiard saloon operation	91139	Brewery equipment mfg	24690
Bags mfg – leather or leather substitute	13200	Billiard table mfg	25920	Bricklaying services	32220
Bags mfg – paper	15220	Bingo operation	92099	Bricks dealing	33390
Bags mfg – plastic	19110	Binocular mfg	24110	Bricks mfg – clay – except refractory bricks	20210
Bags or sacks mfg – textile	13330	Bird breeding – except poultry or game birds	01990	Bricks mfg – concrete	20340
Bags or sacks wholesaling – textile	37110	Bird feed mfg	11920	Bricks mfg – refractory	20290
Bags wholesaling – paper	37360	Bird trapping	04200	Bridal wear and accessories retailing	42510
Bakeries and hot bread shops	41290	Biscuit mfg	11730	Bridge construction or repair	31010
Bakeries for bread, etc mfg – except those selling directly to public	11710	Biscuits retailing	41290	Broadcast equipment mfg	24220
Bakery machinery mfg	24690	Bitumen wholesaling	33210	Broking service, real estate	67200
Bakery product mfg – non-factory-based	11740	Blacksmith service	21210	Brooms and brushes mfg	25990
Ballet company operation	90010	Blanket mfg – cotton	13330	Buffalo hunting	04200
Ballet teaching	82120	Blanket mfg – synthetic	13330	Builders hardware dealing nec	33390
Banana growing	01390	Blanket mfg – wool	13330	Building consultancy service	69230
Bandages/dressings – medical retailing	42711	Blasting services	32120	Building materials dealing nec	33390
Bank operation	62210	Blinds installation or repair	32390	Building societies	62220
Bar – licensed	45200	Blinds mfg – metal	22990	Building timber, dressed mfg	14130
Barbecues mfg	24410	Blinds mfg – textile	13330	Building, house construction	30110
Barbecues retail	42210	Blinds retailing	42110	Building, non-residential construction – commercial buildings, hotels, etc	30200
Barber shop	95110	Boarding houses	44000	Building, residential – flats, home units, apartments, etc	30190
Bark mfg – ground	14110	Boarding kennels	95399	Buildings, residential – renting or leasing – other than holiday	67110
Barrels mfg – metal	22390	Boat building or repair	23920	Bulbs or tubes, electric light mfg	24320
Barrels mfg – wooden	14990	Boat charter, lease or rental, with crew for passenger transport	48200	Burglar alarms installation	32340
Barrister	69310	Boat dealers	42450	Burglar alarms mfg	24290
Basketballer – professional	91122	Boat designing service	69230	Bus shelters – prefabricated wood mfg	14910
Bathroom and toilet fittings – retailing	42310	Boat trailer dealing	42450	Bus, coach body mfg	23120
Bathroom and toilet fittings – wholesaling	33320	Boat trailer mfg	23120	Bus, coach dealers	35020
Bathroom and toilet fittings mfg – metal	22990	Boilermaking and installation	22310	Bus, coach leasing	66190
Bathroom fixtures mfg – vitreous china	20290	Bond store operation	53090	Bus, coach transport – long distance	46210
Batteries mfg	24390	Book retailing – catalogue selling	43109	Bus, coach transport – short distance	46220
Batteries retail – motor vehicle	39211	Book retailing – direct selling	43109	Bushfire brigade service	77130
Batteries wholesaling – motor vehicle	35040	Bookbinding	16120	Business associations	95510
Bauxite mining	08020	Bookkeeping service	69320	Business college operation	81019
Bearings mfg	24990	Bookmaker operation	92091	Business consultant service	69629
Beauty salon operation	95110	Books publishing	54130	Business machine mfg nec	24219
Bed base mfg – upholstered	25130	Books retailing	42442	Business machines, equipment – wholesaling – except computing equipment or furniture	34990
Beds mfg – wooden	25110	Books wholesaling	37350	Business machines, equipment mfg	24219
Beds mfg nec	25110	Boots mfg	13520	Business management services nec	69629
Beds retailing	42110	Bottles mfg – glass	20100	Business services nec	69629
Beds wholesaling	37310	Bottles mfg – plastic	19120	Butchers – wholesale	36020
Beef cattle and sheep farming	01440	Bottles recycling	29220	Butchers, butcher shops – retail	41211
Beef cattle farming	01420	Bottling machines mfg	24690	Butter mfg	11330
Beef cattle farming and cereal grain growing	01450	Bowling alley operation – tenpin	91139	Butterfly breeding	01990
Beef cattle feedlots (specialised)	01430	Bowling green construction	31099		
Beekeeping	01930	Bowling green operation	91139		
Beer mfg	12120	Brake and clutch service	94191		
Beer, wine and spirits wholesalers	36061	Branding services – animal	05290		
Berry fruit growing	01330	Brass finishing or plating	22930		
Bicycles and accessories retailing	42410	Bread bakery operation – except those selling direct to public	11710		
Bicycles hiring	66390	Bread retailing	41290		
		Bread vendors	41290		

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### C

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

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

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Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Coin dealers	42733	Consultant physician	85129	Crayfishing, lobster fishing	04111
Cold store operation	53090	Consumer credit reporting service	72930	Creative writers – own account	90029
Collection agency service	72930	Consumers associations operation	95599	Credit bureau or agency service	72930
Collieries – black coal	06000	Contact lenses dispensing	85320	Credit card administration service	64190
Collieries – brown coal	06000	Contact lenses mfg	24110	Credit unions	62230
Comedians	90020	Container hiring	66190	Crematorium operation	95200
Commercial art service	69240	Container terminal operation – marine cargo	52120	Cricketer – professional	91123
Commercial photography service	69910	Container terminal or park facilities – for road freight	52999	Crime scene cleaning service	73110
Commercial printing	16110	Containers mfg – corrugated paper board	15210	Crisis care accommodation operation	86090
Commercial vehicles dealing	35020	Containers mfg – solid paper board	15210	Crockery mfg	20290
Commission operation – judicial	75400	Contraceptive mfg	18410	Crockery retailing	42130
Commodity futures broking or dealing	64110	Contract staff service	72120	Crocodile farming	01990
Commonwealth government administration	75100	Control of non-residents' money – section 255 ITAA 1936	99070	Crocodile hunting	04200
Communication service – including telephone, telex, satellite communications service – except radio and TV broadcasting	58010	Convalescent homes	86011	Crop dusting service – aerial	05290
Community health centre operation	85990	Conveyancing service – by qualified legal practitioners	69310	Crop harvesting service	05290
Compact disc mfg or publishing	16200	Conveyancing service – other than by qualified legal practitioners	69310	Crude oil wholesaling	33210
Compact disc, cassette tape and records retailing	42420	Cooking oil filtration and recycling	11500	Crude petroleum wholesaling	33210
Composer – music	90029	Cooking utensils retailing – excluding household electric	42130	Cruise operation – river, harbour or lake, with or without restaurant facilities	50100
Computer and business machine mfg	24219	Cooking utensils retailing – household electric	42210	Crustacean – processed mfg	11200
Computer and related equipment mfg	24211	Cool storage of fruit and vegetables	53090	Crustacean breeding or farming – except lobsters	02039
Computer consultancy services nec	70000	Copper ore mining	08030	Crustacean wholesaling	36040
Computer facilities management service	70000	Copper smelting, refining	21330	Crystal glass mfg	20100
Computer network systems design and integration service	70000	Copper smithing – except boiler making	22400	Curriculum – education advisory services	82200
Computer printer repairs	94220	Cordial mfg	12110	Curtain cleaning service	95310
Computer programming service	70000	Cordials – wholesaling	36090	Curtain making	13330
Computer retailing	42220	Cork flooring retailing	42120	Curtains installing	32390
Computer software mfg or publishing	16200	Corporate head office management services	69610	Curtains retailing	42140
Computer tapes or disks mfg or publishing – pre-recorded	16200	Corporate unit trusts – assessed as companies	62400	Cushions mfg	13330
Computer time-sharing service	59210	Correspondence school operation nec	82199	Custom tailoring – men's and boys' wear	13510
Computer training	81011	Cosmetics mfg	18520	Custom tailoring – women's and girls' wear	13510
Computer wholesaling – including peripherals	34920	Cosmetics retailing – catalogue selling	43101	Customs agency service	52910
Computers mfg	24211	Cosmetics retailing – direct selling	43101	Cutlery mfg	22990
Concert hall operation	90030	Cosmetics retailing – except chemist shops, pharmacies and direct sellers	42712		
Concrete – ready mixed – except dry mix	20330	Cosmetics wholesaling	37200	<b>D</b>	
Concrete products mfg nec	20340	Cosmetics, perfumes and toiletry goods retailing commission based	43201	Dairy cattle farming	01600
Concreting services	32210	Costume design service	90029	Dairy herd testing	05290
Confectionery mfg	11820	Costume hiring	66390	Dairy products mfg nec	11330
Confectionery retailing	41290	Costume jewellery mfg	25910	Dairy products wholesaling	36030
Confectionery wholesaling	36090	Costume jewellery wholesaling	37320	Dams construction	31099
Consolidation assessment – section 219 ITAA 1936	99060	Cotton ginning	05210	Dance hall or studio operation	91390
Construction machinery leasing	66310	Cotton growing	01520	Data entry service	59210
Construction materials mining – except sand quarrying, washing or screening	09190	Courier service	51020	Data processing service	59210
Construction project management service – fee or contract basis	69230	Courts operation – judicial	75400	Datacasting service provision	58020
Consulate operation – foreign government	75520	Crab potting	04112	Debt collecting service	72930
		Craft materials and supplies retailing	42799	Deer breeding, farming	01800

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Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Dental hospital operation	85310	Domestic appliance retailing – direct selling (commission based)	43209	Eastern foods retailing	41290
Dental instruments or equipment mfg	24120	Domestic appliance retailing – direct selling (except commission based)	43109	Eastern foods wholesaling	36090
Dental surgeon	85310	Domestic appliance retailing – via internet	43109	Education nec	82199
Dentures fabrication	24120	Domestic government representation	75510	Educational workshops or seminars	82199
Deodorant mfg	18520	Domestic service nec – on a contract or fee basis	95399	Egg and egg products wholesaling	36090
Department store operation	42600	Doors or windows mfg – wooden	14920	Egg farm operation	01720
Dermatologist	85123	Doughnuts mfg	11720	Electric fittings dealing nec	34940
Desktop publishing service	72920	Drafting service – architectural	69210	Electric gaming machines – poker mfg	24290
Detective agency service	77120	Drains construction, cleaning or repairing – except sewerage or stormwater drains	32310	Electric motors mfg nec	24390
Detergent mfg	18510	Drama school operation	82120	Electric rangehood installation	32320
Detergents wholesaling	37200	Drawing office service – engineering	69230	Electrical distribution equipment wholesaling	34940
Development bank operation	62210	Dredging – harbours or rivers	31099	Electrical engineering service – consulting	69230
Diagnostic apparatus mfg	24120	Dressmaking – custom tailoring	13510	Electrical equipment or machinery mfg nec	24390
Diamond cutting	25910	Dressmaking – customised	13510	Electrical equipment, industrial, wholesaling nec	34940
Diamond mining	09901	Dressmaking supplies retailing	42140	Electrical machinery, heavy, installation – on-site assembly	31099
Diesel engines mfg nec	24990	Dried flowers retailing	42740	Electrical measuring or testing instruments wholesaling	34940
Diesel oil retailing	40000	Drilling contractors	32990	Electrical repairing – automotive	94110
Diesel oil wholesaling	33210	Drilling machinery mfg – woodworking or metalworking	24630	Electrical services	32320
Dietitian	85399	Drilling machinery mfg nec	24620	Electricity generation, supply and distribution	26300
Dingo hunting or trapping	04200	Drills mfg – portable electric	24630	Electricity meters mfg	24190
Dip mfg – animal	18320	Drive-in theatre operation	55130	Electricity transmission	26200
Direct marketing services – advertising direct mail	69400	Driver training – automotive	82199	Electronic engineering service – consulting	69230
Direct selling – cosmetics, perfumes and toiletries	43101	Driving school operation – motor vehicle	82199	Electronic equipment wholesaling nec – industrial	34940
Direct selling – jewellery	43102	Drug plants growing	01590	Electronic telephone security device wholesaling	34930
Direct selling nec	43109	Drug referral centre operation	85990	Elevator installation, repair	32390
Directory and mailing list publishing	54140	Drug rehabilitation counselling services	87900	Elevators or elevator parts mfg	24910
Discount store operation	42799	Drugs retailing	42711	Elocution school operation	82199
Dishwashing machines mfg – household	24410	Drugs wholesaling – except veterinary	37200	Email services	59100
Disinfectant mfg	18510	Drugs wholesaling – veterinary	37200	Embassy operation – foreign government	75520
Display and notice boards wholesaling	34990	Dry cell battery retailing	42290	Emergency housekeeping service	87900
Display models mfg – metal	22990	Dry cleaning machinery mfg	24690	Emergency service – other than defence and police	77130
Display models mfg – plaster	20320	Dry cleaning machinery or equipment wholesaling	34190	Employment agency operation	72110
Disposal stores – new goods	42733	Dry cleaning service, agency	95310	Enamelling service	22930
Distillate retailing	40000	Dry ice mfg	18110	Endodontist	85310
Distillate wholesaling	33210	Drydock operation	23910	Engine oils retailing	40000
Distilling and beverage equipment mfg	24690	Duck farming	01710	Engine reconditioning – customised	94199
Distilling equipment wholesaling	34190	Duct work mfg – air conditioning	22400	Engineering consultancy service	69230
Dive boat tours – coastal waters	50100	Ducts mfg – sheet metal	22400	Engineering drafting service	69230
Dive boat tours – inland waters	50100	Dyeing service	13340	Engineering research activities	69100
Divers – commercial, salvage	52190	Dyes mfg – inorganic	18130	Engineering surveying service	69220
Dog breeding	01990	Dyes mfg – organic	18120	Engines, internal combustion mfg nec	24990
Dog obedience training	95399	Dyes wholesaling	33230	Engraving on metals – except process or photographic	22930
Dog training – for racing	91291			Enlargers wholesaling – photographic	34940
Dog training for farm work	05290	<b>E</b>		Enquiry agency service	77120
Dolls retailing	42430	Earthmoving equipment operation training	81019		
Domestic – household cleaning service – except carpets, rugs, drapes, curtains or other soft furnishings	73110	Earthmoving machinery mfg	24620		
Domestic appliance hiring	66390	Earthmoving plant hire – with operators	32920		
Domestic appliance retailing – catalogue selling (commission based)	43209	Earthmoving services	32120		
Domestic appliance retailing – catalogue selling (except commission based)	43109				

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Entertainer or celebrity management service	69629	Film and video tape royalties – section 136A ITAA 1936, derived by non-residents	99030	Floor or wall tiles mfg – concrete	20340
Entertainers	90021	Film archive service	60100	Floor sanding	32430
Entertainment centre operation	90030	Film mfg – plastic	19110	Floor tile wholesaling (except ceramic)	37310
Environmental consultancy service – excluding laboratory service	69621	Film wholesaling – photographic	34990	Flooring fixing – wooden	32420
Environmental consultancy services	69621	Finance company operation	62290	Florist operation – retail	42740
Epilation service	95110	Financial asset broking service	64110	Florist operation – wholesale	33190
Escalator installation, repair	32390	Financial service nec	64190	Flour mfg – wheat – except self-raising flour	11610
Escalators or escalator parts mfg	24910	Financing nec	62300	Flour mfg – wheat – self-raising flour	11610
Escort agency service	95340	Fire extinguisher servicing	94290	Flour milling machinery mfg	24690
Events booking agent	72990	Fire fighting service – except forest	77130	Flower growing (outdoors)	01150
Excavating service	32120	Fire fighting service – forest	77130	Flower growing (under cover)	01140
Executive search service	72110	Fire insurance provision	63220	Flower pots mfg – ceramic	20290
Executor service	64190	Fire prevention service	77130	Flower pots mfg – concrete	20340
Explosives laying	32120	Fire protection equipment wholesaling	34990	Flowers retailing	42740
Explosives mfg	18920	Fire sprinklers installation	32340	Flowers wholesaling	33190
Export documentation preparation service	52910	Fire sprinklers mfg	22990	Fly spray mfg	18320
Eye hospitals	84010	Firearms mfg	22990	Flying doctor service	85110
Eye testing – optometrist	85320	Firearms retailing	42410	Flying schools	82191
		Fireplace construction and installation	32390	Flywire installation – screens, shutters or blinds	32390
		Fireplace restoration services	32390	Fodder growing	01590
		Firewood cutting – forest	03020	Fodder mfg – prepared	11920
		Firewood cutting and retailing	42799	Food dressings mfg	11990
		Firewood wholesaling	37390	Food mfg nec	11990
		Firework mfg	18920	Food packing machinery mfg	24690
		Fireworks retailing	42799	Food processing machinery mfg	24690
		First Home Saver Account Trust	63300	Food processing machinery or equipment wholesaling	34190
		Fish and chips retailing – take away	45120	Food research institution operation – except university	69100
		Fish breeding or farming	02039	Food waste disposal units mfg	24410
		Fish cleaning or filleting	11200	Food wholesaling nec	36090
		Fish hatchery operation	02039	Football pools operation	92099
		Fish mfg – canned	11200	Footballer – professional	91124
		Fish mfg – dried or smoked	11200	Footpaths construction – concrete	32210
		Fish net mfg	13320	Footwear mfg	13520
		Fish retailing – fresh	41212	Footwear repairing	94910
		Fish wholesaling	36040	Footwear retailing	42520
		Fishing – freshwater	04199	Footwear wholesaling	37120
		Fishing – line fishing	04130	Forensic science consulting service – other than pathology service	69250
		Fishing – marine nec	04192	Forest conservation services	05100
		Fishing tackle hiring	66390	Forest nursery operation or service	05100
		Fishing tackle mfg	25920	Forest planting	05100
		Fishing tackle retailing	42410	Forestry	03010
		Fishing tracing – fin fish	04140	Forging machinery mfg	24630
		Fitness centres	91110	Forging machinery or equipment wholesaling	34190
		Flags or banners mfg	13330	Forgings mfg – iron or steel	22100
		Flats construction	30190	Forgings mfg – non-ferrous metal nec	21410
		Flats renting or leasing – except holiday flats	67110	Forklift trucks mfg	24910
		Flavourings mfg – food	11990	Formwork fixing – wooden	32420
		Floor coverings laying nec	32430	Fortune telling service	95391
		Floor coverings mfg – rubber	19200		
		Floor coverings mfg – textile	13310		
		Floor coverings retailing	42120		
		Floor coverings wholesaling	37310		

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Fossil fuel electricity generation	26110	Furnaces mfg – electric – except space heaters	24390	Gas heating appliances – household – retailing	42210
Foundation garments mfg	13510	Furnaces mfg – industrial – except electric furnaces or space heaters	24990	Gas or fuel oil mfg	17010
Foundation garments retailing	42510	Furnaces or furnace equipment, industrial, wholesaling – except electrical	34990	Gas plumbing	32310
Foundations construction – concrete	32210	Furniture fittings mfg – metal	25120	Gas stoves mfg – household	24410
Four-wheel drive tour operation with driver	50100	Furniture hiring	66390	Gas, natural, distribution – through mains system	27000
Frame mfg – wooden picture or mirror	14990	Furniture mfg – sheet metal	25120	Gases – industrial – wholesaling – except liquefied petroleum gas	33230
Freezers mfg	24410	Furniture mfg – wooden	25110	Gases mfg – industrial	18110
Freight brokerage service	52999	Furniture mfg nec	25190	Gasoline refining or blending	17010
Freight containers mfg – metal	22310	Furniture part mfg – except sheet metal	25190	Gates mfg – aluminium	22230
Freight forwarding service – except by road	52920	Furniture removal service – road	46100	Gates mfg – metal – except aluminium or wire	22290
Freight forwarding service – road	52920	Furniture retailing – household	42110	Gearboxes mfg	23190
Freight terminal operation – sea transport	52120	Furniture storage service	53090	Gem cutting	25910
Freight transport operation nec	50290	Furniture wholesaling – except office	37310	Gemstone mining – except opals and diamonds	09903
Freight transport service – coastal sea transport	48100	Furniture wholesaling – office	37310	Gemstones mfg – synthetic	20900
Freight transport service – non-scheduled air transport	49001	Furriers – retail	42510	Gemstones wholesaling	37320
Freight transport service – railway	47100	Furriers – wholesale	37120	Genealogy service	95399
Freight transport service – river, harbour or lake	48100	<b>G</b>		General household repairs – excluding cleaning, gardening or trade services elsewhere classified	32990
Freight transport service – scheduled domestic air transport	49009	Galvanised iron products dealing	33390	General insurance	63220
Freight transport service – scheduled international air transport	49009	Gambling services nec	92099	General line groceries wholesaling	36010
Freshwater crayfish farming or breeding	02039	Game bird farming	01710	General practitioner – medical	85110
Friendly society operation	62400	Game fishing tours – coastal waters	50100	General store operation – main grocery	41100
Fruit canning or bottling	11400	Games retailing	42430	General store operation – other than mainly groceries	42799
Fruit drying – except sun drying	11400	Gaol operation	77140	Geological and geophysical consultancy service	69250
Fruit fresh – wholesaling, washing or packing	36050	Garage doors mfg – aluminium	22230	Gift shops	42799
Fruit juices or fruit juice drinks mfg – less than single strength	12110	Garage doors mfg – metal – except aluminium	22290	Ginger growing	01590
Fruit juices, single strength or concentrated	11400	Garages – prefabricated metal mfg	22220	Girders mfg – prefabricated steel	22210
Fruit mfg – frozen	11400	Garages – prefabricated wood mfg	14910	Glass or glass products mfg – except glass wool or glass wool products	20100
Fruit picking	05290	Garbage bags mfg – plastic	19110	Glassware retailing	42130
Fruit pulp mfg – puree or spreads	11400	Garbage bins mfg – plastic	19110	Glassware wholesaling – household	37330
Fruit retailing – fresh	41220	Garbage cans mfg – metal	22390	Glazing services	32450
Fruit tree nursery operation (outdoors)	01120	Garbage collection service	29110	Glue mfg	19150
Fruit tree nursery operation (under cover)	01110	Garbage disposal service	29210	Goat farming	01990
Fuel gas distribution – through mains system	27000	Garden drainage systems installation	32910	Goat shearing	05220
Fuel oil wholesaling	33210	Garden ornaments retailing	42320	Go-kart track operation	91310
Fund raising nec – on a commission or fee basis	72990	Garden sprinkler systems installation – except irrigation systems	32910	Go-karts retailing – motorised	39120
Funeral benefit provision	63210	Garden supplies retailing nec	42320	Gold mining or dredging	08040
Funeral directing	95200	Garden tools mfg – except power operated	22990	Gold plating	22930
Fur clothing retailing	42510	Garden tools retailing	42310	Gold smelting, refining	21390
Fur skin animal hunting or trapping	04200	Garden tools wholesaling	33390	Gold, silver merchants	33229
Fur skin animals farming	01990	Gardening service nec	73130	Goldsmithing	25910
Furnaces construction – for industrial plants from prefabricated components	31099	Gas – natural – exploration on contract	10112	Golf course construction	31099
		Gas – natural – exploration own account	10111	Golf course or practice range operation nec	91139
		Gas – natural – extraction	07000	Golf equipment mfg	25920
		Gas appliance repair	94210	Golf equipment retailing	42410
		Gas cylinders mfg	22310	Golf equipment wholesaling	37340
		Gas engines mfg – except agricultural or motor vehicle	24990	Goose farming	01710
		Gas hauling – by road	46100		
		Gas heating appliances – household – mfg	24490		

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Gourmet shops	41290	Handyman services – household repairs – excluding cleaning, gardening or trade services elsewhere classified	32990	Home maintenance and repair services	32990
Grain elevator operation	53010	Hang glider mfg	25920	Home page development	70000
Grain loader operation – sea transport	52120	Harbour services nec	52190	Home units construction	30190
Grain silo operation	53010	Harbour works construction – except buildings	31099	Homeless accommodation	86090
Grain storage	53010	Hardboard mfg	14940	Homeless welfare assistance – except accommodation	87900
Grain, cereal growing	01490	Hardware retailing – domestic	42310	Homoeopath	85391
Granite quarrying	09190	Hardware wholesaling – domestic	33390	Honey mfg – blended	11990
Grapes growing	01310	Harness mfg	13200	Honey wholesaling	36090
Graphic design service – for advertising	69240	Hats mfg	13510	Hops growing	01590
Gravel quarrying, washing or screening	09110	Hay cutting, baling or pressing	05290	Horse breeding	01910
Greengrocery operation – retail	41220	Hay growing	01590	Horse float mfg	23120
Greeting cards mfg	15230	Headphones mfg	24290	Horse floats wholesaling or retailing	39130
Greeting cards retailing	42799	Headstones mfg, installation	20900	Horse shoes mfg	22100
Greyhound training	91291	Health foods direct selling	43109	Horse trailer hiring	66190
Groceries retailing	41100	Health foods retailing	41290	Horse training – race horse	91292
Groceries wholesaling nec	36090	Health foods wholesaling	36090	Horticultural services nec	05290
Grocery supermarket operation	41100	Health insurance	63210	Hose mfg – plastic	19190
Guest house operation	44000	Health services nec	85990	Hose mfg – rubber	19200
Guns or rifles mfg	22990	Hearing aids dispensing	85399	Hosiery mfg	13400
Guns or rifles retailing	42410	Hearing aids mfg	24120	Hospice operation	86090
Guttering installation or repair – roof	32310	Heaters – household – mfg	24490	Hospital operation – except psychiatric, dental or veterinary hospitals	84010
Guttering mfg – sheet metal	22240	Heating equipment – household electric – repairing	94210	Hot water systems installation	32310
Gymnasium equipment retailing	42410	Heating equipment – household electric – retailing	42210	Hot water systems wholesaling	33320
Gymnasium equipment wholesaling	37340	Heating equipment installation – except industrial furnaces	32330	Hotel operation	44000
Gymnasium operation	91110	Heating oil dealing	33210	Hotel operation – mainly drinking place	45200
Gynaecologist	85124	Helicopter charter	49001	Hotels construction	30200
		Helicopter mfg or repairing	23940	House cleaning service	73110
		Helmets mfg	13510	House construction, alteration, renovation or general repair	30110
		Herb mfg – processed	11990	House painting	32440
		Herbalist	85391	Household appliances mfg	24490
		Herbarium operation	89210	Household appliances repairing nec	94210
		Herbs growing (outdoors)	01230	Household appliances retailing	42210
		Herbs growing (under cover)	01220	Household appliances wholesaling	34940
		Hide wholesaling	33190	Household ceramic giftware wholesaling	37330
		High Commission operation	75520	Household freezer retailing	42210
		High school operation – except combined primary and secondary school	80220	Household fridge retailing	42210
		Hire car service without driver	66110	Household goods hiring	66390
		Historic house operation	89100	Household insurance	63220
		Hobby equipment and supplies retailing	42430	Household internet equipment retailing	42210
		Hobby equipment hiring	66390	Household linen wholesaling	37110
		Hobby equipment wholesaling – except tools	37340	Household microwave oven retailing	42210
		Hoists or hoisting equipment mfg – except clothes hoists	24910	Household textiles retailing	42140
		Holding company operation – ie holding shares in subsidiary companies	62400	Household whitegoods retailing	42210
		Holiday houses and flats operation	44000	Houses prefabricated – assembly, erection or installation	30110
		Home for the disadvantaged operation nec	86090	Houses renting or leasing – except holiday houses	67110
				Hunting or trapping	04200
				Hydro-electricity generation	26120
				Hydropath	85391
				Hypnotherapist	85399

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<b>I</b>		Interpreting service	69990	Kitchenware mfg – ceramic	20290
Ice cream cones or wafers mfg	11730	Introduction agency service	95392	Kitchenware mfg – glass	20100
Ice cream mfg	11320	Investing in patents and copyrights	64200	Kitchenware mfg – plastic nec	19120
Ice cream retailing	45120	Investing in tangible artistic work	54190	Kitchenware retailing	42130
Ice cream wholesaling	36030	Investment association operation	62400	Kitchenware wholesaling	37330
Ice mfg – except dry ice	12110	Investment company operation	62400	Kiwi fruit growing	01320
Ice retailing	42799	Investment operation – own account	62400	Knitted fabrics mfg	13400
Import documentation preparation service	52910	Iron and steel mfg – basic	21100	Knitting machines mfg	24690
Indoor plant hire	66390	Iron ore mining	08010	Knives mfg – hand held – except power operated	22990
Industrial chemical mfg – inorganic nec	18130	Iron pyrite mining	08090	<b>L</b>	
Industrial chemical mfg – organic nec	18120	Ironing or pressing machinery, laundry mfg – except household	24690	Laboratory operation	69250
Industrial equipment operation training	81019	Irrigation systems construction	31099	Labour hire – temporary	72120
Industrial gas mfg	18110	Island ferry operation – in coastal waters	48200	Labouring – air conditioning and heating services	32330
Industrial machinery or equipment mfg nec	24990	<b>J</b>		Labouring – bricklaying	32220
Industrial machinery or equipment wholesaling nec	34990	Jade mining	09903	Labouring – carpentry services	32420
Industrial research institution operation – except university	69100	Jam mfg – including conserves, jellies or fruit spreads	11400	Labouring – concreting	32210
Industrial union operation	95520	Jars mfg – glass	20100	Labouring – construction services nec	32990
Industrial waste collection and disposal service	29110	Jeans mfg – men's or boys'	13510	Labouring – electrical services	32320
Infants' clothing mfg – except knitted	13510	Jeans mfg – women's or girls'	13510	Labouring – farming	05290
Information storage and retrieval services – except library	59220	Jetski parts retailing	42450	Labouring – glazing services	32450
Ink mfg	19160	Jetski parts wholesaling	34990	Labouring – landscaping services	32910
Innerspring mattress mfg	25130	Jetski retailing	42450	Labouring – mining services	10900
Insecticide mfg	18320	Jetski wholesaling	34990	Labouring – painting and decorating services	32440
Insulating materials wholesaling	33390	Jetties construction	31099	Labouring – plastering and ceiling services	32410
Insulation materials installation	32390	Jewellery mfg	25910	Labouring – plumbing services	32310
Insulation, glass fibre or mineral wool mfg	20900	Jewellery retailing – direct selling	43102	Labouring – roofing services	32230
Insurance – accident, house, marine and general	63220	Jewellery retailing – except direct sellers	42530	Labouring – site preparation services	32120
Insurance agency service	64200	Jewellery retailing commission based	43202	Labouring – structural steel erection services	32240
Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936	99050	Jewellery wholesaling	37320	Labouring – tiling and carpeting services	32430
Insurance broking service	64200	Jockeys	91121	Lacquer mfg	19160
Insurance consultant service	64200	Joinery work on construction projects	32420	Ladies wear retailing	42510
Interest on bearer debentures	99010	Joists, prefabricated steel mfg	22210	Lake construction	31099
Interior decorating service nec	32440	<b>K</b>		Laminated sheet glass mfg	20100
Internet advertising services	69400	Kangaroo hunting	04200	Lamps mfg – infrared or ultraviolet	24320
Internet cafe (mainly cafe operation)	45110	Kangaroo meat wholesaling	36020	Lamps or lamps parts mfg	22990
Internet cafe (mainly internet service operation)	59100	Kegs mfg – metal	22390	Land clearing – bush or rural	32120
Internet consultancy service	70000	Kerb and guttering construction – concrete	32210	Land clearing – except rural	32120
Internet development services	70000	Kerosene mfg	17010	Land development or subdivision	32110
Internet implementation advisory services	70000	Kerosene retailing	40000	Land surveying service	69220
Internet publishing (periodical)	57000	Kerosene wholesaling	33210	Landscape architecture service	69210
Internet retailing – personal and household goods	42210	Kettles or jugs mfg – electric	24490	Landscape construction	32910
Internet service providers	59100	Key cutting or duplicating service	94990	Landscaping supplies – retailing	42320
Internet software development	70000	Keys mfg	22990	Landscaping supplies – wholesaling	33190
Internet website design services	70000	Kindergarten, pre-school operation – except child minding centre	80100	Lapidary work	25910
Internet website development	70000	Kit home mfg – wooden	14910	Laser printer wholesaling	34920
		Kitchen appliances wholesaling – household electric	34940	Lathes mfg – woodworking or metalworking	24630
		Kitchen furniture mfg – wooden	25110	Laundry agency operation	95310
		Kitchen sinks mfg – vitreous china or porcelain	20290	Laundry machinery mfg – except household	24690

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Laundry machinery or equipment wholesaling – except domestic	34990	Local government administration	75300	Mattresses retailing	42110
Laundry service	95310	Locks mfg	22990	Mattresses wholesaling	37310
Lawn construction	32910	Locks wholesaling	33390	Meals on wheels service	87900
Lawn mower retailing	42310	Locksmith service	77120	Measuring instruments mfg	24190
Lawn mowers mfg	24610	Locomotives mfg and repair	23930	Meat mfg – except bacon, ham or uncanned poultry	11110
Lawn mowers wholesaling	34110	Log haulage service	46100	Meat packing – except poultry	11110
Lawn mowing service	73130	Logging	03020	Meat retailing – except canned meat	41211
Lead ore mining	08070	Lottery agency operation	92020	Meat wholesaling – except canned, cured or smoked poultry or rabbit meat	36020
Lead smelting, refining	21330	Lottery operation	92020	Meat, cooked mfg – except poultry	11130
Leasing licences	66400	Loudspeakers mfg	24290	Mechanical services – general	94199
Leasing of plant or equipment	66310	Lounge suite mfg	25110	Medal mfg	25910
Leather clothing mfg	13510	Lucerne growing	01590	Medical equipment mfg	24120
Leather clothing retailer	42510	Luggage wholesaling	37390	Medical equipment wholesaling nec	34910
Leather goods repairing – except apparel	94990			Medical gas mfg nec	18410
Leather goods retailing – except apparel	42590	<b>M</b>		Medical imaging clinic	85209
Leather goods wholesaling – except clothing or footwear	37390	Macadamia nut growing	01390	Medical laboratory operation	85202
Leather mfg	13200	Machine tools wholesaling	34190	Medical research institution operation – except university	69100
Leather or leather substitute goods mfg nec	13200	Magazine retailing	42441	Medical science research activities	69100
Leather wholesaling	33190	Magazine wholesaling	37350	Medical service – GP	85110
Legal aid service	69310	Magnetic tapes mfg – except pre-recorded	24290	Medical service, specialist nec	85129
Library service	60100	Magnetic tapes mfg – pre-recorded or publishing	16200	Medicine mfg	18410
Licensed club operation	45301	Magnetic therapy service	85391	Medicine retailing	42711
Life insurance provision	63100	Mail services	51010	Medicines wholesaling – except veterinary	37200
Lifts mfg, installation and repair	32390	Mailbox rental services	51010	Melons growing	01230
Light fittings dealing – electrical	34940	Maize growing	01490	Menswear mfg	13510
Limestone quarrying	09190	Male and female clothing mfg – mfg equal amount of each	13510	Menswear retailing	42510
Line fishing	04130	Malt extract mfg	11610	Menswear wholesaling	37120
Linen hire service	95310	Malt mfg – except malt extract	11610	Merchandising consultancy service	69629
Linen retailing – household	42140	Management consultancy service	69629	Merry-go-round operation	91310
Lingerie mfg	13510	Management training service	81019	Messenger service	51020
Lingerie retailing	42510	Mango growing	01390	Metal coating of manufactured products nec	22930
Lingerie wholesaling	37120	Manicure service	95110	Metal polishing or finishing	22930
Linoleum or linotile fixing	32430	Map preparation service	69220	Metal roof fixing	32230
Lipstick mfg	18520	Maps publishing	54130	Metal scrap wholesaling	33221
Liquefied gases wholesaling – except liquefied petroleum gas (LPG)	33230	Marble quarrying	09190	Metallic ores mining nec	08090
Liquefied petroleum gas – automotive – retailing	40000	Margarine mfg	11500	Metallic ores wholesaling	33229
Liquefied petroleum gas – dealing	33210	Marina operation – pleasure craft	91390	Metallurgical services	69250
Liquefied petroleum gas – production – except refinery	07000	Marine accessories retailing nec	42450	Metalworking hand tools mfg – except pneumatic or power operated	22990
Liquefied petroleum gas mfg – refinery	17010	Marine engineering service	69230	Metalworking machinery mfg nec	24630
Liqueurs mfg	12130	Marine oils wholesaling	33230	Metalworking machinery wholesaling	34190
Liquor stores	41230	Market research service	69500	Meteorological instruments mfg nec	24190
Livestock dipping, drafting or droving	05290	Marriage celebrant	95399	Meteorological services	69990
Livestock raising nec	01990	Marriage guidance service	87900	Meters mfg – gas or water	24190
Livestock wholesaling	33190	Martial arts and self-defence instruction	82110	Microchip mfg	24290
Livestock yarding equipment mfg – metal	22990	Massage (adult industry) services nec	95340	Microfiche production services	59210
Lobbyist	69629	Massage therapy (medical) service	85391	Microphones mfg	24290
Lobster farming	02031	Masts mfg – aluminium	22990	Midwifery services	85399
Lobster fishing	04111	Match mfg	18920	Migration consultants and services	69990
		Maternity hospital operation	84010	Mild steel anchors mfg	22920
		Matriculation college operation	80220		
		Mattress mfg – except rubber	25130		
		Mattress mfg – rubber	25130		

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Milk mfg – condensed or evaporated	11330	Motor vehicle – hiring, leasing or renting – except licensed hire cars or taxi cabs	66110	Natural sciences – astronomy, chemistry, mathematics, physics, earth sciences research activities	69100
Milk powder mfg	11330	Motor vehicle accessories dealing – new	35040	Nautical instruments mfg	24190
Milk processing – cream	11310	Motor vehicle body repairing	94129	Naval architecture service	69230
Milk processing machinery or equipment wholesaling	34190	Motor vehicle clutch or brake repairing	94191	Navigation service – air transport	52200
Milk production – dairy cattle	01600	Motor vehicle conversion	23120	Navigation service – water transport	52190
Milk products mfg nec	11330	Motor vehicle covers mfg – textile	13330	Navigational equipment mfg	24190
Milk receiving or distribution depot operation	11310	Motor vehicle crash repairs	94129	Neon signs mfg	24320
Milk vendor	43109	Motor vehicle electrical parts and instrument mfg	23130	Netball court or facility operation	91139
Milk wholesaling	36030	Motor vehicle engine mfg	23110	Nets and netting mfg	13320
Millinery retailing	42510	Motor vehicle insurance	63220	Network communication service (wired)	58010
Millinery wholesaling	37120	Motor vehicle mechanical repairs – general repairs	94199	Network communication service (wireless)	58020
Mine site construction nec	31099	Motor vehicle paint wholesaling	35040	Neurologist	85129
Mine site preparation	32120	Motor vehicle parts dealing – new	35040	News collection for radio broadcasting	60200
Mineral exploration – own account	10121	Motor vehicle parts dealing – used	35050	News collection for television broadcasting	60200
Mineral exploration services	10122	Motor vehicle radiator repairing	94192	Newsagent operation	42441
Mineral water mfg	12110	Motor vehicle restoration	94129	Newspaper wholesaling	37350
Minerals wholesaling nec	33229	Motor vehicle rust proofing	94129	Newspapers printing	16110
Mining engineering service	69230	Motor vehicle servicing – electrical repairs	94110	Newspapers publishing	54110
Mining machinery mfg	24620	Motor vehicle smash repairing	94129	Newspapers retailing	42441
Mining machinery or equipment wholesaling	34190	Motor vehicle tyres mfg	19140	Newsprint mfg	15100
Mining nec	09909	Motor vehicle warranty inspection service	94199	Newsreel production	55110
Mining services nec	10900	Motor vehicle washing or cleaning service	94129	Newsreel theatre operation	55130
Mining surveying service	69220	Motor vehicles distributing – new	35010	Nickel ore mining	08060
Mirrors mfg	20100	Motor vehicles retailing – new	39110	Night watchman service	77120
Mobile homes dealing	39130	Motor vehicles retailing – used	39110	Nightclub operation	45200
Mobile phone battery retailing	42210	Motor vehicles wholesaling	35010	Nominee service	64190
Mobile phone battery wholesaling	34930	Motor wreckers	35050	Non-financial asset broking service	69990
Mobile phone retailing	42210	Motors mfg – internal combustion nec	24990	Non-resident insurance company – section 143 ITAA 1936	99040
Model agency	72120	Mufflers and exhaust systems repairing – automotive	94193	Non-taxable or NIL company tax returns – no income, expense or balance sheet data present	98000
Modelling school	81019	Mufflers mfg	23190	Notary	69310
Modem equipment mfg	24220	Museum operation	89100	Numerology service	95391
Money market dealers	62290	Mushroom growing	01210	Nurseries – retail	42320
Monorail operation	47200	Music group management service	69629	Nursery stock – wholesale	33190
Monuments making	20900	Music hall operation – excluding theatre restaurant operation	90030	Nursing care (in patient's home, predominantly home support)	87900
Monuments or grave markers mfg – concrete	20340	Music school operation nec	82120	Nursing care (in patient's home, predominantly medical)	85399
Mortgage broking service	64110	Music teaching	82120	Nursing college operation	82120
Motel operation	44000	Musical group operation	90010	Nursing home operation	86011
Motion picture distribution	55120	Musical instrument mfg	25990	Nursing service	85399
Motion picture editing	55140	Musical instruments retailing	42799	Nuts mfg – candied	11820
Motion picture film or tape production	55110	Musical instruments wholesaling	37390	Nuts or bolts mfg – metal	22920
Motion picture leasing	55120	Musicians	90021	Nuts wholesaling	36090
Motion picture screening	55130	Mustering – aerial	05290		
Motion picture theatre operation	55130			<b>O</b>	
Motor accessory shops operation	35040			Oat growing	01490
Motor cars mfg	23110			Oatmeal mfg	11620
Motor cycle tour operation – with driver	50100			Observatory operation – except university	69100
Motor cycles mfg	23990			Obstetric hospital operation	84010
Motor cycles or scooters repairing	94199	<b>N</b>			
Motor cycles or scooters wholesaling or retailing	39120	Nail polish mfg	18520		
Motor trimming	94129	Nails mfg	22910		

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Obstetrician	85124	Other telecommunications services	58090	Pathology laboratory operation	85202
Occupational health and safety (OH&S) consultancy services	69622	Other waste collection services	29190	Paving laying	32910
Occupational therapy service	85399	Otorhinolaryngologist	85129	Paving material – hot-mix bitumen	31010
Ocean cruise services – between domestic and foreign ports	48200	Outboard motors mfg	24990	Paving material mfg – except hot-mix	17090
Ocean cruise services – between domestic ports	48200	Outboard motors retailing	42450	Pawnbroking	42731
Oceanographic surveying service	69220	Outdoor furniture mfg – wooden	25110	Pawpaw growing	01390
Office cleaning service	73110	Outplacement service	72110	Pay TV antennae installation	32320
Office furniture mfg – sheet metal	25120	Ovens mfg – household	24410	Pay TV installation – antennae, decoder	32320
Office furniture mfg – wooden	25110	Ovens mfg – industrial – except electric	24690	Pay TV operation	56220
Office installation and fitout services	32390	Overseas ships freight – section 129 <i>Income Tax Assessment Act 1936</i> (ITAA 1936)	99020	Pay TV station operation	56220
Office machinery or equipment hiring	66390	Oyster farming	02011	Peach growing	01350
Office machines mfg	24219	Oysters mfg – canned	11200	Peanut growing	01590
Oil and gas field services nec	10900			Pears growing	01340
Oil heaters installation	32330	<b>P</b>		Pebbles quarrying	09110
Oil heaters mfg – household	24490	Packing or filling service – contract basis	73200	Pecan nut growing	01390
Oil heaters retailing – household	42210	Paediatrician	85129	Pedicure service	95110
Oil shale mining	07000	Paedodontist	85310	Pencils mfg	25990
Oils or greases wholesaling – industrial or lubricating	33210	Paint brushes mfg	25990	Pens mfg	25990
Oilseed growing	01490	Paint mfg – except bituminous	19160	Pension fund separately constituted – operation	63300
Olive growing	01370	Paint remover mfg	19160	Performing artist operation	90021
On-selling electricity and electricity market operation	26400	Paint retailing	42310	Perfume mfg	18520
Onions growing	01230	Paint wholesaling	33390	Perfumes retailing – direct selling	43101
Opal mining	09902	Painter – artist	90029	Perfumes retailing – except chemist shops, pharmacies and direct sellers	42712
Opera company operation	90010	Painting of buildings or other structures	32440	Perfumes wholesaling	37200
Opera house operation	90030	Painting of manufactured metal products	22930	Periodicals publishing	54120
Operations research service	69629	Panel beating	94129	Periodicals retailing	42441
Ophthalmic articles and instruments mfg	24110	Pantihose mfg	13400	Periodicals wholesaling	37350
Ophthalmologist	85129	Paper hanging	32440	Periodontist	85310
Optical dispensing	85320	Paper mfg nec	15100	Permanent building society operation	62220
Optical fibre cable mfg – insulated	24310	Paper mfg nec	15100	Personal services nec	95399
Optical fibre cable mfg – uninsulated	24190	Paper products mfg nec	15290	Personnel management service	69629
Optical glass mfg	20100	Paper products wholesaling nec	37360	Pest control service – aerial	05290
Optical instruments or equipment mfg	24110	Paper pulp mfg	15100	Pest control service – agricultural – except aerial or wild animal control	05290
Optical lens grinding	24110	Paper stationery mfg – except commission printing	15230	Pest control service – forest – except aerial or wild animal control	05100
Optician	85320	Paper wholesaling	37360	Pest control service nec	73120
Oral pathologist	85310	Paperboard mfg nec	15100	Pesticide mfg	18320
Orchard supplies wholesaling nec	33190	Parachutes mfg	13330	Pesticides retailing	42320
Orchestra operation	90010	Parachuting school operation	82110	Pesticides wholesaling	33230
Organic industrial chemical mfg nec	18120	Paramedical services	85399	Pet breeding	01990
Ornamental plant growing (outdoors)	01120	Parents and citizens associations	95591	Pet food mfg – canned	11920
Ornamental plant growing (under cover)	01110	Parking lot construction – except buildings	31010	Pet foods wholesaling	37390
Orthodontist	85310	Parking meters mfg	24190	Pet grooming service	95399
Orthopaedic specialist	85129	Parking station operation	95330	Pet shops	42794
Orthoptist	85320	Parks and gardens operation	89220	Petrol bowsers installation	32990
Orthotics – arch supports mfg	24120	Particle board mfg	14940	Petrol bowsers mfg	24510
Osteopath service	85340	Passionfruit growing	01390	Petrol mfg	17010
Other basic polymer mfg	18290	Pasta mfg	11620	Petrol retailing	40000
Other electricity generation	26190	Pastries retailing	41290	Petrol wholesaling	33210
Other horse and dog racing activities	91299	Pastry dough mfg – frozen	11720	Petroleum exploration – own account	10111
Other public order and safety services	77190	Pastry mfg – except frozen pastry dough	11720	Petroleum exploration on contract	10112
		Pate mfg – except fish	11130	Petroleum product mfg nec	17090
		Pathologist	85202		

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Petroleum products wholesaling	33210	Plate glass mfg	20100	Pram and trolley hire	66390
Pets wholesaling	37390	Plate mfg – aluminium	21420	Prawn fishing	04120
Pharmaceutical preparation mfg	18410	Plate mfg – non-ferrous metal – except aluminium	21490	Precious metals scrap dealing	33221
Pharmacy operation – retail	42711	Platemaking film service	16120	Precious metals wholesaling	37320
Phonograph records retailing	42420	Platework nec	22990	Prefabricated bus shelter mfg – concrete	20340
Photocopier wholesaling	34940	Playground equipment wholesaling	37340	Prefabricated bus shelter mfg – metal	22220
Photocopying machines mfg	24219	Playhouse operation	90030	Prefabricated bus shelter mfg – wooden	14910
Photocopying machines wholesaling	34940	Playwright	90029	Prefabricated furniture mfg – wooden	25110
Photographic archive service	60100	Plum or prune growing	01350	Prefabricated garage mfg – metal	22220
Photographic equipment hiring	66390	Plum pudding mfg	11720	Prefabricated kit home mfg – metal	22220
Photographic equipment mfg	24110	Plumbers' fittings wholesaling	33320	Prefabricated portable toilet mfg – metal	22220
Photographic equipment retailing	42210	Plumbing – except marine	32310	Prefabricated shed mfg – metal	22220
Photographic equipment wholesaling	34940	Plywood mfg	14930	Prefabricated sheds mfg – wooden	14910
Photographic film or plates mfg	18910	Pneumatic tools mfg nec	24630	Prefabricated transportable home mfg – metal	22220
Photographic film processing	95320	Pocket calculators retailing – electronic	42210	Pre-prepared meals mfg nec	11910
Photography service – except aerial photography, motion picture production or photographic film processing	69910	Podiatry service	85399	Pre-school centre operation – except child minding centre	80100
Phototypesetting and layout service	16120	Poet	90029	Primary and secondary school operation – combined	80230
Physiotherapy service	85330	Poker machine – electronic maintenance	94220	Primary school operation – except combined primary and secondary school	80210
Picnic ground operation	89220	Poker machine – electronic mfg	24290	Printed circuits board mfg	24290
Picnicware mfg – plastic	19120	Poker machines or parts mfg	24690	Printing	16110
Picture framing service	42799	Police services – government	77110	Printing machinery or equipment mfg	24690
Pies, pastries, sausage rolls mfg	11720	Polish mfg	18510	Printing machinery or equipment wholesaling	34190
Pig farming	01920	Political party operation	95599	Printing services	16120
Pig iron mfg	21100	Pollution monitoring service	69250	Private boys' school operation – combined primary/secondary school	80230
Pillow or cushion mfg	13330	Pool cleaning equipment wholesaling	37390	Private boys' school operation – primary school only	80210
Pilotage service	52190	Port services nec	52190	Private boys' school operation – secondary school only	80220
Pineapple growing	01390	Portable toilet building mfg – plastic	19120	Private girls' school operation – combined primary/secondary school	80230
Pipe fittings mfg – non-ferrous metal	22990	Portfolio investment management services	64190	Private girls' school operation – primary school only	80210
Pipeline engineering service	69230	Portrait photography services	69910	Private girls' school operation – secondary school only	80220
Pipeline operation	50210	Possum hunting and trapping	04200	Private hotel operation – short-term accommodation	44000
Pipelines construction	31099	Post office operation	51010	Private households employing staff	96010
Pipes and tubes mfg – aluminium	21420	Postal agency operation	51010	Private school operation – combined primary/secondary school	80230
Pipes and tubes mfg – non-ferrous metal – except aluminium	21490	Postcards retailing	42799	Private school operation – primary school only	80210
Pipes and tubes mfg – steel	21220	Posts or poles mfg – concrete	20340	Private school operation – secondary school only	80220
Pipes mfg – ceramic – except vitreous china or porcelain	20290	Potato crisp mfg	11910	Product design service	69230
Pipes mfg – concrete	20340	Potato crisp wholesaling	36090	Professional associations	95510
Pipes mfg – plastic	19120	Potato growing	01230	Professional equipment wholesaling	34910
Pipes or pipe fittings – vitreous china or porcelain mfg	20290	Pottery goods mfg – ornamental	20290	Project management – house construction	30110
Pizza take away – retailing	45120	Poultry farming – for eggs	01720	Project management – non-residential building construction	30200
Plant hiring or leasing	66390	Poultry farming – for meat	01710	Promotion/sale of internet coupons	72990
Plants, garden – retailing	42320	Poultry feed mfg – prepared	11920		
Plaster board mfg	20320	Poultry hatchery operation – egg breeds	01720		
Plaster products mfg – except dental or medical plasters	20320	Poultry hatchery operation – meat breeds	01710		
Plasterboard fixing or finishing	32410	Poultry meat mfg	11120		
Plasterers	32410	Poultry packing	11120		
Plastic foam products mfg	19130	Poultry retailing – fresh	41213		
Plastic injection moulded product mfg	19120	Poultry wholesaling	36020		
Plastic raw material mfg	18120	Powder coating of metallic products	22930		
Plastic recycling	29220	Power saws mfg – woodworking or metalworking	24630		
Plastic surgeon	85129	Power station turbine mfg	24990		
		Power tool demonstration	72990		

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Prosthetic products mfg	24120	Radio broadcast studio equipment mfg	24220	Regulatory services	77200
Prosthodontist	85310	Radio or television parts wholesaling	34940	Religious goods retailing	42799
Prostitution service	95340	Radio relay station operation	58020	Religious organisation operation – except units mainly engaged in the provision of goods or services which are primary to other industries	95400
Protection service	77120	Radio remote control equipment mfg	24190	Renting or leasing of non-residential buildings (except as owner or leaseholder)	67200
Protective clothing retailing	42510	Radio service	56100	Renting or leasing of non-residential buildings as owner or leaseholder	67120
Psychiatric hospital	84020	Radio station operation	56100	Renting or leasing of non-residential property (except as owner or leaseholder)	67200
Psychiatrist	85125	Radio telephone service	58020	Renting or leasing of non-residential property as owner or leaseholder	67120
Psychologist	85399	Radio transceivers mfg – transmitters	24220	Repair service – including computer peripherals	94220
Psychotherapist	85399	Radiographer	85203	Repairing household electrical appliances	94210
Pub operation – mainly drinking place	45200	Radiologist	85203	Repairing household non-electrical and personal goods nec	94990
Public affairs consultant	69629	Radiology services	85203	Research school operation – university	81020
Public boys' school operation – combined primary/secondary school	80230	Radios mfg	24290	Residential care for the aged operation	86012
Public boys' school operation – primary school only	80210	Radios repairing – except car radios	94210	Residential refuge operation	86090
Public boys' school operation – secondary school only	80220	Radios retailing – except car radios	42210	Restaurant operation	45110
Public girls' school operation – combined primary/secondary school	80230	Radios wholesaling	34940	Restaurant vat and cooker cleaning services	73110
Public girls' school operation – primary school only	80210	Railway operation – by historical railway societies or as a tourist attraction	50100	Retailing nec	42799
Public girls' school operation – secondary school only	80220	Railway rolling stock mfg and repair	23930	Rheumatologist	85129
Public opinion research service	69500	Railway sleepers mfg – concrete	20340	Rice growing	01460
Public relations counselling service	69629	Railway station operation	52999	Rice mfg	11610
Public school operation – combined primary/secondary school	80230	Razors or razor blades mfg – except power operated	22990	Rice preparations mfg – canned	11400
Public school operation – primary school only	80210	Ready mixed concrete mfg – except dry mix	20330	Rice preparations mfg nec	11990
Public school operation – secondary school only	80220	Real estate agency service	67200	Rice wholesaling – milled or polished	36090
Public trading trust operation – assessed as companies	62400	Real estate auctioning service	67200	Riding school operation	82110
Pulpwood cutting – forest	03020	Real estate body corporate management service	67200	River works construction	31099
Pumping station operation – sewerage	28120	Real estate broking service	67200	Road construction, repair or sealing	31010
Pumping station operation – water supply	28110	Real estate management service	67200	Road freight transport service	46100
Pumps mfg	24510	Real estate rental agency service	67200	Road passenger transport nec	46239
Puppet show operation	90010	Real estate title transfer service – other than by units of qualified legal practitioners	67200	Road sweeping – cleaning services	73110
Pyrotechnic goods mfg nec	18920	Recorded media mfg and publishing	16200	Roadside and nature strip grass mowing or slashing service	73130
		Recorded media mfg and publishing nec	16200	Rock lobster fishing	04111
		Recorded music retailing	42420	Rockery work	32910
		Records – phonograph – mfg or publishing	16200	Rocks gathering – ornamental	09110
		Recreation ground operation – except sporting	89220	Roller shutters mfg – aluminium	22230
		Recycling – auto parts	35050	Roller shutters mfg – metal – except aluminium	22290
		Recycling of cans, metal waste and scrap	29220	Roof components mfg – concrete	20340
		Recycling of glass, plastic bottles, etc	29220	Roof decking mfg – steel	21100
		Recycling of other non-metal waste and scrap	29220	Roof racks mfg	23190
		Referee, umpire – professional	91125	Roof tiles mfg – concrete	20340
		Reforestation services	05100	Roof tiles mfg – terracotta or clay	20290
		Refrigeration equipment installation	32330	Roof tiling	32230
		Refrigeration equipment mfg – commercial or industrial	24410	Roof trusses fixing – wooden	32420
		Refrigeration equipment wholesaling – commercial	34940	Roof trusses mfg – prefabricated steel	22210
		Refrigerators mfg	24410	Roof trusses mfg – wooden	14920
		Refrigerators repairing – household electric	94210		
		Refrigerators retailing – household	42210		

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Roofing materials installation – except insulation materials	32230	Scaffolding construction	32990	Seed cleaning or grading	05290
Roofing materials wholesaling	33390	Scaffolding mfg – prefabricated steel	22210	Seed growing nec	01590
Roofing mfg – bitumen or asphalt	17090	School – combined primary and secondary	80230	Seedling growing nec (outdoors)	01120
Rope mfg	13320	School – primary school	80210	Seedling growing nec (under cover)	01110
Rope wholesaling	37110	School bus service	46220	Seedlings retailing	42320
Rubber products mfg nec	19200	School, high school – secondary	80220	Seeds retailing – garden	42320
Rubber recycling	29220	Scientific equipment wholesaling	34910	Seeds wholesaling – farm or garden	33190
Rubbish and waste removal	29110	Scientific glassware mfg	20100	Seeds, flower, growing (outdoors)	01150
Rubbish dump or tip operation	29210	Scientific instruments or equipment mfg nec	24190	Seeds, flower, growing (under cover)	01140
Rugs mfg – animal	13330	Scientific or technical services nec	69250	Seismic survey data analysis service	69250
Rust proofing – automotive	94129	Scientific research institution operation – except university	69100	Seismic surveying service	69220
	<b>S</b>	Scissors mfg – except electric	22990	Self-raising flour mfg	11610
Saddles mfg	13200	Scrap metal merchants	33221	Self-service laundry operation	95310
Safes or vaults installation	32390	Screen doors mfg – aluminium	22230	Septic tank installation	32310
Safes or vaults mfg	22990	Screen doors mfg – metal – except aluminium	22290	Septic tank service	29210
Safety glass mfg	20100	Screen printing	16110	Service station operation	40000
Safflower growing	01490	Screen printing positive mfg	16120	Services to the arts nec	90029
Sail cloth wholesaling	37110	Screening mfg – wire	22910	Set designing service	90029
Sailboards mfg	25920	Screens – window – wholesaling	33390	Sewerage or stormwater drainage systems construction	31099
Sailboat mfg	23920	Screwdrivers mfg – including bits or blades – except pneumatic or power operated	22990	Sewerage system operation	28120
Sailing or nautical accessories retailing	42450	Screws mfg – metal	22920	Sewing machines (household) repairing	94210
Sailing school operation	82110	Scuba diving school	82110	Sewing machines (industrial) repairing	94290
Sails mfg	13330	Sculptor	90029	Sewing machines mfg – household	24490
Sales advisory service	69629	Seafood processing	11200	Sewing machines mfg – industrial	24690
Salmon farming (caged)	02020	Seafoods mfg – canned	11200	Sewing machines wholesaling – household	34940
Salmon farming (pond or tank)	02039	Seafoods mfg – preserved	11200	Shade houses (metal) mfg – prefabricated	22220
Salt harvesting	09909	Seafoods retailing – fresh	41212	Share registry operation	64190
Salt mfg – cooking or table	11990	Seafoods wholesaling – canned	36090	Shearing services	05220
Salt refining – except cooking or table salt	18130	Seafoods wholesaling – fresh or frozen	36040	Sheds mfg – prefabricated metal	22220
Saltwater crayfish farming or breeding	02031	Seasonings mfg – food	11990	Sheep and beef cattle farming	01440
Salvage service – marine	52190	Seat covers mfg – textile	13330	Sheep farming	01410
Samples distribution service	69400	Seat-belts mfg	23190	Sheep farming and cereal grains growing	01450
Sand dealing	33390	Seats mfg – upholstered	25110	Sheet metal products mfg nec	22400
Sand mining – mineral	08050	Seaweed – algae harvesting	04192	Sheet mfg – aluminium	21420
Sand or other abrasive blasting of building exteriors	32990	Second-hand books retailing	42733	Sheet mfg – non-ferrous metal – except aluminium	21490
Sand quarrying, washing or screening	09110	Second-hand clothes retailing	42733	Sheet music publishing	55210
Sandals mfg	13520	Second-hand furniture retailing or auctioning – except pawnbrokers	42733	Ship charter, lease or rental	48100
Sandstone quarrying	09190	Second-hand goods retailing – except motor vehicles, pawnbrokers	42733	Ship charter, lease or rental – with crew for freight transport	48100
Sanitary disposal service	29210	Second-hand goods wholesaling nec	37390	Ship leasing	66190
Sanitary engineering service	69230	Second-hand jewellery retailing – except pawnbrokers	42733	Ship loading or unloading service	52110
Sanitary napkins mfg	15240	Second-hand motor vehicle parts dealing	35050	Ship management service for coastal sea transport	48100
Sanitary ware mfg – iron or steel	22400	Secondary school or college operation	80220	Ship management service for international sea transport	48100
Sanitary ware mfg – vitreous china or porcelain	20290	Secretarial service	72910	Ship mooring service	52120
Satellite communications service	58020	Security door mfg – metal	22290	Ship registration service	52190
Sauces mfg	11400	Security service	77120	Ship repairing	23910
Sausages mfg – except canned	11130	Security systems – installation	32340	Ship wrecking	23910
Sausages wholesaling	36020	Security valuation service	64190	Shipbuilding	23910
Savings bank operation	62210			Shipping agency service	52190
Sawmill operation	14110			Ships agency service	52190
Saws mfg – power – food processing	24690				
Saws mfg – power nec	24990				

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Ships, boats hull cleaning	23910	Smallgoods mfg	11130	Sparkling wines mfg	12140
Shire administration	75300	Smallgoods retailing	41290	Spaying service	69700
Shock absorbers mfg	23190	Smallgoods wholesaling	36020	Special school operation	80240
Shoes mfg	13520	Smash repairing	94129	Specialised foods retailing nec	41290
Shoes retailing	42520	Smoke detectors – installation	32340	Specialist medical clinic operation	85122
Shop fittings mfg – built-in timber display cabinets (factory built)	14920	Snake catching	04200	Specialist medical practitioner nec	85129
Shop fittings mfg – freestanding timber display cabinets (factory built)	25110	Snake farming	01990	Spectacle frames mfg	24110
Shop fittings mfg – timber display cabinets built at the clients premises (on-site fabrication)	32420	Soap mfg	18510	Spectacle lens grinding	24110
Shop fronts mfg, installation – aluminium	22230	Soap wholesaling	37200	Spectacles dispensing	85320
Shop fronts mfg, installation – metal – except aluminium	22290	Social sciences – economics, psychology, sociology research activities	69100	Speech therapy service	85399
Shopping trolley collection service	72990	Socks mfg	13400	Speedway operation	91139
Shopping trolley repair and maintenance	94290	Soft drinks mfg	12110	Spices mfg	11990
Shopping trolleys mfg	22910	Soft drinks retailing	45120	Spirits-based mixed drinks mfg	12130
Shower screens mfg – aluminium framed	22230	Soft drinks wholesaling	36090	Spirits, potable mfg nec	12130
Shrubs or trees retailing	42320	Soft furnishings mfg	13330	Sport and physical recreation clubs nec	91129
Shutters mfg – aluminium	22230	Soft furnishings retailing	42140	Sporting club or association – except hospitality	91140
Shutters mfg – metal – except aluminium	22290	Soft furnishings wholesaling	37110	Sporting equipment hiring	66390
Signalling equipment, electrical mfg nec	24190	Software development services nec	70000	Sporting equipment retailing – except clothing or footwear	42410
Signs mfg – electric	24320	Software production service	70000	Sporting goods wholesaling – except clothing or footwear	37340
Signwriting	69240	Software publishing	54200	Sporting machinery mfg nec	24990
Silicone mfg	18120	Software simulation and testing service	70000	Sports administration service	91140
Silver ore mining	08070	Solar cell mfg	24390	Sports coaching service	82110
Silver plating	22930	Solar electricity panel mfg	24390	Sports fields construction	31099
Silver smelting, refining	21330	Solar hot water systems installation	32310	Sports goods mfg nec	25920
Silver-lead bullion mfg	21330	Solar pool equipment and supplies retailing	42791	Sports ground operation nec	91139
Silver-lead-zinc ore mining	08070	Solar water heating systems mfg	24520	Sports ticket agency operation	72990
Silverware mfg	25910	Solarium – sun tanning operation	95110	Sportsperson nec – professional	91126
Silverware retailing	42130	Solicitor	69310	Spray painting – motor body	94129
Skateboards mfg	25920	Songwriter	90029	Spray painting of buildings or other structures	32440
Skating rink operation	91139	Sorghum growing – except forage sorghum	01490	Spring mfg	22910
Ski equipment hire	66390	Sound archive service	60100	Squash court operation	91131
Ski equipment mfg	25920	Sound recording equipment mfg	24290	Squid jigging	04130
Ski equipment retailing	42410	Sound recording or reproducing equipment – industrial – wholesaling	34940	Stage management operation	90029
Ski equipment wholesaling	37340	Sound recording studio operation	55220	Stainless steel mfg	21100
Ski-lodge operation	44000	Sound reproducing equipment – household – hiring	66390	Stairs or staircases mfg – prefabricated metal – except aluminium	22290
Skin diving equipment mfg	25920	Sound reproducing equipment – household – retailing	42210	Stamp dealing – except pawnbrokers	42733
Skin diving equipment retailing	42410	Sound reproducing equipment – household – wholesaling	34940	Stamp pads mfg	25990
Skin diving equipment wholesaling	37340	Sound reproducing equipment mfg	24290	Starter motors mfg	23130
Skins wholesaling	33190	Soup mfg	11400	State government administration	75200
Ski-tow operation	50290	Souvenirs retailing	42799	Stationery retailing	42720
Skylights mfg – aluminium	22230	Soybean growing	01490	Stationery wholesaling	37360
Skylights mfg – metal – except aluminium	22290	Spa pool and hot tub mfg	19120	Stationery, paper, printing	16110
Slate flooring installation	32430	Spa pool and hot tub retailing	42791	Steam-cleaning of building exteriors	32990
Slate quarrying	09190	Spa pool and hot tub wholesaling	33390	Steel alloys mfg	21100
Sleeping bags mfg	13330	Space heaters mfg – household	24490	Steel wire safety screens mfg	22910
Sleepwear mfg – except knitted	13510	Space heating systems mfg – commercial or industrial	24520	Stevedoring	52110
Sleepwear mfg – knitted	13400	Spaghetti mfg – canned	11400	Stockbroking or trading	64110
		Spark plugs mfg	23130	Stockings mfg	13400
				Stone – cutting, dressing, polishing or shaping	20900
				Stone quarrying	09190

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Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Stoneware mfg – table or kitchen	20290	Swimming pool retailing	42791	Telephone service	58010
Stonework on construction projects	32220	Swimming pool shells mfg	19190	Telephone switching equipment mfg	24220
Storage service – grain	53010	Swimming pools construction – above ground	32990	Teleprinter service	58010
Storage service nec	53090	Swimming pools construction – concrete or fibre glass – below ground	31091	Television antennae installing	32320
Storage tanks erection – metal	32240	Swimming pools wholesaling – fibreglass – below ground	33390	Television antennae mfg	24220
Storage tanks, metal plate mfg	22310	Swimming school operation	82110	Television antennae retailing	42210
Stoves – household – retailing	42210	Swimwear mfg	13510	Television film or tape production	55110
Stoves mfg – household	24410	Synthetic rubber and resin mfg	18210	Television hiring	66390
Stoves or heaters – household – wholesaling	34940	Syrups mfg – chocolate, caramel or vanilla	12110	Television or radio transmitting towers construction	31099
Stoves or heaters – household electric – repairing	94210	Systems analysis service	70000	Television receiving sets mfg	24290
Stoves or heaters hiring	66390			Television relay station operation	58020
Strawberry growing	01330			Television service	56210
Street photography service	69910			Television sets repairing	94210
Street sweeping – cleaning services	73110	<b>T</b>		Television sets retailing	42210
String mfg	13320	TAB agency operation	92092	Television sets wholesaling	34940
Structural fitting mfg – wooden	14920	Tables mfg – wooden	25110	Television station operation	56210
Structural steel erection	32240	Tableware wholesaling	37330	Television studio equipment mfg	24220
Stud beef cattle breeding or farming	01420	Tabulating service	59210	Telex service	58010
Stud dairy cattle breeding or farming	01600	Take away foods – retailing	45120	Temporary labour hire	72120
Stud farm operation – horses	01910	Tampons mfg	15240	Tennis coaching	82110
Student residences operation – except boarding schools	44000	Tanks mfg – concrete	20340	Tennis court operation	91131
Studio photography service	69910	Tanks mfg – fibre-reinforced plastic	19190	Tenpin bowling centres	91139
Submarine constructing	23910	Tanks mfg – sheet metal	22310	Tents mfg	13330
Sugar beet growing	01230	Tape recorders mfg	24290	Tents wholesaling	37110
Sugar cane growing	01510	Tar mfg – refined	17090	Terminating building society operation	62300
Sugar mfg	11810	Tariff consultancy service	69629	Terracotta construction goods mfg	20290
Sugar wholesaling – raw	33190	Tattooing service	95399	Terracotta ware mfg nec	20290
Suitcases mfg	13200	Tavern operation – mainly drinking place	45200	Testing or assay service	69250
Suits mfg – men's or boys'	13510	Tax agent	69320	Textile printing	13340
Suits mfg – women's or girls'	13510	Taxi cab management service	46231	Textile products mfg nec	13340
Sun tanning salon operation	95110	Taxi cab plate leasing	66400	Textile working machinery mfg	24690
Sunflower growing	01490	Taxi cab service	46231	Textile working machinery or equipment wholesaling	34190
Sunglass mfg	24110	Taxi driver	52991	Textiles wholesaling nec	37110
Sunscreen preparation mfg	18520	Taxi meters mfg	24190	Theatre lighting service	90029
Superannuation fund management service – on a fee or commission basis	64190	Taxi radio base operation – except for taxi trucks	52999	Theatre operation – except motion picture theatre	90030
Superannuation fund operation – separately constituted	63300	Taxi truck service	46100	Theatre restaurant operation	90010
Supermarket trolley collection service	72990	Tea mfg	11990	Theatre ticket agency operation	72990
Supermarket trolley repair and maintenance	94290	Tea wholesaling	36090	Theatrical company operation	90010
Surfboards mfg	25920	Teachers college operation nec	82120	Theological college or seminary operation	81019
Surgeon nec – medical	85129	Technical and further education college operation	81019	Therapeutic massage service	85391
Surgical equipment mfg	24120	Technical college operation	81019	Thermographic testing services	69250
Surveillance systems installation	32340	Technology research activities	69100	Third-party insurance	63220
Surveying instruments mfg	24190	Telecommunications cable mfg	24310	Thongs mfg – rubber	13520
Surveying service	69220	Telecommunications equipment mfg	24220	Thoracic specialist	85129
Sushi and sashimi mfg	11990	Telecommunications service	58010	Ticket selling – for non-resident airlines	72200
Suspension components mfg	23190	Telephone answering service	72940	Ticket writing	69240
Swimming pool chemicals retailing	42791	Telephone cleaning service	73110	Ties mfg	13510
Swimming pool cleaning service	73110	Telephone equipment mfg	24220	Tights mfg	13400
Swimming pool operation	91139	Telephone exchange operation	58010	Tiles – floor – retailing	42120
		Telephone or telegraph equipment wholesaling	34930	Tiles mfg – acoustic, plaster	20320
		Telephone retailing including mobile phones	42210	Tiles mfg – ceramic	20290

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Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Tiles mfg – concrete	20340	Toy library (welfare service)	87900	Trusses or joists erection – steel	32240
Tiles mfg – plaster	20320	Toys mfg	25920	Trustee service	64190
Tiles mfg – rubber	19200	Toys retailing	42430	Tubes mfg – pneumatic	19140
Tiles mfg – sheet metal	22400	Toys wholesaling	37340	Tubing mfg – flexible metal	22990
Tiles mfg – terracotta	20290	Tractors mfg – agricultural – except crawler tractors	24610	Tubing mfg – glass	20100
Tiles wholesaling – except non-ceramic floor tiles	33390	Tractors mfg – for construction or earthmoving purposes	24620	Tugboat operation	52190
Tiling services – floor and wall	32430	Tractors mfg nec	24910	Tunnels construction	31099
Tiling services – roof	32230	Trade association operation – except trade union	95510	Turf growing	01130
Timber dealing – except firewood	33310	Trade commission operation – foreign government	75520	Turkey farming	01710
Timber hewing – forest	03020	Trade union operation	95520	Turkish bath operation	95399
Timber mfg – building, dressed	14130	Trading bank operation	62210	Tutoring service – academic	82199
Timber mfg – rough sawn	14110	Traffic engineering service	69230	Typesetting and composing service	16120
Timber plantation maintenance	05100	Traffic signals mfg – electrical	24190	Typewriters or typewriter attachments mfg	24219
Timeshare apartment management service	67200	Trailer and other motor vehicle wholesaling	35030	Typing service	72920
Tin ore mining	08090	Trailer hiring	66190	Tyre retreading or recapping	19140
Tin smelting	21390	Trailer mfg	23120	Tyre retreading or repairing machinery mfg	24690
Tinplate sheet or strip mfg	21100	Trailers dealing – boat	42450	Tyre wholesaling – motor vehicles – except motor cycles	35040
Tissue or sanitary papers mfg	15240	Trailers dealing – except boat	39130	Tyres mfg	19140
Title searching service	69310	Tram mfg	23930	Tyres or tubes for motor vehicle – retailing	39220
Tobacco farming	01590	Tramway passenger transport service	46220	Tyres or tubes for motor vehicle, repairing – except retreading	19140
Tobacco leaf wholesaling	33190	Transformers mfg	24390	Tyres or tubes wholesaling	35040
Tobacco mfg	12200	Transistors mfg	24290		
Tobacco products retailing	42799	Translation service	69990	<b>U</b>	
Tobacco products wholesaling	36062	Transmission equipment mfg – electricity	24390	Umbrellas mfg	25990
Toilet cisterns mfg – vitreous china or porcelain	20290	Transmission or gearbox assemblies, motor vehicle reconditioning or rebuilding	94199	Umbrellas retailing	42590
Toilet paper rolls mfg	15240	Transmissions mfg	23190	Umpire, referee – professional	91125
Toiletries retailing – direct selling	43101	Transport container repair or refurbishing	52999	Underfelt mfg	13340
Toiletries retailing – except chemist shops, pharmacies and direct sellers	42712	Transport equipment mfg nec	23990	Undertaking	95200
Toiletries wholesaling	37200	Transport operation nec	50290	Underwear mfg	13510
Toll bridge operation	52999	Transportable home mfg (wooden)	14910	Undifferentiated goods-producing activities of private households for own use	96020
Toll road operation	52999	Travel agency service	72200	Undifferentiated service-producing activities of private households for own use	96030
Tomato growing (outdoors)	01230	Travel goods retailing	42799	Uniforms mfg – men's or boys'	13510
Tomato growing (under cover)	01220	Travel insurance provision	63220	Uniforms mfg – women's or girls'	13510
Tool boxes mfg – sheet metal	22390	Trawling for fin fish	04140	Unisex clothing mfg	13510
Tools, household, retailing	42310	Tree cutting or felling – forest	03020	Unit trust – corporate operation, assessed as companies	62400
Toothbrushes mfg	25990	Tree pruning – forest	05100	Unit trust – public trading operation, assessed as companies	62400
Toothpaste mfg	18510	Tree thinning – forest	05100	Unit trust operation – except corporate and public trading trusts	62400
Totalisator agency operation	92092	Trees or shrubs, potted – wholesaling	33190	University operation	81020
Tour guide service	72200	Trench digging	32120	Uranium ore mining	08090
Tour retailing service	72200	Tribute shows	90010	Urologist	85129
Tourism development consultancy service	69629	Trotting gigs mfg	23990		
Tourist bureau service	72990	Trout farming (caged)	02020	<b>V</b>	
Tourist caves operation	89220	Trout farming (pond or tank)	02039	Vacuum cleaners mfg – commercial	24690
Tourist coach service – long distance	46210	Truck body mfg	23120	Vacuum cleaners mfg – household	24490
Tourist coach service – short distance	50100	Truck driver training	82199	Vacuum cleaners retailing	42210
Tourist information centre operation	72990	Truck hire service – with driver	46100	Vacuum cleaners wholesaling – household	34940
Towbar fitting services	94199	Truck leasing, hiring or renting	66190		
Towboat operation	52190	Trucks wholesaling	35020		
Towing service, motor vehicle	46100				
Town planning service	69210				
Toy library (non-welfare service)	66390				

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Valuation service – except for real estate, wool or livestock	69990	<b>W</b>		Welding machinery or equipment wholesaling – non-electrical	34190
Valuing service – real estate	67200	Wall or ceiling boards mfg – plaster	20320	Welding nec	22990
Variety store operation	42799	Wall or ceiling boards wholesaling	33390	Welding or cutting equipment mfg – gas	24630
Vegetable and seed growing (outdoors)	01230	Wall or floor tiles mfg – ceramic	20290	Welding rods mfg	21390
Vegetable and seed growing (under cover)	01220	Wall papering	32440	Welding work on construction projects	32240
Vegetable growing – for fodder	01590	Wall tiling	32430	Welfare counselling service	87900
Vegetable juices or soups mfg	11400	Wallpaper retailing	42310	Welfare services for the elderly – except accommodation	87900
Vegetable oil, meal or cake mfg	11500	Wallpaper wholesaling	33390	Wet suits mfg	13510
Vegetables fresh – retailing	41220	Wallpapers mfg	15290	Whale watching tours – coastal waters	50100
Vegetables fresh – wholesaling, washing or packing	36050	Walnut growing	01390	Wharf facility leasing	52120
Vegetables growing (except dry field peas or beans or soybeans or for fodder) (outdoors)	01230	Warehousing nec	53090	Wharf provision	52120
Vegetables growing (except dry field peas or beans or soybeans or for fodder) (under cover)	01220	Wash basins mfg – vitreous china or porcelain	20290	Wheat growing	01490
Vegetables mfg – preserved	11400	Washing machine hiring	66390	Wheel mfg	23190
Vehicular ferry operation – in coastal waters	48100	Washing machines – household – mfg	24410	Wheelbarrows mfg	23990
Vehicular ferry or punt operation – in inland waters	52999	Washing machines – household – retailing	42210	Wheelchairs mfg	23990
Vending machines mfg – except refrigerated	24990	Washing machines – household – wholesaling	34940	White water rafting tours – inland waters	91390
Vending machines mfg – refrigerated	24520	Washing machines – household electric – repairing	94210	Wholesale trade nec	37390
Veneer or veneer sheets mfg – wooden	14930	Washing powder or liquid mfg	18510	Wigs mfg	25990
Veneer wood – dealing	33310	Waste disposal services	29210	Wigs retailing	42590
Ventilation equipment installation nec	32330	Waste paper transport – road	46100	Wilderness tour operation – mainly by four-wheel drive – with driver	50100
Ventilators mfg – sheet metal	22400	Watch or clock parts wholesaling	37320	Wildlife sanctuary operation	89220
Veterinary hospitals	69700	Watches mfg	24190	Winches mfg	24910
Veterinary instruments mfg	24120	Watches retailing	42530	Windmills mfg	24610
Veterinary pharmaceutical and medicinal product mfg	18420	Watches wholesaling	37320	Window cleaning service	73110
Veterinary surgeon	69700	Water coolers mfg	24490	Window curtain wall installation	32450
Video cameras retailing	42210	Water heaters mfg – industrial, commercial or household	24520	Window frame installation	32450
Video cassette retailing	42420	Water mattress mfg	25130	Window frames or sashes mfg – aluminium	22230
Video filming	69910	Water purification equipment wholesaling	34190	Window frames or sashes mfg – metal – except aluminium	22290
Video recorder mfg	24290	Water ski equipment hire	66390	Window glass mfg	20100
Video recorder or equipment hiring	66390	Water ski equipment mfg	25920	Window installation	32450
Video surveillance systems installation	32340	Water ski equipment retailing	42410	Window insulation fixing	32450
Video tapes and games hiring to general public	66320	Water ski equipment wholesaling	37340	Window or door fittings mfg – metal	22990
Video tapes leasing – excluding hire to the public by video hire outlets	55120	Water supply system operation	28110	Window screens mfg – aluminium	22230
Video tapes, pre-recorded mfg or publishing	16200	Water tank construction – except of structural steel	31099	Window screens mfg – metal – except aluminium	22290
Vine stock nursery operation (outdoors)	01120	Water taxi service	48200	Windows – aluminium framed mfg – complete with glass	22230
Vine stock nursery operation (under cover)	01110	Water treatment equipment mfg – except household	24990	Windscreen glass mfg	20100
Vineyard operation	01310	Water treatment equipment mfg – household	24490	Windscreen repairing	94121
Visual display units mfg	24211	Waterproofing of buildings	32990	Wine and spirit merchants – retail	41230
Vitamin product mfg	18410	Website development	70000	Wine bar operation – mainly drinking place	45200
Vitreous china goods mfg – except tiles	20290	Weed control service	73120	Wine mfg	12140
Vitreous enamelling	22930	Weedkiller mfg	18320	Wire mesh or netting mfg – except reinforcing mesh	22910
		Weighing machinery mfg	24990	Wire mfg – aluminium	21420
		Weighing machinery wholesaling nec	34990	Wire mfg – non-ferrous metal – except aluminium	21490
		Weight reducing service	95120	Wire or cable mfg – electric	24310
		Welding equipment mfg – electrical	24390	Wire products mfg nec	22910
		Welding equipment wholesaling – electrical	34940	Women's hospital operation	84010

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Women's wear retailing	42510	<b>SPECIAL SECTION ASSESSMENTS</b>			
Wood products mfg nec	14990	Consolidation assessment – section 219 <i>Income Tax Assessment Act 1936</i> (ITAA 1936)	99060		
Wood pulp mfg	15100	Control of non-residents' money – section 255 ITAA 1936	99070		
Woodchip mfg	14120	Film and video tape royalties – section 136A ITAA 1936, derived by non-residents	99030		
Woodworking hand tools mfg – except of wood, pneumatic or power operated	22990	Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936	99050		
Woodworking machinery mfg nec	24630	Interest on bearer debentures	99010		
Woodworking machinery or equipment wholesaling	34190	Non-resident insurance company – section 143 ITAA 1936	99040		
Woodworking tools wholesaling	33390	Overseas ships freight – section 129 ITAA 1936	99020		
Wool broking – wholesaling	38000	<b>NIL COMPANY TAX RETURNS</b>			
Wool classing – except reclassing or bulk classing	05290	Non-taxable or Nil company tax returns – no income, expense or balance sheet data present	98000		
Wool growing	01410	<b>ATO USE ONLY</b>			
Wool mfg – carded or combed	13110	Private households employing staff – PAYG, FBT use only	97000		
Wool reclassing or bulk classing	05290				
Wool testing service	69250				
Wool wholesaling	33110				
Word processing service	72920				
Work clothing retailing	42510				
Workers compensation insurance	63220				
Workplace training	81019				
Writer	90029				
Writing materials retailing	42720				
<b>X</b>					
X-ray clinic operation	85201				
X-ray equipment mfg	24190				
<b>Y</b>					
Yabby farming, pond or tank (except fishing)	02039				
Yabby fishing (except farming)	04199				
Yacht broking	43209				
Yacht constructing	23920				
Yarns mfg – cotton, flax or silk	13120				
Yarns mfg – elastic or elastomeric	13130				
Yarns mfg – woollen	13120				
Yarns retailing	42140				
Yarns wholesaling	37110				
Yoghurt mfg	11330				
Youth camp operation	91390				
Youth hostel operation	44000				
<b>Z</b>					
Zinc ore mining	08070				
Zinc oxide mfg	18130				
Zinc smelting or refining	21330				
Zoological garden operation	89210				

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# BUSINESS INDUSTRY CODES 2013

## Numeric listing

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

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

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

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

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

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

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22990	Garden tools mfg – except power operated	<b>Other transport equipment manufacturing</b>		24190	Optical fibre cable mfg – uninsulated
22990	Guns or rifles mfg	23910	Drydock operation	24190	Parking meters mfg
22990	Hand tools mfg nec – except pneumatic or power operated	23910	Ship repairing	24190	Radar equipment mfg
22990	Keys mfg	23910	Ship wrecking	24190	Radio remote control equipment mfg
22990	Knives mfg – hand held – except power operated	23910	Shipbuilding	24190	Scientific instruments or equipment mfg nec
22990	Lamps or lamps parts mfg	23910	Ships, boats hull cleaning	24190	Signalling equipment, electrical mfg nec
22990	Livestock yarding equipment mfg – metal	23910	Submarine constructing	24190	Surveying instruments mfg
22990	Locks mfg	23920	Boat building or repair	24190	Taxi meters mfg
22990	Masts mfg – aluminium	23920	Sailboat mfg	24190	Traffic signals mfg – electrical
22990	Metalworking hand tools mfg – except pneumatic or power operated	23920	Yacht constructing	24190	Watches mfg
22990	Pipe fittings mfg – non-ferrous metal	23930	Locomotives mfg and repair	24190	X-ray equipment mfg
22990	Platework nec	23930	Railway rolling stock mfg and repair		
22990	Razors or razor blades mfg – except power operated	23930	Tram mfg	<b>Computer and electronic equipment manufacturing</b>	
22990	Safes or vaults mfg	23940	Aircraft engine building or repair	24211	Computer and related equipment mfg
22990	Scissors mfg – except electric	23940	Aircraft mfg, maintenance and repair	24211	Computers mfg
22990	Screwdrivers mfg – including bits or blades – except pneumatic or power operated	23940	Aircraft wheels and brakes reconditioning service	24211	Visual display units mfg
22990	Tubing mfg – flexible metal	23940	Helicopter mfg or repairing	24219	Business machine mfg nec
22990	Welding nec	23990	Bicycles mfg	24219	Business machines, equipment mfg
22990	Window or door fittings mfg – metal	23990	Motor cycles mfg	24219	Computer and business machine mfg
22990	Woodworking hand tools mfg – except of wood, pneumatic or power operated	23990	Transport equipment mfg nec	24219	Office machines mfg
		23990	Trotting gigs mfg	24219	Photocopying machines mfg
		23990	Wheelbarrows mfg	24219	Typewriters or typewriter attachments mfg
		23990	Wheelchairs mfg	24220	Broadcast equipment mfg
				24220	Modem equipment mfg
		<b>Professional and scientific equipment manufacturing</b>		24220	Radio broadcast studio equipment mfg
		24110	Binocular mfg	24220	Radio transceivers mfg – transmitters
		24110	Cameras, accessories mfg	24220	Telecommunications equipment mfg
		24110	Contact lenses mfg	24220	Telephone equipment mfg
		24110	Ophthalmic articles and instruments mfg	24220	Telephone switching equipment mfg
		24110	Optical instruments or equipment mfg	24220	Television antennae mfg
		24110	Optical lens grinding	24220	Television studio equipment mfg
		24110	Photographic equipment mfg	24290	Alarm systems mfg
		24110	Spectacle frames mfg	24290	Burglar alarms mfg
		24110	Spectacle lens grinding	24290	Electric gaming machines – poker mfg
		24110	Sunglass mfg	24290	Headphones mfg
		24120	Artificial limbs, eyes, etc mfg	24290	Loudspeakers mfg
		24120	Dental amalgams mfg	24290	Magnetic tapes mfg – except pre-recorded
		24120	Dental instruments or equipment mfg	24290	Microchip mfg
		24120	Dentures fabrication	24290	Microphones mfg
		24120	Diagnostic apparatus mfg	24290	Poker machine – electronic mfg
		24120	Hearing aids mfg	24290	Printed circuits board mfg
		24120	Medical equipment mfg	24290	Radios mfg
		24120	Orthotics – arch supports mfg	24290	Sound recording equipment mfg
		24120	Prosthetic products mfg	24290	Sound reproducing equipment mfg
		24120	Surgical equipment mfg	24290	Tape recorders mfg
		24120	Veterinary instruments mfg	24290	Television receiving sets mfg
		24190	Clock mfg	24290	Transistors mfg
		24190	Electricity meters mfg	24290	Video recorder mfg
		24190	Measuring instruments mfg		
		24190	Meteorological instruments mfg nec	<b>Electrical equipment manufacturing</b>	
		24190	Meters mfg – gas or water	24310	Optical fibre cable mfg – insulated
		24190	Nautical instruments mfg	24310	Telecommunications cable mfg
		24190	Navigational equipment mfg		

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

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

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32230	Metal roof fixing	32390	Office installation and fitout services	32920	Earthmoving plant hire – with operators
32230	Roof tiling	32390	Safes or vaults installation	32990	Abrasive blasting
32230	Roofing materials installation – except insulation materials		<b>Building completion services</b>	32990	Billboard construction/erection
32230	Tiling services – roof	32410	Cement rendering of buildings	32990	Clothes hoist installation
32240	Labouring – structural steel erection services	32410	Labouring – plastering and ceiling services	32990	Drilling contractors
32240	Storage tanks erection – metal	32410	Plasterboard fixing or finishing	32990	General household repairs – excluding cleaning, gardening or trade services elsewhere classified
32240	Structural steel erection	32410	Plasterers	32990	Handyman services
32240	Trusses or joists erection – steel	32420	Cabinet making, joinery – on-site fabrication of built-in furniture or other joinery	32990	Handyman services – household repairs – excluding cleaning, gardening or trade services elsewhere classified
32240	Welding work on construction projects	32420	Carpentry, joinery – on construction projects	32990	Home maintenance and repair services
	<b>Building installation services</b>	32420	Flooring fixing – wooden	32990	Labouring – construction services nec
32310	Drains construction, cleaning or repairing – except sewerage or stormwater drains	32420	Formwork fixing – wooden	32990	Petrol bowsers installation
32310	Gas plumbing	32420	Joinery work on construction projects	32990	Sand or other abrasive blasting of building exteriors
32310	Guttering installation or repair – roof	32420	Labouring – carpentry services	32990	Scaffolding construction
32310	Hot water systems installation	32420	Roof trusses fixing – wooden	32990	Steam-cleaning of building exteriors
32310	Labouring – plumbing services	32420	Shop fittings mfg – timber display cabinets built at the clients premises (on-site fabrication)	32990	Swimming pools construction – above ground
32310	Plumbing – except marine	32430	Carpet laying	32990	Waterproofing of buildings
32310	Septic tank installation	32430	Floor coverings laying nec		
32310	Solar hot water systems installation	32430	Floor sanding		
32320	Automatic electrical door maintenance	32430	Labouring – tiling and carpeting services		
32320	Electric rangehood installation	32430	Linoleum or linotile fixing		
32320	Electrical services	32430	Slate flooring installation		
32320	Labouring – electrical services	32430	Tiling services – floor and wall		
32320	Pay TV antennae installation	32430	Wall tiling		
32320	Pay TV installation – antennae, decoder	32440	House painting		
32320	Television antennae installing	32440	Interior decorating service nec		
32330	Air conditioning equipment installation – except motor vehicles	32440	Labouring – painting and decorating services		
32330	Heating equipment installation – except industrial furnaces	32440	Painting of buildings or other structures		
32330	Labouring – air conditioning and heating services	32440	Paper hanging		
32330	Oil heaters installation	32440	Spray painting of buildings or other structures		
32330	Refrigeration equipment installation	32440	Wall papering		
32330	Ventilation equipment installation nec	32450	Glazing services		
32340	Alarm systems installation	32450	Labouring – glazing services		
32340	Burglar alarms installation	32450	Window curtain wall installation		
32340	Fire sprinklers installation	32450	Window frame installation		
32340	Security systems – installation	32450	Window installation		
32340	Smoke detectors – installation	32450	Window insulation fixing		
32340	Surveillance systems installation		<b>Other construction services</b>		
32340	Video surveillance systems installation	32910	Fence construction – except agricultural		
32390	Awnings installation or repair	32910	Garden drainage systems installation		
32390	Blinds installation or repair	32910	Garden sprinkler systems installation – except irrigation systems		
32390	Curtains installing	32910	Labouring – landscaping services		
32390	Elevator installation, repair	32910	Landscape construction		
32390	Escalator installation, repair	32910	Lawn construction		
32390	Fireplace construction and installation	32910	Paving laying		
32390	Fireplace restoration services	32910	Rockery work		
32390	Flywire installation – screens, shutters or blinds				
32390	Insulation materials installation				
32390	Lifts mfg, installation and repair				

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### WHOLESALE TRADE

#### Agricultural product wholesaling

33110	Wool wholesaling
33120	Cereal grain wholesaling
33190	Farm produce or supplies wholesaling
33190	Feed wholesaling
33190	Florist operation – wholesale
33190	Flowers wholesaling
33190	Hide wholesaling
33190	Landscaping supplies – wholesaling
33190	Leather wholesaling
33190	Livestock wholesaling
33190	Nursery stock – wholesale
33190	Orchard supplies wholesaling nec
33190	Seeds wholesaling – farm or garden
33190	Skins wholesaling
33190	Sugar wholesaling – raw
33190	Tobacco leaf wholesaling
33190	Trees or shrubs, potted – wholesaling

#### Mineral, metal and chemical wholesaling

33210	Bitumen wholesaling
33210	Crude oil wholesaling
33210	Crude petroleum wholesaling
33210	Diesel oil wholesaling
33210	Distillate wholesaling
33210	Fuel oil wholesaling
33210	Heating oil dealing
33210	Kerosene wholesaling
33210	Liquefied petroleum gas – dealing
33210	Oils or greases wholesaling – industrial or lubricating
33210	Petrol wholesaling
33210	Petroleum products wholesaling

Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
33221	Aluminium can recycling – collecting, sorting, dealing, wholesaling	<b>Specialised industrial machinery and equipment wholesaling</b>		34940	Radios wholesaling
33221	Cans, metal – recycling, collecting, sorting, dealing or wholesaling	34110	Agricultural machinery or equipment wholesaling	34940	Refrigeration equipment wholesaling – commercial
33221	Metal scrap wholesaling	34110	Lawn mowers wholesaling	34940	Sewing machines wholesaling – household
33221	Precious metals scrap dealing	34190	Distilling equipment wholesaling	34940	Sound recording or reproducing equipment – industrial – wholesaling
33221	Scrap metal merchants	34190	Dry cleaning machinery or equipment wholesaling	34940	Sound reproducing equipment – household – wholesaling
33229	Charcoal suppliers	34190	Food processing machinery or equipment wholesaling	34940	Stoves or heaters – household – wholesaling
33229	Coal wholesaling	34190	Forging machinery or equipment wholesaling	34940	Television sets wholesaling
33229	Gold, silver merchants	34190	Machine tools wholesaling	34940	Vacuum cleaners wholesaling – household
33229	Metallic ores wholesaling	34190	Metalworking machinery wholesaling	34940	Washing machines – household – wholesaling
33229	Minerals wholesaling nec	34190	Milk processing machinery or equipment wholesaling	34940	Welding equipment wholesaling – electrical
33230	Adhesives wholesaling	34190	Mining machinery or equipment wholesaling	34990	Business machines, equipment – wholesaling – except computing equipment or furniture
33230	Agricultural chemicals wholesaling	34190	Printing machinery or equipment wholesaling	34990	Display and notice boards wholesaling
33230	Chemicals wholesaling nec	34190	Textile working machinery or equipment wholesaling	34990	Film wholesaling – photographic
33230	Cleaning products – chemical-based – wholesaling	34190	Water purification equipment wholesaling	34990	Fire protection equipment wholesaling
33230	Dyes wholesaling	34190	Welding machinery or equipment wholesaling – non-electrical	34990	Furnaces or furnace equipment, industrial, wholesaling – except electrical
33230	Fertiliser wholesaling	34190	Woodworking machinery or equipment wholesaling	34990	Hairdressers' equipment wholesaling
33230	Gases – industrial – wholesaling – except liquefied petroleum gas	<b>Other machinery and equipment wholesaling</b>		34990	Industrial machinery or equipment wholesaling nec
33230	Liquefied gases wholesaling – except liquefied petroleum gas (LPG)	34910	Medical equipment wholesaling nec	34990	Jetski parts wholesaling
33230	Marine oils wholesaling	34910	Professional equipment wholesaling	34990	Jetski wholesaling
33230	Pesticides wholesaling	34910	Scientific equipment wholesaling	34990	Laundry machinery or equipment wholesaling – except domestic
<b>Timber and hardware goods wholesaling</b>		34920	Computer wholesaling – including peripherals	34990	Weighing machinery wholesaling nec
33310	Timber dealing – except firewood	34920	Laser printer wholesaling	<b>Motor vehicle and motor vehicle parts wholesaling</b>	
33310	Veneer wood – dealing	34930	Electronic telephone security device wholesaling	35010	Motor vehicles distributing – new
33320	Bathroom and toilet fittings – wholesaling	34930	Mobile phone battery wholesaling	35010	Motor vehicles wholesaling
33320	Hot water systems wholesaling	34930	Telephone or telegraph equipment wholesaling	35020	Bus, coach dealers
33320	Plumbers' fittings wholesaling	34940	Electric fittings dealing nec	35020	Commercial vehicles dealing
33390	Bricks dealing	34940	Electrical distribution equipment wholesaling	35020	Trucks wholesaling
33390	Builders hardware dealing nec	34940	Electrical equipment, industrial, wholesaling nec	35030	Trailer and other motor vehicle wholesaling
33390	Building materials dealing nec	34940	Electrical measuring or testing instruments wholesaling	35040	Batteries wholesaling – motor vehicle
33390	Cement wholesaling	34940	Electronic equipment wholesaling nec – industrial	35040	Motor accessory shops operation
33390	Ceramic floor or wall tile wholesaling	34940	Enlargers wholesaling – photographic	35040	Motor vehicle accessories dealing – new
33390	Galvanised iron products dealing	34940	Household appliances wholesaling	35040	Motor vehicle paint wholesaling
33390	Garden tools wholesaling	34940	Kitchen appliances wholesaling – household electric	35040	Motor vehicle parts dealing – new
33390	Hand tools wholesaling – including power operated	34940	Light fittings dealing – electrical	35040	Tyre wholesaling – motor vehicles – except motor cycles
33390	Hardware wholesaling – domestic	34940	Photocopier wholesaling	35040	Tyres or tubes wholesaling
33390	Insulating materials wholesaling	34940	Photocopying machines wholesaling	35050	Auto parts recyclers
33390	Locks wholesaling	34940	Photographic equipment wholesaling	35050	Motor vehicle parts dealing – used
33390	Paint wholesaling	34940	Radio or television parts wholesaling	35050	Motor wreckers
33390	Roofing materials wholesaling			35050	Recycling – auto parts
33390	Sand dealing			35050	Second hand motor vehicle parts dealing
33390	Screens – window – wholesaling				
33390	Spa pool and hot tub wholesaling				
33390	Swimming pools wholesaling – fibreglass – below ground				
33390	Tiles wholesaling – except non-ceramic floor tiles				
33390	Wall or ceiling boards wholesaling				
33390	Wallpaper wholesaling				
33390	Woodworking tools wholesaling				

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

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
41212	Seafoods retailing – fresh	42210	Gas heating appliances – household – retailing	42410	Golf equipment retailing
41213	Poultry retailing – fresh	42210	Heating equipment – household electric – retailing	42410	Guns or rifles retailing
41220	Fruit retailing – fresh	42210	Household appliances retailing	42410	Gymnasium equipment retailing
41220	Greengrocery operation – retail	42210	Household freezer retailing	42410	Ski equipment retailing
41220	Vegetables fresh – retailing	42210	Household fridge retailing	42410	Skin diving equipment retailing
41230	Liquor stores	42210	Household internet equipment retailing	42410	Sporting equipment retailing – except clothing or footwear
41230	Wine and spirit merchants – retail	42210	Household microwave oven retailing	42410	Water ski equipment retailing
41290	Bakeries and hot bread shops	42210	Household whitegoods retailing	42420	Compact disc, cassette tape and records retailing
41290	Biscuits retailing	42210	Internet retailing – personal and household goods	42420	Phonograph records retailing
41290	Bread retailing	42210	Mobile phone battery retailing	42420	Recorded music retailing
41290	Bread vendors	42210	Mobile phone retailing	42420	Video cassette retailing
41290	Cakes retailing	42210	Oil heaters retailing – household	42430	Dolls retailing
41290	Confectionery retailing	42210	Photographic equipment retailing	42430	Games retailing
41290	Delicatessens	42210	Pocket calculators retailing – electronic	42430	Hobby equipment and supplies retailing
41290	Eastern foods retailing	42210	Radios retailing – except car radios	42430	Toys retailing
41290	Gourmet shops	42210	Refrigerators retailing – household	42441	Magazine retailing
41290	Health foods retailing	42210	Sound reproducing equipment – household – retailing	42441	Newsagent operation
41290	Pastries retailing	42210	Stoves – household – retailing	42441	Newspapers retailing
41290	Smallgoods retailing	42210	Telephone retailing including mobile phones	42441	Periodicals retailing
41290	Specialised foods retailing nec	42210	Television antennae retailing	42442	Books retailing
<b>Furniture, floor coverings, houseware and textile goods retailing</b>		42210	Television sets retailing	42450	Boat dealers
42110	Antique reproduction furniture retailing	42210	Vacuum cleaners retailing	42450	Boat trailer dealing
42110	Awnings retailing	42210	Video cameras retailing	42450	Jetski parts retailing
42110	Beds retailing	42210	Washing machines – household – retailing	42450	Jetski retailing
42110	Blinds retailing	42220	Computer retailing	42450	Marine accessories retailing nec
42110	Furniture retailing – household	42290	Dry cell battery retailing	42450	Outboard motors retailing
42110	Mattresses retailing	<b>Hardware, building and garden supplies retailing</b>		42450	Sailing or nautical accessories retailing
42120	Carpet retailing	42310	Bathroom and toilet fittings – retailing	42450	Trailers dealing – boat
42120	Cork flooring retailing	42310	Garden tools retailing	<b>Clothing, footwear and personal accessories retailing</b>	
42120	Floor coverings retailing	42310	Hardware retailing – domestic	42510	Babies' wear retailing
42120	Tiles – floor – retailing	42310	Lawn mower retailing	42510	Bridal wear and accessories retailing
42130	China, glassware and earthenware retailing	42310	Paint retailing	42510	Clothing accessories retailing
42130	Cooking utensils retailing – excluding household electric	42310	Tools, household, retailing	42510	Clothing retailing
42130	Crockery retailing	42310	Wallpaper retailing	42510	Fashion ware – retailing
42130	Glassware retailing	42320	Fertiliser retailing	42510	Foundation garments retailing
42130	Kitchenware retailing	42320	Garden ornaments retailing	42510	Fur clothing retailing
42130	Silverware retailing	42320	Garden supplies retailing nec	42510	Furriers – retail
42140	Curtains retailing	42320	Landscaping supplies – retailing	42510	Ladies' wear retailing
42140	Dressmaking supplies retailing	42320	Nurseries – retail	42510	Leather clothing retailer
42140	Fabrics, textile retailing	42320	Pesticides retailing	42510	Lingerie retailing
42140	Haberdashery retailing	42320	Plants, garden – retailing	42510	Menswear retailing
42140	Household textiles retailing	42320	Seedlings retailing	42510	Millinery retailing
42140	Linen retailing – household	42320	Seeds retailing – garden	42510	Protective clothing retailing
42140	Soft furnishings retailing	42320	Shrubs or trees retailing	42510	Women's wear retailing
42140	Yarns retailing	<b>Recreational goods retailing</b>		42510	Work clothing retailing
<b>Electrical and electronic goods retailing</b>		42410	Bicycles and accessories retailing	42520	Footwear retailing
42210	Air conditioners retailing – household	42410	Camping equipment retailing	42520	Shoes retailing
42210	Barbecues retail	42410	Firearms retailing	42530	Jewellery retailing – except direct sellers
42210	Cameras, accessories retailing	42410	Fishing tackle retailing	42530	Watches retailing
42210	Cooking utensils retailing – household electric			42590	Handbags retailing
				42590	Leather goods retailing – except apparel

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42590	Umbrellas retailing	42799	Greeting cards retailing	44000	Student residences operation – except boarding schools
42590	Wigs retailing	42799	Ice retailing	44000	Youth hostel operation
<b>Department stores</b>		42799	Musical instruments retailing	<b>Cafes, restaurants and takeaway food services</b>	
42600	Department store operation	42799	Picture framing service	45110	Internet cafe (mainly cafe operation)
<b>Pharmaceutical and other store-based retailing</b>		42799	Postcards retailing	45110	Cafe operation
42711	Bandages/dressings – medical retailing	42799	Religious goods retailing	45110	Coffee shops
42711	Chemist shop operation – pharmacy	42799	Retailing nec	45110	Restaurant operation
42711	Drugs retailing	42799	Souvenirs retailing	45120	Chicken, take away and retailing – cooked and ready to eat
42711	Medicine retailing	42799	Tobacco products retailing	45120	Fast food retailing
42711	Pharmacy operation – retail	42799	Travel goods retailing	45120	Fish and chips retailing – take away
42712	Cosmetics retailing – except chemist shops, pharmacies and direct sellers	42799	Variety store operation	45120	Hamburgers retailing
42712	Perfumes retailing – except chemist shops, pharmacies and direct sellers	<b>Non-store retailing</b>		45120	Ice cream retailing
42712	Toiletries retailing – except chemist shops, pharmacies and direct sellers	43101	Cosmetics retailing – catalogue selling	45120	Pizza take away – retailing
42720	Artists' supplies retailing	43101	Cosmetics retailing – direct selling	45120	Soft drinks retailing
42720	Stationery retailing	43101	Direct selling – cosmetics, perfumes and toiletries	45120	Take away foods – retailing
42720	Writing materials retailing	43101	Perfumes retailing – direct selling	45130	Airline catering service
42731	Pawnbroking	43101	Toiletries retailing – direct selling	45130	Catering service
42732	Antiques retailing (except pawnbroking)	43102	Direct selling – jewellery	<b>Pubs, tavern and bars</b>	
42733	Coin dealers	43102	Jewellery retailing – direct selling	45200	Bar – licensed
42733	Disposal stores – new goods	43109	Health foods direct selling	45200	Hotel operation – mainly drinking place
42733	Second-hand books retailing	43109	Amway sales	45200	Nightclub operation
42733	Second-hand clothes retailing	43109	Book retailing – catalogue selling	45200	Pub operation – mainly drinking place
42733	Second-hand furniture retailing or auctioning – except pawnbrokers	43109	Book retailing – direct selling	45200	Tavern operation – mainly drinking place
42733	Second-hand goods retailing – except motor vehicles, pawnbrokers	43109	Direct selling nec	45200	Wine bar operation – mainly drinking place
42733	Second-hand jewellery retailing – except pawnbrokers	43109	Domestic appliance retailing – catalogue selling (except commission based)	<b>Clubs (Hospitality)</b>	
42733	Stamp dealing – except pawnbrokers	43109	Domestic appliance retailing – direct selling (except commission based)	45301	Clubs – licensed
42740	Dried flowers retailing	43109	Domestic appliance retailing – via internet	45301	Licensed club operation
42740	Florist operation – retail	43109	Milk vendor	45302	Clubs – not licensed, hospitality, with staff
42740	Flowers retailing	<b>Retail commission-based buying and/or selling</b>		<b>TRANSPORT, POSTAL AND WAREHOUSING</b>	
42791	Solar pool equipment and supplies retailing	43201	Cosmetics, perfumes and toiletry goods retailing commission based	<b>Road freight transport</b>	
42791	Spa pool and hot tub retailing	43202	Jewellery retailing commission based	46100	Delivery service – road
42791	Swimming pool chemicals retailing	43209	Domestic appliance retailing – catalogue selling (commission based)	46100	Furniture removal service – road
42791	Swimming pool retailing	43209	Domestic appliance retailing – direct selling (commission based)	46100	Gas hauling – by road
42792	Art dealers	43209	Yacht broking	46100	Log haulage service
42792	Art gallery operation – retail	<b>ACCOMMODATION AND FOOD SERVICES</b>		46100	Road freight transport service
42793	Adult shop operation	<b>Accommodation</b>		46100	Taxi truck service
42794	Animals retailing – live	44000	Boarding houses	46100	Towing service, motor vehicle
42794	Pet shops	44000	Camping ground operation	46100	Truck hire service – with driver
42799	Clocks retailing	44000	Caravan parks and camping grounds	46100	Waste paper transport – road
42799	Coal retailing	44000	Guest house operation	<b>Road passenger transport</b>	
42799	Craft materials and supplies retailing	44000	Holiday houses and flats operation	46210	Bus, coach transport – long distance
42799	Discount store operation	44000	Hotel operation	46210	Charter bus service – long distance
42799	Firewood cutting and retailing	44000	Motel operation	46210	Tourist coach service – long distance
42799	Fireworks retailing	44000	Private hotel operation – short-term accommodation	46220	Airport bus service
42799	General store operation – other than mainly groceries	44000	Ski-lodge operation	46220	Bus, coach transport – short distance
42799	Gift shops			46220	Charter bus service – short distance
				46220	School bus service
				46220	Tramway passenger transport service
				46231	Taxi cab management service

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46231	Taxi cab service	50100	Railway operation – by historical railway societies or as a tourist attraction	52920	Freight forwarding service – except by road
46239	Car hire service – chauffeur driven	50100	Tourist coach service – short distance	52920	Freight forwarding service – road
46239	Road passenger transport nec	50100	Whale watching tours – coastal waters	52991	Taxi driver
<b>Rail freight transport</b>		50100	Wilderness tour operation – mainly by four-wheel drive – with driver	52999	Chauffeur service
47100	Freight transport service – railway	<b>Pipeline and other transport</b>		52999	Container terminal or park facilities – for road freight
<b>Rail passenger transport</b>		50210	Pipeline operation	52999	Freight brokerage service
47200	Monorail operation	50290	Freight transport operation nec	52999	Railway station operation
<b>Water freight transport</b>		50290	Ski-tow operation	52999	Taxi radio base operation – except for taxi trucks
48100	Ferry service	50290	Transport operation nec	52999	Toll bridge operation
48100	Freight transport service – coastal sea transport	<b>Postal and courier pick-up and delivery services</b>		52999	Toll road operation
48100	Freight transport service – river, harbour or lake	51010	Mail services	52999	Transport container repair or refurbishing
48100	Ship charter, lease or rental	51010	Mailbox rental services	52999	Vehicular ferry or punt operation – in inland waters
48100	Ship charter, lease or rental – with crew for freight transport	51010	Post office operation	<b>Warehousing and storage services</b>	
48100	Ship management service for coastal sea transport	51010	Postal agency operation	53010	Grain elevator operation
48100	Ship management service for international sea transport	51020	Courier service	53010	Grain silo operation
48100	Vehicular ferry operation – in coastal waters	51020	Messenger service	53010	Grain storage
<b>Water passenger transport</b>		<b>Water transport support services</b>		53010	Storage service – grain
48200	Boat charter, lease or rental, with crew for passenger transport	52110	Ship loading or unloading service	53090	Bond store operation
48200	Island ferry operation – in coastal waters	52110	Stevedoring	53090	Cold store operation
48200	Ocean cruise services – between domestic and foreign ports	52120	Coal loader operation – sea transport	53090	Cool storage of fruit and vegetables
48200	Ocean cruise services – between domestic ports	52120	Container terminal operation – marine cargo	53090	Furniture storage service
48200	Water taxi service	52120	Freight terminal operation – sea transport	53090	Storage service nec
<b>Air and space transport</b>		52120	Grain loader operation – sea transport	53090	Warehousing nec
49001	Aircraft charter, lease or rental – with crew	52120	Ship mooring service	<b>INFORMATION MEDIA AND TELECOMMUNICATIONS</b>	
49001	Freight transport service – non-scheduled air transport	52120	Wharf facility leasing	<b>Newspaper, periodical, book and directory publishing</b>	
49001	Helicopter charter	52120	Wharf provision	54110	Newspapers publishing
49009	Airline operation – scheduled domestic	52190	Divers – commercial, salvage	54120	Periodicals publishing
49009	Airline operation – scheduled international	52190	Harbour services nec	54130	Books publishing
49009	Freight transport service – scheduled domestic air transport	52190	Navigation service – water transport	54130	Maps publishing
49009	Freight transport service – scheduled international air transport	52190	Pilotage service	54140	Directory and mailing list publishing
<b>Scenic and sightseeing transport</b>		52190	Port services nec	54190	Investing in tangible artistic work
50100	Cable car operation	52190	Salvage service – marine	<b>Software publishing</b>	
50100	Chair lift operation	52190	Ship registration service	54200	Software publishing
50100	Cruise operation – river, harbour or lake, with or without restaurant facilities	52190	Shipping agency service	<b>Motion picture and video activities</b>	
50100	Dive boat tours – coastal waters	52190	Ships agency service	55110	Film and video production
50100	Dive boat tours – inland waters	52190	Towboat operation	55110	Motion picture film or tape production
50100	Four-wheel drive tour operation with driver	52190	Tugboat operation	55110	Newsreel production
50100	Game fishing tours – coastal waters	<b>Air transport support services</b>		55110	Television film or tape production
50100	Motor cycle tour operation – with driver	52200	Airport operation	55120	Film and video distribution
		52200	Airport services	55120	Motion picture distribution
		52200	Aviation consultancy service	55120	Motion picture leasing
		52200	Navigation service – air transport	55120	Video tapes leasing – excluding hire to the public by video hire outlets
		<b>Other transport support services</b>		55130	Cinema operation
		52910	Baggage agency service	55130	Drive-in theatre operation
		52910	Customs agency service	55130	Motion picture screening
		52910	Export documentation preparation service	55130	Motion picture theatre operation
		52910	Import documentation preparation service	55130	Newsreel theatre operation
				55140	Motion picture editing

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

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

**PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES**

**Scientific research services**

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

**Architectural, engineering and technical services**

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

**Legal and accounting services**

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

**Advertising services**

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

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

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
<b>Public order and safety services</b>		80220	School, high school – secondary	82199	Education – other nec
77110	Police services – government	80220	Secondary school or college operation	82199	Education nec
77120	Armoured car service	80230	Primary and secondary school operation – combined	82199	Educational workshops or seminars
77120	Caretaking service	80230	Private boys' school operation – combined primary/secondary school	82199	Elocution school operation
77120	Detective agency service	80230	Private girls' school operation – combined primary/secondary school	82199	Truck driver training
77120	Enquiry agency service	80230	Private school operation – combined primary/secondary school	82199	Tutoring service – academic
77120	Locksmith service	80230	Public boys' school operation – combined primary/secondary school	<b>Educational support services</b>	
77120	Night watchman service	80230	Public girls' school operation – combined primary/secondary school	82200	Curriculum – education advisory services
77120	Protection service	80230	Public school operation – combined primary/secondary school	<b>HEALTH CARE AND SOCIAL ASSISTANCE</b>	
77120	Security service	80230	School – combined primary and secondary	<b>Hospitals</b>	
77130	Bushfire brigade service	80240	Special school operation	84010	Eye hospitals
77130	Emergency service – other than defence and police	<b>Tertiary education</b>		84010	Hospital operation – except psychiatric, dental or veterinary hospitals
77130	Fire fighting service – except forest	81011	Computer training	84010	Maternity hospital operation
77130	Fire fighting service – forest	81019	Business college operation	84010	Obstetric hospital operation
77130	Fire prevention service	81019	Earthmoving equipment operation training	84010	Women's hospital operation
77140	Gaol operation	81019	Industrial equipment operation training	84020	Psychiatric hospital
77190	Other public order and safety services	81019	Management training service	<b>Medical services</b>	
<b>Regulatory services</b>		81019	Modelling school	85110	Clinic – medical – general practice
77200	Regulatory services	81019	Technical and further education college operation	85110	Flying doctor service
<b>EDUCATION AND TRAINING</b>		81019	Technical college operation	85110	General practitioner – medical
<b>Preschool education</b>		81019	Theological college or seminary operation	85110	Medical service – GP
80100	Kindergarten, pre-school operation – except child minding centre	81019	Workplace training	85121	Anaesthetist
80100	Pre-school centre operation – except child minding centre	81020	Research school operation – university	85122	Specialist medical clinic operation
<b>School education</b>		81020	University operation	85123	Dermatologist
80210	Primary school operation – except combined primary and secondary school	<b>Adult, community and other education</b>		85124	Gynaecologist
80210	Private boys' school operation – primary school only	82110	Coaching – sports	85124	Obstetrician
80210	Private girls' school operation – primary school only	82110	Martial arts and self-defence instruction	85125	Psychiatrist
80210	Private school operation – primary school only	82110	Parachuting school operation	85129	Allergist
80210	Public boys' school operation – primary school only	82110	Riding school operation	85129	Consultant physician
80210	Public girls' school operation – primary school only	82110	Sailing school operation	85129	Haematologist services
80210	Public school operation – primary school only	82110	Scuba diving school	85129	Hair restoration service – except by registered medical practitioner or cosmetic
80210	School – primary school	82110	Sports coaching service	85129	Medical service, specialist nec
80220	High school operation – except combined primary and secondary school	82110	Swimming school operation	85129	Neurologist
80220	Matriculation college operation	82110	Tennis coaching	85129	Ophthalmologist
80220	Private boys' school operation – secondary school only	82120	Art school operation	85129	Orthopaedic specialist
80220	Private girls' school operation – secondary school only	82120	Ballet teaching	85129	Otorhinolaryngologist
80220	Private school operation – secondary school only	82120	Drama school operation	85129	Paediatrician
80220	Public boys' school operation – secondary school only	82120	Music school operation nec	85129	Plastic surgeon
80220	Public girls' school operation – secondary school only	82120	Music teaching	85129	Rheumatologist
80220	Public school operation – secondary school only	82120	Nursing college operation	85129	Specialist medical practitioner nec
		82120	Teachers' college operation nec	85129	Surgeon nec – medical
		82191	Flying schools	85129	Thoracic specialist
		82199	Correspondence school operation nec	85129	Urologist
		82199	Driver training – automotive	<b>Pathology and diagnostic imaging services</b>	
		82199	Driving school operation – motor vehicle	85201	X-ray clinic operation
				85202	Medical laboratory operation
				85202	Pathologist
				85202	Pathology laboratory operation

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity	
85203	Radiographer					
85203	Radiologist					
85203	Radiology services					
85209	Medical imaging clinic					
	<b>Allied health services</b>					
85310	Clinic – dental					
85310	Dental hospital operation					
85310	Dental surgeon					
85310	Endodontist					
85310	Oral pathologist					
85310	Orthodontist					
85310	Paedodontist					
85310	Periodontist					
85310	Prosthodontist					
85320	Contact lenses dispensing					
85320	Eye testing – optometrist					
85320	Optical dispensing					
85320	Optician					
85320	Orthoptist					
85320	Spectacles dispensing					
85330	Physiotherapy service					
85340	Chiropractor service					
85340	Osteopath service					
85391	Acupuncture service					
85391	Clinical massage service					
85391	Herbalist					
85391	Homoeopath					
85391	Hydropath					
85391	Magnetic therapy service					
85391	Massage therapy (medical) service					
85391	Therapeutic massage service					
85399	Chiropractors					
85399	Dietitian					
85399	Hearing aids dispensing					
85399	Hypnotherapist					
85399	Midwifery services					
85399	Nursing care (in patient's home, predominantly medical)					
85399	Nursing service					
85399	Occupational therapy service					
85399	Paramedical services					
85399	Podiatry service					
85399	Psychologist					
85399	Psychotherapist					
85399	Speech therapy service					
	<b>Other health care services</b>					
85910	Aerial ambulance service					
85910	Ambulance service					
85990	Community health centre operation					
85990	Drug referral centre operation					
85990	Health services nec					
		<b>Residential care services</b>				
		86011	Accommodation for the aged – where nursing or medical care is provided as a major service			
		86011	Convalescent homes			
		86011	Nursing home operation			
		86012	Accommodation for the aged – where nursing or medical care is not provided as a major service			
		86012	Residential care for the aged operation			
		86090	Children's homes operation			
		86090	Crisis care accommodation operation			
		86090	Home for the disadvantaged operation nec			
		86090	Homeless accommodation			
		86090	Hospice operation			
		86090	Residential refuge operation			
		<b>Child care services</b>				
		87100	Child care service			
		87100	Child minding centres			
		<b>Other social assistance services</b>				
		87900	Adoption service			
		87900	Adult day care centre operation			
		87900	Alcohol counselling services			
		87900	Charities or charitable organisations			
		87900	Drug rehabilitation counselling services			
		87900	Emergency housekeeping service			
		87900	Homeless welfare assistance – except accommodation			
		87900	Marriage guidance service			
		87900	Meals on wheels service			
		87900	Nursing care (in patient's home, predominantly home support)			
		87900	Toy library (welfare service)			
		87900	Welfare counselling service			
		87900	Welfare services for the elderly – except accommodation			
		<b>ARTS AND RECREATION SERVICES</b>				
		<b>Museum operation</b>				
		89100	Historic house operation			
		89100	Museum operation			
		<b>Parks and gardens operations</b>				
		89210	Animal parks			
		89210	Aquarium operation			
		89210	Aviary operation			
		89210	Herbarium operation			
		89210	Zoological garden operation			
		89220	Parks and gardens operation			
		89220	Picnic ground operation			
		89220	Recreation ground operation – except sporting			
		89220	Tourist caves operation			
		89220	Wildlife sanctuary operation			
				<b>Creative and performing arts activities</b>		
				90010	Ballet company operation	
				90010	Choirs	
				90010	Circus operation	
				90010	Musical group operation	
				90010	Opera company operation	
				90010	Orchestra operation	
				90010	Puppet show operation	
				90010	Theatre restaurant operation	
				90010	Theatrical company operation	
				90010	Tribute shows	
				90020	Comedians	
				90021	Actor	
				90021	Actor – own account – live theatrical or musical	
				90021	Actor – own account – other than theatrical or musical	
				90021	Entertainers	
				90021	Musicians	
				90021	Performing artist operation	
				90029	Artist	
				90029	Author	
				90029	Cartoon character design	
				90029	Cartoonists	
				90029	Composer – music	
				90029	Costume design service	
				90029	Creative writers – own account	
				90029	Painter – artist	
				90029	Playwright	
				90029	Poet	
				90029	Sculptor	
				90029	Services to the arts nec	
				90029	Set designing service	
				90029	Songwriter	
				90029	Stage management operation	
				90029	Theatre lighting service	
				90029	Writer	
				90030	Concert hall operation	
				90030	Entertainment centre operation	
				90030	Music hall operation – excluding theatre restaurant operation	
				90030	Opera house operation	
				90030	Playhouse operation	
				90030	Theatre operation – except motion picture theatre	
				<b>Sport and physical recreation activities</b>		
				91110	Fitness centres	
				91110	Gymnasium operation	
				91121	Jockeys	
				91122	Basketballer – professional	
				91123	Cricketer – professional	
				91124	Footballer – professional	
				91125	Referee, umpire – professional	
				91125	Umpire, referee – professional	
				91126	Sportsperson nec – professional	

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91129	Sport and physical recreation clubs nec		<b>OTHER SERVICES</b>	94210	Household appliances repairing nec
91131	Squash court operation		<b>Automotive repair and maintenance</b>	94210	Radios repairing – except car radios
91131	Tennis court operation	94110	Auto-electrical services	94210	Refrigerators repairing – household electric
91139	Billiard saloon operation	94110	Automotive mechanical repairs – electrical repairs	94210	Repairing household electrical appliances
91139	Bowling alley operation – tenpin	94110	Automotive mobile phone installation	94210	Sewing machines (household) repairing
91139	Bowling green operation	94110	Automotive servicing – electrical repairs	94210	Stoves or heaters – household electric – repairing
91139	Golf course or practice range operation nec	94110	Car radios or cassette players – dealing or installation	94210	Television sets repairing
91139	Netball court or facility operation	94110	Car servicing – electrical repairs	94210	Washing machines – household electric – repairing
91139	Race course or track operation (except dog or horse)	94110	Electrical repairing – automotive	94220	Computer printer repairs
91139	Skating rink operation	94110	Motor vehicle servicing – electrical repairs	94220	Poker machine – electronic maintenance
91139	Speedway operation	94121	Windscreen repairing	94220	Repair service – including computer peripherals
91139	Sports ground operation nec	94129	Automotive crash repairs	94290	Brewery equipment maintenance
91139	Swimming pool operation	94129	Car wash and cleaning service	94290	Fire extinguisher servicing
91139	Tenpin bowling centres	94129	Motor trimming	94290	Sewing machines (industrial) repairing
91140	Clubs – sporting – except hospitality	94129	Motor vehicle body repairing	94290	Shopping trolley repair and maintenance
91140	Sporting club or association – except hospitality	94129	Motor vehicle crash repairs	94290	Supermarket trolley repair and maintenance
91140	Sports administration service	94129	Motor vehicle restoration		<b>Other repair and maintenance</b>
	<b>Horse and dog racing activities</b>	94129	Motor vehicle rust proofing	94910	Footwear repairing
91210	Race course or track operation – horse or dog	94129	Motor vehicle smash repairing	94990	Key cutting or duplicating service
91291	Dog training – for racing	94129	Motor vehicle washing or cleaning service	94990	Leather goods repairing – except apparel
91291	Greyhound training	94129	Panel beating	94990	Repairing household non-electrical and personal goods nec
91291	Racing kennels operation	94129	Rust proofing – automotive		<b>Personal care services</b>
91292	Horse training – race horse	94129	Smash repairing	95110	Barber shop
91292	Race horse training	94129	Spray painting – motor body	95110	Beauty salon operation
91292	Racing stables operation	94191	Brake and clutch service	95110	Epilation service
91299	Other horse and dog racing activities	94191	Motor vehicle clutch or brake repairing	95110	Hair restoration service – cosmetic
	<b>Amusement and other recreation activities</b>	94192	Motor vehicle radiator repairing	95110	Hairdressing service
91310	Amusement centre	94193	Mufflers and exhaust systems repairing – automotive	95110	Manicure service
91310	Amusement park operation	94199	Automotive mechanical repairs – general repairs	95110	Pedicure service
91310	Go-kart track operation	94199	Automotive servicing – general mechanical repairs	95110	Solarium – sun tanning operation
91310	Merry-go-round operation	94199	Car servicing – general mechanical repairs	95110	Sun tanning salon operation
91390	Dance hall or studio operation	94199	Engine reconditioning – customised	95120	Weight reducing service
91390	Marina operation – pleasure craft	94199	Mechanical services – general		<b>Funeral, crematorium and cemetery services</b>
91390	White water rafting tours – inland waters	94199	Motor cycles or scooters repairing	95200	Cemetery operation
91390	Youth camp operation	94199	Motor vehicle mechanical repairs – general repairs	95200	Crematorium operation
	<b>Gambling activities</b>	94199	Motor vehicle warranty inspection service	95200	Funeral directing
92010	Casino operation	94199	Towbar fitting services	95200	Undertaking
92020	Lottery agency operation	94199	Transmission or gearbox assemblies, motor vehicle reconditioning or rebuilding		<b>Other personal services</b>
92020	Lottery operation		<b>Machinery and equipment repair and maintenance</b>	95310	Baby napkins hire service
92091	Bookmaker operation	94210	Air conditioners repairing – household	95310	Carpet cleaning service
92092	TAB agency operation	94210	Gas appliance repair	95310	Clothes ironing service
92092	Totalisator agency operation	94210	Heating equipment – household electric – repairing	95310	Curtain cleaning service
92099	Bingo operation			95310	Dry cleaning service, agency
92099	Football pools operation			95310	Laundry agency operation
92099	Gambling services nec			95310	Laundry service

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95310	Linen hire service		
95310	Self-service laundry operation		
95320	Photographic film processing		
95330	Car park operation		
95330	Parking station operation		
95340	Escort agency service		
95340	Massage (adult industry) services nec		
95340	Prostitution service		
95391	Astrology service		
95391	Clairvoyance service		
95391	Fortune telling service		
95391	Numerology service		
95392	Introduction agency service		
95393	Child minding service – in the home		
95399	Boarding kennels		
95399	Dog obedience training		
95399	Domestic service nec – on a contract or fee basis		
95399	Genealogy service		
95399	Marriage celebrant		
95399	Personal services nec		
95399	Pet grooming service		
95399	Racing information service		
95399	Tattooing service		
95399	Turkish bath operation		
<b>Religious services</b>			
95400	Church operation		
95400	Religious organisation operation – except units mainly engaged in the provision of goods or services which are primary to other industries		
<b>Civic, professional and other interest group services</b>			
95510	Business associations		
95510	Professional associations		
95510	Trade association operation – except trade union		
95520	Industrial union operation		
95520	Trade union operation		
95591	Parents and citizens' associations		
95599	Automobile association operation		
95599	Clubs – not licensed, for promotion of community or sectional interests nec		
95599	Consumers' associations operation		
95599	Political party operation		
<b>Private households employing staff</b>			
96010	Private households employing staff		
96020	Undifferentiated goods-producing activities of private households for own use		
96030	Undifferentiated service-producing activities of private households for own use		
		<b>ATO USE ONLY</b>	
		97000	Private households employing staff – PAYG, FBT use only
		<b>Nil company tax returns</b>	
		98000	Non-taxable or Nil company tax returns – no income, expense or balance sheet data present
		<b>Special section assessments</b>	
		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-residents' money – section 255 ITAA 1936

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## MORE INFORMATION

### WEBSITE

- For more information go to [ato.gov.au](http://ato.gov.au)

### PUBLICATIONS

#### If you are not a tax agent

- go to [ato.gov.au/publications](http://ato.gov.au/publications) for publications, taxation rulings, practice statements and forms
- Phone **1300 720 092**
- Visit one of our shopfronts

For our shopfront addresses go to our website.

#### If you are a tax agent

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

### PHONE

- **Business** **13 28 66**

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

- **Tax agents** **13 72 86**

For enquiries from registered tax agents.

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

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

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