

Business industry codes 2021



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This publication was current at December 2021.

INTRODUCTION

HOW TO USE THIS BOOKLET

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

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

Business industry codes 2021 contains two code lists – the first is alphabetical and starts on page 1; the second is numeric and starts on page 21. Select the most appropriate code to enter on your tax return. Do this by searching under keywords that describe the taxpayer's main business activity.

For example:

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

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

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

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

Only use codes from *Business industry codes 2021*, and take care to describe your business activity as accurately as possible. An incorrect code may result in clients not receiving necessary service or material from the ATO, or could lead to incorrect targeting of compliance activities.

USE OF INDUSTRY CODE INFORMATION

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

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BUSINESS INDUSTRY CODES 2021

Alphabetic listing

Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
A		Air conditioners repairing – household	94210	Aquarium operation	89210
Abalone fishing	04191	Air conditioners retailing – household	42210	Architect	69210
Abattoir operation – except poultry	11110	Air conditioning equipment installation – except motor vehicles	32330	Architectural services	69210
Abattoir operation – poultry	11120	Air conditioning equipment mfg	24520	Archival service	60100
Abrasive blasting	32990	Aircraft charter, lease or rental – with crew	49001	Armoured car service	77120
Abrasives mfg	20900	Aircraft engine building or repair	23940	Art dealers	42792
Accident insurance provision	63220	Aircraft leasing	66190	Art gallery operation – retail	42792
Accommodation for the aged – where nursing or medical care is not provided as a major service	86012	Aircraft mfg, maintenance and repair	23940	Art pottery mfg	20290
Accommodation for the aged – where nursing or medical care is provided as a major service	86011	Aircraft wheels and brakes reconditioning service	23940	Art school operation	82120
Accountant	69320	Airline catering service	45130	Artificial insemination service	05290
Accounting service	69320	Airline operation – scheduled domestic	49009	Artificial limbs, eyes, etc mfg	24120
Acetylene gas mfg	18110	Airline operation – scheduled international	49009	Artist	90029
Acoustic tile, panels and boards mfg – glass or mineral wool	20900	Airport bus service	46220	Artists' supplies retailing	42720
Actor	90021	Airport operation	52200	Artists' supplies wholesaling	37390
Actor – own account – live theatrical or musical	90021	Airport services	52200	Artwork preparation service	16120
Actor – own account – other than theatrical or musical	90021	Alarm systems installation	32340	Asbestos removal service	29220
Actuarial service	64200	Alarm systems mfg	24290	Asphalt surfacing	31010
Acupuncture service	85391	Albums mfg	15230	Assay service	69250
Adhesives mfg	19150	Alcohol counselling services	87900	Astrology service	95391
Adhesives wholesaling	33230	Allergist	85129	Auctioning service electronic	38000
Adoption service	87900	Almond growing	01390	Auctioning service – furniture, second-hand goods	38000
Adult day care centre operation	87900	Alumina mfg	21310	Auctioning service – livestock	38000
Adult shop operation	42793	Aluminium can recycling – collecting, sorting, dealing, wholesaling	33221	Auctioning service – real estate	67200
Advertising	69400	Aluminium ores mining	08020	Auctioning service – used motor vehicles	38000
Advertising service	69400	Aluminium rolling, drawing or extruding	21420	Auctioning service nec	38000
Advocate	69310	Aluminium smelting	21320	Auditing service	69320
Aerial ambulance service	85910	Ambulance service	85910	Author	90029
Aerial crop dusting or spraying	05290	Ammonia mfg	18110	Auto parts recyclers	35050
Aerial fertiliser spreading	05290	Ammunition mfg	22990	Auto-electrical services	94110
Aerial mustering	05290	Amusement centre	91310	Automatic electrical door maintenance	32320
Aerial pest control	05290	Amusement machines hiring – including peripherals	66390	Automobile association operation	95599
Aerial photography service	69220	Amusement machines mfg	24690	Automotive crash repairs	94129
Aerial surveying service	69220	Amusement park operation	91310	Automotive mechanical repairs – electrical repairs	94110
Aerodrome runway construction	31010	Amway sales	43109	Automotive mechanical repairs – general repairs	94199
Aerosol containers mfg	22390	Anaesthetist	85121	Automotive mobile phone installation	94110
Aggregate quarrying	09190	Animal clinic or hospital operation	69700	Automotive servicing – electrical repairs	94110
Agistment service (cattle)	01420	Animal food mfg	11920	Automotive servicing – general mechanical repairs	94199
Agistment service (goat)	01990	Animal parks	89210	Auxiliary finance and investment services other nec	64190
Agistment service (horse)	01910	Animals retailing – live	42794	Aviary operation	89210
Agistment service (sheep)	01410	Antique reproduction furniture retailing	42110	Aviation consultancy service	52200
Agricultural chemicals wholesaling	33230	Antique wooden furniture mfg	25110	Avocado growing	01390
Agricultural land renting or leasing as owner or leaseholder	67120	Antiques auctioning service	38000	Awnings installation or repair	32390
Agricultural machinery leasing	66310	Antiques retailing (except pawnbroking)	42732	Awnings mfg – fibreglass	19190
Agricultural machinery or equipment mfg	24610	Apartments construction	30190	Awnings mfg – metal	22990
Agricultural machinery or equipment wholesaling	34110	Apiarist	01930	Awnings mfg – textile	13330
Agricultural research activities	69100	Apple growing	01340	Awnings retailing	42110
Agricultural services nec	05290	Apricot growing	01350		
		Aquaculture – except lobsters or oysters	02019	B	
		Aquarium mfg	22990	Babies' wear retailing	42510
				Baby foods mfg – milk based	11330

nec means 'not elsewhere classified'.

mfg means 'manufacturing'.

Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Baby foods, canned or bottled mfg except milk based	11400	Beer mfg	12120	Bottling machines mfg	24690
Baby napkins hire service	95310	Beer, wine and spirits wholesalers	36061	Bowling alley operation – tenpin	91139
Baby napkins mfg – disposable	15240	Berry fruit growing	01330	Bowling green construction	31099
Badge mfg – cloth	13340	Bicycle clothing/apparel retailing	42510	Bowling green operation	91139
Badge mfg – metal	25910	Bicycle helmet retailing	42510	Brake and clutch service	94191
Baggage agency service	52910	Bicycle helmet wholesaling	37120	Branding services – animal	05290
Bags mfg – leather or leather substitute	13200	Bicycle parts retailing	42410	Brass finishing or plating	22930
Bags mfg – paper	15220	Bicycles and accessories retailing	42410	Bread bakery operation – except those selling direct to public	11710
Bags mfg – plastic	19110	Bicycles hiring	66390	Bread retailing	41290
Bags or sacks mfg – textile	13330	Bicycles mfg	23990	Bread vendors	41290
Bags or sacks wholesaling – textile	37110	Billboard construction/erection	32990	Breweries	12120
Bags wholesaling – paper	37360	Billiard saloon operation	91139	Brewery equipment maintenance	94290
Bakeries and hot bread shops	41290	Billiard table mfg	25920	Brewery equipment mfg	24690
Bakeries for bread, etc mfg – except those selling directly to public	11710	Bingo operation	92099	Bricklaying services	32220
Bakery machinery mfg	24690	Binocular mfg	24110	Bricks dealing	33390
Bakery product mfg – non-factory-based	11740	Biodiesel mfg	18120	Bricks mfg – clay – except refractory bricks	20210
Ballet company operation	90010	Bird breeding – except poultry or game birds	01990	Bricks mfg – concrete	20340
Ballet teaching	82120	Bird feed mfg	11920	Bricks mfg – refractory	20290
Banana growing	01390	Bird trapping	04200	Bridal wear and accessories retailing	42510
Bandages/dressings – medical retailing	42711	Biscuit mfg	11730	Bridge construction or repair	31010
Bank operation	62210	Biscuits retailing	41290	Broadcast equipment mfg	24220
Bar – licensed	45200	Bitumen wholesaling	33210	Broking service, real estate	67200
Barbecues mfg	24410	Blacksmith service	21210	Brooms and brushes mfg	25990
Barbecues retail	42210	Blanket mfg – cotton	13330	Broom millet growing	01590
Barber shop	95110	Blanket mfg – synthetic	13330	Buffalo hunting	04200
Bark mfg – ground	14110	Blanket mfg – wool	13330	Builders hardware dealing nec	33390
Barrels mfg – metal	22390	Blasting services	32120	Building consultancy service	69230
Barrels mfg – wooden	14990	Blinds installation or repair	32390	Building materials dealing nec	33390
Barrister	69310	Blinds mfg – metal	22990	Building societies	62220
Basketballer – professional	91122	Blinds mfg – textile	13330	Building timber, dressed mfg	14130
Bath resurfacing	32990	Blinds retailing	42110	Building, house construction	30110
Bathroom and toilet fittings – retailing	42310	Boarding houses	44000	Building, non-residential construction – commercial buildings, hotels, etc	30200
Bathroom and toilet fittings wholesaling	33320	Boarding kennels	95399	Building, residential – flats, home units, apartments, etc	30190
Bathroom and toilet fittings mfg – metal	22990	Boat building or repair	23920	Buildings, residential – renting or leasing – other than holiday	67110
Bathroom fixtures mfg – vitreous china	20290	Boat charter, lease or rental, with crew for passenger transport	48200	Bulbs or tubes, electric light mfg	24320
Batteries mfg	24390	Boat dealers	42450	Burglar alarms installation	32340
Batteries retail – motor vehicle	39211	Boat designing service	69230	Burglar alarms mfg	24290
Batteries wholesaling – motor vehicle	35040	Boat trailer dealing	42450	Bus shelters – prefabricated wood mfg	14910
Bauxite mining	08020	Boat trailer mfg	23120	Bus, coach body mfg	23120
Bearings mfg	24990	Boilermaking and installation	22310	Bus, coach dealers	35020
Beauty salon operation	95110	Bond store operation	53090	Bus, coach leasing	66190
Bed base mfg – upholstered	25130	Bone calcining	18310	Bus, coach transport – long distance	46210
Beds mfg – wooden	25110	Book retailing – catalogue selling	43109	Bus, coach transport – short distance	46220
Beds mfg nec	25110	Book retailing – direct selling	43109	Bushfire brigade service	77130
Beds retailing	42110	Bookbinding	16120	Business associations	95510
Beds wholesaling	37310	Bookkeeping service	69320	Business college operation	81019
Beef cattle and sheep farming	01440	Bookmaker operation	92091	Business consultant service	69629
Beef cattle farming	01420	Books publishing	54130	Business machine mfg nec	24219
Beef cattle farming and cereal grain growing	01450	Books retailing	42442	Business machines, equipment – wholesaling – except computing equipment or furniture	34990
Beef cattle feedlots (specialised)	01430	Books wholesaling	37350	Business machines, equipment mfg	24219
Beekeeping	01930	Boots mfg	13520		
		Bottles mfg – glass	20100		
		Bottles mfg – plastic	19120		
		Bottles recycling	29220		

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Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Business management services nec	69629	Carnival or fairground equipment mfg	24690	China goods mfg	20290
Business services nec	69629	Carpentry, joinery – except furniture and on-site fabrication of built-in furniture or other joinery	14920	China, glassware and earthenware retailing	42130
Butchers – wholesale	36020	Carpentry, joinery – furniture	25110	China, glassware and earthenware wholesaling	37330
Butchers, butcher shops – retail	41211	Carpentry, joinery – on construction projects	32420	Chinese groceries wholesaling	36090
Butter mfg	11330	Carpet cleaning service	95310	Chipboard mfg	14940
Butterfly breeding	01990	Carpet laying	32430	Chiropodists	85399
C		Carpet retailing	42120	Chiropractor service	85340
Cabinet making, joinery – except furniture and on-site fabrication of built-in furniture or other joinery	14920	Carpet, rug mfg	13310	Chlorine mfg	18130
Cabinet making, joinery – furniture	25110	Cartoon character design	90029	Chocolate mfg	11820
Cabinet making, joinery – on-site fabrication of built-in furniture or other joinery	32420	Cartoonists	90029	Choirs	90010
Cable car operation	50100	Casino operation	92010	Chromium plating	22930
Cable laying	31099	Casting agency service	72110	Church operation	95400
Cafe operation	45110	Castings mfg – iron or steel	21210	Chutneys or relishes mfg	11400
Cake or pastries mfg – except those selling direct to public	11720	Castings mfg – non-ferrous metal	21410	Cigarettes mfg	12200
Cakes retailing	41290	Cat breeding	01990	Cinema operation	55130
Calligraphy service	16120	Catering service	45130	Circus operation	90010
Cameras, accessories mfg	24110	Cement mfg	20310	Citrus fruit growing	01360
Cameras, accessories retailing	42210	Cement rendering of buildings	32410	Civil engineering – non-building construction nec	31099
Campervan and camper trailer mfg	23120	Cement wholesaling	33390	Civil engineering – road or bridge construction	31010
Campervan leasing, hiring or renting	66190	Cemetery operation	95200	Civil engineering service	69230
Camping equipment hiring	66390	Central bank operation	62100	Claim assessment service	64200
Camping equipment retailing	42410	Central government administration	75100	Clairvoyance service	95391
Camping ground operation	44000	Ceramic floor or wall tile wholesaling	33390	Clay quarrying	09190
Canal construction	31099	Ceramic product mfg nec	20290	Clay roof tiles mfg	20290
Candle mfg	25990	Ceramic products, industrial mfg	20290	Cleaning products – chemical-based – wholesaling	33230
Cane cutting service	05290	Ceramic tiles and pipes mfg	20290	Cleaning service	73110
Cans mfg – metal	22930	Cereal foods mfg	11620	Clinic – dental	85310
Cans, metal – recycling, collecting, sorting, dealing or wholesaling	33221	Cereal foods wholesaling	36090	Clinic – medical – general practice	85110
Canvas goods mfg	13330	Cereal grain growing	01490	Clinical massage service	85391
Car accessories dealing	39219	Cereal grain wholesaling	33120	Clock mfg	24190
Car accessories mfg	23190	Chair lift operation	50100	Clocks retailing	42799
Car dealer – new and/or used	39110	Chair mfg – wooden	25110	Clothes hoist installation	32990
Car hire service – chauffeur driven	46239	Charcoal suppliers	33229	Clothes hoists mfg	22990
Car leasing, hiring or renting – except licensed hire cars or taxi cabs	66110	Charities or charitable organisations	87900	Clothes ironing service	95310
Car mfg	23110	Charter bus service – long distance	46210	Clothing accessories mfg nec	13510
Car park operation	95330	Charter bus service – short distance	46220	Clothing accessories retailing	42510
Car radios or cassette players – dealing or installation	94110	Chauffeur service	52999	Clothing and footwear mfg	13510
Car servicing – electrical repairs	94110	Cheese mfg	11330	Clothing mfg – knitted fabric	13510
Car servicing – general mechanical repairs	94199	Chemical analysis service nec	69250	Clothing mfg – leather	13510
Car wash and cleaning service	94129	Chemical engineering service	69230	Clothing mfg – men's and boys' wear	13510
Caravan and camper trailer mfg	23120	Chemical products mfg nec	18990	Clothing mfg – sleepwear, underwear and infant clothing	13510
Caravan battery retailing	39211	Chemicals wholesaling nec	33230	Clothing mfg – waterproof	13510
Caravan dealers	39130	Chemist shop operation – pharmacy	42711	Clothing mfg – women's and girls' wear	13510
Caravan hiring	66190	Cherry growing	01350	Clothing mfg nec	13510
Caravan parks and camping grounds	44000	Chicken farming	01710	Clothing retailing	42510
Cardboard mfg nec	15100	Chicken, take-away and retailing – cooked and ready to eat	45120	Clothing wholesalers	37120
Cardigan and pullover mfg	13400	Child car restraints mfg	23190	Clubs – licensed	45301
Caretaking service	77120	Child care service	87100	Clubs – not licensed, for promotion of community or sectional interests nec	95599
		Child minding centres	87100	Clubs – not licensed, hospitality, with staff	45302
		Child minding service – in the home	95393		
		Children's homes operation	86090		
		Chimney cleaning service	73110		

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

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D		Display models mfg – metal	22990	Drug referral centre operation	85990
Dairy cattle farming	01600	Display models mfg – plaster	20320	Drug rehabilitation counselling services	87900
Dairy herd testing	05290	Disposal of waste paper only	29210	Drugs retailing	42711
Dairy products mfg nec	11330	Disposal stores – new goods	42733	Drugs wholesaling – except veterinary	37200
Dairy products wholesaling	36030	Distillate retailing	40000	Drugs wholesaling – veterinary	37200
Dams construction	31099	Distillate wholesaling	33210	Dry cell battery retailing	42290
Dance hall or studio operation	91390	Distilling and beverage equipment mfg	24690	Dry cleaning machinery mfg	24690
Data entry service	59210	Distilling equipment wholesaling	34190	Dry cleaning machinery or equipment wholesaling	34190
Data processing service	59210	Dive boat tours – coastal waters	50100	Dry cleaning service, agency	95310
Datacasting service provision	58020	Dive boat tours – inland waters	50100	Dry ice mfg	18110
Debt collecting service	72930	Divers – commercial, salvage	52190	Drydock operation	23910
Deer breeding, farming	01800	Document shredding service for businesses	72990	Duck farming	01710
Defence forces operation and administration	76000	Dog breeding	01990	Duct work mfg – air conditioning	22400
Delicatessens	41290	Dog obedience training	95399	Ducts mfg – sheet metal	22400
Delivery service – road	46100	Dog training – for racing	91291	Dyeing service	13340
Demolition of buildings or other structures	32120	Dog training for farm work	05290	Dyes mfg – inorganic	18130
Dental amalgams mfg	24120	Dolls retailing	42430	Dyes mfg – organic	18120
Dental hospital operation	85310	Domestic – household cleaning service – except carpets, rugs, drapes, curtains or other soft furnishings	73110	Dyes wholesaling	33230
Dental instruments or equipment mfg	24120	Domestic appliance hiring	66390	E	
Dental surgeon	85310	Domestic appliance retailing – catalogue selling (commission based)	43209	Earthmoving equipment operation training	81019
Dentures fabrication	24120	Domestic appliance retailing – catalogue selling (except commission based)	43109	Earthmoving machinery mfg	24620
Deodorant mfg	18520	Domestic appliance retailing – direct selling (commission based)	43209	Earthmoving plant hire – with operators	32920
Department store operation	42600	Domestic appliance retailing – direct selling (except commission based)	43109	Earthmoving services	32120
Dermatologist	85123	Domestic appliance retailing – via internet	43109	Eastern foods retailing	41290
Designing prepaid cards and vouchers	69240	Domestic government representation	75510	Eastern foods wholesaling	36090
Design software for smartphones	54200	Domestic service nec – on a contract or fee basis	95399	Education nec	82199
Desktop publishing service	72920	Doors or windows mfg – wooden	14920	Educational workshops or seminars	82199
Detective agency service	77120	Doughnuts mfg	11720	Egg and egg products wholesaling	36090
Detergent mfg	18510	Drafting service – architectural	69210	Egg farm operation	01720
Detergents wholesaling	37200	Drains construction, cleaning or repairing – except sewerage or stormwater drains	32310	Electric fittings dealing nec	34940
Development bank operation	62210	Drama school operation	82120	Electric gaming machines – poker mfg	24290
Diagnostic apparatus mfg	24120	Drawing office service – engineering	69230	Electric motors mfg nec	24390
Diamond cutting	25910	Dredging – harbours or rivers	31099	Electric rangehood installation	32320
Diamond mining	09901	Dressmaking – custom tailoring	13510	Electrical distribution equipment wholesaling	34940
Diesel engines mfg nec	24990	Dressmaking – customised	13510	Electrical engineering service – consulting	69230
Diesel oil retailing	40000	Dressmaking supplies retailing	42140	Electrical equipment or machinery mfg nec	24390
Diesel oil wholesaling	33210	Dried flowers retailing	42740	Electrical equipment, industrial, wholesaling nec	34940
Dietitian	85399	Drilling contractors	32990	Electrical machinery, heavy, installation – on-site assembly	31099
Dingo hunting or trapping	04200	Drilling machinery mfg – woodworking or metalworking	24630	Electrical measuring or testing instruments wholesaling	34940
Dip mfg – animal	18320	Drilling machinery mfg nec	24620	Electrical repairing – automotive	94110
Direct marketing services – advertising direct mail	69400	Drills mfg – portable electric	24630	Electrical services	32320
Direct selling – cosmetics, perfumes and toiletries	43101	Drive-in theatre operation	55130	Electricity generation, supply and distribution	26300
Direct selling – jewellery	43102	Driver training – automotive	82199	Electricity meters mfg	24190
Direct selling nec	43109	Driving school operation – motor vehicle	82199	Electricity transmission	26200
Directory and mailing list publishing	54140	Drug plants growing	01590	Electronic engineering service – consulting	69230
Disability support service to parents of disabled children	87900			Electronic equipment wholesaling nec – industrial	34940
Discount store operation	42799				
Dishwashing machines mfg – household	24410				
Disinfectant mfg	18510				
Display and notice boards wholesaling	34990				

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Electronic telephone security device wholesaling	34930	Fabrics mfg nec	13340	Fish cleaning or filleting	11200
Elevator installation, repair	32390	Fabrics, textile retailing	42140	Fish hatchery operation	02039
Elevators or elevator parts mfg	24910	Factory renting or leasing as owner or leaseholder	67120	Fish mfg – canned	11200
Elocution school operation	82199	Farm animals and bloodstock leasing	66200	Fish mfg – dried or smoked	11200
Email services	59100	Farm irrigation service	05290	Fish net mfg	13320
Embassy operation – foreign government	75520	Farm produce or supplies wholesaling	33190	Fish retailing – fresh	41212
Emergency housekeeping service	87900	Farrier service	05290	Fish wholesaling	36040
Emergency service – other than defence and police	77130	Fashion design service	69240	Fishing – freshwater	04199
Employment agency operation	72110	Fashion ware – retailing	42510	Fishing – line fishing	04130
Enamelling service	22930	Fast food retailing	45120	Fishing – marine nec	04192
Endodontist	85310	Federal government administration	75100	Fishing tackle hiring	66390
Engine oils retailing	40000	Feed wholesaling	33190	Fishing tackle mfg	25920
Engine reconditioning – customised	94199	Fence construction – except agricultural	32910	Fishing tackle retailing	42410
Engineering consultancy service	69230	Ferry service	48100	Fishing tracing – fin fish	04140
Engineering drafting service	69230	Fertiliser mfg	18310	Fitness centres	91110
Engineering research activities	69100	Fertiliser retailing	42320	Flags or banners mfg	13330
Engineering surveying service	69220	Fertiliser spreading – aerial	05290	Flats construction	30190
Engines, internal combustion mfg nec	24990	Fertiliser spreading – except aerial	05290	Flavourings mfg – food	11990
Engraving on metals – except process or photographic	22930	Fertiliser wholesaling	33230	Floor coverings laying nec	32430
Enlargers wholesaling – photographic	34940	Fibreglass fabrics mfg	13130	Floor coverings mfg – rubber	19200
Enquiry agency service	77120	Fibreglass products mfg nec	19190	Floor coverings mfg – textile	13310
Entertainer or celebrity management service	69629	Fig growing	01390	Floor coverings retailing	42120
Entertainers	90021	Filler or putty mfg	19160	Floor coverings wholesaling	37310
Entertainment centre operation	90030	Film and video distribution	55120	Floor or wall tiles mfg – concrete	20340
Environmental consultancy service – excluding laboratory service	69621	Film and video production	55110	Floor sanding	32430
Environmental consultancy services	69621	Film and video tape royalties – derived by non-residents	99030	Floor tile wholesaling (except ceramic)	37310
Environmental sustainability assessment	69621	Film archive service	60100	Flooring fixing – wooden	32420
Epilation service	95110	Film mfg – plastic	19110	Florist operation – retail	42740
Escalator installation, repair	32390	Film wholesaling – photographic	34990	Florist operation – wholesale	33190
Escalators or escalator parts mfg	24910	Finance company operation	62290	Flour mfg – wheat – except self-raising flour	11610
Escort agency service	95340	Financial asset broking service	64110	Flour mfg – wheat – self-raising flour	11610
Events booking agent	72990	Financial service nec	64190	Flour milling machinery mfg	24690
Excavating service	32120	Financing nec	62300	Flower growing (outdoors)	01150
Executive search service	72110	Fire extinguisher servicing	94290	Flower growing (under cover)	01140
Executor service	64190	Fire fighting service – except forest	77130	Flower pots mfg – ceramic	20290
Explosives laying	32120	Fire fighting service – forest	77130	Flower pots mfg – concrete	20340
Explosives mfg	18920	Fire insurance provision	63220	Flowers retailing	42740
Export documentation preparation service	52910	Fire prevention service	77130	Flowers wholesaling	33190
Eye hospitals	84010	Fire protection equipment wholesaling	34990	Fly spray mfg	18320
Eye testing – optometrist	85320	Fire sprinklers installation	32340	Flying doctor service	85110
		Fire sprinklers mfg	22990	Flying schools	82191
		Firearms mfg	22990	Flywire installation – screens, shutters or blinds	32390
		Firearms retailing	42410	Fodder growing	01590
		Fireplace construction and installation	32390	Fodder mfg – prepared	11920
		Fireplace restoration services	32390	Food dressings mfg	11990
		Firewood cutting – forest	03020	Food mfg nec	11990
		Firewood cutting and retailing	42799	Food packing machinery mfg	24690
		Firewood wholesaling	37390	Food processing machinery mfg	24690
		Firework mfg	18920	Food processing machinery or equipment wholesaling	34190
		Fireworks retailing	42799	Food research institution operation – except university	69100
		Fish and chips retailing – take away	45120	Food waste disposal units mfg	24410
		Fish breeding or farming	02039		

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Food wholesaling nec	36090	Fruit juices or fruit juice drinks mfg – less than single strength	12110	Garbage bags mfg – plastic	19110
Football pools operation	92099	Fruit juices, single strength or concentrated	11400	Garbage bins mfg – plastic	19110
Footballer – professional	91124	Fruit mfg – frozen	11400	Garbage cans mfg – metal	22390
Footpaths construction – concrete	32210	Fruit picking	05290	Garbage collection service	29110
Footwear mfg	13520	Fruit pulp mfg – puree or spreads	11400	Garbage disposal service	29210
Footwear repairing	94910	Fruit retailing – fresh	41220	Garden drainage systems installation	32910
Footwear retailing	42520	Fruit tree nursery operation (outdoors)	01120	Garden ornaments retailing	42320
Footwear wholesaling	37120	Fruit tree nursery operation (under cover)	01110	Garden sprinkler systems installation – except irrigation systems	32910
Forensic science consulting service – other than pathology service	69250	Fuel gas distribution – through mains system	27000	Garden supplies retailing nec	42320
Forest conservation services	05100	Fuel oil wholesaling	33210	Garden tools mfg – except power operated	22990
Forest nursery operation or service	05100	Fund raising nec – on a commission or fee basis	72990	Garden tools retailing	42310
Forest planting	05100	Funeral benefit provision	63210	Garden tools wholesaling	33390
Forestry	03010	Funeral directing	95200	Gardening service nec	73130
Forging machinery mfg	24630	Fur clothing retailing	42510	Gas – natural – exploration on contract	10112
Forging machinery or equipment wholesaling	34190	Fur skin animal hunting or trapping	04200	Gas – natural – exploration own account	10111
Forgings mfg – iron or steel	22100	Fur skin animals farming	01990	Gas – natural – extraction	07000
Forgings mfg – non-ferrous metal nec	21410	Furnaces construction – for industrial plants from prefabricated components	31099	Gas appliance repair	94210
Forklift trucks mfg	24910	Furnaces mfg – electric – except space heaters	24390	Gas cylinders mfg	22310
Formwork fixing – wooden	32420	Furnaces mfg – industrial – except electric furnaces or space heaters	24990	Gas engines mfg – except agricultural or motor vehicle	24990
Fortune telling service	95391	Furnaces or furnace equipment, industrial, wholesaling – except electrical	34990	Gas hauling – by road	46100
Fossil fuel electricity generation	26110	Furniture fittings mfg – metal	25120	Gas heating appliances – household – mfg	24490
Foundation garments mfg	13510	Furniture hiring	66390	Gas heating appliances – household – retailing	42210
Foundation garments retailing	42510	Furniture mfg – sheet metal	25120	Gas or fuel oil mfg	17010
Foundations construction – concrete	32210	Furniture mfg – wooden	25110	Gas plumbing	32310
Four-wheel drive tour operation with driver	50100	Furniture mfg nec	25190	Gas stoves mfg – household	24410
Frame mfg – wooden picture or mirror	14990	Furniture part mfg – except sheet metal	25190	Gas, natural, distribution – through mains system	27000
Freezers mfg	24410	Furniture removal service – road	46100	Gases – industrial – wholesaling – except liquefied petroleum gas	33230
Freight brokerage service	52999	Furniture retailing – household	42110	Gases mfg – industrial	18110
Freight containers mfg – metal	22310	Furniture storage service	53090	Gasoline refining or blending	17010
Freight forwarding service – except by road	52920	Furniture wholesaling – except office	37310	Gates mfg – aluminium	22230
Freight forwarding service – road	52920	Furniture wholesaling – office	37310	Gates mfg – metal – except aluminium or wire	22290
Freight terminal operation – sea transport	52120	Furriers – retail	42510	Gearboxes mfg	23190
Freight transport operation nec	50290	Furriers – wholesale	37120	Gem cutting	25910
Freight transport service – coastal sea transport	48100			Gemstone mining – except opals and diamonds	09903
Freight transport service – non-scheduled air transport	49001			Gemstones mfg – synthetic	20900
Freight transport service – railway	47100			Gemstones wholesaling	37320
Freight transport service – river, harbour or lake	48100			Genealogy service	95399
Freight transport service – scheduled domestic air transport	49009			General household repairs – excluding cleaning, gardening or trade services elsewhere classified	32990
Freight transport service – scheduled international air transport	49009			General insurance	63220
Freshwater crayfish farming or breeding	02039			General line groceries wholesaling	36010
Friendly society operation	62400			General practitioner – medical	85110
Fruit canning or bottling	11400			General store operation – main grocery	41100
Fruit drying – except sun drying	11400			General store operation – other than mainly groceries	42799
Fruit fresh – wholesaling, washing or packing	36050			Geological and geophysical consultancy service	69250
				Gift shops	42799

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Ginger growing	01590	Hair brushes mfg	25990	Herb mfg – processed	11990
Girders mfg – prefabricated steel	22210	Hair care products mfg	18520	Herbalist	85391
Glass or glass products mfg – except glass wool or glass wool products	20100	Hair driers mfg – electric – except household	24390	Herbarium operation	89210
Glassware retailing	42130	Hair driers mfg – electric – household	24490	Herbs growing (outdoors)	01230
Glassware wholesaling – household	37330	Hair restoration service – cosmetic	95110	Herbs growing (under cover)	01220
Glazing services	32450	Hair restoration service – except by registered medical practitioner or cosmetic	85129	Hide wholesaling	33190
Glue mfg	19150	Hairdressers' equipment wholesaling	34990	High Commission operation	75520
Goat farming	01990	Hairdressing service	95110	High school operation – except combined primary and secondary school	80220
Goat shearing	05220	Ham mfg	11130	Hire car service without driver	66110
Go-kart track operation	91310	Hamburgers mfg – precooked	11130	Historic house operation	89100
Go-karts retailing – motorised	39120	Hamburgers retailing	45120	Hobby equipment and supplies retailing	42430
Gold mining or dredging	08040	Hand tools mfg nec – except pneumatic or power operated	22990	Hobby equipment hiring	66390
Gold plating	22930	Hand tools nec mfg – pneumatic or power operated	24630	Hobby equipment wholesaling – except tools	37340
Gold smelting, refining	21390	Hand tools wholesaling – including power operated	33390	Hoists or hoisting equipment mfg – except clothes hoists	24910
Gold, silver merchants	33229	Handbags mfg	13200	Holding company operation – ie holding shares in subsidiary companies	62400
Goldsmithing	25910	Handbags retailing	42590	Holiday houses and flats operation	44000
Golf course construction	31099	Handyman services	32990	Home for the disadvantaged operation nec	86090
Golf course or practice range operation nec	91139	Handyman services – household repairs – excluding cleaning, gardening or trade services elsewhere classified	32990	Home maintenance and repair services	32990
Golf equipment mfg	25920	Hang glider mfg	25920	Home page development	70000
Golf equipment retailing	42410	Harbour services nec	52190	Home units construction	30190
Golf equipment wholesaling	37340	Harbour works construction – except buildings	31099	Homeless accommodation	86090
Goose farming	01710	Hardboard mfg	14940	Homeless welfare assistance – except accommodation	87900
Gourmet shops	41290	Hardware retailing – domestic	42310	Homoeopath	85391
Grain elevator operation	53010	Hardware wholesaling – domestic	33390	Honey mfg – blended	11990
Grain loader operation – sea transport	52120	Harness mfg	13200	Honey wholesaling	36090
Grain silo operation	53010	Hats mfg	13510	Hops growing	01590
Grain storage	53010	Hay cutting, baling or pressing	05290	Horse breeding	01910
Grain, cereal growing	01490	Hay growing	01590	Horse float mfg	23120
Granite quarrying	09190	Headphones mfg	24290	Horse floats wholesaling or retailing	39130
Grapes growing	01310	Headstones mfg, installation	20900	Horse shoes mfg	22100
Graphic design service – for advertising	69240	Health foods direct selling	43109	Horse trailer hiring	66190
Gravel quarrying, washing or screening	09110	Health foods retailing	41290	Horse training – race horse	91292
Greengrocery operation – retail	41220	Health foods wholesaling	36090	Horticultural nursery (undercover)	01110
Greeting cards mfg	15230	Health insurance	63210	Horticultural services nec	05290
Greeting cards retailing	42799	Health services nec	85990	Hose mfg – plastic	19190
Greyhound training	91291	Hearing aids dispensing	85399	Hose mfg – rubber	19200
Groceries retailing	41100	Hearing aids mfg	24120	Hosiery mfg	13400
Groceries wholesaling nec	36090	Heaters – household – mfg	24490	Hospice operation	86090
Grocery supermarket operation	41100	Heating equipment – household electric – repairing	94210	Hospital operation – except psychiatric, dental or veterinary hospitals	84010
Guest house operation	44000	Heating equipment – household electric – retailing	42210	Hot pool operation	91390
Guns or rifles mfg	22990	Heating equipment installation – except industrial furnaces	32330	Hot water systems installation	32310
Guns or rifles retailing	42410	Heating oil dealing	33210	Hot water systems wholesaling	33320
Guttering installation or repair – roof	32310	Helicopter charter	49001	Hotel operation	44000
Guttering mfg – sheet metal	22240	Helicopter mfg or repairing	23940	Hotel operation – mainly drinking place	45200
Gymnasium equipment retailing	42410	Helmets mfg	13510	Hotels construction	30200
Gymnasium equipment wholesaling	37340			House cleaning service	73110
Gymnasium operation	91110			House construction, alteration, renovation or general repair	30110
Gynaecologist	85124			House painting	32440
H					
Haberdashery retailing	42140				
Haberdashery wholesaling	37110				
Haematologist services	85129				

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Household appliances mfg	24490	Insurance – accident, house, marine and general	63220	Jewellery wholesaling	37320
Household appliances repairing nec	94210	Insurance agency service	64200	Jockeys	91121
Household appliances retailing	42210	Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936	99050	Joinery work on construction projects	32420
Household appliances wholesaling	34940	Insurance broking service	64200	Joists, prefabricated steel mfg	22210
Household ceramic giftware wholesaling	37330	Insurance consultant service	64200		
Household freezer retailing	42210	Interest on bearer debentures	99010	K	
Household fridge retailing	42210	Interior decorating service nec	32440	Kangaroo hunting	04200
Household goods hiring	66390	Internet advertising services	69400	Kangaroo meat wholesaling	36020
Household insurance	63220	Internet cafe (mainly cafe operation)	45110	Kegs mfg – metal	22390
Household internet equipment retailing	42210	Internet cafe (mainly internet service operation)	59100	Kerb and guttering construction – concrete	32210
Household linen wholesaling	37110	Internet consultancy service	70000	Kerosene mfg	17010
Household microwave oven retailing	42210	Internet development services	70000	Kerosene retailing	40000
Household textiles retailing	42140	Internet implementation advisory services	70000	Kerosene wholesaling	33210
Household whitegoods retailing	42210	Internet publishing (periodical)	57000	Kettles or jugs mfg – electric	24490
Houses prefabricated – assembly, erection or installation	30110	Internet retailing – personal and household goods	42210	Key cutting or duplicating service	94990
Hunting or trapping	04200	Internet service providers	59100	Keys mfg	22990
Hydro-electricity generation	26120	Internet software development	70000	Kindergarten, pre-school operation – except child minding centre	80100
Hydropath	85391	Internet website design services	70000	Kit home mfg – wooden	14910
Hypnotherapist	85399	Internet website development	70000	Kitchen appliances wholesaling – household electric	34940
		Interpreting service	69990	Kitchen furniture mfg – wooden	25110
I		Introduction agency service	95392	Kitchen sinks mfg – vitreous china or porcelain	20290
Ice cream cones or wafers mfg	11730	Investing in patents and copyrights	64200	Kitchenware mfg – ceramic	20290
Ice cream mfg	11320	Investing in tangible artistic work	54190	Kitchenware mfg – glass	20100
Ice cream retailing	45120	Investment association operation	62400	Kitchenware mfg – plastic nec	19120
Ice cream wholesaling	36030	Investment company operation	62400	Kitchenware retailing	42130
Ice mfg – except dry ice	12110	Investment operation – own account	62400	Kitchenware wholesaling	37330
Ice retailing	42799	Iron and steel mfg – basic	21100	Kiwi fruit growing	01320
Import documentation preparation service	52910	Iron ore mining	08010	Knitted fabrics mfg	13400
Indoor plant hire	66390	Iron pyrite mining	08090	Knitting machines mfg	24690
Industrial chemical mfg – inorganic nec	18130	Ironing or pressing machinery, laundry mfg – except household	24690	Knives mfg – hand held – except power operated	22990
Industrial chemical mfg – organic nec	18120	Irrigation systems construction	31099	Kyanite mining	09903
Industrial equipment operation training	81019	Island ferry operation – in coastal waters	48200		
Industrial gas mfg	18110			L	
Industrial machinery or equipment mfg nec	24990	J		Laboratory operation	69250
Industrial machinery or equipment wholesaling nec	34990	Jade mining	09903	Labour hire – temporary	72120
Industrial research institution operation – except university	69100	Jam mfg – including conserves, jellies or fruit spreads	11400	Labouring – air conditioning and heating services	32330
Industrial union operation	95520	Jars mfg – glass	20100	Labouring – bricklaying	32220
Industrial waste collection and disposal service	29110	Jeans mfg – men's or boys'	13510	Labouring – carpentry services	32420
Infants' clothing mfg – except knitted	13510	Jeans mfg – women's or girls'	13510	Labouring – concreting	32210
Information storage and retrieval services – except library	59220	Jet ski parts retailing	42450	Labouring – construction services nec	32990
Ink mfg	19160	Jet ski parts wholesaling	34990	Labouring – electrical services	32320
Innerspring mattress mfg	25130	Jet ski retailing	42450	Labouring – farming	05290
Insecticide mfg	18320	Jet ski wholesaling	34990	Labouring – glazing services	32450
Installation of domestic water recycling equipment	32310	Jetties construction	31099	Labouring – landscaping services	32910
Insulating materials wholesaling	33390	Jewellery mfg	25910	Labouring – mining services	10900
Insulation materials installation	32390	Jewellery retailing – direct selling	43102	Labouring – painting and decorating services	32440
Insulation, glass fibre or mineral wool mfg	20900	Jewellery retailing – except direct sellers	42530	Labouring – plastering and ceiling services	32410
		Jewellery retailing commission based	43202	Labouring – plumbing services	32310
				Labouring – roofing services	32230
				Labouring – site preparation services	32120

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Labouring – structural steel erection services	32240	Linen hire service	95310	Management training service	81019
Labouring – tiling and carpeting services	32430	Linen retailing – household	42140	Managing prepaid card and voucher programmes	72990
Lacquer mfg	19160	Lingerie mfg	13510	Mango growing	01390
Ladies wear retailing	42510	Lingerie retailing	42510	Manicure service	95110
Lake construction	31099	Lingerie wholesaling	37120	Map preparation service	69220
Laminated sheet glass mfg	20100	Linoleum or linotile fixing	32430	Maps publishing	54130
Lamps mfg – infrared or ultraviolet	24320	Lipstick mfg	18520	Marble quarrying	09190
Lamps or lamps parts mfg	22990	Liquefied gases wholesaling – except liquefied petroleum gas (LPG)	33230	Margarine mfg	11500
Land clearing – bush or rural	32120	Liquefied natural gas production	07000	Marina operation – pleasure craft	91390
Land clearing – except rural	32120	Liquefied petroleum gas – automotive – retailing	40000	Marine accessories retailing nec	42450
Land development or subdivision	32110	Liquefied petroleum gas – dealing	33210	Marine engineering service	69230
Land surveying service	69220	Liquefied petroleum gas mfg – refinery	17010	Marine oils wholesaling	33230
Landscape architecture service	69210	Liqueurs mfg	12130	Market research service	69500
Landscape construction	32910	Liquor stores	41230	Marriage celebrant	95399
Landscaping supplies – retailing	42320	Livestock dipping, drafting or droving	05290	Marriage guidance service	87900
Landscaping supplies – wholesaling	33190	Livestock raising nec	01990	Marron fishing	04192
Lapidary work	25910	Livestock wholesaling	33190	Martial arts and self-defence instruction	82110
Laser printer wholesaling	34920	Livestock yarding equipment mfg – metal	22990	Massage (adult industry) services nec	95340
Lathes mfg – woodworking or metalworking	24630	Lobbyist	69629	Massage therapy (medical) service	85391
Laundry agency operation	95310	Lobster farming	02031	Masts mfg – aluminium	22990
Laundry machinery mfg – except household	24690	Lobster fishing	04111	Match mfg	18920
Laundry machinery or equipment wholesaling – except domestic	34990	Local government administration	75300	Maternity hospital operation	84010
Laundry service	95310	Locks mfg	22990	Matriculation college operation	80220
Lawn construction	32910	Locks wholesaling	33390	Mattress mfg – except rubber	25130
Lawn mower retailing	42310	Locksmith service	77120	Mattress mfg – rubber	25130
Lawn mowers mfg	24610	Locomotives mfg and repair	23930	Mattresses retailing	42110
Lawn mowers wholesaling	34110	Log haulage service	46100	Mattresses wholesaling	37310
Lawn mowing service	73130	Logging	03020	Meals on wheels service	87900
Lead ore mining	08070	Lottery agency operation	92020	Measuring instruments mfg	24190
Lead smelting, refining	21330	Lottery operation	92020	Meat mfg – except bacon, ham or uncanned poultry	11110
Leasing licences	66400	Loudspeakers mfg	24290	Meat packing – except poultry	11110
Leasing of plant or equipment	66310	Lounge suite mfg	25110	Meat retailing – except canned meat	41211
Leather clothing mfg	13510	Lucerne growing	01590	Meat wholesaling – except canned, cured or smoked poultry or rabbit meat	36020
Leather clothing retailer	42510	Luggage wholesaling	37390	Meat, cooked mfg – except poultry	11130
Leather goods repairing – except apparel	94990			Mechanical services – general	94199
Leather goods retailing – except apparel	42590	M		Medal mfg	25910
Leather goods wholesaling – except clothing or footwear	37390	Macadamia nut growing	01390	Medical equipment mfg	24120
Leather mfg	13200	Machine tools wholesaling	34190	Medical equipment wholesaling nec	34910
Leather or leather substitute goods mfg nec	13200	Magazine retailing	42441	Medical gas mfg nec	18410
Leather wholesaling	33190	Magazine wholesaling	37350	Medical imaging clinic	85209
Legal aid service	69310	Magnetic tapes mfg – except pre-recorded	24290	Medical laboratory operation	85202
Library service	60100	Magnetic tapes mfg – pre-recorded or publishing	16200	Medical research institution operation – except university	69100
Licensed club operation	45301	Magnetic therapy service	85391	Medical science research activities	69100
Life insurance provision	63100	Mail services	51010	Medical service – GP	85110
Lifts mfg, installation and repair	32390	Mailbox rental services	51010	Medical service, specialist nec	85129
Light fittings dealing – electrical	34940	Maize growing	01490	Medicine mfg	18410
Limestone quarrying	09190	Male and female clothing mfg – mfg equal amount of each	13510	Medicine retailing	42711
Line fishing	04130	Malt extract mfg	11610	Medicines wholesaling – except veterinary	37200
		Malt mfg – except malt extract	11610	Melons growing	01230
		Management consultancy service	69629	Menswear mfg	13510

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Menswear retailing	42510	Mobile phone retailing	42210	Motor vehicles retailing – used	39110
Menswear wholesaling	37120	Model agency	72120	Motor vehicles wholesaling	35010
Merchandising consultancy service	69629	Modelling school	81019	Motor wreckers	35050
Merry-go-round operation	91310	Modem equipment mfg	24220	Motors mfg – internal combustion nec	24990
Messenger service	51020	Money market dealers	62290	Mufflers and exhaust systems repairing – automotive	94193
Metal coating of manufactured products nec	22930	Monorail operation	47200	Mufflers mfg	23190
Metal polishing or finishing	22930	Monuments making	20900	Museum operation	89100
Metal roof fixing	32230	Monuments or grave markers mfg – concrete	20340	Mushroom (non-cultivated) gathering	03010
Metal scrap wholesaling	33221	Mortgage broking service	64110	Mushroom growing	01210
Metallic ores mining nec	08090	Motel operation	44000	Music group management service	69629
Metallic ores wholesaling	33229	Motion picture distribution	55120	Music hall operation – excluding theatre restaurant operation	90030
Metallurgical services	69250	Motion picture editing	55140	Music school operation nec	82120
Metalworking hand tools mfg – except pneumatic or power operated	22990	Motion picture film or tape production	55110	Music teaching	82120
Metalworking machinery mfg nec	24630	Motion picture leasing	55120	Musical group operation	90010
Metalworking machinery wholesaling	34190	Motion picture screening	55130	Musical instrument mfg	25990
Meteorological instruments mfg nec	24190	Motion picture theatre operation	55130	Musical instruments retailing	42799
Meteorological services	69990	Motor accessory shops operation	35040	Musical instruments wholesaling	37390
Meters mfg – gas or water	24190	Motor cars mfg	23110	Musicians	90021
Microchip mfg	24290	Motor cycle tour operation – with driver	50100	Mustering – aerial	05290
Microfiche production services	59210	Motor cycles mfg	23990		
Microphones mfg	24290	Motor cycles or scooters repairing	94199		
Midwifery services	85399	Motor cycles or scooters wholesaling or retailing	39120	N	
Migration consultants and services	69990	Motor trimming	94129	Nail polish mfg	18520
Mild steel anchors mfg	22920	Motor vehicle – hiring, leasing or renting – except licensed hire cars or taxi cabs	66110	Nails mfg	22910
Milk mfg – condensed or evaporated	11330	Motor vehicle accessories dealing – new	35040	Natural sciences – astronomy, chemistry, mathematics, physics, earth sciences research activities	69100
Milk powder mfg	11330	Motor vehicle body repairing	94129	Nautical instruments mfg	24190
Milk processing – cream	11310	Motor vehicle clutch or brake repairing	94191	Naval architecture service	69230
Milk processing machinery or equipment wholesaling	34190	Motor vehicle conversion	23120	Navigation service – air transport	52200
Milk production – dairy cattle	01600	Motor vehicle covers mfg – textile	13330	Navigation service – water transport	52190
Milk products mfg nec	11330	Motor vehicle crash repairs	94129	Navigational equipment mfg	24190
Milk receiving or distribution depot operation	11310	Motor vehicle electrical parts and instrument mfg	23130	Neon signs mfg	24320
Milk vendor	43109	Motor vehicle engine mfg	23110	Netball court or facility operation	91139
Milk wholesaling	36030	Motor vehicle insurance	63220	Nets and netting mfg	13320
Millinery retailing	42510	Motor vehicle mechanical repairs – general repairs	94199	Network communication service (wired)	58010
Millinery wholesaling	37120	Motor vehicle paint wholesaling	35040	Network communication service (wireless)	58020
Mine site construction nec	31099	Motor vehicle parts dealing – new	35040	Network marketing (except perfume, cosmetics, toiletries or jewellery)	43209
Mine site preparation	32120	Motor vehicle parts dealing – used	35050	Network marketing of jewellery	43202
Mineral exploration – own account	10121	Motor vehicle radiator repairing	94192	Network marketing of perfumes, cosmetics and toiletries	43201
Mineral exploration services	10122	Motor vehicle restoration	94129	Neurologist	85129
Mineral water mfg	12110	Motor vehicle rust proofing	94129	News collection for radio broadcasting	60200
Minerals wholesaling nec	33229	Motor vehicle servicing – electrical repairs	94110	News collection for television broadcasting	60200
Mining engineering service	69230	Motor vehicle smash repairing	94129	Newsagent operation	42441
Mining machinery mfg	24620	Motor vehicle tyres mfg	19140	Newspaper wholesaling	37350
Mining machinery or equipment wholesaling	34190	Motor vehicle warranty inspection service	94199	Newspapers printing	16110
Mining nec	09909	Motor vehicle washing or cleaning service	94129	Newspapers publishing	54110
Mining services nec	10900	Motor vehicles distributing – new	35010	Newspapers retailing	42441
Mining surveying service	69220	Motor vehicles retailing – new	39110	Newsprint mfg	15100
Mirrors mfg	20100			Newsreel production	55110
Mobile homes dealing	39130			Newsreel theatre operation	55130
Mobile phone battery retailing	42210			Nickel ore mining	08060
Mobile phone battery wholesaling	34930				

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Pecan nut growing	01390	Photography service – except aerial photography, motion picture production or photographic film processing	69910	Pneumatic tools mfg nec	24630
Pedicure service	95110	Phototypesetting and layout service	16120	Pocket calculators retailing – electronic	42210
Pencils mfg	25990	Physiotherapy service	85330	Podiatry service	85399
Pens mfg	25990	Picnic ground operation	89220	Poet	90029
Pension fund separately constituted – operation	63300	Picnicware mfg – plastic	19120	Poison mfg	18320
Performing artist operation	90021	Picture framing service	42799	Poker machine – electronic maintenance	94220
Perfume mfg	18520	Pies, pastries, sausage rolls mfg	11720	Poker machine – electronic mfg	24290
Perfumes retailing – direct selling	43101	Pig farming	01920	Poker machines or parts mfg	24690
Perfumes retailing – except chemist shops, pharmacies and direct sellers	42712	Pig iron mfg	21100	Police services – government	77110
Perfumes wholesaling	37200	Pillow or cushion mfg	13330	Polish mfg	18510
Periodicals publishing	54120	Pilotage service	52190	Political party operation	95599
Periodicals retailing	42441	Pineapple growing	01390	Pollution monitoring service	69250
Periodicals wholesaling	37350	Pipe fittings mfg – non-ferrous metal	22990	Pool cleaning equipment wholesaling	37390
Periodontist	85310	Pipeline engineering service	69230	Port services nec	52190
Permanent building society operation	62220	Pipeline operation	50210	Portable toilet building mfg – plastic	19120
Personal services nec	95399	Pipelines construction	31099	Portfolio investment management services	64190
Personnel management service	69629	Pipes and tubes mfg – aluminium	21420	Portrait photography services	69910
Pest control service – aerial	05290	Pipes and tubes mfg – non-ferrous metal – except aluminium	21490	Possum hunting and trapping	04200
Pest control service – agricultural – except aerial or wild animal control	05290	Pipes and tubes mfg – steel	21220	Post office operation	51010
Pest control service – forest – except aerial or wild animal control	05100	Pipes mfg – ceramic – except vitreous china or porcelain	20290	Postal agency operation	51010
Pest control service nec	73120	Pipes mfg – concrete	20340	Postcards retailing	42799
Pesticide mfg	18320	Pipes mfg – plastic	19120	Posts or poles mfg – concrete	20340
Pesticides retailing	42320	Pipes or pipe fittings – vitreous china or porcelain mfg	20290	Potato crisp mfg	11910
Pesticides wholesaling	33230	Pizza take away – retailing	45120	Potato crisps wholesaling	36090
Pet breeding	01990	Plant hiring or leasing	66390	Potato growing	01230
Pet food mfg – canned	11920	Plant hormone mfg	18310	Pottery goods mfg – ornamental	20290
Pet foods wholesaling	37390	Plants, garden – retailing	42320	Poultry farming – for eggs	01720
Pet grooming service	95399	Plaster board mfg	20320	Poultry farming – for meat	01710
Pet shops	42794	Plaster products mfg – except dental or medical plasters	20320	Poultry feed mfg – prepared	11920
Petrol bowsers installation	32990	Plasterboard fixing or finishing	32410	Poultry hatchery operation – egg breeds	01720
Petrol bowsers mfg	24510	Plasterers	32410	Poultry hatchery operation – meat breeds	01710
Petrol mfg	17010	Plastic foam products mfg	19130	Poultry meat mfg	11120
Petrol retailing	40000	Plastic injection moulded product mfg	19120	Poultry packing	11120
Petrol wholesaling	33210	Plastic raw material mfg	18120	Poultry retailing – fresh	41213
Petroleum exploration – own account	10111	Plastic recycling	29220	Poultry wholesaling	36020
Petroleum exploration on contract	10112	Plastic surgeon	85129	Powder coating of metallic products	22930
Petroleum product mfg nec	17090	Plate glass mfg	20100	Power saws mfg – woodworking or metalworking	24630
Petroleum products wholesaling	33210	Plate mfg – aluminium	21420	Power station turbine mfg	24990
Pets wholesaling	37390	Plate mfg – non-ferrous metal – except aluminium	21490	Power tool demonstration	72990
Pharmaceutical preparation mfg	18410	Platemaking film service	16120	Pram and trolley hire	66390
Pharmacy operation – retail	42711	Platework nec	22990	Prawn fishing	04120
Phonograph records retailing	42420	Playground equipment wholesaling	37340	Precious metals scrap dealing	33221
Photocopier wholesaling	34940	Playhouse operation	90030	Precious metals wholesaling	37320
Photocopying machines mfg	24219	Playwright	90029	Prefabricated bus shelter mfg – concrete	20340
Photocopying machines wholesaling	34940	Plum or prune growing	01350	Prefabricated bus shelter mfg – metal	22220
Photographic archive service	60100	Plum pudding mfg	11720	Prefabricated bus shelter mfg – wooden	14910
Photographic equipment hiring	66390	Plumbers' fittings wholesaling	33320	Prefabricated furniture mfg – wooden	25110
Photographic equipment mfg	24110	Plumbing – except marine	32310	Prefabricated garage mfg – metal	22220
Photographic equipment retailing	42210	Plywood mfg	14930	Prefabricated kit home mfg – metal	22220
Photographic equipment wholesaling	34940			Prefabricated portable toilet mfg – metal	22220
Photographic film or plates mfg	18910				
Photographic film processing	95320				

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Refrigerators retailing – household	42210	Roof decking mfg – steel	21100	Satellite communications service	58020
Regulatory services	77200	Roof racks mfg	23190	Sauces mfg	11400
Religious goods retailing	42799	Roof tiles mfg – concrete	20340	Sausages mfg – except canned	11130
Religious organisation operation – except units mainly engaged in the provision of goods or services which are primary to other industries	95400	Roof tiles mfg – terracotta or clay	20290	Sausages wholesaling	36020
Renting of Installed Fibre Capacity	58010	Roof tiling	32230	Savings bank operation	62210
Renting or leasing flats as owner or leaseholder (except holiday houses and flats)	67110	Roof trusses fixing – wooden	32420	Sawmill operation	14110
Renting or leasing houses as owner or leaseholder (except holiday houses and flats)	67110	Roof trusses mfg – prefabricated steel	22210	Saws mfg – power – food processing	24690
Renting or leasing of non-residential buildings (except as owner or leaseholder)	67200	Roof trusses mfg – wooden	14920	Saws mfg – power nec	24990
Renting or leasing of non-residential buildings as owner or leaseholder	67120	Roofing materials installation – except insulation materials	32230	Scaffolding construction	32990
Renting or leasing of non-residential property (except as owner or leaseholder)	67200	Roofing materials wholesaling	33390	Scaffolding mfg – prefabricated steel	22210
Renting or leasing of non-residential property as owner or leaseholder	67120	Roofing mfg – bitumen or asphalt	17090	School – combined primary and secondary	80230
Repair service – including computer peripherals	94220	Rope mfg	13320	School – primary school	80210
Repairing household electrical appliances	94210	Rope wholesaling	37110	School bus service	46220
Repairing household non-electrical and personal goods nec	94990	Rubber products mfg nec	19200	School, high school – secondary	80220
Research school operation – university	81020	Rubber recycling	29220	Scientific equipment wholesaling	34910
Residential care for the aged operation	86012	Rubbish and waste removal	29110	Scientific glassware mfg	20100
Residential refuge operation	86090	Rubbish dump or tip operation	29210	Scientific instruments or equipment mfg nec	24190
Restaurant operation	45110	Rugs mfg – animal	13330	Scientific or technical services nec	69250
Restaurant vat and cooker cleaning services	73110	Rust proofing – automotive	94129	Scientific research institution operation – except university	69100
Retail commission-based buying and/or selling nec	43209			Scissors mfg – except electric	22990
Retailing nec	42799	S		Scrap metal merchants	33221
Rheumatologist	85129	Saddles mfg	13200	Screen doors mfg – aluminium	22230
Rice growing	01460	Safes or vaults installation	32390	Screen doors mfg – metal – except aluminium	22290
Rice mfg	11610	Safes or vaults mfg	22990	Screen printing	16110
Rice preparations mfg – canned	11400	Safety glass mfg	20100	Screen printing positive mfg	16120
Rice preparations mfg nec	11990	Safflower growing	01490	Screening mfg – wire	22910
Rice wholesaling – milled or polished	36090	Sail cloth wholesaling	37110	Screens – window – wholesaling	33390
Riding school operation	82110	Sailboards mfg	25920	Screwdrivers mfg – including bits or blades – except pneumatic or power operated	22990
River works construction	31099	Sailboat mfg	23920	Screws mfg – metal	22920
Road construction, repair or sealing	31010	Sailing or nautical accessories retailing	42450	Scuba diving school	82110
Road freight transport service	46100	Sailing school operation	82110	Sculptor	90029
Road passenger transport nec	46239	Sails mfg	13330	Seafood processing	11200
Road sweeping – cleaning services	73110	Sales advisory service	69629	Seafoods mfg – canned	11200
Roadside and nature strip grass mowing or slashing service	73130	Salmon farming (caged)	02020	Seafoods mfg – preserved	11200
Rock lobster fishing	04111	Salmon farming (pond or tank)	02039	Seafoods retailing – fresh	41212
Rockery work	32910	Salt harvesting	09909	Seafoods wholesaling – canned	36090
Rocks gathering – ornamental	09110	Salt mfg – cooking or table	11990	Seafoods wholesaling – fresh or frozen	36040
Roller shutters mfg – aluminium	22230	Salt refining – except cooking or table salt	18130	Seasonings mfg – food	11990
Roller shutters mfg – metal – except aluminium	22290	Saltwater crayfish farming or breeding	02031	Seat covers mfg – textile	13330
Roof components mfg – concrete	20340	Salvage service – marine	52190	Seat-belts mfg	23190
		Samples distribution service	69400	Seats mfg – upholstered	25110
		Sand dealing	33390	Seaweed – algae harvesting	04192
		Sand mining – mineral	08050	Second-hand books retailing	42733
		Sand or other abrasive blasting of building exteriors	32990	Second-hand clothes retailing	42733
		Sand quarrying, washing or screening	09110	Second-hand furniture retailing or auctioning – except pawnbrokers	42733
		Sandals mfg	13520	Second-hand goods retailing – except motor vehicles, pawnbrokers	42733
		Sandstone quarrying	09190	Second-hand goods wholesaling nec	37390
		Sanitary disposal service	29210	Second-hand jewellery retailing – except pawnbrokers	42733
		Sanitary engineering service	69230		
		Sanitary napkins mfg	15240		
		Sanitary ware mfg – iron or steel	22400		
		Sanitary ware mfg – vitreous china or porcelain	20290		

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Second-hand motor vehicle parts dealing	35050	Sheep farming and cereal grains growing	01450	Silver-lead bullion mfg	21330
Secondary school or college operation	80220	Sheet metal products mfg nec	22400	Silver-lead-zinc ore mining	08070
Secretarial service	72910	Sheet mfg – aluminium	21420	Silverware mfg	25910
Secure document destruction service for businesses	72990	Sheet mfg – non-ferrous metal – except aluminium	21490	Silverware retailing	42130
Security door mfg – metal	22290	Sheet music publishing	55210	Skateboards mfg	25920
Security service	77120	Ship charter, lease or rental	48100	Skating rink operation	91139
Security systems – installation	32340	Ship charter, lease or rental – with crew for freight transport	48100	Ski equipment hire	66390
Security valuation service	64190	Ship leasing	66190	Ski equipment mfg	25920
Seed cleaning or grading	05290	Ship loading or unloading service	52110	Ski equipment retailing	42410
Seed growing nec	01590	Ship management service for coastal sea transport	48100	Ski equipment wholesaling	37340
Seedling growing nec (outdoors)	01120	Ship management service for international sea transport	48100	Ski-lodge operation	44000
Seedling growing nec (under cover)	01110	Ship mooring service	52120	Skin diving equipment mfg	25920
Seedlings retailing	42320	Ship registration service	52190	Skin diving equipment retailing	42410
Seeds retailing – garden	42320	Ship repairing	23910	Skin diving equipment wholesaling	37340
Seeds wholesaling – farm or garden	33190	Ship wrecking	23910	Skins wholesaling	33190
Seeds, flower, growing (outdoors)	01150	Shipbuilding	23910	Ski-tow operation	50290
Seeds, flower, growing (under cover)	01140	Shipping agency service	52190	Skylights mfg – aluminium	22230
Seismic survey data analysis service	69250	Ships agency service	52190	Skylights mfg – metal – except aluminium	22290
Seismic surveying service	69220	Ships, boats hull cleaning	23910	Slate flooring installation	32430
Self-raising flour mfg	11610	Shire administration	75300	Slate quarrying	09190
Self-service laundry operation	95310	Shock absorbers mfg	23190	Sleeping bags mfg	13330
Self-storage renting or leasing as owner or leaseholder	67120	Shoes mfg	13520	Sleepwear mfg – except knitted	13510
Selling and promotion of internet coupons	72990	Shoes retailing	42520	Sleepwear mfg – knitted	13400
Selling and renting property (on behalf of owner)	67200	Shop fittings mfg – built-in timber display cabinets (factory built)	14920	Smallgoods mfg	11130
Selling residential and commercial property (on behalf of owner)	67200	Shop fittings mfg – freestanding timber display cabinets (factory built)	25110	Smallgoods retailing	41290
Selling residential property (on behalf of owner)	67200	Shop fittings mfg – timber display cabinets built at the clients premises (on-site fabrication)	32420	Smallgoods wholesaling	36020
Selling residential, commercial and industrial property (on behalf of owner)	67200	Shop fronts mfg, installation – aluminium	22230	Smash repairing	94129
Septic tank installation	32310	Shop fronts mfg, installation – metal – except aluminium	22290	Smoke detectors – installation	32340
Septic tank service	29210	Shopping centre renting or leasing as owner or leaseholder	67120	Snake catching	04200
Service station operation	40000	Shopping trolley collection service	72990	Snake farming	01990
Services to the arts nec	90029	Shopping trolley repair and maintenance	94290	Soap mfg	18510
Set designing service	90029	Shopping trolleys mfg	22910	Soap wholesaling	37200
Sewerage or stormwater drainage systems construction	31099	Shower screens mfg – aluminium framed	22230	Social sciences – economics, psychology, sociology research activities	69100
Sewerage system operation	28120	Shrubs or trees retailing	42320	Socks mfg	13400
Sewing machines (household) repairing	94210	Shutters mfg – aluminium	22230	Soft drinks mfg	12110
Sewing machines (industrial) repairing	94290	Shutters mfg – metal – except aluminium	22290	Soft drinks retailing	45120
Sewing machines mfg – household	24490	Signalling equipment, electrical mfg nec	24190	Soft drinks wholesaling	36090
Sewing machines mfg – industrial	24690	Signs mfg – electric	24320	Soft furnishings mfg	13330
Sewing machines wholesaling – household	34940	Signwriting	69240	Soft furnishings retailing	42140
Shade houses (metal) mfg – prefabricated	22220	Silicone mfg	18120	Soft furnishings wholesaling	37110
Share registry operation	64190	Silver ore mining	08070	Software development services nec	70000
Shearing services	05220	Silver plating	22930	Software production service	70000
Sheds mfg – prefabricated metal	22220	Silver smelting, refining	21330	Software publishing	54200
Sheep and beef cattle farming	01440			Software simulation and testing service	70000
Sheep farming	01410			Solar cell mfg	24390
				Solar electricity panel mfg	24390
				Solar hot water systems installation	32310
				Solar panel retailing	42290
				Solar pool equipment and supplies retailing	42791
				Solar water heating systems mfg	24520
				Solarium – sun tanning operation	95110
				Solicitor	69310

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Taxi cab plate leasing	66400	Textile printing	13340	Toilet paper rolls mfg	15240
Taxi cab service (owner operator)	46231	Textile products mfg nec	13340	Toiletries retailing – direct selling	43101
Taxi driver and ride sourcing services (except owner operator)	52991	Textile working machinery mfg	24690	Toiletries retailing – except chemist shops, pharmacies and direct sellers	42712
Taxi meters mfg	24190	Textile working machinery or equipment wholesaling	34190	Toiletries wholesaling	37200
Taxi radio base operation – except for taxi trucks	52999	Textiles wholesaling nec	37110	Toll bridge operation	52999
Taxi truck service	46100	Theatre lighting service	90029	Toll road operation	52999
Tea mfg	11990	Theatre operation – except motion picture theatre	90030	Tomato growing (outdoors)	01230
Tea wholesaling	36090	Theatre restaurant operation	90010	Tomato growing (under cover)	01220
Teachers college operation nec	82120	Theatre ticket agency operation	72990	Tool boxes mfg – sheet metal	22390
Technical and further education college operation	81019	Theatrical company operation	90010	Tools, household, retailing	42310
Technical college operation	81019	Theological college or seminary operation	81019	Toothbrushes mfg	25990
Technology research activities	69100	Therapeutic massage service	85391	Toothpaste mfg	18510
Teflon mfg	18210	Thermal pool operation	91390	Totalisator agency operation	92092
Telecommunications cable mfg	24310	Thermographic testing services	69250	Tour guide service	72200
Telecommunications equipment mfg	24220	Third-party insurance	63220	Tour retailing service	72200
Telecommunications service	58010	Thongs mfg – rubber	13520	Tourism development consultancy service	69629
Telephone answering service	72940	Thoracic specialist	85129	Tourist bureau service	72990
Telephone cleaning service	73110	Ticket selling – for non-resident airlines	72200	Tourist caves operation	89220
Telephone equipment mfg	24220	Ticket writing	69240	Tourist coach service – long distance	46210
Telephone exchange operation	58010	Ties mfg	13510	Tourist coach service – short distance	50100
Telephone or telegraph equipment wholesaling	34930	Tights mfg	13400	Tourist information centre operation	72990
Telephone retailing including mobile phones	42210	Tiles – floor – retailing	42120	Towbar fitting services	94199
Telephone service	58010	Tiles mfg – acoustic, plaster	20320	Towboat operation	52190
Telephone switching equipment mfg	24220	Tiles mfg – ceramic	20290	Towing service, motor vehicle	46100
Teleprinter service	58010	Tiles mfg – concrete	20340	Town planning service	69210
Television antennae installing	32320	Tiles mfg – plaster	20320	Toy library (non-welfare service)	66390
Television antennae mfg	24220	Tiles mfg – rubber	19200	Toy library (welfare service)	87900
Television antennae retailing	42210	Tiles mfg – sheet metal	22400	Toys mfg	25920
Television film or tape production	55110	Tiles mfg – terracotta	20290	Toys retailing	42430
Television hiring	66390	Tiles wholesaling – except non-ceramic floor tiles	33390	Toys wholesaling	37340
Television or radio transmitting towers construction	31099	Tiling services – floor and wall	32430	Tractors mfg – agricultural – except crawler tractors	24610
Television receiving sets mfg	24290	Tiling services – roof	32230	Tractors mfg – for construction or earthmoving purposes	24620
Television relay station operation	58020	Timber dealing – except firewood	33310	Tractors mfg nec	24910
Television service	56210	Timber hewing – forest	03020	Trade association operation – except trade union	95510
Television sets repairing	94210	Timber mfg – other wood product manufacturing	14130	Trade commission operation – foreign government	75520
Television sets retailing	42210	Timber mfg – rough sawn	14110	Trade union operation	95520
Television sets wholesaling	34940	Timber plantation maintenance	05100	Trading bank operation	62210
Television station operation	56210	Timeshare apartment management service	67200	Traffic engineering service	69230
Television studio equipment mfg	24220	Tin ore mining	08090	Traffic signals mfg – electrical	24190
Telex service	58010	Tin smelting	21390	Trailer and other motor vehicle wholesaling	35030
Temporary labour hire	72120	Tinplate sheet or strip mfg	21100	Trailer hiring	66190
Tennis coaching	82110	Tissue or sanitary papers mfg	15240	Trailer mfg	23120
Tennis court operation	91131	Title searching service	69310	Trailers dealing – boat	42450
Tenpin bowling centres	91139	Tobacco farming or growing	01590	Trailers dealing – except boat	39130
Tents mfg	13330	Tobacco leaf wholesaling	33190	Tram mfg	23930
Tents wholesaling	37110	Tobacco mfg	12200	Tramway passenger transport service	46220
Terminating building society operation	62300	Tobacco products retailing	42799	Transformers mfg	24390
Terracotta construction goods mfg	20290	Tobacco products wholesaling	36062	Transistors mfg	24290
Terracotta ware mfg nec	20290	Toilet cisterns mfg – vitreous china or porcelain	20290	Translation service	69990
Testing or assay service	69250				

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Transmission equipment mfg – electricity	24390	U		Veneer wood – dealing	33310
Transmission or gearbox assemblies, motor vehicle reconditioning or rebuilding	94199	Umbrellas mfg	25990	Ventilation equipment installation nec	32330
Transmissions mfg	23190	Umbrellas retailing	42590	Ventilators mfg – sheet metal	22400
Transport container repair or refurbishing	52999	Umpire, referee – professional	91125	Veterinary hospitals	69700
Transport equipment mfg nec	23990	Underfelt mfg	13340	Veterinary instruments mfg	24120
Transport operation nec	50290	Undertaking	95200	Veterinary pharmaceutical and medicinal product mfg	18420
Transportable home mfg (wooden)	14910	Underwear mfg	13510	Veterinary surgeon	69700
Travel agency and tour management services: international airline representative office	72200	Undifferentiated goods-producing activities of private households for own use	96020	Video cameras retailing	42210
Travel agency service	72200	Undifferentiated service-producing activities of private households for own use	96030	Video cassette retailing	42420
Travel goods retailing	42799	Uniforms mfg – men's or boys'	13510	Video filming	69910
Travel insurance provision	63220	Uniforms mfg – women's or girls'	13510	Video recorder mfg	24290
Trawling for fin fish	04140	Unisex clothing mfg	13510	Video recorder or equipment hiring	66390
Tree cutting or felling – forest	03020	Unit trust – corporate operation, assessed as companies	62400	Video surveillance systems installation	32340
Tree pruning – forest	05100	Unit trust – public trading operation, assessed as companies	62400	Video tapes and games hiring to general public	66320
Tree thinning – forest	05100	Unit trust operation – except corporate and public trading trusts	62400	Video tapes leasing – excluding hire to the public by video hire outlets	55120
Trees or shrubs, potted – wholesaling	33190	University operation	81020	Video tapes, pre-recorded mfg or publishing	16200
Trench digging	32120	Uranium ore mining	08090	Vine stock nursery operation (outdoors)	01120
Tribute shows	90010	Urologist	85129	Vine stock nursery operation (under cover)	01110
Trotting gigs mfg	23990	V		Vineyard operation	01310
Trout farming (caged)	02020	Vacuum cleaners mfg – commercial	24690	Visual display units mfg	24211
Trout farming (pond or tank)	02039	Vacuum cleaners mfg – household	24490	Vitamin product mfg	18410
Truck body mfg	23120	Vacuum cleaners retailing	42210	Vitreous china goods mfg – except tiles	20290
Truck driver training	82199	Vacuum cleaners wholesaling – household	34940	Vitreous enamelling	22930
Truck hire service – with driver	46100	Valuation service – except for real estate, wool or livestock	69990	W	
Truck leasing, hiring or renting	66190	Valuing service – real estate	67200	Wall or ceiling boards mfg – plaster	20320
Trucks wholesaling	35020	Variety store operation	42799	Wall or ceiling boards wholesaling	33390
Trusses or joists erection – steel	32240	Vegetable and seed growing (outdoors)	01230	Wall or floor tiles mfg – ceramic	20290
Trustee service	64190	Vegetable and seed growing (under cover)	01220	Wall papering	32440
Tubes mfg – pneumatic	19140	Vegetable growing – for fodder	01590	Wall tiling	32430
Tubing mfg – flexible metal	22990	Vegetable juices or soups mfg	11400	Wallpaper retailing	42310
Tubing mfg – glass	20100	Vegetable oil, meal or cake mfg	11500	Wallpaper wholesaling	33390
Tugboat operation	52190	Vegetables fresh – retailing	41220	Wallpapers mfg	15290
Tunnels construction	31099	Vegetables fresh – wholesaling, washing or packing	36050	Walnut growing	01390
Turf growing	01130	Vegetables growing (except dry field peas or beans or soybeans or for fodder) (outdoors)	01230	Warehouse renting or leasing as owner or leaseholder	67120
Turkey farming	01710	Vegetables growing (except dry field peas or beans or soybeans or for fodder) (under cover)	01220	Warehousing nec	53090
Turkish bath operation	95399	Vegetables mfg – preserved	11400	Wash basins mfg – vitreous china or porcelain	20290
Tutoring service – academic	82199	Vehicular ferry operation – in coastal waters	48100	Washing machine hiring	66390
Typesetting and composing service	16120	Vehicular ferry or punt operation – in inland waters	52999	Washing machines – household – mfg	24410
Typewriters or typewriter attachments mfg	24219	Vending machines mfg – except refrigerated	24990	Washing machines – household – retailing	42210
Typing service	72920	Vending machines mfg – refrigerated	24520	Washing machines – household – wholesaling	34940
Tyre retreading or recapping	19140	Veneer or veneer sheets mfg – wooden	14930	Washing machines – household electric – repairing	94210
Tyre retreading or repairing machinery mfg	24690			Washing powder or liquid mfg	18510
Tyre wholesaling – motor vehicles – except motor cycles	35040			Waste disposal services	29210
Tyres mfg	19140			Waste paper transport – road	46100
Tyres or tubes for motor vehicle – retailing	39220			Watch or clock parts wholesaling	37320
Tyres or tubes for motor vehicle, repairing – except retreading	19140			Watches mfg	24190
Tyres or tubes wholesaling	35040				

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Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Watches retailing	42530	Windmills mfg	24610	X	
Watches wholesaling	37320	Window cleaning service	73110	X-ray clinic operation	85201
Water coolers mfg	24490	Window curtain wall installation	32450	X-ray equipment mfg	24190
Water filtration plant construction	31099	Window frame installation	32450	Y	
Water heaters mfg – industrial, commercial or household	24520	Window frames or sashes mfg – aluminium	22230	Yabby farming, pond or tank (except fishing)	02039
Water mattress mfg	25130	Window frames or sashes mfg – metal – except aluminium	22290	Yabby fishing (except farming)	04199
Water purification equipment wholesaling	34190	Window glass mfg	20100	Yacht broking	43209
Water ski equipment hire	66390	Window installation	32450	Yacht constructing	23920
Water ski equipment mfg	25920	Window insulation fixing	32450	Yarns mfg – cotton, flax or silk	13120
Water ski equipment retailing	42410	Window or door fittings mfg – metal	22990	Yarns mfg – elastic or elastomeric	13130
Water ski equipment wholesaling	37340	Window screens mfg – aluminium	22230	Yarns mfg – woollen	13120
Water supply system operation	28110	Window screens mfg – metal – except aluminium	22290	Yarns retailing	42140
Water tank construction – except of structural steel	31099	Windows – aluminium framed mfg – complete with glass	22230	Yarns wholesaling	37110
Water taxi service	48200	Windscreens glass mfg	20100	Yoghurt mfg	11330
Water treatment equipment mfg – except household	24990	Windscreens repairing	94121	Youth camp operation	91390
Water treatment equipment mfg – household	24490	Wine and spirit merchants – retail	41230	Youth hostel operation	44000
Waterproofing of buildings	32990	Wine bar operation – mainly drinking place	45200	Z	
Website development	70000	Wine mfg	12140	Zinc ore mining	08070
Weed control service	73120	Wire mesh or netting mfg – except reinforcing mesh	22910	Zinc oxide mfg	18130
Weedkiller mfg	18320	Wire mfg – aluminium	21420	Zinc smelting or refining	21330
Weighing machinery mfg	24990	Wire mfg – non-ferrous metal – except aluminium	21490	Zoological garden operation	89210
Weighing machinery wholesaling nec	34990	Wire or cable mfg – electric	24310	SPECIAL SECTION ASSESSMENTS	
Weight reducing service	95120	Wire products mfg nec	22910	Consolidation assessment – section 169AA <i>Income Tax Assessment Act 1936</i> (ITAA 1936)	99060
Welding equipment mfg – electrical	24390	Women's hospital operation	84010	Control of non-residents' money – section 255 ITAA 1936	99070
Welding equipment wholesaling – electrical	34940	Women's wear retailing	42510	Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936	99050
Welding machinery or equipment wholesaling – non-electrical	34190	Wood floor mfg	14990	Interest on bearer debentures	99010
Welding nec	22990	Wood products mfg nec	14990	Non-resident insurance company – section 143 ITAA 1936	99040
Welding or cutting equipment mfg – gas	24630	Wood pulp mfg	15100	Overseas ships freight – section 129 ITAA 1936	99020
Welding rods mfg	21390	Woodchip mfg	14120	NIL COMPANY TAX RETURNS	
Welding work on construction projects	32240	Woodworking hand tools mfg – except of wood, pneumatic or power operated	22990	Non-taxable or Nil company tax returns – no income, expense or balance sheet data present	98000
Welfare counselling service	87900	Woodworking machinery mfg nec	24630	ATO USE ONLY	
Welfare services for the elderly – except accommodation	87900	Woodworking machinery or equipment wholesaling	34190	Private households employing staff – PAYG, FBT use only	97000
Wet suits mfg	13510	Woodworking tools wholesaling	33390		
Whale watching tours – coastal waters	50100	Wool broking – wholesaling	38000		
Wharf facility leasing	52120	Wool classing – except reclassing or bulk classing	05290		
Wharf provision	52120	Wool growing	01410		
Wheat growing	01490	Wool mfg – carded or combed	13110		
Wheel mfg	23190	Wool reclassing or bulk classing	05290		
Wheelbarrows mfg	23990	Wool testing service	69250		
Wheelchairs mfg	23990	Wool wholesaling	33110		
White water rafting tours – inland waters	91390	Word processing service	72920		
Wholesale trade nec	37390	Work clothing retailing	42510		
Wigs mfg	25990	Workers compensation insurance	63220		
Wigs retailing	42590	Workplace training	81019		
Wilderness tour operation – mainly by four-wheel drive – with driver	50100	Writer	90029		
Wildlife sanctuary operation	89220	Writing materials retailing	42720		
Winches mfg	24910				

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BUSINESS INDUSTRY CODES 2021

Numeric listing

Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
AGRICULTURE, FORESTRY AND FISHING					
Nursery and floriculture production					
01110	Fruit tree nursery operation (under cover)	01390	Avocado growing	01600	Milk production – dairy cattle
01110	Horticultural nursery (under cover)	01390	Banana growing	01600	Stud dairy cattle breeding or farming
01110	Nursery farm (except forest) – (under cover)	01390	Coconut growing	Poultry farming	
01110	Ornamental plant growing (under cover)	01390	Fig growing	01710	Chicken farming
01110	Seedling growing nec (under cover)	01390	Macadamia nut growing	01710	Duck farming
01110	Vine stock nursery operation (under cover)	01390	Mango growing	01710	Game bird farming
01120	Fruit tree nursery operation (outdoors)	01390	Passionfruit growing	01710	Goose farming
01120	Ornamental plant growing (outdoors)	01390	Pawpaw growing	01710	Poultry farming – for meat
01120	Seedling growing nec (outdoors)	01390	Pecan nut growing	01710	Poultry hatchery operation – meat breeds
01120	Vine stock nursery operation (outdoors)	01390	Pineapple growing	01710	Turkey farming
01130	Turf growing	01390	Walnut growing	01720	Egg farm operation
01140	Flower growing (under cover)	Sheep, beef cattle and grain farming		01720	Poultry farming – for eggs
01140	Seeds, flower, growing (under cover)	01410	Agistment service (sheep)	01720	Poultry hatchery operation – egg breeds
01150	Flower growing (outdoors)	01410	Sheep farming	Deer farming	
01150	Seeds, flower, growing (outdoors)	01410	Wool growing	01800	Deer breeding, farming
Mushroom and vegetable growing		01420	Agistment service (cattle)	Other livestock farming	
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
Fruit and tree nut growing		01490	Safflower growing	01990	Goat farming
01310	Grapes growing	01490	Sorghum growing – except forage sorghum	01990	Livestock raising nec
01310	Vineyard operation	01490	Soybean growing	01990	Pet breeding
01320	Kiwi fruit growing	01490	Sunflower growing	01990	Rabbit farming
01330	Berry fruit growing	01490	Wheat growing	01990	Snake farming
01330	Strawberry growing	Other crop growing		Aquaculture	
01340	Apple growing	01510	Sugar cane growing	02011	Oyster farming
01340	Pears growing	01520	Cotton growing	02019	Aquaculture – except lobsters or oysters
01350	Apricot growing	01590	Broom millet growing	02020	Salmon farming (caged)
01350	Cherry growing	01590	Coffee growing	02020	Trout farming (caged)
01350	Peach growing	01590	Drug plants growing	02031	Lobster farming
01350	Plum or prune growing	01590	Fodder growing	02031	Saltwater crayfish farming or breeding
01360	Citrus fruit growing	01590	Ginger growing	02039	Crustacean breeding or farming – except lobsters
01370	Olive growing	01590	Hay growing	02039	Fish breeding or farming
01390	Almond growing	01590	Hops growing	02039	Fish hatchery operation
		01590	Lucerne growing	02039	Freshwater crayfish farming or breeding
		01590	Peanut growing	02039	Salmon farming (pond or tank)
		01590	Seed growing nec	02039	Trout farming (pond or tank)
		01590	Tobacco farming or growing	02039	Yabby farming, pond or tank (except fishing)
		01590	Vegetable growing – for fodder		
		Dairy cattle farming			
		01600	Dairy cattle farming		

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

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

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13330	Soft furnishings mfg	13510	Unisex clothing mfg	Converted paper product manufacturing	
13330	Tents mfg	13510	Wet suits mfg	15210	Containers mfg – corrugated paper board
13340	Badge mfg – cloth	13520	Boots mfg	15210	Containers mfg – solid paper board
13340	Dyeing service	13520	Footwear mfg	15220	Bags mfg – paper
13340	Fabrics mfg – embroidered	13520	Orthopaedic footwear mfg	15230	Albums mfg
13340	Fabrics mfg nec	13520	Sandals mfg	15230	Greeting cards mfg
13340	Textile printing	13520	Shoes mfg	15230	Paper stationery mfg – except commission printing
13340	Textile products mfg nec	13520	Thongs mfg – rubber	15240	Baby napkins mfg – disposable
13340	Underfelt mfg	Log sawmilling and timber dressing		15240	Sanitary napkins mfg
Knitted product manufacturing		14110	Bark mfg – ground	15240	Tampons mfg
13400	Cardigan and pullover mfg	14110	Sawmill operation	15240	Tissue or sanitary papers mfg
13400	Hosiery mfg	14110	Timber mfg – rough sawn	15240	Toilet paper rolls mfg
13400	Knitted fabrics mfg	14120	Woodchip mfg	15290	Paper products mfg nec
13400	Pantihose mfg	14130	Building timber, dressed mfg	15290	Wallpapers mfg
13400	Sleepwear mfg – knitted	14130	Timber mfg – other wood product manufacturing	Printing	
13400	Socks mfg	Other wood product manufacturing		16110	Commercial printing
13400	Stockings mfg	14910	Bus shelters – prefabricated wood mfg	16110	Newspapers printing
13400	Tights mfg	14910	Garages – prefabricated wood mfg	16110	Printing
Clothing and footwear manufacturing		14910	Kit home mfg – wooden	16110	Screen printing
13510	Clothing accessories mfg nec	14910	Prefabricated bus shelter mfg – wooden	16110	Stationery, paper, printing
13510	Clothing and footwear mfg	14910	Prefabricated sheds mfg – wooden	16120	Artwork preparation service
13510	Clothing mfg – knitted fabric	14910	Transportable home mfg – wooden	16120	Bookbinding
13510	Clothing mfg – leather	14920	Cabinet making, joinery – except furniture and on-site fabrication of built-in furniture or other joinery	16120	Calligraphy service
13510	Clothing mfg – men's and boys' wear	14920	Carpentry, joinery – except furniture and on-site fabrication of built-in furniture or other joinery	16120	Phototypesetting and layout service
13510	Clothing mfg – sleepwear, underwear and infant clothing	14920	Doors or windows mfg – wooden	16120	Platemaking film service
13510	Clothing mfg – waterproof	14920	Roof trusses mfg – wooden	16120	Printing services
13510	Clothing mfg – women's and girls' wear	14920	Shop fittings mfg – built-in timber display cabinets (factory built)	16120	Screen printing positive mfg
13510	Clothing mfg nec	14920	Structural fitting mfg – wooden	16120	Typesetting and composing service
13510	Custom tailoring – men's and boys' wear	14930	Plywood mfg	Reproduction of recorded media	
13510	Custom tailoring – women's and girls' wear	14930	Veneer or veneer sheets mfg – wooden	16200	Compact disc mfg or publishing
13510	Dressmaking – custom tailoring	14940	Chipboard mfg	16200	Computer software mfg or publishing
13510	Dressmaking – customised	14940	Hardboard mfg	16200	Computer tapes or disks mfg or publishing – pre-recorded
13510	Foundation garments mfg	14940	Particle board mfg	16200	Magnetic tapes mfg – pre-recorded or publishing
13510	Hats mfg	14990	Barrels mfg – wooden	16200	Recorded media mfg and publishing
13510	Helmets mfg	14990	Frame mfg – wooden picture or mirror	16200	Recorded media mfg and publishing nec
13510	Infants' clothing mfg – except knitted	14990	Wood floor mfg	16200	Records – phonograph – mfg or publishing
13510	Jeans mfg – men's or boys'	14990	Wood products mfg nec	16200	Video tapes, pre-recorded mfg or publishing
13510	Jeans mfg – women's or girls'	Pulp, paper and paperboard manufacturing		Petroleum refining and petroleum and coal product manufacturing	
13510	Leather clothing mfg	15100	Cardboard mfg nec	17010	Gas or fuel oil mfg
13510	Lingerie mfg	15100	Newsprint mfg	17010	Gasoline refining or blending
13510	Male and female clothing mfg – mfg equal amount of each	15100	Paper mfg nec	17010	Kerosene mfg
13510	Menswear mfg	15100	Paper pulp mfg	17010	Liquefied petroleum gas mfg – refinery
13510	Sleepwear mfg – except knitted	15100	Paper shredding for production of recycled paper	17010	Petrol mfg
13510	Suits mfg – men's or boys'	15100	Paperboard mfg nec	17090	Coal product mfg nec
13510	Suits mfg – women's or girls'	15100	Wood pulp mfg	17090	Paving material mfg – except hot-mix
13510	Swimwear mfg			17090	Petroleum product mfg nec
13510	Ties mfg			17090	Roofing mfg – bitumen or asphalt
13510	Underwear mfg			17090	Tar mfg – refined
13510	Uniforms mfg – men's or boys'				
13510	Uniforms mfg – women's or girls'				

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
Basic chemical manufacturing		18520	Perfume mfg	20100	Laminated sheet glass mfg
18110	Acetylene gas mfg	18520	Sunscreen preparation mfg	20100	Mirrors mfg
18110	Ammonia mfg	Other basic chemical product manufacturing		20100	Optical glass mfg
18110	Dry ice mfg	18910	Photographic film or plates mfg	20100	Plate glass mfg
18110	Gases mfg – industrial	18920	Explosives mfg	20100	Safety glass mfg
18110	Industrial gas mfg	18920	Firework mfg	20100	Scientific glassware mfg
18120	Biodiesel mfg	18920	Match mfg	20100	Tubing mfg – glass
18120	Dyes mfg – organic	18920	Pyrotechnic goods mfg nec	20100	Window glass mfg
18120	Industrial chemical mfg – organic nec	18990	Chemical products mfg nec	20100	Windscreen glass mfg
18120	Organic industrial chemical mfg nec	18990	Coolant mfg	Ceramic product manufacturing	
18120	Plastic raw material mfg	Polymer product manufacturing		20210	Bricks mfg – clay – except refractory bricks
18120	Silicone mfg	19110	Bags mfg – plastic	20290	Art pottery mfg
18130	Chlorine mfg	19110	Film mfg – plastic	20290	Bathroom fixtures mfg – vitreous china
18130	Dyes mfg – inorganic	19110	Garbage bags mfg – plastic	20290	Bricks mfg – refractory
18130	Industrial chemical mfg – inorganic nec	19110	Garbage bins mfg – plastic	20290	Ceramic product mfg nec
18130	Salt refining – except cooking or table salt	19120	Bottles mfg – plastic	20290	Ceramic products, industrial mfg
18130	Zinc oxide mfg	19120	Kitchenware mfg – plastic nec	20290	Ceramic tiles and pipes mfg
Basic polymer manufacturing		19120	Picnicware mfg – plastic	20290	China goods mfg
18210	Synthetic rubber and resin mfg	19120	Pipes mfg – plastic	20290	Clay roof tiles mfg
18210	Teflon mfg	19120	Plastic injection moulded product mfg	20290	Crockery mfg
18290	Other basic polymer mfg	19120	Portable toilet building mfg – plastic	20290	Flower pots mfg – ceramic
Fertiliser and pesticide manufacturing		19120	Spa pool and hot tub mfg	20290	Kitchen sinks mfg – vitreous china or porcelain
18310	Bone calcining	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
18310	Plant hormone mfg	19140	Tubes mfg – pneumatic	20290	Pipes or pipe fittings – vitreous china or porcelain mfg
18320	Dip mfg – animal	19140	Tyre retreading or recapping	20290	Pottery goods mfg – ornamental
18320	Fly spray mfg	19140	Tyres mfg	20290	Roof tiles mfg – terracotta or clay
18320	Insecticide mfg	19140	Tyres or tubes for motor vehicle, repairing – except retreading	20290	Sanitary ware mfg – vitreous china or porcelain
18320	Pesticide mfg	19150	Adhesives mfg	20290	Stoneware mfg – table or kitchen
18320	Poison mfg	19150	Glue mfg	20290	Terracotta construction goods mfg
18320	Weedkiller mfg	19160	Filler or putty mfg	20290	Terracotta ware mfg nec
Pharmaceutical and medicinal product manufacturing		19160	Ink mfg	20290	Tiles mfg – ceramic
18410	Contraceptive mfg	19160	Lacquer mfg	20290	Tiles mfg – terracotta
18410	Medical gas mfg nec	19160	Paint mfg – except bituminous	20290	Toilet cisterns mfg – vitreous china or porcelain
18410	Medicine mfg	19160	Paint remover mfg	20290	Vitreous china goods mfg – except tiles
18410	Pharmaceutical preparation mfg	19190	Awnings mfg – fibreglass	20290	Wall or floor tiles mfg – ceramic
18410	Vitamin product mfg	19190	Fibreglass products mfg nec	20290	Wash basins mfg – vitreous china or porcelain
18420	Veterinary pharmaceutical and medicinal product mfg	19190	Hose mfg – plastic	Cement, lime, plaster and concrete product manufacturing	
Cleaning compound and toiletry preparation manufacturing		19190	Swimming pool shells mfg	20310	Cement mfg
18510	Detergent mfg	19190	Tanks mfg – fibre-reinforced plastic	20320	Display models mfg – plaster
18510	Disinfectant mfg	Natural rubber product manufacturing		20320	Plaster board mfg
18510	Polish mfg	19200	Floor coverings mfg – rubber	20320	Plaster products mfg – except dental or medical plasters
18510	Soap mfg	19200	Hose mfg – rubber	20320	Tiles mfg – acoustic, plaster
18510	Toothpaste mfg	19200	Rubber products mfg nec	20320	Tiles mfg – plaster
18510	Washing powder or liquid mfg	19200	Tiles mfg – rubber	20320	Wall or ceiling boards mfg – plaster
18520	Cosmetics mfg	Glass and glass product manufacturing		20330	Concrete – ready mixed – except dry mix
18520	Deodorant mfg	20100	Bottles mfg – glass		
18520	Hair care products mfg	20100	Crystal glass mfg		
18520	Lipstick mfg	20100	Glass or glass products mfg – except glass wool or glass wool products		
18520	Nail polish mfg	20100	Jars mfg – glass		
		20100	Kitchenware mfg – glass		

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20330	Ready mixed concrete mfg – except dry mix	Basic non-ferrous metal product manufacturing		22290	Roller shutters mfg – metal – except aluminium
20340	Bricks mfg – concrete	21410	Castings mfg – non-ferrous metal	22290	Screen doors mfg – metal – except aluminium
20340	Concrete products mfg nec	21410	Forgings mfg – non-ferrous metal nec	22290	Security door mfg – metal
20340	Floor or wall tiles mfg – concrete	21420	Aluminium rolling, drawing or extruding	22290	Shop fronts mfg, installation – metal – except aluminium
20340	Flower pots mfg – concrete	21420	Pipes and tubes mfg – aluminium	22290	Shutters mfg – metal – except aluminium
20340	Monuments or grave markers mfg – concrete	21420	Plate mfg – aluminium	22290	Skylights mfg – metal – except aluminium
20340	Pipes mfg – concrete	21420	Sheet mfg – aluminium	22290	Stairs or staircases mfg – prefabricated metal – except aluminium
20340	Posts or poles mfg – concrete	21420	Wire mfg – aluminium	22290	Window frames or sashes mfg – metal – except aluminium
20340	Prefabricated bus shelter mfg – concrete	21490	Pipes and tubes mfg – non-ferrous metal – except aluminium	22290	Window screens mfg – metal – except aluminium
20340	Railway sleepers mfg – concrete	21490	Plate mfg – non-ferrous metal – except aluminium		
20340	Roof components mfg – concrete	21490	Sheet mfg – non-ferrous metal – except aluminium	Metal container manufacturing	
20340	Roof tiles mfg – concrete	21490	Wire mfg – non-ferrous metal – except aluminium	22310	Boilermaking and installation
20340	Tanks mfg – concrete			22310	Freight containers mfg – metal
20340	Tiles mfg – concrete			22310	Gas cylinders mfg
		Iron and steel forging		22310	Storage tanks, metal plate mfg
Other non-metallic mineral product manufacturing		22100	Forgings mfg – iron or steel	22310	Tanks mfg – sheet metal
20900	Abrasives mfg	22100	Horse shoes mfg	22390	Aerosol containers mfg
20900	Acoustic tile, panels and boards mfg – glass or mineral wool	Structural metal product manufacturing		22390	Barrels mfg – metal
20900	Gemstones mfg – synthetic	22210	Fabricated structural steel mfg – ready-made parts for structures	22390	Garbage cans mfg – metal
20900	Headstones mfg, installation	22210	Girders mfg – prefabricated steel	22390	Kegs mfg – metal
20900	Insulation, glass fibre or mineral wool mfg	22210	Joists, prefabricated steel mfg	22390	Tool boxes mfg – sheet metal
20900	Monuments making	22210	Roof trusses mfg – prefabricated steel		
20900	Stone – cutting, dressing, polishing or shaping	22210	Scaffolding mfg – prefabricated steel	Other sheet metal product manufacturing	
		22220	Garages – prefabricated metal mfg	22400	Copper smithing – except boiler making
Basic ferrous metal manufacturing		22220	Prefabricated metal bus shelter mfg	22400	Duct work mfg – air conditioning
21100	Iron and steel mfg – basic	22220	Prefabricated metal garage mfg	22400	Ducts mfg – sheet metal
21100	Pig iron mfg	22220	Prefabricated metal kit home mfg	22400	Sanitary ware mfg – iron or steel
21100	Roof decking mfg – steel	22220	Prefabricated metal portable toilet mfg	22400	Sheet metal products mfg nec
21100	Stainless steel mfg	22220	Prefabricated metal shed mfg	22400	Tiles mfg – sheet metal
21100	Steel alloys mfg	22220	Prefabricated metal transportable home mfg	22400	Ventilators mfg – sheet metal
21100	Tinplate sheet or strip mfg	22220	Shade houses (metal) mfg – prefabricated		
		22220	Sheds mfg – prefabricated metal	Other fabricated metal product manufacturing	
Basic ferrous metal product manufacturing		22220	Garage doors mfg – aluminium	22910	Nails mfg
21210	Blacksmith service	22230	Gates mfg – aluminium	22910	Screening mfg – wire
21210	Castings mfg – iron or steel	22230	Roller shutters mfg – aluminium	22910	Shopping trolleys mfg
21220	Pipes and tubes mfg – steel	22230	Screen doors mfg – aluminium	22910	Spring mfg
		22230	Shop fronts mfg, installation – aluminium	22910	Steel wire safety screens mfg
Basic non-ferrous metal manufacturing		22230	Shower screens mfg – aluminium framed	22910	Wire mesh or netting mfg – except reinforcing mesh
21310	Alumina mfg	22230	Shutters mfg – aluminium	22910	Wire products mfg nec
21320	Aluminium smelting	22230	Skylights mfg – aluminium	22920	Mild steel anchors mfg
21330	Copper smelting, refining	22230	Window frames or sashes mfg – aluminium	22920	Nuts or bolts mfg – metal
21330	Lead smelting, refining	22230	Window screens mfg – aluminium	22920	Screws mfg – metal
21330	Silver smelting, refining	22230	Windows – aluminium framed mfg – complete with glass	22930	Brass finishing or plating
21330	Silver-lead bullion mfg	22240	Guttering mfg – sheet metal	22930	Cans mfg – metal
21330	Zinc smelting or refining	22290	Garage doors mfg – metal – except aluminium	22930	Chromium plating
21390	Gold smelting, refining	22290	Gates mfg – metal – except aluminium or wire	22930	Enamelling service
21390	Tin smelting			22930	Engraving on metals – except process or photographic
21390	Welding rods mfg			22930	Gold plating

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22930	Metal coating of manufactured products nec	23120	Horse float mfg	24110	Sunglass mfg
22930	Metal polishing or finishing	23120	Motor vehicle conversion	24120	Artificial limbs, eyes, etc mfg
22930	Painting of manufactured metal products	23120	Trailer mfg	24120	Dental amalgams mfg
22930	Powder coating of metallic products	23120	Truck body mfg	24120	Dental instruments or equipment mfg
22930	Silver plating	23130	Motor vehicle electrical parts and instrument mfg	24120	Dentures fabrication
22930	Vitreous enamelling	23130	Spark plugs mfg	24120	Diagnostic apparatus mfg
22990	Ammunition mfg	23130	Starter motors mfg	24120	Hearing aids mfg
22990	Aquarium mfg	23190	Car accessories mfg	24120	Medical equipment mfg
22990	Awnings mfg – metal	23190	Child car restraints mfg	24120	Orthopaedic extension footwear mfg
22990	Bathroom and toilet fittings mfg – metal	23190	Gearboxes mfg	24120	Orthotics – arch supports mfg
22990	Blinds mfg – metal	23190	Mufflers mfg	24120	Prosthetic products mfg
22990	Clothes hoists mfg	23190	Radiators mfg	24120	Surgical equipment mfg
22990	Cutlery mfg	23190	Roof racks mfg	24120	Veterinary instruments mfg
22990	Display models mfg – metal	23190	Seat-belts mfg	24190	Clock mfg
22990	Fabricated metal products mfg nec	23190	Shock absorbers mfg	24190	Electricity meters mfg
22990	Fire sprinklers mfg	23190	Suspension components mfg	24190	Measuring instruments mfg
22990	Firearms mfg	23190	Transmissions mfg	24190	Meteorological instruments mfg nec
22990	Garden tools mfg – except power operated	23190	Wheel mfg	24190	Meters mfg – gas or water
22990	Guns or rifles mfg		Other transport equipment manufacturing	24190	Nautical instruments mfg
22990	Hand tools mfg nec – except pneumatic or power operated	23910	Drydock operation	24190	Navigational equipment mfg
22990	Keys mfg	23910	Ship repairing	24190	Optical fibre cable mfg – uninsulated
22990	Knives mfg – hand held – except power operated	23910	Ship wrecking	24190	Parking meters mfg
22990	Lamps or lamps parts mfg	23910	Shipbuilding	24190	Radar equipment mfg
22990	Livestock yarding equipment mfg – metal	23910	Ships, boats hull cleaning	24190	Radio remote control equipment mfg
22990	Locks mfg	23910	Submarine constructing	24190	Scientific instruments or equipment mfg nec
22990	Masts mfg – aluminium	23920	Boat building or repair	24190	Signalling equipment, electrical mfg nec
22990	Metalworking hand tools mfg – except pneumatic or power operated	23920	Sailboat mfg	24190	Surveying instruments mfg
22990	Pipe fittings mfg – non-ferrous metal	23920	Yacht constructing	24190	Taxi meters mfg
22990	Platwork nec	23930	Locomotives mfg and repair	24190	Traffic signals mfg – electrical
22990	Razors or razor blades mfg – except power operated	23930	Railway rolling stock mfg and repair	24190	Watches mfg
22990	Safes or vaults mfg	23930	Tram mfg	24190	X-ray equipment mfg
22990	Scissors mfg – except electric	23940	Aircraft engine building or repair		Computer and electronic equipment manufacturing
22990	Screwdrivers mfg – including bits or blades – except pneumatic or power operated	23940	Aircraft mfg, maintenance and repair	24211	Computer and related equipment mfg
22990	Tubing mfg – flexible metal	23940	Aircraft wheels and brakes reconditioning service	24211	Computers mfg
22990	Welding nec	23940	Helicopter mfg or repairing	24211	Game console mfg
22990	Window or door fittings mfg – metal	23990	Bicycles mfg	24211	Visual display units mfg
22990	Woodworking hand tools mfg – except of wood, pneumatic or power operated	23990	Motor cycles mfg	24219	Business machine mfg nec
	Motor vehicle and motor vehicle part manufacturing	23990	Transport equipment mfg nec	24219	Business machines, equipment mfg
23110	Car mfg	23990	Trotting gigs mfg	24219	Computer and business machine mfg
23110	Motor cars mfg	23990	Wheelbarrows mfg	24219	Office machines mfg
23110	Motor vehicle engine mfg	23990	Wheelchairs mfg	24219	Photocopying machines mfg
23120	Boat trailer mfg		Professional and scientific equipment manufacturing	24219	Typewriters or typewriter attachments mfg
23120	Bus, coach body mfg	24110	Binocular mfg	24220	Broadcast equipment mfg
23120	Campervan and camper trailer mfg	24110	Cameras, accessories mfg	24220	Modem equipment mfg
23120	Caravan and camper trailer mfg	24110	Contact lenses mfg	24220	Radio broadcast studio equipment mfg
		24110	Ophthalmic articles and instruments mfg	24220	Radio transceivers mfg – transmitters
		24110	Optical instruments or equipment mfg	24220	Telecommunications equipment mfg
		24110	Optical lens grinding	24220	Telephone equipment mfg
		24110	Photographic equipment mfg	24220	Telephone switching equipment mfg
		24110	Spectacle frames mfg	24220	Television antennae mfg
		24110	Spectacle lens grinding	24220	Television studio equipment mfg

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25110	Lounge suite mfg				
25110	Office furniture mfg – wooden				
25110	Outdoor furniture mfg – wooden				
25110	Prefabricated furniture mfg – wooden				
25110	Seats mfg – upholstered				
25110	Tables mfg – wooden				
25120	Furniture fittings mfg – metal				
25120	Furniture mfg – sheet metal				
25120	Office furniture mfg – sheet metal				
25130	Bed base mfg – upholstered				
25130	Innerspring mattress mfg				
25130	Mattress mfg – except rubber				
25130	Mattress mfg – rubber				
25130	Water mattress mfg				
25190	Furniture mfg nec				
25190	Furniture part mfg – except sheet metal				
	Other manufacturing				
25910	Badge mfg – metal				
25910	Costume jewellery mfg				
25910	Diamond cutting				
25910	Gem cutting				
25910	Goldsmithing				
25910	Jewellery mfg				
25910	Lapidary work				
25910	Medal mfg				
25910	Silverware mfg				
25920	Billiard table mfg				
25920	Fishing tackle mfg				
25920	Golf equipment mfg				
25920	Hang glider mfg				
25920	Sailboards mfg				
25920	Skateboards mfg				
25920	Ski equipment mfg				
25920	Skin diving equipment mfg				
25920	Sports goods mfg nec				
25920	Surfboards mfg				
25920	Toys mfg				
25920	Water ski equipment mfg				
25990	Brooms and brushes mfg				
25990	Candle mfg				
25990	Hair brushes mfg				
25990	Musical instrument mfg				
25990	Paint brushes mfg				
25990	Pencils mfg				
25990	Pens mfg				
25990	Stamp pads mfg				
25990	Toothbrushes mfg				
25990	Umbrellas mfg				
25990	Wigs mfg				
			ELECTRICITY, GAS, WATER AND WASTE SERVICES		CONSTRUCTION
			Electricity generation		Residential building construction
		26110	Fossil fuel electricity generation	30110	Building, house construction
		26120	Hydro-electricity generation	30110	House construction, alteration, renovation or general repair
		26190	Other electricity generation	30110	Houses prefabricated – assembly, erection or installation
			Electricity transmission	30110	Project management – house construction
		26200	Electricity transmission	30190	Apartments construction
			Electricity distribution	30190	Building, residential – flats, home units, apartments, etc
		26300	Electricity generation, supply and distribution	30190	Flats construction
			On-selling electricity and electricity market operation	30190	Home units construction
		26400	On-selling electricity and electricity market operation		Non-residential building construction
			Gas supply	30200	Building, non-residential construction – commercial buildings, hotels, etc
		27000	Fuel gas distribution – through mains system	30200	Hotels construction
		27000	Gas, natural, distribution – through mains system	30200	Project management – non-residential building construction
			Water supply, sewerage and drainage services		Heavy and civil engineering construction
		28110	Pumping station operation – water supply	31010	Aerodrome runway construction
		28110	Water supply system operation	31010	Asphalt surfacing
		28120	Pumping station operation – sewerage	31010	Bridge construction or repair
		28120	Sewerage system operation	31010	Civil engineering – road or bridge construction
			Waste collection services	31010	Parking lot construction – except buildings
		29110	Garbage collection service	31010	Paving material – hot mix bitumen
		29110	Industrial waste collection and disposal service	31010	Road construction, repair or sealing
		29110	Rubbish and waste removal	31091	Swimming pools construction – concrete or fibre glass – below ground
		29190	Other waste collection services	31099	Bowling green construction
			Waste treatment, disposal and remediation services	31099	Cable laying
		29210	Disposal of waste paper only	31099	Canal construction
		29210	Garbage disposal service	31099	Civil engineering – non-building construction nec
		29210	Rubbish dump or tip operation	31099	Dams construction
		29210	Sanitary disposal service	31099	Dredging – harbours or rivers
		29210	Septic tank service	31099	Electrical machinery, heavy, installation – on-site assembly
		29210	Waste disposal services	31099	Furnaces construction – for industrial plants from prefabricated components
		29220	Asbestos removal service	31099	Golf course construction
		29220	Bottles recycling	31099	Harbour works construction – except buildings
		29220	Plastic recycling	31099	Irrigation systems construction
		29220	Recovery and sorting of waste paper only	31099	Jetties construction
		29220	Recycling of cans, metal waste and scrap	31099	Lake construction
		29220	Recycling of glass, plastic bottles, etc	31099	Mine site construction nec
		29220	Recycling of other non-metal waste and scrap	31099	Pipelines construction
		29220	Rubber recycling	31099	River works construction
				31099	Sewerage or stormwater drainage systems construction
				31099	Sports fields construction
				31099	Television or radio transmitting towers construction
				31099	Tunnels construction

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31099	Water filtration plant construction	32320	Labouring – electrical services	32430	Linoleum or linotile fixing
31099	Water tank construction – except of structural steel	32320	Pay TV antennae installation	32430	Slate flooring installation
Land development and site preparation services		32320	Pay TV installation – antennae, decoder	32430	Tiling services – floor and wall
32110	Land development or subdivision	32320	Television antennae installing	32430	Wall tiling
32120	Blasting services	32330	Air conditioning equipment installation – except motor vehicles	32440	House painting
32120	Demolition of buildings or other structures	32330	Heating equipment installation – except industrial furnaces	32440	Interior decorating service nec
32120	Earthmoving services	32330	Labouring – air conditioning and heating services	32440	Labouring – painting and decorating services
32120	Excavating service	32330	Oil heaters installation	32440	Painting of buildings or other structures
32120	Explosives laying	32330	Refrigeration equipment installation	32440	Paper hanging
32120	Labouring – site preparation services	32330	Ventilation equipment installation nec	32440	Spray painting of buildings or other structures
32120	Land clearing – bush or rural	32340	Alarm systems installation	32440	Wall papering
32120	Land clearing – except rural	32340	Burglar alarms installation	32450	Glazing services
32120	Mine site preparation	32340	Fire sprinklers installation	32450	Labouring – glazing services
32120	Trench digging	32340	Security systems – installation	32450	Window curtain wall installation
Building structure services		32340	Smoke detectors – installation	32450	Window frame installation
32210	Concreting services	32340	Surveillance systems installation	32450	Window installation
32210	Construction of concrete support structures	32340	Video surveillance systems installation	32450	Window insulation fixing
32210	Footpaths construction – concrete	32390	Awnings installation or repair	Other construction services	
32210	Foundations construction – concrete	32390	Blinds installation or repair	32910	Fence construction – except agricultural
32210	Kerb and guttering construction – concrete	32390	Curtains installing	32910	Garden drainage systems installation
32210	Labouring – concreting	32390	Elevator installation, repair	32910	Garden sprinkler systems installation – except irrigation systems
32220	Bricklaying services	32390	Escalator installation, repair	32910	Labouring – landscaping services
32220	Labouring – bricklaying	32390	Fireplace construction and installation	32910	Landscape construction
32220	Stonework on construction projects	32390	Fireplace restoration services	32910	Lawn construction
32230	Labouring – roofing services	32390	Flywire installation – screens, shutters or blinds	32910	Paving laying
32230	Metal roof fixing	32390	Insulation materials installation	32910	Rockery work
32230	Roof tiling	32390	Lifts mfg, installation and repair	32920	Earthmoving plant hire – with operators
32230	Roofing materials installation – except insulation materials	32390	Office installation and fitout services	32990	Abrasive blasting
32230	Tiling services – roof	32390	Safes or vaults installation	32990	Bath resurfacing
32240	Labouring – structural steel erection services	Building completion services		32990	Billboard construction/erection
32240	Storage tanks erection – metal	32410	Cement rendering of buildings	32990	Clothes hoist installation
32240	Structural steel erection	32410	Labouring – plastering and ceiling services	32990	Drilling contractors
32240	Trusses or joists erection – steel	32410	Plasterboard fixing or finishing	32990	General household repairs – excluding cleaning, gardening or trade services elsewhere classified
32240	Welding work on construction projects	32410	Plasterers	32990	Handyman services
Building installation services		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
32310	Drains construction, cleaning or repairing – except sewerage or stormwater drains	32420	Carpentry, joinery – on construction projects	32990	Home maintenance and repair services
32310	Gas plumbing	32420	Flooring fixing – wooden	32990	Labouring – construction services nec
32310	Guttering installation or repair – roof	32420	Formwork fixing – wooden	32990	Petrol bowsers installation
32310	Hot water systems installation	32420	Joinery work on construction projects	32990	Sand or other abrasive blasting of building exteriors
32310	Installation of domestic water recycling equipment	32420	Labouring – carpentry services	32990	Scaffolding construction
32310	Labouring – plumbing services	32420	Roof trusses fixing – wooden	32990	Steam-cleaning of building exteriors
32310	Plumbing – except marine	32420	Shop fittings mfg – timber display cabinets built at the clients premises (on-site fabrication)	32990	Swimming pools construction – above ground
32310	Septic tank installation	32430	Carpet laying	32990	Waterproofing of buildings
32310	Solar hot water systems installation	32430	Floor coverings laying nec		
32320	Automatic electrical door maintenance	32430	Floor sanding		
32320	Electric rangehood installation	32430	Labouring – tiling and carpeting services		
32320	Electrical services				

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
WHOLESALE TRADE					
Agricultural product wholesaling					
33110	Wool wholesaling	33230	Liquefied gases wholesaling – except liquefied petroleum gas (LPG)	34190	Water purification equipment wholesaling
33120	Cereal grain wholesaling	33230	Marine oils wholesaling	34190	Welding machinery or equipment wholesaling – non-electrical
33190	Farm produce or supplies wholesaling	33230	Pesticides wholesaling	34190	Woodworking machinery or equipment wholesaling
33190	Feed wholesaling	Timber and hardware goods wholesaling		Other machinery and equipment wholesaling	
33190	Florist operation – wholesale	33310	Timber dealing – except firewood	34910	Medical equipment wholesaling nec
33190	Flowers wholesaling	33310	Veneer wood – dealing	34910	Professional equipment wholesaling
33190	Hide wholesaling	33320	Bathroom and toilet fittings – wholesaling	34910	Scientific equipment wholesaling
33190	Landscaping supplies – wholesaling	33320	Hot water systems wholesaling	34920	Computer wholesaling – including peripherals
33190	Leather wholesaling	33320	Plumbers' fittings wholesaling	34920	Laser printer wholesaling
33190	Livestock wholesaling	33390	Bricks dealing	34930	Electronic telephone security device wholesaling
33190	Nursery stock – wholesale	33390	Builders hardware dealing nec	34930	Mobile phone battery wholesaling
33190	Nut supplies – wholesaling	33390	Building materials dealing nec	34930	Telephone or telegraph equipment wholesaling
33190	Orchard supplies wholesaling nec	33390	Cement wholesaling	34940	Electric fittings dealing nec
33190	Seeds wholesaling – farm or garden	33390	Ceramic floor or wall tile wholesaling	34940	Electrical distribution equipment wholesaling
33190	Skins wholesaling	33390	Galvanised iron products dealing	34940	Electrical equipment, industrial, wholesaling nec
33190	Sugar wholesaling – raw	33390	Garden tools wholesaling	34940	Electrical measuring or testing instruments wholesaling
33190	Tobacco leaf wholesaling	33390	Garden tools wholesaling – including power operated	34940	Electronic equipment wholesaling nec – industrial
33190	Trees or shrubs, potted – wholesaling	33390	Hand tools wholesaling – including power operated	34940	Enlargers wholesaling – photographic
Mineral, metal and chemical wholesaling		33390	Hardware wholesaling – domestic	34940	Household appliances wholesaling
33210	Bitumen wholesaling	33390	Insulating materials wholesaling	34940	Kitchen appliances wholesaling – household electric
33210	Crude oil wholesaling	33390	Locks wholesaling	34940	Light fittings dealing – electrical
33210	Crude petroleum wholesaling	33390	Paint wholesaling	34940	Photocopier wholesaling
33210	Diesel oil wholesaling	33390	Paint wholesaling	34940	Photocopying machines wholesaling
33210	Distillate wholesaling	33390	Roofing materials wholesaling	34940	Photographic equipment wholesaling
33210	Fuel oil wholesaling	33390	Sand dealing	34940	Radio or television parts wholesaling
33210	Heating oil dealing	33390	Screens – window – wholesaling	34940	Radios wholesaling
33210	Kerosene wholesaling	33390	Spa pool and hot tub wholesaling	34940	Refrigeration equipment wholesaling – commercial
33210	Liquefied petroleum gas – dealing	33390	Swimming pools wholesaling – fibreglass – below ground	34940	Sewing machines wholesaling – household
33210	Oils or greases wholesaling – industrial or lubricating	33390	Tiles wholesaling – except non-ceramic floor tiles	34940	Sound recording or reproducing equipment – industrial – wholesaling
33210	Petrol wholesaling	33390	Wall or ceiling boards wholesaling	34940	Sound reproducing equipment – household – wholesaling
33210	Petroleum products wholesaling	33390	Wallpaper wholesaling	34940	Stoves or heaters – household – wholesaling
33221	Aluminium can recycling – collecting, sorting, dealing, wholesaling	33390	Woodworking tools wholesaling	34940	Television sets wholesaling
33221	Cans, metal – recycling, collecting, sorting, dealing or wholesaling	Specialised industrial machinery and equipment wholesaling		34940	Vacuum cleaners wholesaling – household
33221	Metal scrap wholesaling	34110	Agricultural machinery or equipment wholesaling	34940	Washing machines – household – wholesaling
33221	Precious metals scrap dealing	34110	Lawn mowers wholesaling	34940	Welding equipment wholesaling – electrical
33221	Scrap metal merchants	34190	Distilling equipment wholesaling	34990	Business machines, equipment – wholesaling – except computing equipment or furniture
33229	Charcoal suppliers	34190	Dry cleaning machinery or equipment wholesaling	34990	Display and notice boards wholesaling
33229	Coal wholesaling	34190	Food processing machinery or equipment wholesaling	34990	Film wholesaling – photographic
33229	Gold, silver merchants	34190	Forging machinery or equipment wholesaling		
33229	Metallic ores wholesaling	34190	Machine tools wholesaling		
33229	Minerals wholesaling nec	34190	Metalworking machinery wholesaling		
33230	Adhesives wholesaling	34190	Milk processing machinery or equipment wholesaling		
33230	Agricultural chemicals wholesaling	34190	Mining machinery or equipment wholesaling		
33230	Chemicals wholesaling nec	34190	Printing machinery or equipment wholesaling		
33230	Cleaning products – chemical-based – wholesaling	34190	Textile working machinery or equipment wholesaling		
33230	Dyes wholesaling				
33230	Fertiliser wholesaling				
33230	Gases – industrial – wholesaling – except liquefied petroleum gas				

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34990	Fire protection equipment wholesaling	36061	Beer, wine and spirits wholesalers	37320	Costume jewellery wholesaling
34990	Furnaces or furnace equipment, industrial, wholesaling – except electrical	36062	Tobacco products wholesaling	37320	Gemstones wholesaling
34990	Hairdressers' equipment wholesaling	36090	Cereal foods wholesaling	37320	Jewellery wholesaling
34990	Industrial machinery or equipment wholesaling nec	36090	Chinese groceries wholesaling	37320	Precious metals wholesaling
34990	Jet ski parts wholesaling	36090	Confectionery wholesaling	37320	Watch or clock parts wholesaling
34990	Jet ski wholesaling	36090	Cordials – wholesaling	37320	Watches wholesaling
34990	Laundry machinery or equipment wholesaling – except domestic	36090	Eastern foods wholesaling	37330	China, glassware and earthenware wholesaling
34990	Weighing machinery wholesaling nec	36090	Egg and egg products wholesaling	37330	Glassware wholesaling – household
	Motor vehicle and motor vehicle parts wholesaling	36090	Food wholesaling nec	37330	Household ceramic giftware wholesaling
35010	Motor vehicles distributing – new	36090	Groceries wholesaling nec	37330	Kitchenware wholesaling
35010	Motor vehicles wholesaling	36090	Health foods wholesaling	37330	Tableware wholesaling
35020	Bus, coach dealers	36090	Honey wholesaling	37340	Golf equipment wholesaling
35020	Commercial vehicles dealing	36090	Nuts wholesaling	37340	Gymnasium equipment wholesaling
35020	Trucks wholesaling	36090	Potato crisps wholesaling	37340	Hobby equipment wholesaling – except tools
35030	Trailer and other motor vehicle wholesaling	36090	Rice wholesaling – milled or polished	37340	Playground equipment wholesaling
35040	Batteries wholesaling – motor vehicle	36090	Seafoods wholesaling – canned	37340	Ski equipment wholesaling
35040	Motor accessory shops operation	36090	Soft drinks wholesaling	37340	Skin diving equipment wholesaling
35040	Motor vehicle accessories dealing – new	36090	Tea wholesaling	37340	Sporting goods wholesaling – except clothing or footwear
35040	Motor vehicle paint wholesaling		Textile, clothing and footwear wholesaling	37340	Toys wholesaling
35040	Motor vehicle parts dealing – new	37110	Bags or sacks wholesaling – textile	37340	Water ski equipment wholesaling
35040	Tyre wholesaling – motor vehicles – except motor cycles	37110	Haberdashery wholesaling	37350	Books wholesaling
35040	Tyres or tubes wholesaling	37110	Household linen wholesaling	37350	Magazine wholesaling
35050	Auto parts recyclers	37110	Rope wholesaling	37350	Newspaper wholesaling
35050	Motor vehicle parts dealing – used	37110	Sail cloth wholesaling	37350	Periodicals wholesaling
35050	Motor wreckers	37110	Soft furnishings wholesaling	37360	Bags wholesaling – paper
35050	Recycling – auto parts	37110	Tents wholesaling	37360	Paper products wholesaling nec
35050	Second hand motor vehicle parts dealing	37110	Textiles wholesaling nec	37360	Paper wholesaling
	Grocery, liquor and tobacco product wholesaling	37110	Yarns wholesaling	37360	Stationery wholesaling
36010	General line groceries wholesaling	37120	Bicycle helmet wholesaling	37390	Artists' supplies wholesaling
36020	Butchers – wholesale	37120	Clothing wholesalers	37390	Firewood wholesaling
36020	Kangaroo meat wholesaling	37120	Footwear wholesaling	37390	Leather goods wholesaling – except clothing or footwear
36020	Meat wholesaling – except canned, cured or smoked poultry or rabbit meat	37120	Furriers – wholesale	37390	Luggage wholesaling
36020	Poultry wholesaling	37120	Lingerie wholesaling	37390	Musical instruments wholesaling
36020	Rabbit meat wholesaling	37120	Menswear wholesaling	37390	Pet foods wholesaling
36020	Sausages wholesaling	37120	Millinery wholesaling	37390	Pets wholesaling
36020	Smallgoods wholesaling		Pharmaceutical and toiletry goods wholesaling	37390	Pool cleaning equipment wholesaling
36030	Dairy products wholesaling	37200	Cosmetics wholesaling	37390	Prepaid cards and vouchers – issuing to businesses
36030	Ice cream wholesaling	37200	Detergents wholesaling	37390	Second-hand goods wholesaling nec
36030	Milk wholesaling	37200	Drugs wholesaling – except veterinary	37390	Wholesale trade nec
36040	Crustacean wholesaling	37200	Drugs wholesaling – veterinary		Commission-based wholesaling
36040	Fish wholesaling	37200	Medicines wholesaling – except veterinary	38000	Antiques auctioning service
36040	Seafoods wholesaling – fresh or frozen	37200	Perfumes wholesaling	38000	Auctioning service – electronic
36050	Fruit fresh – wholesaling, washing or packing	37200	Soap wholesaling	38000	Auctioning service – furniture, second-hand goods
36050	Vegetables fresh – wholesaling, washing or packing	37200	Toiletries wholesaling	38000	Auctioning service – livestock
			Furniture, floor coverings and other goods wholesaling	38000	Auctioning service – used motor vehicles
		37310	Beds wholesaling	38000	Auctioning service nec
		37310	Floor coverings wholesaling	38000	Wool broking – wholesaling
		37310	Floor tile wholesaling (except ceramic)		
		37310	Furniture wholesaling – except office		
		37310	Furniture wholesaling – office		
		37310	Mattresses wholesaling		

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RETAIL TRADE		41290	Smallgoods retailing	42210	Sound reproducing equipment – household – retailing
Motor vehicle retailing		41290	Specialised foods retailing nec	42210	Stoves – household – retailing
39110	Car dealer – new and/or used	Furniture, floor coverings, houseware and textile goods retailing		42210	Telephone retailing including mobile phones
39110	Motor vehicles retailing – new	42110	Antique reproduction furniture retailing	42210	Television antennae retailing
39110	Motor vehicles retailing – used	42110	Awnings retailing	42210	Television sets retailing
39120	Go-karts retailing – motorised	42110	Beds retailing	42210	Vacuum cleaners retailing
39120	Motor cycles or scooters wholesaling or retailing	42110	Blinds retailing	42210	Video cameras retailing
39130	Caravan dealers	42110	Furniture retailing – household	42210	Washing machines – household – retailing
39130	Horse floats wholesaling or retailing	42110	Mattresses retailing	42220	Computer retailing
39130	Mobile homes dealing	42120	Carpet retailing	42290	Dry cell battery retailing
39130	Trailers dealing – except boat	42120	Cork flooring retailing	42290	Solar panel retailing
Motor vehicle parts retailing		42120	Floor coverings retailing	Hardware, building and garden supplies retailing	
39211	Batteries retail – motor vehicle	42120	Tiles – floor – retailing	42310	Bathroom and toilet fittings – retailing
39211	Caravan battery retailing	42130	China, glassware and earthenware retailing	42310	Garden tools retailing
39219	Car accessories dealing	42130	Cooking utensils retailing – excluding household electric	42310	Hardware retailing – domestic
39220	Tyres or tubes for motor vehicle – retailing	42130	Crockery retailing	42310	Lawn mower retailing
Fuel retailing		42130	Glassware retailing	42310	Paint retailing
40000	Diesel oil retailing	42130	Kitchenware retailing	42310	Tools, household, retailing
40000	Distillate retailing	42130	Silverware retailing	42310	Wallpaper retailing
40000	Engine oils retailing	42140	Curtains retailing	42320	Fertiliser retailing
40000	Kerosene retailing	42140	Dressmaking supplies retailing	42320	Garden ornaments retailing
40000	Liquefied petroleum gas – automotive – retailing	42140	Fabrics, textile retailing	42320	Garden supplies retailing nec
40000	Petrol retailing	42140	Haberdashery retailing	42320	Landscaping supplies – retailing
40000	Service station operation	42140	Household textiles retailing	42320	Nurseries – retail
Supermarket and grocery stores		42140	Linen retailing – household	42320	Pesticides retailing
41100	General store operation – main grocery	42140	Soft furnishings retailing	42320	Plants, garden – retailing
41100	Groceries retailing	42140	Yarns retailing	42320	Seedlings retailing
41100	Grocery supermarket operation	Electrical and electronic goods retailing		42320	Seeds retailing – garden
Specialised food retailing		42210	Air conditioners retailing – household	42320	Shrubs or trees retailing
41211	Butchers, butcher shops – retail	42210	Barbecues retail	Recreational goods retailing	
41211	Meat retailing – except canned meat	42210	Cameras, accessories retailing	42410	Bicycle parts retailing
41212	Fish retailing – fresh	42210	Cooking utensils retailing – household electric	42410	Bicycles and accessories retailing
41212	Seafoods retailing – fresh	42210	Gas heating appliances – household – retailing	42410	Camping equipment retailing
41213	Poultry retailing – fresh	42210	Heating equipment – household electric – retailing	42410	Firearms retailing
41220	Fruit retailing – fresh	42210	Household appliances retailing	42410	Fishing tackle retailing
41220	Greengrocery operation – retail	42210	Household freezer retailing	42410	Golf equipment retailing
41220	Vegetables fresh – retailing	42210	Household fridge retailing	42410	Guns or rifles retailing
41230	Liquor stores	42210	Household internet equipment retailing	42410	Gymnasium equipment retailing
41230	Wine and spirit merchants – retail	42210	Household microwave oven retailing	42410	Ski equipment retailing
41290	Bakeries and hot bread shops	42210	Household whitegoods retailing	42410	Skin diving equipment retailing
41290	Biscuits retailing	42210	Internet retailing – personal and household goods	42410	Sporting equipment retailing – except clothing or footwear
41290	Bread retailing	42210	Mobile phone battery retailing	42410	Water ski equipment retailing
41290	Bread vendors	42210	Mobile phone retailing	42420	Compact disc, cassette tape and records retailing
41290	Cakes retailing	42210	Oil heaters retailing – household	42420	Phonograph records retailing
41290	Confectionery retailing	42210	Photographic equipment retailing	42420	Recorded music retailing
41290	Delicatessens	42210	Pocket calculators retailing – electronic	42420	Video cassette retailing
41290	Eastern foods retailing	42210	Radios retailing – except car radios	42430	Dolls retailing
41290	Gourmet shops	42210	Refrigerators retailing – household	42430	Games retailing
41290	Health foods retailing			42430	Hobby equipment and supplies retailing
41290	Pastries retailing			42430	Toys retailing

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42441	Magazine retailing	42712	Toiletries retailing – except chemist shops, pharmacies and direct sellers	43101	Direct selling – cosmetics, perfumes and toiletries
42441	Newsagent operation	42720	Artists' supplies retailing	43101	Perfumes retailing – direct selling
42441	Newspapers retailing	42720	Stationery retailing	43101	Toiletries retailing – direct selling
42441	Periodicals retailing	42720	Writing materials retailing	43102	Direct selling – jewellery
42442	Books retailing	42731	Pawnbroking	43102	Jewellery retailing – direct selling
42450	Boat dealers	42732	Antiques retailing (except pawnbroking)	43109	Health foods direct selling
42450	Boat trailer dealing	42733	Coin dealers	43109	Amway sales
42450	Jet ski parts retailing	42733	Disposal stores – new goods	43109	Book retailing – catalogue selling
42450	Jet ski retailing	42733	Second-hand books retailing	43109	Book retailing – direct selling
42450	Marine accessories retailing nec	42733	Second-hand clothes retailing	43109	Direct selling nec
42450	Outboard motors retailing	42733	Second-hand furniture retailing or auctioning – except pawnbrokers	43109	Domestic appliance retailing – catalogue selling (except commission based)
42450	Sailing or nautical accessories retailing	42733	Second-hand goods retailing – except motor vehicles, pawnbrokers	43109	Domestic appliance retailing – direct selling (except commission based)
42450	Trailers dealing – boat	42733	Second-hand jewellery retailing – except pawnbrokers	43109	Domestic appliance retailing – via internet
Clothing, footwear and personal accessories retailing		42733	Stamp dealing – except pawnbrokers	43109	Milk vendor
42510	Babies' wear retailing	42740	Dried flowers retailing	Retail commission-based buying and/or selling	
42510	Bicycle clothing/apparel retailing	42740	Florist operation – retail	43201	Cosmetics, perfumes and toiletry goods retailing commission based
42510	Bicycle helmet retailing	42740	Flowers retailing	43201	Network marketing of perfumes, cosmetics and toiletries
42510	Bridal wear and accessories retailing	42791	Solar pool equipment and supplies retailing	43202	Jewellery retailing commission based
42510	Clothing accessories retailing	42791	Spa pool and hot tub retailing	43202	Network marketing of jewellery
42510	Clothing retailing	42791	Swimming pool chemicals retailing	43209	Domestic appliance retailing – catalogue selling (commission based)
42510	Fashion ware – retailing	42791	Swimming pool retailing	43209	Domestic appliance retailing – direct selling (commission based)
42510	Foundation garments retailing	42792	Art dealers	43209	Network marketing (except perfume, cosmetics, toiletries or jewellery)
42510	Fur clothing retailing	42792	Art gallery operation – retail	43209	Prepaid cards and vouchers – selling for other businesses
42510	Furriers – retail	42792	Art gallery operation – retail	43209	Retail commission-based buying and/or selling nec
42510	Ladies' wear retailing	42793	Adult shop operation	43209	Yacht broking
42510	Leather clothing retailer	42794	Animals retailing – live	ACCOMMODATION AND FOOD SERVICES	
42510	Lingerie retailing	42794	Pet shops	Accommodation	
42510	Menswear retailing	42799	Clocks retailing	44000	Boarding houses
42510	Millinery retailing	42799	Clocks retailing	44000	Camping ground operation
42510	Protective clothing retailing	42799	Coal retailing	44000	Caravan parks and camping grounds
42510	Women's wear retailing	42799	Craft materials and supplies retailing	44000	Guest house operation
42510	Work clothing retailing	42799	Craft retailing	44000	Holiday houses and flats operation
42520	Footwear retailing	42799	Discount store operation	44000	Hotel operation
42520	Shoes retailing	42799	Firewood cutting and retailing	44000	Motel operation
42530	Jewellery retailing – except direct sellers	42799	Fireworks retailing	44000	Private hotel operation – short-term accommodation
42530	Watches retailing	42799	General store operation – other than mainly groceries	44000	Ski-lodge operation
42590	Handbags retailing	42799	Gift shops	44000	Student residences operation – except boarding schools
42590	Leather goods retailing – except apparel	42799	Greeting cards retailing	44000	Youth hostel operation
42590	Umbrellas retailing	42799	Ice retailing	Cafes, restaurants and takeaway food services	
42590	Wigs retailing	42799	Musical instruments retailing	45110	Internet cafe (mainly cafe operation)
Department stores		42799	Picture framing service	45110	Cafe operation
42600	Department store operation	42799	Postcards retailing		
Pharmaceutical and other store-based retailing		42799	Religious goods retailing		
42711	Bandages/dressings – medical retailing	42799	Retailing nec		
42711	Chemist shop operation – pharmacy	42799	Souvenirs retailing		
42711	Drugs retailing	42799	Tobacco products retailing		
42711	Medicine retailing	42799	Travel goods retailing		
42711	Pharmacy operation – retail	42799	Variety store operation		
42712	Cosmetics retailing – except chemist shops, pharmacies and direct sellers	Non-store retailing			
42712	Perfumes retailing – except chemist shops, pharmacies and direct sellers	43101	Cosmetics retailing – catalogue selling		
		43101	Cosmetics retailing – direct selling		

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45110	Coffee shops	Rail passenger transport		Pipeline and other transport	
45110	Restaurant operation	47200	Monorail operation	50210	Pipeline operation
45120	Chicken, take away and retailing – cooked and ready to eat	Water freight transport		50290	Freight transport operation nec
45120	Fast food retailing	48100	Ferry service	50290	Ski-tow operation
45120	Fish and chips retailing – take away	48100	Freight transport service – coastal sea transport	50290	Transport operation nec
45120	Hamburgers retailing	48100	Freight transport service – river, harbour or lake	Postal and courier pick-up and delivery services	
45120	Ice cream retailing	48100	Ship charter, lease or rental	51010	Mail services
45120	Pizza take away – retailing	48100	Ship charter, lease or rental – with crew for freight transport	51010	Mailbox rental services
45120	Soft drinks retailing	48100	Ship management service for coastal sea transport	51010	Post office operation
45120	Take away foods – retailing	48100	Ship management service for international sea transport	51010	Postal agency operation
45130	Airline catering service	48100	Ship management service for international sea transport	51020	Courier service
45130	Catering service	48100	Vehicle ferry operation – in coastal waters	51020	Messenger service
Pubs, tavern and bars		Water passenger transport		Water transport support services	
45200	Bar – licensed	48200	Boat charter, lease or rental, with crew for passenger transport	52110	Ship loading or unloading service
45200	Hotel operation – mainly drinking place	48200	Island ferry operation – in coastal waters	52110	Stevedoring
45200	Nightclub operation	48200	Ocean cruise services – between domestic and foreign ports	52120	Coal loader operation – sea transport
45200	Pub operation – mainly drinking place	48200	Ocean cruise services – between domestic ports	52120	Container terminal operation – marine cargo
45200	Tavern operation – mainly drinking place	48200	Water taxi service	52120	Freight terminal operation – sea transport
45200	Wine bar operation – mainly drinking place	Air and space transport		52120	Grain loader operation – sea transport
Clubs (Hospitality)		49001	Aircraft charter, lease or rental – with crew	52120	Ship mooring service
45301	Clubs – licensed	49001	Freight transport service – non-scheduled air transport	52120	Wharf facility leasing
45301	Licensed club operation	49001	Helicopter charter	52120	Wharf provision
45302	Clubs – not licensed, hospitality, with staff	49009	Airline operation – scheduled domestic	52190	Divers – commercial, salvage
		49009	Airline operation – scheduled international	52190	Harbour services nec
		49009	Freight transport service – scheduled domestic air transport	52190	Navigation service – water transport
		49009	Freight transport service – scheduled international air transport	52190	Pilotage service
		Scenic and sightseeing transport		52190	Port services nec
		50100	Cable car operation	52190	Salvage service – marine
		50100	Chair lift operation	52190	Ship registration service
		50100	Cruise operation – river, harbour or lake, with or without restaurant facilities	52190	Shipping agency service
		50100	Dive boat tours – coastal waters	52190	Ships agency service
		50100	Dive boat tours – inland waters	52190	Towboat operation
		50100	Four-wheel drive tour operation with driver	52190	Tugboat operation
		50100	Game fishing tours – coastal waters	Air transport support services	
		50100	Motor cycle tour operation – with driver	52200	Airport operation
		50100	Railway operation – by historical railway societies or as a tourist attraction	52200	Airport services
		50100	Tourist coach service – short distance	52200	Aviation consultancy service
		50100	Whale watching tours – coastal waters	52200	Navigation service – air transport
		50100	Wilderness tour operation – mainly by four-wheel drive – with driver	Other transport support services	
				52910	Baggage agency service
				52910	Customs agency service
				52910	Export documentation preparation service
				52910	Import documentation preparation service
				52920	Freight forwarding service – except by road
				52920	Freight forwarding service – road
				52991	Taxi driver
				52991	Taxi driver and ride sourcing services (except owner operator)
				52991	Taxi driver (except owner operator)

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Superannuation funds		66320	Video tapes and games hiring to general public	67200	Broking service, real estate
63300	Pension fund separately constituted – operation	66390	Amusement machines hiring – including peripherals	67200	Property auctions – internet
63300	Superannuation fund operation – separately constituted	66390	Bicycles hiring	67200	Real estate agency service
Auxiliary finance and investment services		66390	Camping equipment hiring	67200	Real estate auctioning service
64110	Commodity futures broking or dealing	66390	Costume hiring	67200	Real estate body corporate management service
64110	Financial asset broking service	66390	Domestic appliance hiring	67200	Real estate broking service
64110	Mortgage broking service	66390	Fishing tackle hiring	67200	Real estate management service
64110	Stockbroking or trading	66390	Furniture hiring	67200	Real estate rental agency service
64190	Auxiliary finance and investment services – other nec	66390	Hobby equipment hiring	67200	Real estate title transfer service – other than by units of qualified legal practitioners
64190	Credit card administration service	66390	Household goods hiring	67200	Renting or leasing of non-residential buildings (except as owner or leaseholder)
64190	Executor service	66390	Indoor plant hire	67200	Selling and renting property (on behalf of owner)
64190	Financial service nec	66390	Office machinery or equipment hiring	67200	Selling residential and commercial property (on behalf of owner)
64190	Nominee service	66390	Photographic equipment hiring	67200	Selling residential, commercial and industrial property (on behalf of owner)
64190	Portfolio investment management services	66390	Plant hiring or leasing	67200	Selling residential property (on behalf of owner)
64190	Security valuation service	66390	Pram and trolley hire	67200	Renting or leasing of non-residential property (except as owner or leaseholder)
64190	Share registry operation	66390	Ski equipment hire	67200	Timeshare apartment management service
64190	Superannuation fund management service – on a fee or commission basis	66390	Sound reproducing equipment – household – hiring	67200	Valuing service – real estate
64190	Trustee service	66390	Sporting equipment hiring	PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES	
Auxiliary insurance services		66390	Stoves or heaters hiring		
64200	Actuarial service	66390	Television hiring		
64200	Claim assessment service	66390	Toy library (non-welfare service)		
64200	Insurance agency service	66390	Video recorder or equipment hiring		
64200	Insurance broking service	66390	Washing machine hiring		
64200	Insurance consultant service	66390	Water ski equipment hire		
64200	Investing in patents and copyrights	Non-financial intangible assets (except copyrights) leasing			
RENTAL, HIRING AND REAL ESTATE SERVICES		66400	Leasing licences		
		66400	Taxi cab plate leasing		
Motor vehicle and transport equipment rental and hiring		Property operators		69100	Scientific research services
66110	Car leasing, hiring or renting – except licensed hire cars or taxi cabs	67110	Buildings, residential – renting or leasing – other than holiday	69100	Agricultural research activities
66110	Hire car service without driver	67110	Renting or leasing flats as owner or leaseholder (except holiday houses and flats)	69100	Engineering research activities
66110	Motor vehicle – hiring, leasing or renting – except licensed hire cars or taxi cabs	67110	Renting or leasing houses as owner or leaseholder (except holiday houses and flats)	69100	Food research institution operation – except university
66190	Aircraft leasing	67120	Agricultural land renting or leasing as owner or leaseholder	69100	Industrial research institution operation – except university
66190	Bus, coach leasing	67120	Factory renting or leasing as owner or leaseholder	69100	Medical research institution operation – except university
66190	Campervan leasing, hiring or renting	67120	Office space renting or leasing as owner or leaseholder	69100	Medical science research activities
66190	Caravan hiring	67120	Renting or leasing of non-residential buildings as owner or leaseholder	69100	Natural sciences – astronomy, chemistry, mathematics, physics, earth sciences research activities
66190	Container hiring	67120	Renting or leasing of non-residential property as owner or leaseholder	69100	Observatory operation – except university
66190	Horse trailer hiring	67120	Self-storage renting or leasing as owner or leaseholder	69100	Scientific research institution operation – except university
66190	Ship leasing	67120	Shopping centre renting or leasing as owner or leaseholder	69100	Social sciences – economics, psychology, sociology research activities
66190	Trailer hiring	67120	Warehouse renting or leasing as owner or leaseholder	69100	Technology research activities
66190	Truck leasing, hiring or renting	Real estate services		Architectural, engineering and technical services	
Farm animals and bloodstock leasing		67200	Auctioning service – real estate	69210	Architect
66200	Farm animals and bloodstock leasing			69210	Architectural services
Other goods and equipment rental and hiring				69210	Drafting service – architectural
66310	Agricultural machinery leasing			69210	Landscape architecture service
66310	Construction machinery leasing			69210	Town planning service
66310	Leasing of plant or equipment			69220	Aerial photography service

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity			
69220	Aerial surveying service	69310	Conveyancing service – other than by qualified legal practitioners		Other professional, scientific and technical services			
69220	Engineering surveying service	69310	Legal aid service	69910		Commercial photography service		
69220	Land surveying service	69310	Notary	69910		Photography service – except aerial photography, motion picture production or photographic film processing		
69220	Map preparation service	69310	Solicitor	69910		Portrait photography services		
69220	Mining surveying service	69310	Title searching service	69910		Street photography service		
69220	Oceanographic surveying service	69320	Accountant	69910		Studio photography service		
69220	Seismic surveying service	69320	Accounting service	69910		Video filming		
69220	Surveying service	69320	Auditing service	69990		Interpreting service		
69230	Boat designing service	69320	Bookkeeping service	69990		Meteorological services		
69230	Building consultancy service	69320	Tax agent	69990		Migration consultants and services		
69230	Chemical engineering service		Advertising services	69990		Non-financial asset broking service		
69230	Civil engineering service	69400	Advertising agency operation	69990		Translation service		
69230	Construction project management service – fee or contract basis	69400	Advertising – blogging	69990		Valuation service – except for real estate, wool or livestock		
69230	Drawing office service – engineering	69400	Advertising service			Computer systems design and related services		
69230	Electrical engineering service – consulting	69400	Direct marketing services – advertising direct mail	70000			Computer consultancy services nec	
69230	Electronic engineering service – consulting	69400	Internet advertising services	70000			Computer facilities management service	
69230	Engineering consultancy service	69400	Samples distribution service	70000			Computer network systems design and integration service	
69230	Engineering drafting service		Market research and statistical services	70000			Computer programming service	
69230	Marine engineering service	69500	Market research service	70000			Home page development	
69230	Mining engineering service	69500	Public opinion research service	70000			Internet consultancy service	
69230	Naval architecture service		Management and other consulting services	70000			Internet development services	
69230	Pipeline engineering service	69610	Corporate head office management services	70000			Internet implementation advisory services	
69230	Product design service	69621	Environmental consultancy service – excluding laboratory service	70000			Internet software development	
69230	Quantity surveying service	69621	Environmental consultancy services	70000			Internet website design services	
69230	Sanitary engineering service	69621	Environmental sustainability assessment	70000			Internet website development	
69230	Traffic engineering service	69622	Occupational health and safety (OH&S) consultancy services	70000			Premium SMS services – designing and developing software	
69240	Commercial art service	69629	Business consultant service	70000			Software development services nec	
69240	Designing prepaid cards and vouchers	69629	Business management services nec	70000			Software production service	
69240	Fashion design service	69629	Business services nec	70000			Software simulation and testing service	
69240	Graphic design service – for advertising	69629	Entertainer or celebrity management service	70000			Systems analysis service	
69240	Signwriting	69629	Lobbyist	70000			Website development	
69240	Ticket writing	69629	Management consultancy service				ADMINISTRATIVE AND SUPPORT SERVICES	
69250	Assay service	69629	Merchandising consultancy service					Employment services
69250	Chemical analysis service nec	69629	Music group management service	72110				
69250	Forensic science consulting service – other than pathology service	69629	Operations research service	72110	Employment agency operation			
69250	Geological and geophysical consultancy service	69629	Personnel management service	72110	Executive search service			
69250	Laboratory operation	69629	Public affairs consultant	72110	Outplacement service			
69250	Metallurgical services	69629	Public relations counselling service	72120	Contract staff service			
69250	Pollution monitoring service	69629	Sales advisory service	72120	Labour hire – temporary			
69250	Scientific or technical services nec	69629	Tariff consultancy service	72120	Model agency			
69250	Seismic survey data analysis service	69629	Tourism development consultancy service	72120	Temporary labour hire			
69250	Testing or assay service		Veterinary services		Travel agency services			
69250	Thermographic testing services	69700	Animal clinic or hospital operation	72200		Ticket selling – for non-resident airlines		
69250	Wool testing service	69700	Spaying service	72200		Tour guide service		
	Legal and accounting services	69700	Veterinary hospitals	72200	Tour retailing service			
	69310 Advocate	69700	Veterinary surgeon					
	69310 Barrister							
	69310 Conveyancing service – by qualified legal practitioners							

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87900	Charities or charitable organisations	90029	Comedians		Horse and dog racing activities
87900	Disability support service to parents of disabled children	90029	Composer – music	91210	Race course or track operation – horse or dog
87900	Drug rehabilitation counselling services	90029	Costume design service	91291	Dog training – for racing
87900	Emergency housekeeping service	90029	Creative writers – own account	91291	Greyhound training
87900	Homeless welfare assistance – except accommodation	90029	Painter – artist	91291	Racing kennels operation
87900	Marriage guidance service	90029	Playwright	91292	Horse training – race horse
87900	Meals on wheels service	90029	Poet	91292	Race horse training
87900	Nursing care (in patient's home, predominantly home support)	90029	Premium SMS services – writing content	91292	Racing stables operation
87900	Toy library (welfare service)	90029	Sculptor	91299	Other horse and dog racing activities
87900	Welfare counselling service	90029	Services to the arts nec		Amusement and other recreation activities
87900	Welfare services for the elderly – except accommodation	90029	Set designing service	91310	Amusement centre
		90029	Songwriter	91310	Amusement park operation
		90029	Stage management operation	91310	Go-kart track operation
		90029	Theatre lighting service	91310	Merry-go-round operation
		90029	Writer	91390	Dance hall or studio operation
		90030	Concert hall operation	91390	Hot pool operation
		90030	Entertainment centre operation	91390	Marina operation – pleasure craft
		90030	Music hall operation – excluding theatre restaurant operation	91390	Thermal pool operation
		90030	Opera house operation	91390	White water rafting tours – inland waters
		90030	Playhouse operation	91390	Youth camp operation
		90030	Theatre operation – except motion picture theatre		Gambling activities
				92010	Casino operation
				92020	Lottery agency operation
				92020	Lottery operation
				92091	Bookmaker operation
				92092	TAB agency operation
				92092	Totalisator agency operation
				92099	Bingo operation
				92099	Football pools operation
				92099	Gambling services nec
					OTHER SERVICES
					Automotive repair and maintenance
				94110	Auto-electrical services
				94110	Automotive mechanical repairs – electrical repairs
				94110	Automotive mobile phone installation
				94110	Automotive servicing – electrical repairs
				94110	Car radios or cassette players – dealing or installation
				94110	Car servicing – electrical repairs
				94110	Electrical repairing – automotive
				94110	Motor vehicle servicing – electrical repairs
				94121	Windscreen repairing
				94129	Automotive crash repairs
				94129	Car wash and cleaning service
				94129	Motor trimming
				94129	Motor vehicle body repairing
				94129	Motor vehicle crash repairs
				94129	Motor vehicle restoration
				94129	Motor vehicle rust proofing

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
94129	Motor vehicle smash repairing	Other repair and maintenance		95399	Tattooing service
94129	Motor vehicle washing or cleaning service	94910	Footwear repairing	95399	Turkish bath operation
94129	Panel beating	94990	Key cutting or duplicating service	Religious services	
94129	Rust proofing – automotive	94990	Leather goods repairing – except apparel	95400	Church operation
94129	Smash repairing	94990	Repairing household non-electrical and personal goods nec	95400	Religious organisation operation – except units mainly engaged in the provision of goods or services which are primary to other industries
94129	Spray painting – motor body	Personal care services		Civic, professional and other interest group services	
94191	Brake and clutch service	95110	Barber shop	95510	Business associations
94191	Motor vehicle clutch or brake repairing	95110	Beauty salon operation	95510	Professional associations
94192	Motor vehicle radiator repairing	95110	Epilation service	95510	Trade association operation – except trade union
94193	Mufflers and exhaust systems repairing – automotive	95110	Hair restoration service – cosmetic	95520	Industrial union operation
94199	Automotive mechanical repairs – general repairs	95110	Hairdressing service	95520	Trade union operation
94199	Automotive servicing – general mechanical repairs	95110	Manicure service	95591	Parents and citizens' associations
94199	Car servicing – general mechanical repairs	95110	Pedicure service	95599	Automobile association operation
94199	Engine reconditioning – customised	95110	Solarium – sun tanning operation	95599	Clubs – not licensed, for promotion of community or sectional interests nec
94199	Mechanical services – general	95110	Sun tanning salon operation	95599	Consumers' associations operation
94199	Motor cycles or scooters repairing	95120	Weight reducing service	95599	Political party operation
94199	Motor vehicle mechanical repairs – general repairs	Funeral, crematorium and cemetery services		Private households employing staff	
94199	Motor vehicle warranty inspection service	95200	Cemetery operation	96010	Private households employing staff
94199	Towbar fitting services	95200	Crematorium operation	96020	Undifferentiated goods-producing activities of private households for own use
94199	Transmission or gearbox assemblies, motor vehicle reconditioning or rebuilding	95200	Funeral directing	96030	Undifferentiated service-producing activities of private households for own use
	Machinery and equipment repair and maintenance	95200	Undertaking		
94210	Air conditioners repairing – household	Other personal services			
94210	Gas appliance repair	95310	Baby napkins hire service		
94210	Heating equipment – household electric – repairing	95310	Carpet cleaning service		
94210	Household appliances repairing nec	95310	Clothes ironing service		
94210	Radios repairing – except car radios	95310	Curtain cleaning service		
94210	Refrigerators repairing – household electric	95310	Dry cleaning service, agency		
94210	Repairing household electrical appliances	95310	Laundry agency operation		
94210	Sewing machines (household) repairing	95310	Laundry service		
94210	Stoves or heaters – household electric – repairing	95310	Linen hire service		
94210	Television sets repairing	95310	Self-service laundry operation		
94210	Washing machines – household electric – repairing	95320	Photographic film processing		
94220	Computer printer repairs	95330	Car park operation		
94220	Poker machine – electronic maintenance	95330	Parking station operation		
94220	Repair service – including computer peripherals	95340	Escort agency service		
94290	Brewery equipment maintenance	95340	Massage (adult industry) services nec		
94290	Fire extinguisher servicing	95340	Prostitution service		
94290	Sewing machines (industrial) repairing	95391	Astrology service		
94290	Shopping trolley repair and maintenance	95391	Clairvoyance service		
94290	Supermarket trolley repair and maintenance	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		

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ATO USE ONLY

97000 Private households employing staff – PAYG, FBT use only

Nil company tax returns

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

Special section assessments

99010 Interest on bearer debentures
99020 Overseas ships freight – section 129 *Income Tax Assessment Act 1936* (ITAA 1936)
99040 Non-resident insurance company – section 143 ITAA 1936
99050 Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936
99060 Consolidation assessment – section 169AA ITAA 1936
99070 Control of non-residents' money – section 255 ITAA 1936

MORE INFORMATION

WEBSITE

- For more information go to ato.gov.au

PUBLICATIONS

If you are not a tax agent

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

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

If you are a tax agent

- Go to taxagents.iorder.com.au
- Order by fax on **1300 361 462**

PHONE

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

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

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

For enquiries from registered tax agents.

OTHER SERVICES

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

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