

Business industry codes 2014



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This publication was current at June 2014.

INTRODUCTION

HOW TO USE THIS BOOKLET

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

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

Business industry codes 2014 contains two code lists – the first is alphabetical and starts on page 1; the second is numeric and starts on page 21. Select the most appropriate code to enter on your tax return. Do this by searching under keywords that describe the taxpayer's main business activity.

For example:

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

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

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

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

Only use codes from *Business industry codes 2014*, and take care to describe your business activity as accurately as possible. An incorrect code may result in clients not receiving necessary service or material from the ATO, or could lead to incorrect targeting of compliance activities.

USE OF INDUSTRY CODE INFORMATION

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

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BUSINESS INDUSTRY CODES 2014

Alphabetic listing

Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
A					
Abalone fishing	04191	Agricultural services nec	05290	Aquarium mfg	22990
Abattoir operation – except poultry	11110	Air conditioners repairing – household	94210	Aquarium operation	89210
Abattoir operation – poultry	11120	Air conditioners retailing – household	42210	Architect	69210
Abrasive blasting	32990	Air conditioning equipment installation – except motor vehicles	32330	Architectural services	69210
Abrasives mfg	20900	Air conditioning equipment mfg	24520	Archival service	60100
Accident insurance provision	63220	Aircraft charter, lease or rental – with crew	49001	Armoured car service	77120
Accommodation for the aged – where nursing or medical care is not provided as a major service	86012	Aircraft engine building or repair	23940	Art dealers	42792
Accommodation for the aged – where nursing or medical care is provided as a major service	86011	Aircraft leasing	66190	Art gallery operation – retail	42792
Accountant	69320	Aircraft mfg, maintenance and repair	23940	Art pottery mfg	20290
Accounting service	69320	Aircraft wheels and brakes reconditioning service	23940	Art school operation	82120
Acetylene gas mfg	18110	Airline catering service	45130	Artificial insemination service	05290
Acoustic tile, panels and boards mfg – glass or mineral wool	20900	Airline operation – scheduled domestic	49009	Artificial limbs, eyes, etc mfg	24120
Actor	90021	Airline operation – scheduled international	49009	Artist	90029
Actor – own account – live theatrical or musical	90021	Airport bus service	46220	Artists' supplies retailing	42720
Actor – own account – other than theatrical or musical	90021	Airport operation	52200	Artists' supplies wholesaling	37390
Actuarial service	64200	Airport services	52200	Artwork preparation service	16120
Acupuncture service	85391	Alarm systems installation	32340	Asbestos removal service	29220
Adhesives mfg	19150	Alarm systems mfg	24290	Asphalt surfacing	31010
Adhesives wholesaling	33230	Albums mfg	15230	Assay service	69250
Adoption service	87900	Alcohol counselling services	87900	Astrology service	95391
Adult day care centre operation	87900	Allergist	85129	Auctioning service – electronic	38000
Adult shop operation	42793	Almond growing	01390	Auctioning service – furniture, second-hand goods	38000
Advertising agency operation	69400	Alumina mfg	21310	Auctioning service – livestock	38000
Advertising – blogging	69400	Aluminium can recycling – collecting, sorting, dealing, wholesaling	33221	Auctioning service – real estate	67200
Advertising service	69400	Aluminium ores mining	08020	Auctioning service – used motor vehicles	38000
Advocate	69310	Aluminium rolling, drawing or extruding	21420	Auctioning service nec	38000
Aerial ambulance service	85910	Aluminium smelting	21320	Auditing service	69320
Aerial crop dusting or spraying	05290	Ambulance service	85910	Author	90029
Aerial fertiliser spreading	05290	Ammonia mfg	18110	Auto parts recyclers	35050
Aerial mustering	05290	Ammunition mfg	22990	Auto-electrical services	94110
Aerial pest control	05290	Amusement centre	91310	Automatic electrical door maintenance	32320
Aerial photography service	69220	Amusement machines hiring – including peripherals	66390	Automobile association operation	95599
Aerial surveying service	69220	Amusement machines mfg	24690	Automotive crash repairs	94129
Aerodrome runway construction	31010	Amusement park operation	91310	Automotive mechanical repairs – electrical repairs	94110
Aerosol containers mfg	22390	Amway sales	43109	Automotive mechanical repairs – general repairs	94199
Aggregate quarrying	09190	Anaesthetist	85121	Automotive mobile phone installation	94110
Agistment service (cattle)	01420	Animal clinic or hospital operation	69700	Automotive servicing – electrical repairs	94110
Agistment service (goat)	01990	Animal food mfg	11920	Automotive servicing – general mechanical repairs	94199
Agistment service (horse)	01910	Animal parks	89210	Auxiliary finance and investment services – other nec	64190
Agistment service (sheep)	01410	Animals retailing – live	42794	Aviary operation	89210
Agricultural chemicals wholesaling	33230	Antique reproduction furniture retailing	42110	Aviation consultancy service	52200
Agricultural land renting or leasing as owner or leaseholder	67120	Antique wooden furniture mfg	25110	Avocado growing	01390
Agricultural machinery leasing	66310	Antiques auctioning service	38000	Awnings installation or repair	32390
Agricultural machinery or equipment mfg	24610	Antiques retailing (except pawnbroking)	42732	Awnings mfg – fibreglass	19190
Agricultural machinery or equipment wholesaling	34110	Apartments construction	30190	Awnings mfg – metal	22990
Agricultural research activities	69100	Apiarist	01930	Awnings mfg – textile	13330
		Apple growing	01340	Awnings retailing	42110
		Apricot growing	01350		
		Aquaculture – except lobsters or oysters	02019	B	
				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	Buffalo hunting	04200
Barber shop	95110	Blanket mfg – synthetic	13330	Builders hardware dealing nec	33390
Bark mfg – ground	14110	Blanket mfg – wool	13330	Building consultancy service	69230
Barrels mfg – metal	22390	Blasting services	32120	Building materials dealing nec	33390
Barrels mfg – wooden	14990	Blinds installation or repair	32390	Building societies	62220
Barrister	69310	Blinds mfg – metal	22990	Building timber, dressed mfg	14130
Basketballer – professional	91122	Blinds mfg – textile	13330	Building, house construction	30110
Bath resurfacing	32990	Blinds retailing	42110	Building, non-residential construction – commercial buildings, hotels, etc	30200
Bathroom and toilet fittings – retailing	42310	Boarding houses	44000	Building, residential – flats, home units, apartments, etc	30190
Bathroom and toilet fittings – wholesaling	33320	Boarding kennels	95399	Buildings, residential – renting or leasing – other than holiday	67110
Bathroom and toilet fittings mfg – metal	22990	Boat building or repair	23920	Bulbs or tubes, electric light mfg	24320
Bathroom fixtures mfg – vitreous china	20290	Boat charter, lease or rental, with crew for passenger transport	48200	Burglar alarms installation	32340
Batteries mfg	24390	Boat dealers	42450	Burglar alarms mfg	24290
Batteries retail – motor vehicle	39211	Boat designing service	69230	Bus shelters – prefabricated wood mfg	14910
Batteries wholesaling – motor vehicle	35040	Boat trailer dealing	42450	Bus, coach body mfg	23120
Bauxite mining	08020	Boat trailer mfg	23120	Bus, coach dealers	35020
Bearings mfg	24990	Boilermaking and installation	22310	Bus, coach leasing	66190
Beauty salon operation	95110	Bond store operation	53090	Bus, coach transport – long distance	46210
Bed base mfg – upholstered	25130	Bone calcining	18310	Bus, coach transport – short distance	46220
Beds mfg – wooden	25110	Book retailing – catalogue selling	43109	Bushfire brigade service	77130
Beds mfg nec	25110	Book retailing – direct selling	43109	Business associations	95510
Beds retailing	42110	Bookbinding	16120	Business college operation	81019
Beds wholesaling	37310	Bookkeeping service	69320	Business consultant service	69629
Beef cattle and sheep farming	01440	Bookmaker operation	92091	Business machine mfg nec	24219
Beef cattle farming	01420	Books publishing	54130	Business machines, equipment – wholesaling – except computing equipment or furniture	34990
Beef cattle farming and cereal grain growing	01450	Books retailing	42442	Business machines, equipment mfg	24219
Beef cattle feedlots (specialised)	01430	Books wholesaling	37350	Business management services nec	69629
Beekeeping	01930	Boots mfg	13520		
		Bottles mfg – glass	20100		
		Bottles mfg – plastic	19120		
		Bottles recycling	29220		

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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					
Cabinet making, joinery – except furniture and on-site fabrication of built-in furniture or other joinery	14920	Carpet retailing	42120	Chiropractor service	85340
Cabinet making, joinery – furniture	25110	Carpet, rug mfg	13310	Chlorine mfg	18130
Cabinet making, joinery – on-site fabrication of built-in furniture or other joinery	32420	Cartoon character design	90029	Chocolate mfg	11820
Cable car operation	50100	Cartoonists	90029	Choirs	90010
Cable laying	31099	Casino operation	92010	Chromium plating	22930
Cafe operation	45110	Casting agency service	72110	Church operation	95400
Cake or pastries mfg – except those selling direct to public	11720	Castings mfg – iron or steel	21210	Chutneys or relishes mfg	11400
Cakes retailing	41290	Castings mfg – non-ferrous metal	21410	Cigarettes mfg	12200
Calligraphy service	16120	Cat breeding	01990	Cinema operation	55130
Cameras, accessories mfg	24110	Catering service	45130	Circus operation	90010
Cameras, accessories retailing	42210	Cement mfg	20310	Citrus fruit growing	01360
Campervan and camper trailer mfg	23120	Cement rendering of buildings	32410	Civil engineering – non-building construction nec	31099
Campervan leasing, hiring or renting	66190	Cement wholesaling	33390	Civil engineering – road or bridge construction	31010
Camping equipment hiring	66390	Cemetery operation	95200	Civil engineering service	69230
Camping equipment retailing	42410	Central bank operation	62100	Claim assessment service	64200
Camping ground operation	44000	Central government administration	75100	Clairvoyance service	95391
Canal construction	31099	Ceramic floor or wall tile wholesaling	33390	Clay quarrying	09190
Candle mfg	25990	Ceramic product mfg nec	20290	Clay roof tiles mfg	20290
Cane cutting service	05290	Ceramic products, industrial mfg	20290	Cleaning products – chemical-based – wholesaling	33230
Cans mfg – metal	22930	Ceramic tiles and pipes mfg	20290	Cleaning service	73110
Cans, metal – recycling, collecting, sorting, dealing or wholesaling	33221	Cereal foods mfg	11620	Clinic – dental	85310
Canvas goods mfg	13330	Cereal foods wholesaling	36090	Clinic – medical – general practice	85110
Car accessories dealing	39219	Cereal grain growing	01490	Clinical massage service	85391
Car accessories mfg	23190	Cereal grain wholesaling	33120	Clock mfg	24190
Car dealer – new and/or used	39110	Chair lift operation	50100	Clocks retailing	42799
Car hire service – chauffeur driven	46239	Chair mfg – wooden	25110	Clothes hoist installation	32990
Car leasing, hiring or renting – except licensed hire cars or taxi cabs	66110	Charcoal suppliers	33229	Clothes hoists mfg	22990
Car mfg	23110	Charities or charitable organisations	87900	Clothes ironing service	95310
Car park operation	95330	Charter bus service – long distance	46210	Clothing accessories mfg nec	13510
Car radios or cassette players – dealing or installation	94110	Charter bus service – short distance	46220	Clothing accessories retailing	42510
Car servicing – electrical repairs	94110	Chauffeur service	52999	Clothing mfg – knitted fabric	13510
Car servicing – general mechanical repairs	94199	Cheese mfg	11330	Clothing mfg – leather	13510
Car wash and cleaning service	94129	Chemical analysis service nec	69250	Clothing mfg – men's and boys' wear	13510
Caravan and camper trailer mfg	23120	Chemical engineering service	69230	Clothing mfg – sleepwear, underwear and infant clothing	13510
Caravan battery retailing	39211	Chemical products mfg nec	18990	Clothing mfg – waterproof	13510
Caravan dealers	39130	Chemicals wholesaling nec	33230	Clothing mfg – women's and girls' wear	13510
Caravan hiring	66190	Chemist shop operation – pharmacy	42711	Clothing mfg nec	13510
Caravan parks and camping grounds	44000	Cherry growing	01350	Clothing retailing	42510
Cardboard mfg nec	15100	Chicken farming	01710	Clothing wholesalers	37120
Cardigan and pullover mfg	13400	Chicken, take-away and retailing – cooked and ready to eat	45120	Clubs – licensed	45301
Caretaking service	77120	Child car restraints mfg	23190	Clubs – not licensed, for promotion of community or sectional interests nec	95599
Carnival or fairground equipment mfg	24690	Child care service	87100	Clubs – not licensed, hospitality, with staff	45302
		Child minding centres	87100	Clubs – sporting – except hospitality	91140
		Child minding service – in the home	95393	Coaching – sports	82110
		Children's homes operation	86090		
		Chimney cleaning service	73110		
		China goods mfg	20290		

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Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Coal loader operation – sea transport	52120	Confectionery mfg	11820	Cosmetics retailing – except chemist shops, pharmacies and direct sellers	42712
Coal mining – black coal	06000	Confectionery retailing	41290	Cosmetics wholesaling	37200
Coal mining – brown coal	06000	Confectionery wholesaling	36090	Cosmetics, perfumes and toiletry goods retailing commission based	43201
Coal product mfg nec	17090	Consolidation assessment – section 219 ITAA 1936	99060	Costume design service	90029
Coal retailing	42799	Construction machinery leasing	66310	Costume hiring	66390
Coal seam gas extraction	07000	Construction materials mining – except sand quarrying, washing or screening	09190	Costume jewellery mfg	25910
Coal wholesaling	33229	Construction of concrete support structures	32210	Costume jewellery wholesaling	37320
Coconut growing	01390	Construction project management service – fee or contract basis	69230	Cotton ginning	05210
Coffee growing	01590	Consulate operation – foreign government	75520	Cotton growing	01520
Coffee mfg	11990	Consultant physician	85129	Courier service	51020
Coffee shops	45110	Consumer credit reporting service	72930	Courts operation – judicial	75400
Coin dealers	42733	Consumers associations operation	95599	Crab potting	04112
Cold store operation	53090	Contact lenses dispensing	85320	Craft materials and supplies retailing	42799
Collection agency service	72930	Contact lenses mfg	24110	Craft retailing	42799
Collieries – black coal	06000	Container hiring	66190	Crayfishing, lobster fishing	04111
Collieries – brown coal	06000	Container terminal operation – marine cargo	52120	Creative writers – own account	90029
Comedians	90020	Container terminal or park facilities – for road freight	52999	Credit bureau or agency service	72930
Commercial art service	69240	Containers mfg – corrugated paper board	15210	Credit card administration service	64190
Commercial photography service	69910	Containers mfg – solid paper board	15210	Credit unions	62230
Commercial printing	16110	Contraceptive mfg	18410	Crematorium operation	95200
Commercial vehicles dealing	35020	Contract staff service	72120	Cricketer – professional	91123
Commission operation – judicial	75400	Control of non-residents' money – section 255 ITAA 1936	99070	Crime scene cleaning service	73110
Commodity futures broking or dealing	64110	Convalescent homes	86011	Crisis care accommodation operation	86090
Commonwealth government administration	75100	Conveyancing service – by qualified legal practitioners	69310	Crockery mfg	20290
Communication service – including telephone, telex, satellite communications service – except radio and TV broadcasting	58010	Conveyancing service – other than by qualified legal practitioners	69310	Crockery retailing	42130
Community health centre operation	85990	Cooking oil filtration and recycling	11500	Crocodile farming	01990
Compact disc mfg or publishing	16200	Cooking utensils retailing – excluding household electric	42130	Crocodile hunting	04200
Compact disc, cassette tape and records retailing	42420	Cool storage of fruit and vegetables	53090	Crop dusting service – aerial	05290
Composer – music	90029	Coolant mfg	18990	Crop harvesting service	05290
Computer and business machine mfg	24219	Copper ore mining	08030	Crude oil wholesaling	33210
Computer and related equipment mfg	24211	Copper smelting, refining	21330	Crude petroleum wholesaling	33210
Computer consultancy services nec	70000	Copper smithing – except boiler making	22400	Cruise operation – river, harbour or lake, with or without restaurant facilities	50100
Computer facilities management service	70000	Cordial mfg	12110	Crustacean – processed mfg	11200
Computer games software design	54200	Cordials – wholesaling	36090	Crustacean breeding or farming – except lobsters	02039
Computer network systems design and integration service	70000	Cork flooring retailing	42120	Crustacean wholesaling	36040
Computer printer repairs	94220	Corporate head office management services	69610	Crystal glass mfg	20100
Computer programming service	70000	Corporate unit trusts – assessed as companies	62400	Curriculum – education advisory services	82200
Computer retailing	42220	Correspondence school operation nec	82199	Curtain cleaning service	95310
Computer software mfg or publishing	16200	Cosmetics mfg	18520	Curtain making	13330
Computer tapes or disks mfg or publishing – pre-recorded	16200	Cosmetics retailing – catalogue selling	43101	Curtains installing	32390
Computer time-sharing service	59210	Cosmetics retailing – direct selling	43101	Curtains retailing	42140
Computer training	81011			Cushions mfg	13330
Computer wholesaling – including peripherals	34920			Custom tailoring – men's and boys' wear	13510
Computers mfg	24211			Custom tailoring – women's and girls' wear	13510
Concert hall operation	90030			Customs agency service	52910
Concrete – ready mixed – except dry mix	20330			Cutlery mfg	22990
Concrete products mfg nec	20340				
Concreting services	32210				

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D

Dairy cattle farming	01600
Dairy herd testing	05290

Description of business activity	Code	Description of business activity	Code	Description of business activity	Code
Dairy products mfg nec	11330	Distilling and beverage equipment mfg	24690	Dry cleaning machinery mfg	24690
Dairy products wholesaling	36030	Distilling equipment wholesaling	34190	Dry cleaning machinery or equipment wholesaling	34190
Dams construction	31099	Dive boat tours – coastal waters	50100	Dry cleaning service, agency	95310
Dance hall or studio operation	91390	Dive boat tours – inland waters	50100	Dry ice mfg	18110
Data entry service	59210	Divers – commercial, salvage	52190	Drydock operation	23910
Data processing service	59210	Document shredding service for businesses	72990	Duck farming	01710
Datacasting service provision	58020	Dog breeding	01990	Duct work mfg – air conditioning	22400
Debt collecting service	72930	Dog obedience training	95399	Ducts mfg – sheet metal	22400
Deer breeding, farming	01800	Dog training – for racing	91291	Dyeing service	13340
Defence forces operation and administration	76000	Dog training for farm work	05290	Dyes mfg – inorganic	18130
Delicatessens	41290	Dolls retailing	42430	Dyes mfg – organic	18120
Delivery service – road	46100	Domestic – household cleaning service – except carpets, rugs, drapes, curtains or other soft furnishings	73110	Dyes wholesaling	33230
Demolition of buildings or other structures	32120	Domestic appliance hiring	66390	E	
Dental amalgams mfg	24120	Domestic appliance retailing – catalogue selling (commission based)	43209	Earthmoving equipment operation training	81019
Dental hospital operation	85310	Domestic appliance retailing – catalogue selling (except commission based)	43109	Earthmoving machinery mfg	24620
Dental instruments or equipment mfg	24120	Domestic appliance retailing – direct selling (commission based)	43209	Earthmoving plant hire – with operators	32920
Dental surgeon	85310	Domestic appliance retailing – direct selling (except commission based)	43109	Earthmoving services	32120
Dentures fabrication	24120	Domestic appliance retailing – via internet	43109	Eastern foods retailing	41290
Deodorant mfg	18520	Domestic government representation	75510	Eastern foods wholesaling	36090
Department store operation	42600	Domestic service nec – on a contract or fee basis	95399	Education nec	82199
Dermatologist	85123	Doors or windows mfg – wooden	14920	Educational workshops or seminars	82199
Designing prepaid cards and vouchers	69240	Doughnuts mfg	11720	Egg and egg products wholesaling	36090
Design software for smartphones	54200	Drafting service – architectural	69210	Egg farm operation	01720
Desktop publishing service	72920	Drains construction, cleaning or repairing – except sewerage or stormwater drains	32310	Electric fittings dealing nec	34940
Detective agency service	77120	Drama school operation	82120	Electric gaming machines – poker mfg	24290
Detergent mfg	18510	Drawing office service – engineering	69230	Electric motors mfg nec	24390
Detergents wholesaling	37200	Dredging – harbours or rivers	31099	Electric rangehood installation	32320
Development bank operation	62210	Dressmaking – custom tailoring	13510	Electrical distribution equipment wholesaling	34940
Diagnostic apparatus mfg	24120	Dressmaking – customised	13510	Electrical engineering service – consulting	69230
Diamond cutting	25910	Dressmaking supplies retailing	42140	Electrical equipment or machinery mfg nec	24390
Diamond mining	09901	Dried flowers retailing	42740	Electrical equipment, industrial, wholesaling nec	34940
Diesel engines mfg nec	24990	Drilling contractors	32990	Electrical machinery, heavy, installation – on-site assembly	31099
Diesel oil retailing	40000	Drilling machinery mfg – woodworking or metalworking	24630	Electrical measuring or testing instruments wholesaling	34940
Diesel oil wholesaling	33210	Drilling machinery mfg nec	24620	Electrical repairing – automotive	94110
Dietitian	85399	Drills mfg – portable electric	24630	Electrical services	32320
Dingo hunting or trapping	04200	Drive-in theatre operation	55130	Electricity generation, supply and distribution	26300
Dip mfg – animal	18320	Driver training – automotive	82199	Electricity meters mfg	24190
Direct marketing services – advertising direct mail	69400	Driving school operation – motor vehicle	82199	Electricity transmission	26200
Direct selling – cosmetics, perfumes and toiletries	43101	Drug plants growing	01590	Electronic engineering service – consulting	69230
Direct selling – jewellery	43102	Drug referral centre operation	85990	Electronic equipment wholesaling nec – industrial	34940
Direct selling nec	43109	Drug rehabilitation counselling services	87900	Electronic telephone security device wholesaling	34930
Directory and mailing list publishing	54140	Drugs retailing	42711	Elevator installation, repair	32390
Discount store operation	42799	Drugs wholesaling – except veterinary	37200	Elevators or elevator parts mfg	24910
Dishwashing machines mfg – household	24410	Drugs wholesaling – veterinary	37200	Elocution school operation	82199
Disinfectant mfg	18510	Dry cell battery retailing	42290	Email services	59100

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Embassy operation – foreign government	75520	Farm produce or supplies wholesaling	33190	Fish net mfg	13320
Emergency housekeeping service	87900	Farrier service	05290	Fish retailing – fresh	41212
Emergency service – other than defence and police	77130	Fashion design service	69240	Fish wholesaling	36040
Employment agency operation	72110	Fashion ware – retailing	42510	Fishing – freshwater	04199
Enamelling service	22930	Fast food retailing	45120	Fishing – line fishing	04130
Endodontist	85310	Federal government administration	75100	Fishing – marine nec	04192
Engine oils retailing	40000	Feed wholesaling	33190	Fishing tackle hiring	66390
Engine reconditioning – customised	94199	Fence construction – except agricultural	32910	Fishing tackle mfg	25920
Engineering consultancy service	69230	Ferry service	48100	Fishing tackle retailing	42410
Engineering drafting service	69230	Fertiliser mfg	18310	Fishing tracing – fin fish	04140
Engineering research activities	69100	Fertiliser retailing	42320	Fitness centres	91110
Engineering surveying service	69220	Fertiliser spreading – aerial	05290	Flags or banners mfg	13330
Engines, internal combustion mfg nec	24990	Fertiliser spreading – except aerial	05290	Flats construction	30190
Engraving on metals – except process or photographic	22930	Fertiliser wholesaling	33230	Flavourings mfg – food	11990
Enlargers wholesaling – photographic	34940	Fibreglass fabrics mfg	13130	Floor coverings laying nec	32430
Enquiry agency service	77120	Fibreglass products mfg nec	19190	Floor coverings mfg – rubber	19200
Entertainer or celebrity management service	69629	Fig growing	01390	Floor coverings mfg – textile	13310
Entertainers	90021	Filler or putty mfg	19160	Floor coverings retailing	42120
Entertainment centre operation	90030	Film and video distribution	55120	Floor coverings wholesaling	37310
Environmental consultancy service – excluding laboratory service	69621	Film and video production	55110	Floor or wall tiles mfg – concrete	20340
Environmental consultancy services	69621	Film and video tape royalties – section 136A ITAA 1936, derived by non-residents	99030	Floor sanding	32430
Environmental sustainability assessment	69621	Film archive service	60100	Floor tile wholesaling (except ceramic)	37310
Epilation service	95110	Film mfg – plastic	19110	Flooring fixing – wooden	32420
Escalator installation, repair	32390	Film wholesaling – photographic	34990	Florist operation – retail	42740
Escalators or escalator parts mfg	24910	Finance company operation	62290	Florist operation – wholesale	33190
Escort agency service	95340	Financial asset broking service	64110	Flour mfg – wheat – except self-raising flour	11610
Events booking agent	72990	Financial service nec	64190	Flour mfg – wheat – self-raising flour	11610
Excavating service	32120	Financing nec	62300	Flour milling machinery mfg	24690
Executive search service	72110	Fire extinguisher servicing	94290	Flower growing (outdoors)	01150
Executor service	64190	Fire fighting service – except forest	77130	Flower growing (under cover)	01140
Explosives laying	32120	Fire fighting service – forest	77130	Flower pots mfg – ceramic	20290
Explosives mfg	18920	Fire insurance provision	63220	Flower pots mfg – concrete	20340
Export documentation preparation service	52910	Fire prevention service	77130	Flowers retailing	42740
Eye hospitals	84010	Fire protection equipment wholesaling	34990	Flowers wholesaling	33190
Eye testing – optometrist	85320	Fire sprinklers installation	32340	Fly spray mfg	18320
		Fire sprinklers mfg	22990	Flying doctor service	85110
		Firearms mfg	22990	Flying schools	82191
		Firearms retailing	42410	Flywire installation – screens, shutters or blinds	32390
		Fireplace construction and installation	32390	Fodder growing	01590
		Fireplace restoration services	32390	Fodder mfg – prepared	11920
		Firewood cutting – forest	03020	Food dressings mfg	11990
		Firewood cutting and retailing	42799	Food mfg nec	11990
		Firewood wholesaling	37390	Food packing machinery mfg	24690
		Firework mfg	18920	Food processing machinery mfg	24690
		Fireworks retailing	42799	Food processing machinery or equipment wholesaling	34190
		First Home Saver Account Trust	63300	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	Food wholesaling nec	36090
		Fish cleaning or filleting	11200	Football pools operation	92099
		Fish hatchery operation	02039	Footballer – professional	91124
		Fish mfg – canned	11200		
		Fish mfg – dried or smoked	11200		

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Glassware wholesaling – household	37330	Hair restoration service – cosmetic	95110	Hide wholesaling	33190
Glazing services	32450	Hair restoration service – except by registered medical practitioner or cosmetic	85129	High Commission operation	75520
Glue mfg	19150	Hairdressers' equipment wholesaling	34990	High school operation – except combined primary and secondary school	80220
Goat farming	01990	Hairdressing service	95110	Hire car service without driver	66110
Goat shearing	05220	Ham mfg	11130	Historic house operation	89100
Go-kart track operation	91310	Hamburgers mfg – precooked	11130	Hobby equipment and supplies retailing	42430
Go-karts retailing – motorised	39120	Hamburgers retailing	45120	Hobby equipment hiring	66390
Gold mining or dredging	08040	Hand tools mfg nec – except pneumatic or power operated	22990	Hobby equipment wholesaling – except tools	37340
Gold plating	22930	Hand tools nec mfg – pneumatic or power operated	24630	Hoists or hoisting equipment mfg – except clothes hoists	24910
Gold smelting, refining	21390	Hand tools wholesaling – including power operated	33390	Holding company operation – ie holding shares in subsidiary companies	62400
Gold, silver merchants	33229	Handbags mfg	13200	Holiday houses and flats operation	44000
Goldsmithing	25910	Handbags retailing	42590	Home for the disadvantaged operation nec	86090
Golf course construction	31099	Handyman services	32990	Home maintenance and repair services	32990
Golf course or practice range operation nec	91139	Handyman services – household repairs – excluding cleaning, gardening or trade services elsewhere classified	32990	Home page development	70000
Golf equipment mfg	25920	Hang glider mfg	25920	Home units construction	30190
Golf equipment retailing	42410	Harbour services nec	52190	Homeless accommodation	86090
Golf equipment wholesaling	37340	Harbour works construction – except buildings	31099	Homeless welfare assistance – except accommodation	87900
Goose farming	01710	Hardboard mfg	14940	Homoeopath	85391
Gourmet shops	41290	Hardware retailing – domestic	42310	Honey mfg – blended	11990
Grain elevator operation	53010	Hardware wholesaling – domestic	33390	Honey wholesaling	36090
Grain loader operation – sea transport	52120	Harness mfg	13200	Hops growing	01590
Grain silo operation	53010	Hats mfg	13510	Horse breeding	01910
Grain storage	53010	Hay cutting, baling or pressing	05290	Horse float mfg	23120
Grain, cereal growing	01490	Hay growing	01590	Horse floats wholesaling or retailing	39130
Granite quarrying	09190	Headphones mfg	24290	Horse shoes mfg	22100
Grapes growing	01310	Headstones mfg, installation	20900	Horse trailer hiring	66190
Graphic design service – for advertising	69240	Health foods direct selling	43109	Horse training – race horse	91292
Gravel quarrying, washing or screening	09110	Health foods retailing	41290	Horticultural nursery (undercover)	01110
Greengrocery operation – retail	41220	Health foods wholesaling	36090	Horticultural services nec	05290
Greeting cards mfg	15230	Health insurance	63210	Hose mfg – plastic	19190
Greeting cards retailing	42799	Health services nec	85990	Hose mfg – rubber	19200
Greyhound training	91291	Hearing aids dispensing	85399	Hosiery mfg	13400
Groceries retailing	41100	Hearing aids mfg	24120	Hospice operation	86090
Groceries wholesaling nec	36090	Heaters – household – mfg	24490	Hospital operation – except psychiatric, dental or veterinary hospitals	84010
Grocery supermarket operation	41100	Heating equipment – household electric – repairing	94210	Hot pool operation	91390
Guest house operation	44000	Heating equipment – household electric – retailing	42210	Hot water systems installation	32310
Guns or rifles mfg	22990	Heating equipment installation – except industrial furnaces	32330	Hot water systems wholesaling	33320
Guns or rifles retailing	42410	Heating oil dealing	33210	Hotel operation	44000
Guttering installation or repair – roof	32310	Helicopter charter	49001	Hotel operation – mainly drinking place	45200
Guttering mfg – sheet metal	22240	Helicopter mfg or repairing	23940	Hotels construction	30200
Gymnasium equipment retailing	42410	Helmets mfg	13510	House cleaning service	73110
Gymnasium equipment wholesaling	37340	Herb mfg – processed	11990	House construction, alteration, renovation or general repair	30110
Gymnasium operation	91110	Herbalist	85391	House painting	32440
Gynaecologist	85124	Herbarium operation	89210	Household appliances mfg	24490
		Herbs growing (outdoors)	01230	Household appliances repairing nec	94210
		Herbs growing (under cover)	01220	Household appliances retailing	42210
				Household appliances wholesaling	34940

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Household ceramic giftware wholesaling	37330	Insurance broking service	64200	K	
Household freezer retailing	42210	Insurance consultant service	64200	Kangaroo hunting	04200
Household fridge retailing	42210	Interest on bearer debentures	99010	Kangaroo meat wholesaling	36020
Household goods hiring	66390	Interior decorating service nec	32440	Kegs mfg – metal	22390
Household insurance	63220	Internet advertising services	69400	Kerb and guttering construction – concrete	32210
Household internet equipment retailing	42210	Internet cafe (mainly cafe operation)	45110	Kerosene mfg	17010
Household linen wholesaling	37110	Internet cafe (mainly internet service operation)	59100	Kerosene retailing	40000
Household microwave oven retailing	42210	Internet consultancy service	70000	Kerosene wholesaling	33210
Household textiles retailing	42140	Internet development services	70000	Kettles or jugs mfg – electric	24490
Household whitegoods retailing	42210	Internet implementation advisory services	70000	Key cutting or duplicating service	94990
Houses prefabricated – assembly, erection or installation	30110	Internet publishing (periodical)	57000	Keys mfg	22990
Hunting or trapping	04200	Internet retailing – personal and household goods	42210	Kindergarten, pre-school operation – except child minding centre	80100
Hydro-electricity generation	26120	Internet service providers	59100	Kit home mfg – wooden	14910
Hydrotherapist	85391	Internet software development	70000	Kitchen appliances wholesaling – household electric	34940
Hypnotherapist	85399	Internet website design services	70000	Kitchen furniture mfg – wooden	25110
I		Internet website development	70000	Kitchen sinks mfg – vitreous china or porcelain	20290
Ice cream cones or wafers mfg	11730	Interpreting service	69990	Kitchenware mfg – ceramic	20290
Ice cream mfg	11320	Introduction agency service	95392	Kitchenware mfg – glass	20100
Ice cream retailing	45120	Investing in patents and copyrights	64200	Kitchenware mfg – plastic nec	19120
Ice cream wholesaling	36030	Investing in tangible artistic work	54190	Kitchenware retailing	42130
Ice mfg – except dry ice	12110	Investment association operation	62400	Kitchenware wholesaling	37330
Ice retailing	42799	Investment company operation	62400	Kiwi fruit growing	01320
Import documentation preparation service	52910	Investment operation – own account	62400	Knitted fabrics mfg	13400
Indoor plant hire	66390	Iron and steel mfg – basic	21100	Knitting machines mfg	24690
Industrial chemical mfg – inorganic nec	18130	Iron ore mining	08010	Knives mfg – hand held – except power operated	22990
Industrial chemical mfg – organic nec	18120	Iron pyrite mining	08090	L	
Industrial equipment operation training	81019	Ironing or pressing machinery, laundry mfg – except household	24690	Laboratory operation	69250
Industrial gas mfg	18110	Irrigation systems construction	31099	Labour hire – temporary	72120
Industrial machinery or equipment mfg nec	24990	Island ferry operation – in coastal waters	48200	Labouring – air conditioning and heating services	32330
Industrial machinery or equipment wholesaling nec	34990	J		Labouring – bricklaying	32220
Industrial research institution operation – except university	69100	Jade mining	09903	Labouring – carpentry services	32420
Industrial union operation	95520	Jam mfg – including conserves, jellies or fruit spreads	11400	Labouring – concreting	32210
Industrial waste collection and disposal service	29110	Jars mfg – glass	20100	Labouring – construction services nec	32990
Infants' clothing mfg – except knitted	13510	Jeans mfg – men's or boys'	13510	Labouring – electrical services	32320
Information storage and retrieval services – except library	59220	Jeans mfg – women's or girls'	13510	Labouring – farming	05290
Ink mfg	19160	Jetski parts retailing	42450	Labouring – glazing services	32450
Innerspring mattress mfg	25130	Jetski parts wholesaling	34990	Labouring – landscaping services	32910
Insecticide mfg	18320	Jetski retailing	42450	Labouring – mining services	10900
Installation of domestic water recycling equipment	32310	Jetski wholesaling	34990	Labouring – painting and decorating services	32440
Insulating materials wholesaling	33390	Jetties construction	31099	Labouring – plastering and ceiling services	32410
Insulation materials installation	32390	Jewellery mfg	25910	Labouring – plumbing services	32310
Insulation, glass fibre or mineral wool mfg	20900	Jewellery retailing – direct selling	43102	Labouring – roofing services	32230
Insurance – accident, house, marine and general	63220	Jewellery retailing – except direct sellers	42530	Labouring – site preparation services	32120
Insurance agency service	64200	Jewellery retailing commission based	43202	Labouring – structural steel erection services	32240
Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936	99050	Jewellery wholesaling	37320	Labouring – tiling and carpeting services	32430
		Jockeys	91121	Lacquer mfg	19160
		Joinery work on construction projects	32420	Ladies wear retailing	42510
		Joists, prefabricated steel mfg	22210		

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Metal polishing or finishing	22930	Monuments or grave markers mfg – concrete	20340	Mushroom (non-cultivated) gathering	03010
Metal roof fixing	32230	Mortgage broking service	64110	Mushroom growing	01210
Metal scrap wholesaling	33221	Motel operation	44000	Music group management service	69629
Metallic ores mining nec	08090	Motion picture distribution	55120	Music hall operation – excluding theatre restaurant operation	90030
Metallic ores wholesaling	33229	Motion picture editing	55140	Music school operation nec	82120
Metallurgical services	69250	Motion picture film or tape production	55110	Music teaching	82120
Metalworking hand tools mfg – except pneumatic or power operated	22990	Motion picture leasing	55120	Musical group operation	90010
Metalworking machinery mfg nec	24630	Motion picture screening	55130	Musical instrument mfg	25990
Metalworking machinery wholesaling	34190	Motion picture theatre operation	55130	Musical instruments retailing	42799
Meteorological instruments mfg nec	24190	Motor accessory shops operation	35040	Musical instruments wholesaling	37390
Meteorological services	69990	Motor cars mfg	23110	Musicians	90021
Meters mfg – gas or water	24190	Motor cycle tour operation – with driver	50100	Mustering – aerial	05290
Microchip mfg	24290	Motor cycles mfg	23990		
Microfiche production services	59210	Motor cycles or scooters repairing	94199	N	
Microphones mfg	24290	Motor cycles or scooters wholesaling or retailing	39120	Nail polish mfg	18520
Midwifery services	85399	Motor trimming	94129	Nails mfg	22910
Migration consultants and services	69990	Motor vehicle – hiring, leasing or renting – except licensed hire cars or taxi cabs	66110	Natural sciences – astronomy, chemistry, mathematics, physics, earth sciences research activities	69100
Mild steel anchors mfg	22920	Motor vehicle accessories dealing – new	35040	Nautical instruments mfg	24190
Milk mfg – condensed or evaporated	11330	Motor vehicle body repairing	94129	Naval architecture service	69230
Milk powder mfg	11330	Motor vehicle clutch or brake repairing	94191	Navigation service – air transport	52200
Milk processing – cream	11310	Motor vehicle conversion	23120	Navigation service – water transport	52190
Milk processing machinery or equipment wholesaling	34190	Motor vehicle covers mfg – textile	13330	Navigational equipment mfg	24190
Milk production – dairy cattle	01600	Motor vehicle crash repairs	94129	Neon signs mfg	24320
Milk products mfg nec	11330	Motor vehicle electrical parts and instrument mfg	23130	Netball court or facility operation	91139
Milk receiving or distribution depot operation	11310	Motor vehicle engine mfg	23110	Nets and netting mfg	13320
Milk vendor	43109	Motor vehicle insurance	63220	Network communication service (wired)	58010
Milk wholesaling	36030	Motor vehicle mechanical repairs – general repairs	94199	Network communication service (wireless)	58020
Millinery retailing	42510	Motor vehicle paint wholesaling	35040	Network marketing (except perfume, cosmetics, toiletries or jewellery)	43209
Millinery wholesaling	37120	Motor vehicle parts dealing – new	35040	Network marketing of jewellery	43202
Mine site construction nec	31099	Motor vehicle parts dealing – used	35050	Network marketing of perfumes, cosmetics and toiletries	43201
Mine site preparation	32120	Motor vehicle radiator repairing	94192	Neurologist	85129
Mineral exploration – own account	10121	Motor vehicle restoration	94129	News collection for radio broadcasting	60200
Mineral exploration services	10122	Motor vehicle rust proofing	94129	News collection for television broadcasting	60200
Mineral water mfg	12110	Motor vehicle servicing – electrical repairs	94110	Newsagent operation	42441
Minerals wholesaling nec	33229	Motor vehicle smash repairing	94129	Newspaper wholesaling	37350
Mining engineering service	69230	Motor vehicle tyres mfg	19140	Newspapers printing	16110
Mining machinery mfg	24620	Motor vehicle warranty inspection service	94199	Newspapers publishing	54110
Mining machinery or equipment wholesaling	34190	Motor vehicle washing or cleaning service	94129	Newspapers retailing	42441
Mining nec	09909	Motor vehicles distributing – new	35010	Newsprint mfg	15100
Mining services nec	10900	Motor vehicles retailing – new	39110	Newsreel production	55110
Mining surveying service	69220	Motor vehicles retailing – used	39110	Newsreel theatre operation	55130
Mirrors mfg	20100	Motor vehicles wholesaling	35010	Nickel ore mining	08060
Mobile homes dealing	39130	Motor wreckers	35050	Night watchman service	77120
Mobile phone battery retailing	42210	Motors mfg – internal combustion nec	24990	Nightclub operation	45200
Mobile phone battery wholesaling	34930	Mufflers and exhaust systems repairing – automotive	94193	Nominee service	64190
Mobile phone retailing	42210	Mufflers mfg	23190	Non-financial asset broking service	69990
Model agency	72120	Museum operation	89100	Non-resident insurance company – section 143 ITAA 1936	99040
Modelling school	81019				
Modem equipment mfg	24220				
Money market dealers	62290				
Monorail operation	47200				
Monuments making	20900				

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Performing artist operation	90021	Picnicware mfg – plastic	19120	Poker machine – electronic mfg	24290
Perfume mfg	18520	Picture framing service	42799	Poker machines or parts mfg	24690
Perfumes retailing – direct selling	43101	Pies, pastries, sausage rolls mfg	11720	Police services – government	77110
Perfumes retailing – except chemist shops, pharmacies and direct sellers	42712	Pig farming	01920	Polish mfg	18510
Perfumes wholesaling	37200	Pig iron mfg	21100	Political party operation	95599
Periodicals publishing	54120	Pillow or cushion mfg	13330	Pollution monitoring service	69250
Periodicals retailing	42441	Pilotage service	52190	Pool cleaning equipment wholesaling	37390
Periodicals wholesaling	37350	Pineapple growing	01390	Port services nec	52190
Periodontist	85310	Pipe fittings mfg – non-ferrous metal	22990	Portable toilet building mfg – plastic	19120
Permanent building society operation	62220	Pipeline engineering service	69230	Portfolio investment management services	64190
Personal services nec	95399	Pipeline operation	50210	Portrait photography services	69910
Personnel management service	69629	Pipelines construction	31099	Possum hunting and trapping	04200
Pest control service – aerial	05290	Pipes and tubes mfg – aluminium	21420	Post office operation	51010
Pest control service – agricultural – except aerial or wild animal control	05290	Pipes and tubes mfg – non-ferrous metal – except aluminium	21490	Postal agency operation	51010
Pest control service – forest – except aerial or wild animal control	05100	Pipes and tubes mfg – steel	21220	Postcards retailing	42799
Pest control service nec	73120	Pipes mfg – ceramic – except vitreous china or porcelain	20290	Posts or poles mfg – concrete	20340
Pesticide mfg	18320	Pipes mfg – concrete	20340	Potato crisp mfg	11910
Pesticides retailing	42320	Pipes mfg – plastic	19120	Potato crisps wholesaling	36090
Pesticides wholesaling	33230	Pipes or pipe fittings – vitreous china or porcelain mfg	20290	Potato growing	01230
Pet breeding	01990	Pizza take away – retailing	45120	Pottery goods mfg – ornamental	20290
Pet food mfg – canned	11920	Plant hiring or leasing	66390	Poultry farming – for eggs	01720
Pet foods wholesaling	37390	Plant hormone mfg	18310	Poultry farming – for meat	01710
Pet grooming service	95399	Plants, garden – retailing	42320	Poultry feed mfg – prepared	11920
Pet shops	42794	Plaster board mfg	20320	Poultry hatchery operation – egg breeds	01720
Petrol bowsers installation	32990	Plaster products mfg – except dental or medical plasters	20320	Poultry hatchery operation – meat breeds	01710
Petrol bowsers mfg	24510	Plasterboard fixing or finishing	32410	Poultry meat mfg	11120
Petrol mfg	17010	Plasterers	32410	Poultry packing	11120
Petrol retailing	40000	Plastic foam products mfg	19130	Poultry retailing – fresh	41213
Petrol wholesaling	33210	Plastic injection moulded product mfg	19120	Poultry wholesaling	36020
Petroleum exploration – own account	10111	Plastic raw material mfg	18120	Powder coating of metallic products	22930
Petroleum exploration on contract	10112	Plastic recycling	29220	Power saws mfg – woodworking or metalworking	24630
Petroleum product mfg nec	17090	Plastic surgeon	85129	Power station turbine mfg	24990
Petroleum products wholesaling	33210	Plate glass mfg	20100	Power tool demonstration	72990
Pets wholesaling	37390	Plate mfg – aluminium	21420	Pram and trolley hire	66390
Pharmaceutical preparation mfg	18410	Plate mfg – non-ferrous metal – except aluminium	21490	Prawn fishing	04120
Pharmacy operation – retail	42711	Platemaking film service	16120	Precious metals scrap dealing	33221
Phonograph records retailing	42420	Platework nec	22990	Precious metals wholesaling	37320
Photocopier wholesaling	34940	Playground equipment wholesaling	37340	Prefabricated bus shelter mfg – concrete	20340
Photocopying machines mfg	24219	Playhouse operation	90030	Prefabricated bus shelter mfg – metal	22220
Photocopying machines wholesaling	34940	Playwright	90029	Prefabricated bus shelter mfg – wooden	14910
Photographic archive service	60100	Plum or prune growing	01350	Prefabricated furniture mfg – wooden	25110
Photographic equipment hiring	66390	Plum pudding mfg	11720	Prefabricated garage mfg – metal	22220
Photographic equipment mfg	24110	Plumbers' fittings wholesaling	33320	Prefabricated kit home mfg – metal	22220
Photographic equipment retailing	42210	Plumbing – except marine	32310	Prefabricated portable toilet mfg – metal	22220
Photographic equipment wholesaling	34940	Plywood mfg	14930	Prefabricated shed mfg – metal	22220
Photographic film or plates mfg	18910	Pneumatic tools mfg nec	24630	Prefabricated sheds mfg – wooden	14910
Photographic film processing	95320	Pocket calculators retailing – electronic	42210	Prefabricated transportable home mfg – metal	22220
Photography service – except aerial photography, motion picture production or photographic film processing	69910	Podiatry service	85399	Premium SMS services – distributing content	60200
Phototypesetting and layout service	16120	Poet	90029	Prepaid card mfg	24290
Physiotherapy service	85330	Poison mfg	18320		
Picnic ground operation	89220	Poker machine – electronic maintenance	94220		

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Prepaid cards and vouchers – issuing to businesses	37390	Pub operation – mainly drinking place	45200	Radiologist	85203
Prepaid cards and vouchers – selling for other businesses	43209	Public affairs consultant	69629	Radiology services	85203
Premium SMS services – designing and developing software	70000	Public boys' school operation – combined primary/secondary school	80230	Radios mfg	24290
Premium SMS services – writing content	90029	Public boys' school operation – primary school only	80210	Radios repairing – except car radios	94210
Pre-prepared meals mfg nec	11910	Public boys' school operation – secondary school only	80220	Radios retailing – except car radios	42210
Pre-school centre operation – except child minding centre	80100	Public girls' school operation – combined primary/secondary school	80230	Radios wholesaling	34940
Primary and secondary school operation – combined	80230	Public girls' school operation – primary school only	80210	Railway operation – by historical railway societies or as a tourist attraction	50100
Primary school operation – except combined primary and secondary school	80210	Public girls' school operation – secondary school only	80220	Railway rolling stock mfg and repair	23930
Printed circuits board mfg	24290	Public opinion research service	69500	Railway sleepers mfg – concrete	20340
Printing	16110	Public relations counselling service	69629	Railway station operation	52999
Printing machinery or equipment mfg	24690	Public school operation – combined primary/secondary school	80230	Raw peanut shelling	11990
Printing machinery or equipment wholesaling	34190	Public school operation – primary school only	80210	Razors or razor blades mfg – except power operated	22990
Printing services	16120	Public school operation – secondary school only	80220	Ready mixed concrete mfg – except dry mix	20330
Private boys' school operation – combined primary/secondary school	80230	Public trading trust operation – assessed as companies	62400	Real estate agency service	67200
Private boys' school operation – primary school only	80210	Pulpwood cutting – forest	03020	Real estate auctioning service	67200
Private boys' school operation – secondary school only	80220	Pumping station operation – sewerage	28120	Real estate body corporate management service	67200
Private girls' school operation – combined primary/secondary school	80230	Pumping station operation – water supply	28110	Real estate broking service	67200
Private girls' school operation – primary school only	80210	Pumps mfg	24510	Real estate management service	67200
Private girls' school operation – secondary school only	80220	Puppet show operation	90010	Real estate management service	67200
Private hotel operation – short-term accommodation	44000	Pyrotechnic goods mfg nec	18920	Real estate rental agency service	67200
Private households employing staff	96010			Real estate title transfer service – other than by units of qualified legal practitioners	67200
Private school operation – combined primary/secondary school	80230	Q		Recorded media mfg and publishing	16200
Private school operation – primary school only	80210	Quantity surveying service	69230	Recorded media mfg and publishing nec	16200
Private school operation – secondary school only	80220	Quartz quarrying nec	09909	Recorded music retailing	42420
Product design service	69230			Records – phonograph – mfg or publishing	16200
Professional associations	95510	R		Recovery and sorting of waste paper only	29220
Professional equipment wholesaling	34910	Rabbit farming	01990	Recreation ground operation – except sporting	89220
Project management – house construction	30110	Rabbit hunting or trapping	04200	Recycling – auto parts	35050
Project management – non-residential building construction	30200	Rabbit meat wholesaling	36020	Recycling of cans, metal waste and scrap	29220
Promotion/sale of internet coupons	72990	Race course or track operation – horse or dog	91210	Recycling of glass, plastic bottles, etc and scrap	29220
Property auctions – internet	67200	Race course or track operation (except dog or horse)	91139	Referee, umpire – professional	91125
Prosthetic products mfg	24120	Race horse training	91292	Reforestation services	05100
Prosthodontist	85310	Racing information service	95399	Refrigeration equipment installation	32330
Prostitution service	95340	Racing kennels operation	91291	Refrigeration equipment mfg – commercial or industrial	24410
Protection service	77120	Racing stables operation	91292	Refrigeration equipment wholesaling – commercial	34940
Protective clothing retailing	42510	Radar equipment mfg	24190	Refrigerators mfg	24410
Psychiatric hospital	84020	Radiators mfg	23190	Refrigerators repairing – household electric	94210
Psychiatrist	85125	Radio broadcast studio equipment mfg	24220	Refrigerators retailing – household	42210
Psychologist	85399	Radio or television parts wholesaling	34940	Regulatory services	77200
Psychotherapist	85399	Radio relay station operation	58020	Religious goods retailing	42799
		Radio remote control equipment mfg	24190	Religious organisation operation – except units mainly engaged in the provision of goods or services which are primary to other industries	95400
		Radio service	56100	Renting of Installed Fibre Capacity	58010
		Radio station operation	56100		
		Radio telephone service	58020		
		Radio transceivers mfg – transmitters	24220		
		Radiographer	85203		

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Renting or leasing flats as owner or leaseholder (except holiday houses and flats)	67110	Roofing materials installation – except insulation materials	32230	Scaffolding construction	32990
Renting or leasing houses as owner or leaseholder (except holiday houses and flats)	67110	Roofing materials wholesaling	33390	Scaffolding mfg – prefabricated steel	22210
Renting or leasing of non-residential buildings (except as owner or leaseholder)	67200	Roofing mfg – bitumen or asphalt	17090	School – combined primary and secondary	80230
Renting or leasing of non-residential buildings as owner or leaseholder	67120	Rope mfg	13320	School – primary school	80210
Renting or leasing of non-residential property (except as owner or leaseholder)	67200	Rope wholesaling	37110	School bus service	46220
Renting or leasing of non-residential property as owner or leaseholder	67120	Rubber products mfg nec	19200	School, high school – secondary	80220
Repair service – including computer peripherals	94220	Rubber recycling	29220	Scientific equipment wholesaling	34910
Repairing household electrical appliances	94210	Rubbish and waste removal	29110	Scientific glassware mfg	20100
Repairing household non-electrical and personal goods nec	94990	Rubbish dump or tip operation	29210	Scientific instruments or equipment mfg nec	24190
Research school operation – university	81020	Rugs mfg – animal	13330	Scientific or technical services nec	69250
Residential care for the aged operation	86012	Rust proofing – automotive	94129	Scientific research institution operation – except university	69100
Residential refuge operation	86090			Scissors mfg – except electric	22990
Restaurant operation	45110	S		Scrap metal merchants	33221
Restaurant vat and cooker cleaning services	73110	Saddles mfg	13200	Screen doors mfg – aluminium	22230
Retailing nec	42799	Safes or vaults installation	32390	Screen doors mfg – metal – except aluminium	22290
Rheumatologist	85129	Safes or vaults mfg	22990	Screen printing	16110
Rice growing	01460	Safety glass mfg	20100	Screen printing positive mfg	16120
Rice mfg	11610	Safflower growing	01490	Screening mfg – wire	22910
Rice preparations mfg – canned	11400	Sail cloth wholesaling	37110	Screens – window – wholesaling	33390
Rice preparations mfg nec	11990	Sailboards mfg	25920	Screwdrivers mfg – including bits or blades – except pneumatic or power operated	22990
Rice wholesaling – milled or polished	36090	Sailboat mfg	23920	Screws mfg – metal	22920
Riding school operation	82110	Sailing or nautical accessories retailing	42450	Scuba diving school	82110
River works construction	31099	Sailing school operation	82110	Sculptor	90029
Road construction, repair or sealing	31010	Sails mfg	13330	Seafood processing	11200
Road freight transport service	46100	Sales advisory service	69629	Seafoods mfg – canned	11200
Road passenger transport nec	46239	Salmon farming (caged)	02020	Seafoods mfg – preserved	11200
Road sweeping – cleaning services	73110	Salmon farming (pond or tank)	02039	Seafoods retailing – fresh	41212
Roadside and nature strip grass mowing or slashing service	73130	Salt harvesting	09909	Seafoods wholesaling – canned	36090
Rock lobster fishing	04111	Salt mfg – cooking or table	11990	Seafoods wholesaling – fresh or frozen	36040
Rockery work	32910	Salt refining – except cooking or table salt	18130	Seasonings mfg – food	11990
Rocks gathering – ornamental	09110	Saltwater crayfish farming or breeding	02031	Seat covers mfg – textile	13330
Roller shutters mfg – aluminium	22230	Salvage service – marine	52190	Seat-belts mfg	23190
Roller shutters mfg – metal – except aluminium	22290	Samples distribution service	69400	Seats mfg – upholstered	25110
Roof components mfg – concrete	20340	Sand dealing	33390	Seaweed – algae harvesting	04192
Roof decking mfg – steel	21100	Sand mining – mineral	08050	Second-hand books retailing	42733
Roof racks mfg	23190	Sand or other abrasive blasting of building exteriors	32990	Second-hand clothes retailing	42733
Roof tiles mfg – concrete	20340	Sand quarrying, washing or screening	09110	Second-hand furniture retailing or auctioning – except pawnbrokers	42733
Roof tiles mfg – terracotta or clay	20290	Sandals mfg	13520	Second-hand goods retailing – except motor vehicles, pawnbrokers	42733
Roof tiling	32230	Sandstone quarrying	09190	Second-hand goods wholesaling nec	37390
Roof trusses fixing – wooden	32420	Sanitary disposal service	29210	Second-hand jewellery retailing – except pawnbrokers	42733
Roof trusses mfg – prefabricated steel	22210	Sanitary engineering service	69230	Second-hand motor vehicle parts dealing	35050
Roof trusses mfg – wooden	14920	Sanitary napkins mfg	15240	Secondary school or college operation	80220
		Sanitary ware mfg – iron or steel	22400	Secretarial service	72910
		Sanitary ware mfg – vitreous china or porcelain	20290	Secure document destruction service for businesses	72990
		Satellite communications service	58020	Security door mfg – metal	22290
		Sauces mfg	11400	Security service	77120
		Sausages mfg – except canned	11130	Security systems – installation	32340
		Sausages wholesaling	36020		
		Savings bank operation	62210		
		Sawmill operation	14110		
		Saws mfg – power – food processing	24690		
		Saws mfg – power nec	24990		

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Security valuation service	64190	Ship leasing	66190	Ski-lodge operation	44000
Seed cleaning or grading	05290	Ship loading or unloading service	52110	Skin diving equipment mfg	25920
Seed growing nec	01590	Ship management service for coastal sea transport	48100	Skin diving equipment retailing	42410
Seedling growing nec (outdoors)	01120	Ship management service for international sea transport	48100	Skin diving equipment wholesaling	37340
Seedling growing nec (under cover)	01110	Ship mooring service	52120	Skins wholesaling	33190
Seedlings retailing	42320	Ship registration service	52190	Ski-tow operation	50290
Seeds retailing – garden	42320	Ship repairing	23910	Skylights mfg – aluminium	22230
Seeds wholesaling – farm or garden	33190	Ship wrecking	23910	Skylights mfg – metal – except aluminium	22290
Seeds, flower, growing (outdoors)	01150	Shipbuilding	23910	Slate flooring installation	32430
Seeds, flower, growing (under cover)	01140	Shipping agency service	52190	Slate quarrying	09190
Seismic survey data analysis service	69250	Ships agency service	52190	Sleeping bags mfg	13330
Seismic surveying service	69220	Ships, boats hull cleaning	23910	Sleepwear mfg – except knitted	13510
Self-raising flour mfg	11610	Shire administration	75300	Sleepwear mfg – knitted	13400
Self-service laundry operation	95310	Shock absorbers mfg	23190	Smallgoods mfg	11130
Self-storage renting or leasing as owner or leaseholder	67120	Shoes mfg	13520	Smallgoods retailing	41290
Selling and promotion of internet coupons	72990	Shoes retailing	42520	Smallgoods wholesaling	36020
Selling and renting property (on behalf of owner)	67200	Shop fittings mfg – built-in timber display cabinets (factory built)	14920	Smash repairing	94129
Selling residential and commercial property (on behalf of owner)	67200	Shop fittings mfg – freestanding timber display cabinets (factory built)	25110	Smoke detectors – installation	32340
Selling residential, commercial and industrial property (on behalf of owner)	67200	Shop fittings mfg – timber display cabinets built at the clients premises (on-site fabrication)	32420	Snake catching	04200
Selling residential property (on behalf of owner)	67200	Shop fronts mfg, installation – aluminium	22230	Snake farming	01990
Septic tank installation	32310	Shop fronts mfg, installation – metal – except aluminium	22290	Soap mfg	18510
Septic tank service	29210	Shopping centre renting or leasing as owner or leaseholder	67120	Soap wholesaling	37200
Service station operation	40000	Shopping trolley collection service	72990	Social sciences – economics, psychology, sociology research activities	69100
Services to the arts nec	90029	Shopping trolley repair and maintenance	94290	Socks mfg	13400
Set designing service	90029	Shopping trolleys mfg	22910	Soft drinks mfg	12110
Sewerage or stormwater drainage systems construction	31099	Shower screens mfg – aluminium framed	22230	Soft drinks retailing	45120
Sewerage system operation	28120	Shrubs or trees retailing	42320	Soft drinks wholesaling	36090
Sewing machines (household) repairing	94210	Shutters mfg – aluminium	22230	Soft furnishings mfg	13330
Sewing machines (industrial) repairing	94290	Shutters mfg – metal – except aluminium	22290	Soft furnishings retailing	42140
Sewing machines mfg – household	24490	Signalling equipment, electrical mfg nec	24190	Soft furnishings wholesaling	37110
Sewing machines mfg – industrial	24690	Signs mfg – electric	24320	Software development services nec	70000
Sewing machines wholesaling – household	34940	Signwriting	69240	Software production service	70000
Shade houses (metal) mfg – prefabricated	22220	Silicone mfg	18120	Software publishing	54200
Share registry operation	64190	Silver ore mining	08070	Software simulation and testing service	70000
Shearing services	05220	Silver plating	22930	Solar cell mfg	24390
Sheds mfg – prefabricated metal	22220	Silver smelting, refining	21330	Solar electricity panel mfg	24390
Sheep and beef cattle farming	01440	Silver-lead bullion mfg	21330	Solar hot water systems installation	32310
Sheep farming	01410	Silver-lead-zinc ore mining	08070	Solar panel retailing	42290
Sheep farming and cereal grains growing	01450	Silverware mfg	25910	Solar pool equipment and supplies retailing	42791
Sheet metal products mfg nec	22400	Silverware retailing	42130	Solar water heating systems mfg	24520
Sheet mfg – aluminium	21420	Skateboards mfg	25920	Solarium – sun tanning operation	95110
Sheet mfg – non-ferrous metal – except aluminium	21490	Skating rink operation	91139	Solicitor	69310
Sheet music publishing	55210	Ski equipment hire	66390	Songwriter	90029
Ship charter, lease or rental	48100	Ski equipment mfg	25920	Sorghum growing – except forage sorghum	01490
Ship charter, lease or rental – with crew for freight transport	48100	Ski equipment retailing	42410	Sound archive service	60100
		Ski equipment wholesaling	37340	Sound recording equipment mfg	24290

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Teachers college operation nec	82120	Theatre ticket agency operation	72990	Toothbrushes mfg	25990
Technical and further education college operation	81019	Theatrical company operation	90010	Toothpaste mfg	18510
Technical college operation	81019	Theological college or seminary operation	81019	Totalisator agency operation	92092
Technology research activities	69100	Therapeutic massage service	85391	Tour guide service	72200
Teflon mfg	18210	Thermal pool operation	91390	Tour retailing service	72200
Telecommunications cable mfg	24310	Thermographic testing services	69250	Tourism development consultancy service	69629
Telecommunications equipment mfg	24220	Third-party insurance	63220	Tourist bureau service	72990
Telecommunications service	58010	Thongs mfg – rubber	13520	Tourist caves operation	89220
Telephone answering service	72940	Thoracic specialist	85129	Tourist coach service – long distance	46210
Telephone cleaning service	73110	Ticket selling – for non-resident airlines	72200	Tourist coach service – short distance	50100
Telephone equipment mfg	24220	Ticket writing	69240	Tourist information centre operation	72990
Telephone exchange operation	58010	Ties mfg	13510	Towbar fitting services	94199
Telephone or telegraph equipment wholesaling	34930	Tights mfg	13400	Towboat operation	52190
Telephone retailing including mobile phones	42210	Tiles – floor – retailing	42120	Towing service, motor vehicle	46100
Telephone service	58010	Tiles mfg – acoustic, plaster	20320	Town planning service	69210
Telephone switching equipment mfg	24220	Tiles mfg – ceramic	20290	Toy library (non-welfare service)	66390
Teleprinter service	58010	Tiles mfg – concrete	20340	Toy library (welfare service)	87900
Television antennae installing	32320	Tiles mfg – plaster	20320	Toys mfg	25920
Television antennae mfg	24220	Tiles mfg – rubber	19200	Toys retailing	42430
Television antennae retailing	42210	Tiles mfg – sheet metal	22400	Toys wholesaling	37340
Television film or tape production	55110	Tiles mfg – terracotta	20290	Tractors mfg – agricultural – except crawler tractors	24610
Television hiring	66390	Tiles wholesaling – except non-ceramic floor tiles	33390	Tractors mfg – for construction or earthmoving purposes	24620
Television or radio transmitting towers construction	31099	Tiling services – floor and wall	32430	Tractors mfg nec	24910
Television receiving sets mfg	24290	Tiling services – roof	32230	Trade association operation – except trade union	95510
Television relay station operation	58020	Timber dealing – except firewood	33310	Trade commission operation – foreign government	75520
Television service	56210	Timber hewing – forest	03020	Trade union operation	95520
Television sets repairing	94210	Timber mfg – building, dressed	14130	Trading bank operation	62210
Television sets retailing	42210	Timber mfg – rough sawn	14110	Traffic engineering service	69230
Television sets wholesaling	34940	Timber plantation maintenance	05100	Traffic signals mfg – electrical	24190
Television station operation	56210	Timeshare apartment management service	67200	Trailer and other motor vehicle wholesaling	35030
Television studio equipment mfg	24220	Tin ore mining	08090	Trailer hiring	66190
Telex service	58010	Tin smelting	21390	Trailer mfg	23120
Temporary labour hire	72120	Tinplate sheet or strip mfg	21100	Trailers dealing – boat	42450
Tennis coaching	82110	Tissue or sanitary papers mfg	15240	Trailers dealing – except boat	39130
Tennis court operation	91131	Title searching service	69310	Tram mfg	23930
Tenpin bowling centres	91139	Tobacco farming or growing	01590	Tramway passenger transport service	46220
Tents mfg	13330	Tobacco leaf wholesaling	33190	Transformers mfg	24390
Tents wholesaling	37110	Tobacco mfg	12200	Transistors mfg	24290
Terminating building society operation	62300	Tobacco products retailing	42799	Translation service	69990
Terracotta construction goods mfg	20290	Tobacco products wholesaling	36062	Transmission equipment mfg – electricity	24390
Terracotta ware mfg nec	20290	Toilet cisterns mfg – vitreous china or porcelain	20290	Transmission or gearbox assemblies, motor vehicle reconditioning or rebuilding	94199
Testing or assay service	69250	Toilet paper rolls mfg	15240	Transmissions mfg	23190
Textile printing	13340	Toiletries retailing – direct selling	43101	Transport container repair or refurbishing	52999
Textile products mfg nec	13340	Toiletries retailing – except chemist shops, pharmacies and direct sellers	42712	Transport equipment mfg nec	23990
Textile working machinery mfg	24690	Toiletries wholesaling	37200	Transport operation nec	50290
Textile working machinery or equipment wholesaling	34190	Toll bridge operation	52999	Transportable home mfg (wooden)	14910
Textiles wholesaling nec	37110	Toll road operation	52999		
Theatre lighting service	90029	Tomato growing (outdoors)	01230		
Theatre operation – except motion picture theatre	90030	Tomato growing (under cover)	01220		
Theatre restaurant operation	90010	Tool boxes mfg – sheet metal	22390		
		Tools, household, retailing	42310		

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Travel agency and tour management services: international airline representative office	72200	Undifferentiated service-producing activities of private households for own use	96030	Video cassette retailing	42420
Travel agency service	72200	Uniforms mfg – men's or boys'	13510	Video filming	69910
Travel goods retailing	42799	Uniforms mfg – women's or girls'	13510	Video recorder mfg	24290
Travel insurance provision	63220	Unisex clothing mfg	13510	Video recorder or equipment hiring	66390
Trawling for fin fish	04140	Unit trust – corporate operation, assessed as companies	62400	Video surveillance systems installation	32340
Tree cutting or felling – forest	03020	Unit trust – public trading operation, assessed as companies	62400	Video tapes and games hiring to general public	66320
Tree pruning – 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
Tree thinning – forest	05100	University operation	81020	Video tapes, pre-recorded mfg or publishing	16200
Trees or shrubs, potted – wholesaling	33190	Uranium ore mining	08090	Vine stock nursery operation (outdoors)	01120
Trench digging	32120	Urologist	85129	Vine stock nursery operation (under cover)	01110
Tribute shows	90010			Vineyard operation	01310
Trotting gigs mfg	23990	V		Visual display units mfg	24211
Trout farming (caged)	02020	Vacuum cleaners mfg – commercial	24690	Vitamin product mfg	18410
Trout farming (pond or tank)	02039	Vacuum cleaners mfg – household	24490	Vitreous china goods mfg – except tiles	20290
Truck body mfg	23120	Vacuum cleaners retailing	42210	Vitreous enamelling	22930
Truck driver training	82199	Vacuum cleaners wholesaling – household	34940		
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	Veneer wood – dealing	33310	Washing powder or liquid mfg	18510
Tyre wholesaling – motor vehicles – except motor cycles	35040	Ventilation equipment installation nec	32330	Waste disposal services	29210
Tyres mfg	19140	Ventilators mfg – sheet metal	22400	Waste paper transport – road	46100
Tyres or tubes for motor vehicle – retailing	39220	Veterinary hospitals	69700	Watch or clock parts wholesaling	37320
Tyres or tubes for motor vehicle, repairing – except retreading	19140	Veterinary instruments mfg	24120	Watches mfg	24190
Tyres or tubes wholesaling	35040	Veterinary pharmaceutical and medicinal product mfg	18420	Watches retailing	42530
U		Veterinary surgeon	69700	Watches wholesaling	37320
Umbrellas mfg	25990	Video cameras retailing	42210	Water coolers mfg	24490
Umbrellas retailing	42590			Water filtration plant construction	31099
Umpire, referee – professional	91125			Water heaters mfg – industrial, commercial or household	24520
Underfelt mfg	13340			Water mattress mfg	25130
Undertaking	95200			Water purification equipment wholesaling	34190
Underwear mfg	13510			Water ski equipment hire	66390
Undifferentiated goods-producing activities of private households for own use	96020				

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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	Windscreen glass mfg	20100	Yoghurt mfg	11330
Water treatment equipment mfg – except household	24990	Windscreen 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		
Website development	70000	Wine mfg	12140	Z	
Weed control service	73120	Wire mesh or netting mfg – except reinforcing mesh	22910	Zinc ore mining	08070
Weedkiller mfg	18320	Wire mfg – aluminium	21420	Zinc oxide mfg	18130
Weighing machinery mfg	24990	Wire mfg – non-ferrous metal – except aluminium	21490	Zinc smelting or refining	21330
Weighing machinery wholesaling nec	34990	Wire or cable mfg – electric	24310	Zoological garden operation	89210
Weight reducing service	95120	Wire products mfg nec	22910		
Welding equipment mfg – electrical	24390	Women's hospital operation	84010	SPECIAL SECTION ASSESSMENTS	
Welding equipment wholesaling – electrical	34940	Women's wear retailing	42510	Consolidation assessment – section 219 <i>Income Tax Assessment Act 1936</i> (ITAA 1936)	99060
Welding machinery or equipment wholesaling – non-electrical	34190	Wood floor mfg	14990	Control of non-residents' money – section 255 ITAA 1936	99070
Welding nec	22990	Wood products mfg nec	14990	Film and video tape royalties – section 136A ITAA 1936, derived by non-residents	99030
Welding or cutting equipment mfg – gas	24630	Wood pulp mfg	15100	Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936	99050
Welding rods mfg	21390	Woodchip mfg	14120	Interest on bearer debentures	99010
Welding work on construction projects	32240	Woodworking hand tools mfg – except of wood, pneumatic or power operated	22990	Non-resident insurance company – section 143 ITAA 1936	99040
Welfare counselling service	87900	Woodworking machinery mfg nec	24630	Overseas ships freight – section 129 ITAA 1936	99020
Welfare services for the elderly – except accommodation	87900	Woodworking machinery or equipment wholesaling	34190		
Wet suits mfg	13510	Woodworking tools wholesaling	33390	NIL COMPANY TAX RETURNS	
Whale watching tours – coastal waters	50100	Wool broking – wholesaling	38000	Non-taxable or Nil company tax returns – no income, expense or balance sheet data present	98000
Wharf facility leasing	52120	Wool classing – except reclassing or bulk classing	05290		
Wharf provision	52120	Wool growing	01410	ATO USE ONLY	
Wheat growing	01490	Wool mfg – carded or combed	13110	Private households employing staff – PAYG, FBT use only	97000
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				
Windmills mfg	24610	X			
Window cleaning service	73110	X-ray clinic operation	85201		
Window curtain wall installation	32450	X-ray equipment mfg	24190		
Window frame installation	32450				
Window frames or sashes mfg – aluminium	22230	Y			
Window frames or sashes mfg – metal – except aluminium	22290	Yabby farming, pond or tank (except fishing)	02039		
Window glass mfg	20100	Yabby fishing (except farming)	04199		
Window installation	32450	Yacht broking	43209		
		Yacht constructing	23920		

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BUSINESS INDUSTRY CODES 2014

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

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
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	09909	Mining nec
04192	Fishing – marine nec	05290	Seed cleaning or grading	09909	Quartz quarrying nec
04192	Marron fishing	05290	Wool classing – except reclassing or bulk classing	09909	Salt harvesting
04192	Seaweed – algae harvesting	05290	Wool reclassing or bulk classing	Exploration	
04199	Fishing – freshwater	MINING		10111	Gas – natural – exploration own account
04199	Yabby fishing (except farming)	Coal mining		10111	Petroleum exploration – own account
Hunting and trapping		06000	Coal mining – black coal	10112	Gas – natural – exploration on contract
04200	Bird trapping	06000	Coal mining – brown coal	10112	Petroleum exploration on contract
04200	Buffalo hunting	06000	Collieries – black coal	10121	Mineral exploration – own account
04200	Crocodile hunting	06000	Collieries – brown coal	10122	Mineral exploration services
04200	Dingo hunting or trapping	Oil and gas extraction		Other mining support services	
04200	Fur skin animal hunting or trapping	07000	Coal seam gas extraction	10900	Labouring – mining services
04200	Hunting or trapping	07000	Gas – natural – extraction	10900	Mining services nec
04200	Kangaroo hunting	07000	Liquefied natural gas production	10900	Oil and gas field services nec
04200	Possum hunting and trapping	07000	Oil or gas extraction nec	MANUFACTURING	
04200	Rabbit hunting or trapping	07000	Oil or gas mining nec	Meat and meat product manufacturing	
04200	Snake catching	07000	Oil shale mining	11110	Abattoir operation – except poultry
Forestry support services		Metal ore mining		11110	Meat mfg – except bacon, ham or uncanned poultry
05100	Forest conservation services	08010	Iron ore mining	11110	Meat packing – except poultry
05100	Forest nursery operation or service	08020	Aluminium ores mining	11120	Abattoir operation – poultry
05100	Forest planting	08020	Bauxite mining	11120	Poultry meat mfg
05100	Pest control service – forest – except aerial or wild animal control	08030	Copper ore mining	11120	Poultry packing
05100	Reforestation services	08040	Gold mining or dredging	11130	Ham mfg
05100	Timber plantation maintenance	08050	Sand mining – mineral	11130	Hamburgers mfg – precooked
05100	Tree pruning – forest	08060	Nickel ore mining	11130	Meat, cooked mfg – except poultry
05100	Tree thinning – forest	08070	Lead ore mining	11130	Pate mfg – except fish
Agriculture and fishing support services		08070	Silver ore mining	11130	Sausages mfg – except canned
05210	Cotton ginning	08070	Silver-lead-zinc ore mining	11130	Smallgoods mfg
05220	Goat shearing	08070	Zinc ore mining		
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	Pasta mfg	12130	Liqueurs mfg
11200	Crustacean – processed mfg	Bakery product manufacturing		12130	Spirits-based mixed drinks mfg
11200	Fish cleaning or filleting	11710	Bakeries for bread, etc mfg – except those selling directly to public	12130	Spirits, potable mfg nec
11200	Fish mfg – canned	11710	Bread bakery operation – except those selling direct to public	12140	Sparkling wines mfg
11200	Fish mfg – dried or smoked	11720	Cake or pastries mfg – except those selling direct to public	12140	Wine mfg
11200	Oysters mfg – canned	11720	Doughnuts mfg	Cigarette and tobacco product manufacturing	
11200	Seafood processing	11720	Pastry dough mfg – frozen	12200	Cigarettes mfg
11200	Seafoods mfg – canned	11720	Pastry mfg – except frozen pastry dough	12200	Tobacco mfg
11200	Seafoods mfg – preserved	11720	Pies, pastries, sausage rolls mfg	Textile manufacturing	
Dairy product manufacturing		11720	Plum pudding mfg	13110	Wool mfg – carded or combed
11310	Milk processing – cream	11730	Biscuit mfg	13120	Fabrics mfg – cotton
11310	Milk receiving or distribution depot operation	11730	Ice cream cones or wafers mfg	13120	Fabrics mfg – wool
11320	Ice cream mfg	11740	Bakery product mfg – non-factory-based	13120	Yarns mfg – cotton, flax or silk
11330	Baby foods mfg – milk based	Sugar and confectionery manufacturing		13120	Yarns mfg – woollen
11330	Butter mfg	11810	Sugar mfg	13130	Fabrics mfg – synthetic
11330	Cheese mfg	11820	Chocolate mfg	13130	Fibreglass fabrics mfg
11330	Dairy products mfg nec	11820	Confectionery mfg	13130	Yarns mfg – elastic or elastomeric
11330	Milk mfg – condensed or evaporated	11820	Nuts mfg – candied	Leather tanning, fur dressing and leather product manufacturing	
11330	Milk powder mfg	Other food product manufacturing		13200	Bags mfg – leather or leather substitute
11330	Milk products mfg nec	11910	Potato crisp mfg	13200	Handbags mfg
11330	Yoghurt mfg	11910	Pre-prepared meals mfg nec	13200	Harness mfg
Fruit and vegetable processing		11920	Animal food mfg	13200	Leather mfg
11400	Baby foods, canned or bottled mfg – except milk based	11920	Bird feed mfg	13200	Leather or leather substitute goods mfg nec
11400	Chutneys or relishes mfg	11920	Fodder mfg – prepared	13200	Saddles mfg
11400	Fruit canning or bottling	11920	Pet food mfg – canned	13200	Suitcases mfg
11400	Fruit drying – except sun drying	11920	Poultry feed mfg – prepared	Textile product manufacturing	
11400	Fruit juices, single strength or concentrated	11990	Coffee mfg	13310	Carpet, rug mfg
11400	Fruit mfg – frozen	11990	Flavourings mfg – food	13310	Floor coverings mfg – textile
11400	Fruit pulp mfg – puree or spreads	11990	Food dressings mfg	13320	Fish net mfg
11400	Jam mfg – including conserves, jellies or fruit spreads	11990	Food mfg nec	13320	Nets and netting mfg
11400	Rice preparations mfg – canned	11990	Herb mfg – processed	13320	Rope mfg
11400	Sauces mfg	11990	Honey mfg – blended	13320	String mfg
11400	Soup mfg	11990	Raw peanut shelling	13330	Awnings mfg – textile
11400	Spaghetti mfg – canned	11990	Rice preparations mfg nec	13330	Bags or sacks mfg – textile
11400	Vegetable juices or soups mfg	11990	Salt mfg – cooking or table	13330	Blanket mfg – cotton
11400	Vegetables mfg – preserved	11990	Seasonings mfg – food	13330	Blanket mfg – synthetic
Oil and fat manufacturing		11990	Spices mfg	13330	Blanket mfg – wool
11500	Cooking oil filtration and recycling	11990	Sushi and sashimi mfg	13330	Blinds mfg – textile
11500	Margarine mfg	11990	Tea mfg	13330	Canvas goods mfg
11500	Vegetable oil, meal or cake mfg	Beverage manufacturing		13330	Curtain making
Grain mill and cereal product manufacturing		12110	Cordial mfg	13330	Cushions mfg
11610	Flour mfg – wheat – except self-raising flour	12110	Fruit juices or fruit juice drinks mfg – less than single strength	13330	Flags or banners mfg
11610	Flour mfg – wheat – self-raising flour	12110	Ice mfg – except dry ice	13330	Motor vehicle covers mfg – textile
11610	Malt extract mfg	12110	Mineral water mfg	13330	Parachutes mfg
11610	Malt mfg – except malt extract	12110	Soft drinks mfg	13330	Pillow or cushion mfg
11610	Rice mfg	12110	Syrups mfg – chocolate, caramel or vanilla	13330	Rugs mfg – animal
11610	Self-raising flour mfg	12120	Beer mfg	13330	Sails mfg
11620	Cereal foods mfg	12120	Breweries	13330	Seat covers mfg – textile
11620	Oatmeal mfg			13330	Sleeping bags mfg
				13330	Soft furnishings mfg

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13330	Tents mfg	13520	Boots mfg	15230	Albums mfg
13340	Badge mfg – cloth	13520	Footwear mfg	15230	Greeting cards mfg
13340	Dyeing service	13520	Orthopaedic footwear mfg	15230	Paper stationery mfg – except commission printing
13340	Fabrics mfg – embroidered	13520	Sandals mfg	15240	Baby napkins mfg – disposable
13340	Fabrics mfg nec	13520	Shoes mfg	15240	Sanitary napkins mfg
13340	Textile printing	13520	Thongs mfg – rubber	15240	Tampons mfg
13340	Textile products mfg nec			15240	Tissue or sanitary papers mfg
13340	Underfelt mfg			15240	Toilet paper rolls mfg
	Knitted product manufacturing		Log sawmilling and timber dressing	15290	Paper products mfg nec
13400	Cardigan and pullover mfg	14110	Bark mfg – ground	15290	Wallpapers mfg
13400	Hosiery mfg	14110	Sawmill operation		
13400	Knitted fabrics mfg	14110	Timber mfg – rough sawn		Printing
13400	Pantihose mfg	14120	Woodchip mfg	16110	Commercial printing
13400	Sleepwear mfg – knitted	14130	Building timber, dressed mfg	16110	Newspapers printing
13400	Socks mfg	14130	Timber mfg – building, dressed	16110	Printing
13400	Stockings mfg			16110	Screen printing
13400	Tights mfg			16110	Stationery, paper, printing
	Clothing and footwear manufacturing		Other wood product manufacturing	16120	Artwork preparation service
13510	Clothing accessories mfg nec	14910	Bus shelters – prefabricated wood mfg	16120	Bookbinding
13510	Clothing mfg – knitted fabric	14910	Garages – prefabricated wood mfg	16120	Calligraphy service
13510	Clothing mfg – leather	14910	Kit home mfg – wooden	16120	Phototypesetting and layout service
13510	Clothing mfg – men's and boys' wear	14910	Prefabricated bus shelter mfg – wooden	16120	Platemaking film service
13510	Clothing mfg – sleepwear, underwear and infant clothing	14910	Prefabricated sheds mfg – wooden	16120	Printing services
13510	Clothing mfg – waterproof	14910	Transportable home mfg – wooden	16120	Screen printing positive mfg
13510	Clothing mfg – women's and girls' wear	14920	Cabinet making, joinery – except furniture and on-site fabrication of built-in furniture or other joinery	16120	Typesetting and composing service
13510	Clothing mfg nec	14920	Carpentry, joinery – except furniture and on-site fabrication of built-in furniture or other joinery		
13510	Custom tailoring – men's and boys' wear	14920	Doors or windows mfg – wooden		Reproduction of recorded media
13510	Custom tailoring – women's and girls' wear	14920	Roof trusses mfg – wooden	16200	Compact disc mfg or publishing
13510	Dressmaking – custom tailoring	14920	Shop fittings mfg – built-in timber display cabinets (factory built)	16200	Computer software mfg or publishing
13510	Dressmaking – customised	14920	Structural fitting mfg – wooden	16200	Computer tapes or disks mfg or publishing – pre-recorded
13510	Foundation garments mfg	14930	Plywood mfg	16200	Magnetic tapes mfg – pre-recorded or publishing
13510	Hats mfg	14930	Veneer or veneer sheets mfg – wooden	16200	Recorded media mfg and publishing
13510	Helmets mfg	14940	Chipboard mfg	16200	Recorded media mfg and publishing nec
13510	Infants' clothing mfg – except knitted	14940	Hardboard mfg	16200	Records – phonograph – mfg or publishing
13510	Jeans mfg – men's or boys'	14940	Particle board mfg	16200	Video tapes, pre-recorded mfg or publishing
13510	Jeans mfg – women's or girls'	14990	Barrels mfg – wooden		
13510	Leather clothing mfg	14990	Frame mfg – wooden picture or mirror		Petroleum refining and petroleum and coal product manufacturing
13510	Lingerie mfg	14990	Wood floor mfg	17010	Gas or fuel oil mfg
13510	Male and female clothing mfg – mfg equal amount of each	14990	Wood products mfg nec	17010	Gasoline refining or blending
13510	Menswear mfg			17010	Kerosene mfg
13510	Sleepwear mfg – except knitted		Pulp, paper and paperboard manufacturing	17010	Liquefied petroleum gas mfg – refinery
13510	Suits mfg – men's or boys'	15100	Cardboard mfg nec	17010	Petrol mfg
13510	Suits mfg – women's or girls'	15100	Newsprint mfg	17090	Coal product mfg nec
13510	Swimwear mfg	15100	Paper mfg nec	17090	Paving material mfg – except hot-mix
13510	Ties mfg	15100	Paper pulp mfg	17090	Petroleum product mfg nec
13510	Underwear mfg	15100	Paper shredding for production of recycled paper	17090	Roofing mfg – bitumen or asphalt
13510	Uniforms mfg – men's or boys'	15100	Paperboard mfg nec	17090	Tar mfg – refined
13510	Uniforms mfg – women's or girls'	15100	Wood pulp mfg		
13510	Unisex clothing mfg				Basic chemical manufacturing
13510	Wet suits mfg		Converted paper product manufacturing	18110	Acetylene gas mfg
		15210	Containers mfg – corrugated paper board	18110	Ammonia mfg
		15210	Containers mfg – solid paper board	18110	Dry ice mfg
		15220	Bags mfg – paper	18110	Gases mfg – industrial

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22930	Vitreous enamelling	23130	Spark plugs mfg	24120	Hearing aids mfg
22990	Ammunition mfg	23130	Starter motors mfg	24120	Medical equipment mfg
22990	Aquarium mfg	23190	Car accessories mfg	24120	Orthopaedic extension footwear mfg
22990	Awnings mfg – metal	23190	Child car restraints mfg	24120	Orthotics – arch supports mfg
22990	Bathroom and toilet fittings mfg – metal	23190	Gearboxes mfg	24120	Prosthetic products mfg
22990	Blinds mfg – metal	23190	Mufflers mfg	24120	Surgical equipment mfg
22990	Clothes hoists mfg	23190	Radiators mfg	24120	Veterinary instruments mfg
22990	Cutlery mfg	23190	Roof racks mfg	24190	Clock mfg
22990	Display models mfg – metal	23190	Seat-belts mfg	24190	Electricity meters mfg
22990	Fabricated metal products mfg nec	23190	Shock absorbers mfg	24190	Measuring instruments mfg
22990	Fire sprinklers mfg	23190	Suspension components mfg	24190	Meteorological instruments mfg nec
22990	Firearms mfg	23190	Transmissions mfg	24190	Meters mfg – gas or water
22990	Garden tools mfg – except power operated	23190	Wheel mfg	24190	Nautical instruments mfg
22990	Guns or rifles mfg		Other transport equipment manufacturing	24190	Navigational equipment mfg
22990	Hand tools mfg nec – except pneumatic or power operated	23910	Drydock operation	24190	Optical fibre cable mfg – uninsulated
22990	Keys mfg	23910	Ship repairing	24190	Parking meters mfg
22990	Knives mfg – hand held – except power operated	23910	Ship wrecking	24190	Radar equipment mfg
22990	Lamps or lamps parts mfg	23910	Shipbuilding	24190	Radio remote control equipment mfg
22990	Livestock yarding equipment mfg – metal	23910	Ships, boats hull cleaning	24190	Scientific instruments or equipment mfg nec
22990	Locks mfg	23910	Submarine constructing	24190	Signalling equipment, electrical mfg nec
22990	Masts mfg – aluminium	23920	Boat building or repair	24190	Surveying instruments mfg
22990	Metalworking hand tools mfg – except pneumatic or power operated	23920	Sailboat mfg	24190	Taxi meters mfg
22990	Pipe fittings mfg – non-ferrous metal	23920	Yacht constructing	24190	Traffic signals mfg – electrical
22990	Platwork nec	23930	Locomotives mfg and repair	24190	Watches mfg
22990	Razors or razor blades mfg – except power operated	23930	Railway rolling stock mfg and repair	24190	X-ray equipment mfg
22990	Safes or vaults mfg	23930	Tram mfg		Computer and electronic equipment manufacturing
22990	Scissors mfg – except electric	23940	Aircraft engine building or repair	24211	Computer and related equipment mfg
22990	Screwdrivers mfg – including bits or blades – except pneumatic or power operated	23940	Aircraft mfg, maintenance and repair	24211	Computers mfg
22990	Tubing mfg – flexible metal	23940	Aircraft wheels and brakes reconditioning service	24211	Game console mfg
22990	Welding nec	23940	Helicopter mfg or repairing	24211	Visual display units mfg
22990	Window or door fittings mfg – metal	23990	Bicycles mfg	24219	Business machine mfg nec
22990	Woodworking hand tools mfg – except of wood, pneumatic or power operated	23990	Motor cycles mfg	24219	Business machines, equipment mfg
	Motor vehicle and motor vehicle part manufacturing	23990	Transport equipment mfg nec	24219	Computer and business machine mfg
23110	Car mfg	23990	Trotting gigs mfg	24219	Office machines mfg
23110	Motor cars mfg	23990	Wheelbarrows mfg	24219	Photocopying machines mfg
23110	Motor vehicle engine mfg	23990	Wheelchairs mfg	24219	Typewriters or typewriter attachments mfg
23120	Boat trailer mfg		Professional and scientific equipment manufacturing	24220	Broadcast equipment mfg
23120	Bus, coach body mfg	24110	Binocular mfg	24220	Modem equipment mfg
23120	Campervan and camper trailer mfg	24110	Cameras, accessories mfg	24220	Radio broadcast studio equipment mfg
23120	Caravan and camper trailer mfg	24110	Contact lenses mfg	24220	Radio transceivers mfg – transmitters
23120	Horse float mfg	24110	Ophthalmic articles and instruments mfg	24220	Telecommunications equipment mfg
23120	Motor vehicle conversion	24110	Optical instruments or equipment mfg	24220	Telephone equipment mfg
23120	Trailer mfg	24110	Optical lens grinding	24220	Telephone switching equipment mfg
23120	Truck body mfg	24110	Photographic equipment mfg	24220	Television antennae mfg
23130	Motor vehicle electrical parts and instrument mfg	24110	Spectacle frames mfg	24220	Television studio equipment mfg
		24110	Spectacle lens grinding	24290	Alarm systems mfg
		24110	Sunglass mfg	24290	Burglar alarms mfg
		24120	Artificial limbs, eyes, etc mfg	24290	Electric gaming machines – poker mfg
		24120	Dental amalgams mfg	24290	Headphones mfg
		24120	Dental instruments or equipment mfg	24290	Loudspeakers mfg
		24120	Dentures fabrication		
		24120	Diagnostic apparatus mfg		

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
24290	Magnetic tapes mfg – except pre-recorded	24490	Sewing machines mfg – household	24690	Knitting machines mfg
24290	Microchip mfg	24490	Space heaters mfg – household	24690	Laundry machinery mfg – except household
24290	Microphones mfg	24490	Vacuum cleaners mfg – household	24690	Ovens mfg – industrial – except electric
24290	Poker machine – electronic mfg	24490	Water coolers mfg	24690	Poker machines or parts mfg
24290	Prepaid card mfg	24490	Water treatment equipment mfg – household	24690	Printing machinery or equipment mfg
24290	Printed circuits board mfg		Pump, compressor, heating and ventilation equipment manufacturing	24690	Saws mfg – power – food processing
24290	Radios mfg	24510	Petrol bowsers mfg	24690	Sewing machines mfg – industrial
24290	Sound recording equipment mfg	24510	Pumps mfg	24690	Textile working machinery mfg
24290	Sound reproducing equipment mfg	24520	Air conditioning equipment mfg	24690	Tyre retreading or repairing machinery mfg
24290	Tape recorders mfg	24520	Solar water heating systems mfg	24690	Vacuum cleaners mfg – commercial
24290	Television receiving sets mfg	24520	Space heating systems mfg – commercial or industrial		Other machinery and equipment manufacturing
24290	Transistors mfg	24520	Vending machines mfg – refrigerated	24910	Elevators or elevator parts mfg
24290	Video recorder mfg	24520	Water heaters mfg – industrial, commercial or household	24910	Escalators or escalator parts mfg
	Electrical equipment manufacturing		Specialised machinery and equipment manufacturing	24910	Forklift trucks mfg
24310	Optical fibre cable mfg – insulated	24610	Agricultural machinery or equipment mfg	24910	Hoists or hoisting equipment mfg – except clothes hoists
24310	Telecommunications cable mfg	24610	Lawn mowers mfg	24910	Tractors mfg nec
24310	Wire or cable mfg – electric	24610	Tractors mfg – agricultural – except crawler tractors	24910	Winches mfg
24320	Bulbs or tubes, electric light mfg	24610	Windmills mfg	24990	Bearings mfg
24320	Lamps mfg – infrared or ultraviolet	24620	Drilling machinery mfg nec	24990	Diesel engines mfg nec
24320	Neon signs mfg	24620	Earthmoving machinery mfg	24990	Engines, internal combustion mfg nec
24320	Signs mfg – electric	24620	Mining machinery mfg	24990	Furnaces mfg – industrial – except electric furnaces or space heaters
24390	Batteries mfg	24620	Tractors mfg – for construction or earthmoving purposes	24990	Gas engines mfg – except agricultural or motor vehicle
24390	Electric motors mfg nec	24630	Drilling machinery mfg – woodworking or metalworking	24990	Industrial machinery or equipment mfg nec
24390	Electrical equipment or machinery mfg nec	24630	Drills mfg – portable electric	24990	Motors mfg – internal combustion nec
24390	Furnaces mfg – electric – except space heaters	24630	Forging machinery mfg	24990	Outboard motors mfg
24390	Hair driers mfg – electric – except household	24630	Hand tools nec mfg – pneumatic or power operated	24990	Power station turbine mfg
24390	Solar cell mfg	24630	Lathes mfg – woodworking or metalworking	24990	Saws mfg – power nec
24390	Solar electricity panel mfg	24630	Metalworking machinery mfg nec	24990	Sporting machinery mfg nec
24390	Transmission equipment mfg – electricity	24630	Pneumatic tools mfg nec	24990	Vending machines mfg – except refrigerated
24390	Transformers mfg	24630	Power saws mfg – woodworking or metalworking	24990	Water treatment equipment mfg – except household
24390	Welding equipment mfg – electrical	24630	Welding or cutting equipment mfg – gas	24990	Weighing machinery mfg
	Domestic appliance manufacturing	24630	Woodworking machinery mfg nec		Furniture manufacturing
24410	Barbecues mfg	24690	Amusement machines mfg	25110	Antique wooden furniture mfg
24410	Dishwashing machines mfg – household	24690	Bakery machinery mfg	25110	Beds mfg nec
24410	Food waste disposal units mfg	24690	Bottling machines mfg	25110	Shop fittings mfg – freestanding timber display cabinets (factory built)
24410	Freezers mfg	24690	Brewery equipment mfg	25110	Beds mfg – wooden
24410	Gas stoves mfg – household	24690	Carnival or fairground equipment mfg	25110	Cabinet making, joinery – furniture
24410	Ovens mfg – household	24690	Distilling and beverage equipment mfg	25110	Carpentry, joinery – furniture
24410	Refrigeration equipment mfg – commercial or industrial	24690	Dry cleaning machinery mfg	25110	Chair mfg – wooden
24410	Refrigerators mfg	24690	Flour milling machinery mfg	25110	Furniture mfg – wooden
24410	Stoves mfg – household	24690	Food packing machinery mfg	25110	Kitchen furniture mfg – wooden
24410	Washing machines – household – mfg	24690	Food processing machinery mfg	25110	Lounge suite mfg
24490	Gas heating appliances – household – mfg	24690	Ironing or pressing machinery, laundry mfg – except household	25110	Office furniture mfg – wooden
24490	Hair driers mfg – electric – household			25110	Outdoor furniture mfg – wooden
24490	Heaters – household – mfg			25110	Prefabricated furniture mfg – wooden
24490	Household appliances mfg			25110	Seats mfg – upholstered
24490	Kettles or jugs mfg – electric				
24490	Oil heaters mfg – household				

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32120	Land clearing – except rural	32340	Alarm systems installation	32440	Wall papering
32120	Mine site preparation	32340	Burglar alarms installation	32450	Glazing services
32120	Trench digging	32340	Fire sprinklers installation	32450	Labouring – glazing services
Building structure services		32340	Security systems – installation	32450	Window curtain wall installation
32210	Concreting services	32340	Smoke detectors – installation	32450	Window frame installation
32210	Construction of concrete support structures	32340	Surveillance systems installation	32450	Window installation
32210	Footpaths construction – concrete	32340	Video surveillance systems installation	32450	Window insulation fixing
32210	Foundations construction – concrete	32390	Awnings installation or repair	Other construction services	
32210	Kerb and guttering construction – concrete	32390	Blinds installation or repair	32910	Fence construction – except agricultural
32210	Labouring – concreting	32390	Curtains installing	32910	Garden drainage systems installation
32220	Bricklaying services	32390	Elevator installation, repair	32910	Garden sprinkler systems installation – except irrigation systems
32220	Labouring – bricklaying	32390	Escalator installation, repair	32910	Labouring – landscaping services
32220	Stonework on construction projects	32390	Fireplace construction and installation	32910	Landscape construction
32230	Labouring – roofing services	32390	Fireplace restoration services	32910	Lawn construction
32230	Metal roof fixing	32390	Flywire installation – screens, shutters or blinds	32910	Paving laying
32230	Roof tiling	32390	Insulation materials installation	32910	Rockery work
32230	Roofing materials installation – except insulation materials	32390	Lifts mfg, installation and repair	32920	Earthmoving plant hire – with operators
32230	Tiling services – roof	32390	Office installation and fitout services	32990	Abrasive blasting
32240	Labouring – structural steel erection services	32390	Safes or vaults installation	32990	Bath resurfacing
32240	Storage tanks erection – metal	Building completion services		32990	Billboard construction/erection
32240	Structural steel erection	32410	Cement rendering of buildings	32990	Clothes hoist installation
32240	Trusses or joists erection – steel	32410	Labouring – plastering and ceiling services	32990	Drilling contractors
32240	Welding work on construction projects	32410	Plasterboard fixing or finishing	32990	General household repairs – excluding cleaning, gardening or trade services elsewhere classified
Building installation services		32410	Plasterers	32990	Handyman services
32310	Drains construction, cleaning or repairing – except sewerage or stormwater drains	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	Gas plumbing	32420	Carpentry, joinery – on construction projects	32990	Home maintenance and repair services
32310	Guttering installation or repair – roof	32420	Flooring fixing – wooden	32990	Labouring – construction services nec
32310	Hot water systems installation	32420	Formwork fixing – wooden	32990	Petrol bowsers installation
32310	Installation of domestic water recycling equipment	32420	Joinery work on construction projects	32990	Sand or other abrasive blasting of building exteriors
32310	Labouring – plumbing services	32420	Labouring – carpentry services	32990	Scaffolding construction
32310	Plumbing – except marine	32420	Roof trusses fixing – wooden	32990	Steam-cleaning of building exteriors
32310	Septic tank installation	32420	Shop fittings mfg – timber display cabinets built at the clients premises (on-site fabrication)	32990	Swimming pools construction – above ground
32310	Solar hot water systems installation	32430	Carpet laying	32990	Waterproofing of buildings
32320	Automatic electrical door maintenance	32430	Floor coverings laying nec	WHOLESALE TRADE	
32320	Electric rangehood installation	32430	Floor sanding	Agricultural product wholesaling	
32320	Electrical services	32430	Labouring – tiling and carpeting services	33110	Wool wholesaling
32320	Labouring – electrical services	32430	Linoleum or linoleum fixing	33120	Cereal grain wholesaling
32320	Pay TV antennae installation	32430	Slate flooring installation	33190	Farm produce or supplies wholesaling
32320	Pay TV installation – antennae, decoder	32430	Tiling services – floor and wall	33190	Feed wholesaling
32320	Television antennae installing	32430	Wall tiling	33190	Florist operation – wholesale
32330	Air conditioning equipment installation – except motor vehicles	32440	House painting	33190	Flowers wholesaling
32330	Heating equipment installation – except industrial furnaces	32440	Interior decorating service nec	33190	Hide wholesaling
32330	Labouring – air conditioning and heating services	32440	Labouring – painting and decorating services	33190	Landscaping supplies – wholesaling
32330	Oil heaters installation	32440	Painting of buildings or other structures	33190	Leather wholesaling
32330	Refrigeration equipment installation	32440	Paper hanging	33190	Livestock wholesaling
32330	Ventilation equipment installation nec	32440	Spray painting of buildings or other structures	33190	Nursery stock – wholesale
				33190	Nut supplies – wholesaling
				33190	Orchard supplies wholesaling nec

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33190	Seeds wholesaling – farm or garden	33390	Galvanised iron products dealing	34930	Telephone or telegraph equipment wholesaling
33190	Skins wholesaling	33390	Garden tools wholesaling	34940	Electric fittings dealing nec
33190	Sugar wholesaling – raw	33390	Hand tools wholesaling – including power operated	34940	Electrical distribution equipment wholesaling
33190	Tobacco leaf wholesaling	33390	Hardware wholesaling – domestic	34940	Electrical equipment, industrial, wholesaling nec
33190	Trees or shrubs, potted – wholesaling	33390	Insulating materials wholesaling	34940	Electrical measuring or testing instruments wholesaling
Mineral, metal and chemical wholesaling		33390	Locks wholesaling	34940	Electronic equipment wholesaling nec – industrial
33210	Bitumen wholesaling	33390	Paint wholesaling	34940	Enlargers wholesaling – photographic
33210	Crude oil wholesaling	33390	Roofing materials wholesaling	34940	Household appliances wholesaling
33210	Crude petroleum wholesaling	33390	Sand dealing	34940	Kitchen appliances wholesaling – household electric
33210	Diesel oil wholesaling	33390	Screens – window – wholesaling	34940	Light fittings dealing – electrical
33210	Distillate wholesaling	33390	Spa pool and hot tub wholesaling	34940	Photocopier wholesaling
33210	Fuel oil wholesaling	33390	Swimming pools wholesaling – fibreglass – below ground	34940	Photocopying machines wholesaling
33210	Heating oil dealing	33390	Tiles wholesaling – except non-ceramic floor tiles	34940	Photographic equipment wholesaling
33210	Kerosene wholesaling	33390	Wall or ceiling boards wholesaling	34940	Radio or television parts wholesaling
33210	Liquefied petroleum gas – dealing	33390	Wallpaper wholesaling	34940	Radios wholesaling
33210	Oils or greases wholesaling – industrial or lubricating	33390	Woodworking tools wholesaling	34940	Refrigeration equipment wholesaling – commercial
33210	Petrol wholesaling	Specialised industrial machinery and equipment wholesaling		34940	Sewing machines wholesaling – household
33210	Petroleum products wholesaling	34110	Agricultural machinery or equipment wholesaling	34940	Sound recording or reproducing equipment – industrial – wholesaling
33221	Aluminium can recycling – collecting, sorting, dealing, wholesaling	34110	Lawn mowers wholesaling	34940	Sound reproducing equipment – household – wholesaling
33221	Cans, metal – recycling, collecting, sorting, dealing or wholesaling	34190	Distilling equipment wholesaling	34940	Stoves or heaters – household – wholesaling
33221	Metal scrap wholesaling	34190	Dry cleaning machinery or equipment wholesaling	34940	Television sets wholesaling
33221	Precious metals scrap dealing	34190	Food processing machinery or equipment wholesaling	34940	Vacuum cleaners wholesaling – household
33221	Scrap metal merchants	34190	Forging machinery or equipment wholesaling	34940	Washing machines – household – wholesaling
33229	Charcoal suppliers	34190	Machine tools wholesaling	34940	Welding equipment wholesaling – electrical
33229	Coal wholesaling	34190	Metalworking machinery wholesaling	34990	Business machines, equipment – wholesaling – except computing equipment or furniture
33229	Gold, silver merchants	34190	Milk processing machinery or equipment wholesaling	34990	Display and notice boards wholesaling
33229	Metallic ores wholesaling	34190	Mining machinery or equipment wholesaling	34990	Film wholesaling – photographic
33229	Minerals wholesaling nec	34190	Printing machinery or equipment wholesaling	34990	Fire protection equipment wholesaling
33230	Adhesives wholesaling	34190	Textile working machinery or equipment wholesaling	34990	Furnaces or furnace equipment, industrial, wholesaling – except electrical
33230	Agricultural chemicals wholesaling	34190	Water purification equipment wholesaling	34990	Hairdressers' equipment wholesaling
33230	Chemicals wholesaling nec	34190	Welding machinery or equipment wholesaling – non-electrical	34990	Industrial machinery or equipment wholesaling nec
33230	Cleaning products – chemical-based – wholesaling	34190	Woodworking machinery or equipment wholesaling	34990	Jetski parts wholesaling
33230	Dyes wholesaling	Other machinery and equipment wholesaling		34990	Jetski wholesaling
33230	Fertiliser wholesaling	34910	Medical equipment wholesaling nec	34990	Laundry machinery or equipment wholesaling – except domestic
33230	Gases – industrial – wholesaling – except liquefied petroleum gas	34910	Professional equipment wholesaling	34990	Weighing machinery wholesaling nec
33230	Liquefied gases wholesaling – except liquefied petroleum gas (LPG)	34910	Scientific equipment wholesaling	Motor vehicle and motor vehicle parts wholesaling	
33230	Marine oils wholesaling	34920	Computer wholesaling – including peripherals	35010	Motor vehicles distributing – new
33230	Pesticides wholesaling	34920	Laser printer wholesaling	35010	Motor vehicles wholesaling
Timber and hardware goods wholesaling		34930	Electronic telephone security device wholesaling	35020	Bus, coach dealers
33310	Timber dealing – except firewood	34930	Mobile phone battery wholesaling		
33310	Veneer wood – dealing				
33320	Bathroom and toilet fittings – wholesaling				
33320	Hot water systems wholesaling				
33320	Plumbers' fittings wholesaling				
33390	Bricks dealing				
33390	Builders hardware dealing nec				
33390	Building materials dealing nec				
33390	Cement wholesaling				
33390	Ceramic floor or wall tile wholesaling				

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35020	Commercial vehicles dealing	36090	Seafoods wholesaling – canned	37340	Hobby equipment wholesaling – except tools
35020	Trucks wholesaling	36090	Soft drinks wholesaling	37340	Playground equipment wholesaling
35030	Trailer and other motor vehicle wholesaling	36090	Tea wholesaling	37340	Ski equipment wholesaling
35040	Batteries wholesaling – motor vehicle	Textile, clothing and footwear wholesaling		37340	Skin diving equipment wholesaling
35040	Motor accessory shops operation	37110	Bags or sacks wholesaling – textile	37340	Sporting goods wholesaling – except clothing or footwear
35040	Motor vehicle accessories dealing – new	37110	Haberdashery wholesaling	37340	Toys wholesaling
35040	Motor vehicle paint wholesaling	37110	Household linen wholesaling	37340	Water ski equipment wholesaling
35040	Motor vehicle parts dealing – new	37110	Rope wholesaling	37350	Books wholesaling
35040	Tyre wholesaling – motor vehicles – except motor cycles	37110	Sail cloth wholesaling	37350	Magazine wholesaling
35040	Tyres or tubes wholesaling	37110	Soft furnishings wholesaling	37350	Newspaper wholesaling
35050	Auto parts recyclers	37110	Tents wholesaling	37350	Periodicals wholesaling
35050	Motor vehicle parts dealing – used	37110	Textiles wholesaling nec	37360	Bags wholesaling – paper
35050	Motor wreckers	37110	Yarns wholesaling	37360	Paper products wholesaling nec
35050	Recycling – auto parts	37120	Bicycle helmet wholesaling	37360	Paper wholesaling
35050	Second hand motor vehicle parts dealing	37120	Clothing wholesalers	37360	Stationery wholesaling
Grocery, liquor and tobacco product wholesaling		37120	Footwear wholesaling	37390	Artists' supplies wholesaling
36010	General line groceries wholesaling	37120	Furriers – wholesale	37390	Firewood wholesaling
36020	Butchers – wholesale	37120	Lingerie wholesaling	37390	Leather goods wholesaling – except clothing or footwear
36020	Kangaroo meat wholesaling	37120	Menswear wholesaling	37390	Luggage wholesaling
36020	Meat wholesaling – except canned, cured or smoked poultry or rabbit meat	37120	Millinery wholesaling	37390	Musical instruments wholesaling
36020	Poultry wholesaling	Pharmaceutical and toiletry goods wholesaling		37390	Pet foods wholesaling
36020	Rabbit meat wholesaling	37200	Cosmetics wholesaling	37390	Pets wholesaling
36020	Sausages wholesaling	37200	Detergents wholesaling	37390	Pool cleaning equipment wholesaling
36020	Smallgoods wholesaling	37200	Drugs wholesaling – except veterinary	37390	Prepaid cards and vouchers – issuing to businesses
36030	Dairy products wholesaling	37200	Drugs wholesaling – veterinary	37390	Second-hand goods wholesaling nec
36030	Ice cream wholesaling	37200	Medicines wholesaling – except veterinary	37390	Wholesale trade nec
36030	Milk wholesaling	37200	Perfumes wholesaling	Commission-based wholesaling	
36040	Crustacean wholesaling	37200	Soap wholesaling	38000	Antiques auctioning service
36040	Fish wholesaling	37200	Toiletries wholesaling	38000	Auctioning service – electronic
36040	Seafoods wholesaling – fresh or frozen	Furniture, floor coverings and other goods wholesaling		38000	Auctioning service – furniture, second-hand goods
36050	Fruit fresh – wholesaling, washing or packing	37310	Beds wholesaling	38000	Auctioning service – livestock
36050	Vegetables fresh – wholesaling, washing or packing	37310	Floor coverings wholesaling	38000	Auctioning service – used motor vehicles
36061	Beer, wine and spirits wholesalers	37310	Floor tile wholesaling (except ceramic)	38000	Auctioning service nec
36062	Tobacco products wholesaling	37310	Furniture wholesaling – except office	38000	Wool broking – wholesaling
36090	Cereal foods wholesaling	37310	Furniture wholesaling – office	RETAIL TRADE	
36090	Chinese groceries wholesaling	37310	Mattresses wholesaling	Motor vehicle retailing	
36090	Confectionery wholesaling	37320	Costume jewellery wholesaling	39110	Car dealer – new and/or used
36090	Cordials – wholesaling	37320	Gemstones wholesaling	39110	Motor vehicles retailing – new
36090	Eastern foods wholesaling	37320	Jewellery wholesaling	39110	Motor vehicles retailing – used
36090	Egg and egg products wholesaling	37320	Precious metals wholesaling	39120	Go-karts retailing – motorised
36090	Food wholesaling nec	37320	Watch or clock parts wholesaling	39120	Motor cycles or scooters wholesaling or retailing
36090	Groceries wholesaling nec	37320	Watches wholesaling	39130	Caravan dealers
36090	Health foods wholesaling	37330	China, glassware and earthenware wholesaling	39130	Horse floats wholesaling or retailing
36090	Honey wholesaling	37330	Glassware wholesaling – household	39130	Mobile homes dealing
36090	Nuts wholesaling	37330	Household ceramic giftware wholesaling	39130	Trailers dealing – except boat
36090	Potato crisps wholesaling	37330	Kitchenware wholesaling	Motor vehicle parts retailing	
36090	Rice wholesaling – milled or polished	37330	Tableware wholesaling	39211	Batteries retail – motor vehicle
		37340	Golf equipment wholesaling	39211	Caravan battery retailing
		37340	Gymnasium equipment wholesaling		

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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	42210	Sound reproducing equipment – household – retailing	42430	Hobby equipment and supplies retailing
41290	Pastries retailing	42210	Stoves – household – retailing	42430	Toys retailing
41290	Smallgoods retailing	42210	Telephone retailing including mobile phones	42441	Magazine retailing
41290	Specialised foods retailing nec	42210	Television antennae retailing	42441	Newsagent operation
Furniture, floor coverings, houseware and textile goods retailing		42210	Television sets retailing	42441	Newspapers retailing
42110	Antique reproduction furniture retailing	42210	Vacuum cleaners retailing	42441	Periodicals retailing
42110	Awnings retailing	42210	Video cameras retailing	42442	Books retailing
42110	Beds retailing	42210	Washing machines – household – retailing	42450	Boat dealers
42110	Blinds retailing	42220	Computer retailing	42450	Boat trailer dealing
42110	Furniture retailing – household	42290	Dry cell battery retailing	42450	Jetski parts retailing
42110	Mattresses retailing	42290	Solar panel retailing	42450	Jetski retailing
42120	Carpet retailing	Hardware, building and garden supplies retailing		42450	Marine accessories retailing nec
42120	Cork flooring retailing	42310	Bathroom and toilet fittings – retailing	42450	Outboard motors retailing
42120	Floor coverings retailing	42310	Garden tools retailing	42450	Sailing or nautical accessories retailing
42120	Tiles – floor – retailing			42450	Trailers dealing – boat
42130	China, glassware and earthenware retailing			Clothing, footwear and personal accessories retailing	
				42510	Babies' wear retailing
				42510	Bicycle clothing/apparel retailing
				42510	Bicycle helmet retailing

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
42510	Bridal wear and accessories retailing	42740	Dried flowers retailing		Retail commission-based buying and/or selling
42510	Clothing accessories retailing	42740	Florist operation – retail	43201	Cosmetics, perfumes and toiletry goods retailing commission based
42510	Clothing retailing	42740	Flowers retailing	43201	Network marketing of perfumes, cosmetics and toiletries
42510	Fashion ware – retailing	42791	Solar pool equipment and supplies retailing	43202	Jewellery retailing commission based
42510	Foundation garments retailing	42791	Spa pool and hot tub retailing	43202	Network marketing of jewellery
42510	Fur clothing retailing	42791	Swimming pool chemicals retailing	43209	Domestic appliance retailing – catalogue selling (commission based)
42510	Furriers – retail	42791	Swimming pool retailing	43209	Domestic appliance retailing – direct selling (commission based)
42510	Ladies' wear retailing	42792	Art dealers	43209	Network marketing (except perfume, cosmetics, toiletries or jewellery)
42510	Leather clothing retailer	42792	Art gallery operation – retail	43209	Prepaid cards and vouchers – selling for other businesses
42510	Lingerie retailing	42793	Adult shop operation	43209	Yacht broking
42510	Menswear retailing	42794	Animals retailing – live		
42510	Millinery retailing	42794	Pet shops		
42510	Protective clothing retailing	42799	Clocks retailing		
42510	Women's wear retailing	42799	Coal retailing		
42510	Work clothing retailing	42799	Craft materials and supplies retailing		
42520	Footwear retailing	42799	Craft retailing		
42520	Shoes retailing	42799	Discount store operation		
42530	Jewellery retailing – except direct sellers	42799	Firewood cutting and retailing		
42530	Watches retailing	42799	Fireworks retailing		
42590	Handbags retailing	42799	General store operation – other than mainly groceries		
42590	Leather goods retailing – except apparel	42799	Gift shops		
42590	Umbrellas retailing	42799	Greeting cards retailing		
42590	Wigs retailing	42799	Ice retailing		
	Department stores	42799	Musical instruments retailing		
42600	Department store operation	42799	Picture framing service		
	Pharmaceutical and other store-based retailing	42799	Postcards retailing		
42711	Bandages/dressings – medical retailing	42799	Religious goods retailing		
42711	Chemist shop operation – pharmacy	42799	Retailing nec		
42711	Drugs retailing	42799	Souvenirs retailing		
42711	Medicine retailing	42799	Tobacco products retailing		
42711	Pharmacy operation – retail	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		
42712	Toiletries retailing – except chemist shops, pharmacies and direct sellers	43101	Cosmetics retailing – direct selling		
42720	Artists' supplies retailing	43101	Direct selling – cosmetics, perfumes and toiletries		
42720	Stationery retailing	43101	Perfumes retailing – direct selling		
42720	Writing materials retailing	43101	Toiletries retailing – direct selling		
42731	Pawnbroking	43102	Direct selling – jewellery		
42732	Antiques retailing (except pawnbroking)	43102	Jewellery retailing – direct selling		
42733	Coin dealers	43109	Health foods direct selling		
42733	Disposal stores – new goods	43109	Amway sales		
42733	Second-hand books retailing	43109	Book retailing – catalogue selling		
42733	Second-hand clothes retailing	43109	Book retailing – direct selling		
42733	Second-hand furniture retailing or auctioning – except pawnbrokers	43109	Direct selling nec		
42733	Second-hand goods retailing – except motor vehicles, pawnbrokers	43109	Domestic appliance retailing – catalogue selling (except commission based)		
42733	Second-hand jewellery retailing – except pawnbrokers	43109	Domestic appliance retailing – direct selling (except commission based)		
42733	Second-hand jewellery retailing – except pawnbrokers	43109	Domestic appliance retailing – via internet		
42733	Stamp dealing – except pawnbrokers	43109	Milk vendor		

ACCOMMODATION AND FOOD SERVICES

Accommodation

44000	Boarding houses
44000	Camping ground operation
44000	Caravan parks and camping grounds
44000	Guest house operation
44000	Holiday houses and flats operation
44000	Hotel operation
44000	Motel operation
44000	Private hotel operation – short-term accommodation
44000	Ski-lodge operation
44000	Student residences operation – except boarding schools
44000	Youth hostel operation

Cafes, restaurants and takeaway food services

45110	Internet cafe (mainly cafe operation)
45110	Cafe operation
45110	Coffee shops
45110	Restaurant operation
45120	Chicken, take away and retailing – cooked and ready to eat
45120	Fast food retailing
45120	Fish and chips retailing – take away
45120	Hamburgers retailing
45120	Ice cream retailing
45120	Pizza take away – retailing
45120	Soft drinks retailing
45120	Take away foods – retailing
45130	Airline catering service
45130	Catering service

Pubs, tavern and bars

45200	Bar – licensed
45200	Hotel operation – mainly drinking place
45200	Nightclub operation
45200	Pub operation – mainly drinking place
45200	Tavern operation – mainly drinking place

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
45200	Wine bar operation – mainly drinking place	48200	Ocean cruise services – between domestic and foreign ports	52120	Freight terminal operation – sea transport
Clubs (Hospitality)		48200	Ocean cruise services – between domestic ports	52120	Grain loader operation – sea transport
45301	Clubs – licensed	48200	Water taxi service	52120	Ship mooring service
45301	Licensed club operation	Air and space transport		52120	Wharf facility leasing
45302	Clubs – not licensed, hospitality, with staff	49001	Aircraft charter, lease or rental – with crew	52120	Wharf provision
TRANSPORT, POSTAL AND WAREHOUSING		49001	Freight transport service – non-scheduled air transport	52190	Divers – commercial, salvage
Road freight transport		49001	Helicopter charter	52190	Harbour services nec
46100	Delivery service – road	49009	Airline operation – scheduled domestic	52190	Navigation service – water transport
46100	Furniture removal service – road	49009	Airline operation – scheduled international	52190	Pilotage service
46100	Gas hauling – by road	49009	Freight transport service – scheduled domestic air transport	52190	Port services nec
46100	Log haulage service	49009	Freight transport service – scheduled international air transport	52190	Salvage service – marine
46100	Road freight transport service	Scenic and sightseeing transport		52190	Ship registration service
46100	Taxi truck service	50100	Cable car operation	52190	Shipping agency service
46100	Towing service, motor vehicle	50100	Chair lift operation	52190	Ships agency service
46100	Truck hire service – with driver	50100	Cruise operation – river, harbour or lake, with or without restaurant facilities	52190	Towboat operation
46100	Waste paper transport – road	50100	Dive boat tours – coastal waters	52190	Tugboat operation
Road passenger transport		50100	Dive boat tours – inland waters	Air transport support services	
46210	Bus, coach transport – long distance	50100	Four-wheel drive tour operation with driver	52200	Airport operation
46210	Charter bus service – long distance	50100	Game fishing tours – coastal waters	52200	Airport services
46210	Tourist coach service – long distance	50100	Motor cycle tour operation – with driver	52200	Aviation consultancy service
46220	Airport bus service	50100	Railway operation – by historical railway societies or as a tourist attraction	52200	Navigation service – air transport
46220	Bus, coach transport – short distance	50100	Tourist coach service – short distance	Other transport support services	
46220	Charter bus service – short distance	50100	Whale watching tours – coastal waters	52910	Baggage agency service
46220	School bus service	50100	Wilderness tour operation – mainly by four-wheel drive – with driver	52910	Customs agency service
46220	Tramway passenger transport service	Pipeline and other transport		52910	Export documentation preparation service
46231	Taxi cab management service	50210	Pipeline operation	52910	Import documentation preparation service
46231	Taxi cab service (owner operator)	50290	Freight transport operation nec	52920	Freight forwarding service – except by road
46239	Car hire service – chauffeur driven	50290	Ski-tow operation	52920	Freight forwarding service – road
46239	Road passenger transport nec	50290	Transport operation nec	52991	Taxi driver
Rail freight transport		Postal and courier pick-up and delivery services		52991	Taxi driver (except owner operator)
47100	Freight transport service – railway	51010	Mail services	52999	Chauffeur service
Rail passenger transport		51010	Mailbox rental services	52999	Container terminal or park facilities – for road freight
47200	Monorail operation	51010	Post office operation	52999	Freight brokerage service
Water freight transport		51010	Postal agency operation	52999	Railway station operation
48100	Ferry service	51020	Courier service	52999	Taxi radio base operation – except for taxi trucks
48100	Freight transport service – coastal sea transport	51020	Messenger service	52999	Toll bridge operation
48100	Freight transport service – river, harbour or lake	Water transport support services		52999	Toll road operation
48100	Ship charter, lease or rental	52110	Ship loading or unloading service	52999	Transport container repair or refurbishing
48100	Ship charter, lease or rental – with crew for freight transport	52110	Stevedoring	52999	Vehicular ferry or punt operation – in inland waters
48100	Ship management service for coastal sea transport	52120	Coal loader operation – sea transport	Warehousing and storage services	
48100	Ship management service for international sea transport	52120	Container terminal operation – marine cargo	53010	Grain elevator operation
48100	Vehicular ferry operation – in coastal waters	Water passenger transport		53010	Grain silo operation
Water passenger transport		48200	Boat charter, lease or rental, with crew for passenger transport	53010	Grain storage
48200	Boat charter, lease or rental, with crew for passenger transport	48200	Island ferry operation – in coastal waters	53010	Storage service – grain
48200	Island ferry operation – in coastal waters			53090	Bond store operation
				53090	Cold store operation
				53090	Cool storage of fruit and vegetables
				53090	Furniture storage service

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53090	Storage service nec	58010	Telephone exchange operation		Non-depository financing
53090	Warehousing nec	58010	Telephone service	62300	Financing nec
INFORMATION MEDIA AND TELECOMMUNICATIONS		58010	Teleprinter service	62300	Terminating building society operation
Newspaper, periodical, book and directory publishing		58010	Telex service	Financial asset investing	
54110	Newspapers publishing	58020	Datacasting service provision	62400	Corporate unit trusts – assessed as companies
54120	Periodicals publishing	58020	Network communication service (wireless)	62400	Friendly society operation
54130	Books publishing	58020	Radio relay station operation	62400	Holding company operation – ie holding shares in subsidiary companies
54130	Maps publishing	58020	Radio telephone service	62400	Investment association operation
54140	Directory and mailing list publishing	58020	Satellite communications service	62400	Investment company operation
54190	Investing in tangible artistic work	58020	Television relay station operation	62400	Investment operation – own account
Software publishing		58090	Other telecommunications services	62400	Investment operation – assessed as companies
54200	Software publishing	Internet service providers and web search portals		62400	Public trading trust operation – assessed as companies
54200	Computer games software design	59100	Email services	62400	Unit trust – corporate operation, assessed as companies
54200	Design software for smartphones	59100	Internet cafe (mainly internet service operation)	62400	Unit trust – public trading operation, assessed as companies
Motion picture and video activities		59100	Internet service providers	62400	Unit trust operation – except corporate and public trading trusts
55110	Film and video production	Data processing, web hosting and electronic information storage services		Life insurance	
55110	Motion picture film or tape production	59210	Computer time-sharing service	63100	Life insurance provision
55110	Newsreel production	59210	Data entry service	Health and general insurance	
55110	Television film or tape production	59210	Data processing service	63210	Funeral benefit provision
55120	Film and video distribution	59210	Microfiche production services	63210	Health insurance
55120	Motion picture distribution	59210	Tabulating service	63220	Accident insurance provision
55120	Motion picture leasing	59220	Information storage and retrieval services – except library	63220	Fire insurance provision
55120	Video tapes leasing – excluding hire to the public by video hire outlets	Libraries and archives		63220	General insurance
55130	Cinema operation	60100	Archival service	63220	Household insurance
55130	Drive-in theatre operation	60100	Film archive service	63220	Insurance – accident, house, marine and general
55130	Motion picture screening	60100	Library service	63220	Motor vehicle insurance
55130	Motion picture theatre operation	60100	Photographic archive service	63220	Third-party insurance
55130	Newsreel theatre operation	60100	Sound archive service	63220	Travel insurance provision
55140	Motion picture editing	Other information services		63220	Workers' compensation insurance
Sound recording and music publishing		60200	News collection for radio broadcasting	Superannuation funds	
55210	Sheet music publishing	60200	News collection for television broadcasting	63300	First Home Saver Account Trust
55220	Sound recording studio operation	60200	Premium SMS services – distributing content	63300	Pension fund separately constituted – operation
Radio broadcasting		FINANCIAL AND INSURANCE SERVICES			
56100	Radio service	Central banking		Auxiliary finance and investment services	
56100	Radio station operation	62100	Central bank operation	64110	Commodity futures broking or dealing
Television broadcasting		Depository financial intermediation		64110	Financial asset broking service
56210	Television service	62210	Bank operation	64110	Mortgage broking service
56210	Television station operation	62210	Development bank operation	64110	Stockbroking or trading
56220	Pay TV operation	62210	Savings bank operation	64190	Auxiliary finance and investment services – other nec
56220	Pay TV station operation	62210	Trading bank operation	64190	Credit card administration service
Internet publishing and broadcasting		62220	Building societies	64190	Executor service
57000	Internet publishing (periodical)	62220	Permanent building society operation	64190	Financial service nec
Telecommunications services		62230	Credit unions	64190	Nominee service
58010	Communication service – including telephone, telex, satellite communications service – except radio and TV broadcasting	62290	Finance company operation	64190	Portfolio investment management services
58010	Network communication service (wired)	62290	Money market dealers	64190	Security valuation service
58010	Renting of Installed Fibre Capacity				
58010	Telecommunications service				

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64190	Share registry operation	66390	Sound reproducing equipment – household – hiring	67200	Selling residential, commercial and industrial property (on behalf of owner)
64190	Superannuation fund management service – on a fee or commission basis	66390	Sporting equipment hiring	67200	Selling residential property (on behalf of owner)
64190	Trustee service	66390	Stoves or heaters hiring	67200	Renting or leasing of non-residential property (except as owner or leaseholder)
Auxiliary insurance services		66390	Television hiring	67200	Timeshare apartment management service
64200	Actuarial service	66390	Toy library (non-welfare service)	67200	Valuing service – real estate
64200	Claim assessment service	66390	Video recorder or equipment hiring	PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES	
64200	Insurance agency service	66390	Washing machine hiring		
64200	Insurance broking service	66390	Water ski equipment hire		
64200	Insurance consultant service	Non-financial intangible assets (except copyrights) leasing			
64200	Investing in patents and copyrights	66400	Leasing licences		
RENTAL, HIRING AND REAL ESTATE SERVICES		66400	Taxi cab plate leasing		
		Property operators			
		67110	Buildings, residential – renting or leasing – other than holiday		
		67110	Renting or leasing flats as owner or leaseholder (except holiday houses and flats)		
		67110	Renting or leasing houses as owner or leaseholder (except holiday houses and flats)		
		67120	Agricultural land renting or leasing as owner or leaseholder		
		67120	Factory renting or leasing as owner or leaseholder		
		67120	Office space renting or leasing as owner or leaseholder		
		67120	Renting or leasing of non-residential buildings as owner or leaseholder		
		67120	Renting or leasing of non-residential property as owner or leaseholder		
Motor vehicle and transport equipment rental and hiring		67120	Self-storage renting or leasing as owner or leaseholder	69100	Agricultural research activities
66110	Car leasing, hiring or renting – except licensed hire cars or taxi cabs	67120	Shopping centre renting or leasing as owner or leaseholder	69100	Engineering research activities
66110	Hire car service without driver	67120	Warehouse renting or leasing as owner or leaseholder	69100	Food research institution operation – except university
66110	Motor vehicle – hiring, leasing or renting – except licensed hire cars or taxi cabs	Real estate services		69100	Industrial research institution operation – except university
66190	Aircraft leasing	67200	Auctioning service – real estate	69100	Medical research institution operation – except university
66190	Bus, coach leasing	67200	Broking service, real estate	69100	Medical science research activities
66190	Campervan leasing, hiring or renting	67200	Property auctions – internet	69100	Natural sciences – astronomy, chemistry, mathematics, physics, earth sciences research activities
66190	Caravan hiring	67200	Real estate agency service	69100	Observatory operation – except university
66190	Container hiring	67200	Real estate auctioning service	69100	Scientific research institution operation – except university
66190	Horse trailer hiring	67200	Real estate body corporate management service	69100	Social sciences – economics, psychology, sociology research activities
66190	Ship leasing	67200	Real estate broking service	69100	Technology research activities
66190	Trailer hiring	67200	Real estate management service	Architectural, engineering and technical services	
66190	Truck leasing, hiring or renting	67200	Real estate rental agency service	69210	Architect
Farm animals and bloodstock leasing		67200	Real estate title transfer service – other than by units of qualified legal practitioners	69210	Architectural services
66200	Farm animals and bloodstock leasing	67200	Renting or leasing of non-residential buildings (except as owner or leaseholder)	69210	Drafting service – architectural
Other goods and equipment rental and hiring		67200	Selling and renting property (on behalf of owner)	69210	Landscape architecture service
66310	Agricultural machinery leasing	67200	Selling residential and commercial property (on behalf of owner)	69210	Town planning service
66310	Construction machinery leasing			69220	Aerial photography service
66310	Leasing of plant or equipment			69220	Aerial surveying service
66320	Video tapes and games hiring to general public			69220	Engineering surveying service
66390	Amusement machines hiring – including peripherals			69220	Land surveying service
66390	Bicycles hiring			69220	Map preparation service
66390	Camping equipment hiring			69220	Mining surveying service
66390	Costume hiring			69220	Oceanographic surveying service
66390	Domestic appliance hiring			69220	Seismic surveying service
66390	Fishing tackle hiring			69220	Surveying service
66390	Furniture hiring			69230	Boat designing service
66390	Hobby equipment hiring			69230	Building consultancy service
66390	Household goods hiring			69230	Chemical engineering service
66390	Indoor plant hire			69230	Civil engineering service
66390	Office machinery or equipment hiring			69230	Construction project management service – fee or contract basis
66390	Photographic equipment hiring			69230	Drawing office service – engineering
66390	Plant hiring or leasing			69230	Electrical engineering service – consulting
66390	Pram and trolley hire				
66390	Ski equipment hire				

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69230	Electronic engineering service – consulting	69400	Internet advertising services		Computer systems design and related services		
69230	Engineering consultancy service	69400	Samples distribution service	70000		Computer consultancy services nec	
69230	Engineering drafting service		Market research and statistical services	70000		Computer facilities management service	
69230	Marine engineering service	69500	Market research service	70000		Computer network systems design and integration service	
69230	Mining engineering service	69500	Public opinion research service	70000		Computer programming service	
69230	Naval architecture service		Management and other consulting services	70000		Home page development	
69230	Pipeline engineering service	69610	Corporate head office management services	70000		Internet consultancy service	
69230	Product design service	69621	Environmental consultancy service – excluding laboratory service	70000		Internet development services	
69230	Quantity surveying service	69621	Environmental consultancy services	70000		Internet implementation advisory services	
69230	Sanitary engineering service	69621	Environmental sustainability assessment	70000		Internet software development	
69230	Traffic engineering service	69621	Environmental sustainability assessment	70000		Internet website design services	
69240	Commercial art service	69622	Occupational health and safety (OH&S) consultancy services	70000		Internet website development	
69240	Designing prepaid cards and vouchers	69629	Business consultant service	70000		Premium SMS services – designing and developing software	
69240	Fashion design service	69629	Business management services nec	70000		Software development services nec	
69240	Graphic design service – for advertising	69629	Business services nec	70000		Software production service	
69240	Signwriting	69629	Entertainer or celebrity management service	70000		Software simulation and testing service	
69240	Ticket writing	69629	Lobbyist	70000		Systems analysis service	
69250	Assay service	69629	Management consultancy service	70000		Website development	
69250	Chemical analysis service nec	69629	Merchandising consultancy service			ADMINISTRATIVE AND SUPPORT SERVICES	
69250	Forensic science consulting service – other than pathology service	69629	Music group management service				Employment services
69250	Geological and geophysical consultancy service	69629	Operations research service	72110			Casting agency service
69250	Laboratory operation	69629	Personnel management service	72110			Employment agency operation
69250	Metallurgical services	69629	Public affairs consultant	72110			Executive search service
69250	Pollution monitoring service	69629	Public relations counselling service	72110			Outplacement service
69250	Scientific or technical services nec	69629	Sales advisory service	72120			Contract staff service
69250	Seismic survey data analysis service	69629	Tariff consultancy service	72120			Labour hire – temporary
69250	Testing or assay service	69629	Tourism development consultancy service	72120			Model agency
69250	Thermographic testing services		Veterinary services	72120			Temporary labour hire
69250	Wool testing service	69700	Animal clinic or hospital operation				Travel agency services
	Legal and accounting services	69700	Spaying service	72200			Ticket selling – for non-resident airlines
69310	Advocate	69700	Veterinary hospitals	72200			Tour guide service
69310	Barrister	69700	Veterinary surgeon	72200			Tour retailing service
69310	Conveyancing service – by qualified legal practitioners		Other professional, scientific and technical services	72200			Travel agency and tour management services: international airline representative office
69310	Conveyancing service – other than by qualified legal practitioners	69910	Commercial photography service	72200			Travel agency service
69310	Legal aid service	69910	Photography service – except aerial photography, motion picture production or photographic film processing				Other administrative services
69310	Notary	69910	Portrait photography services	72910			Secretarial service
69310	Solicitor	69910	Street photography service	72920		Desktop publishing service	
69310	Title searching service	69910	Studio photography service	72920		Typing service	
69320	Accountant	69910	Video filming	72920		Word processing service	
69320	Accounting service	69990	Interpreting service	72930		Collection agency service	
69320	Auditing service	69990	Meteorological services	72930		Consumer credit reporting service	
69320	Bookkeeping service	69990	Migration consultants and services	72930	Credit bureau or agency service		
69320	Tax agent	69990	Non-financial asset broking service	72930	Debt collecting service		
	Advertising services	69990	Translation service	72940	Telephone answering service		
69400	Advertising agency operation	69990	Valuation service – except for real estate, wool or livestock	72990	Document shredding service for businesses		
69400	Advertising – blogging			72990	Events booking agent		
69400	Advertising service						
69400	Direct marketing services – advertising direct mail						

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72990	Fund raising nec – on a commission or fee basis	Justice		80210	School – primary school
72990	Managing prepaid card and voucher programmes	75400	Commission operation – judicial	80220	High school operation – except combined primary and secondary school
72990	Power tool demonstration	75400	Courts operation – judicial	80220	Matriculation college operation
72990	Promotion/sale of internet coupons	Government representation		80220	Private boys' school operation – secondary school only
72990	Secure document destruction service for businesses	75510	Domestic government representation	80220	Private girls' school operation – secondary school only
72990	Selling and promotion of internet coupons	75520	Consulate operation – foreign government	80220	Private school operation – secondary school only
72990	Shopping trolley collection service	75520	Embassy operation – foreign government	80220	Public boys' school operation – secondary school only
72990	Sports ticket agency operation	75520	High Commission operation	80220	Public girls' school operation – secondary school only
72990	Supermarket trolley collection service	75520	Trade commission operation – foreign government	80220	Public school operation – secondary school only
72990	Theatre ticket agency operation	Defence		80220	School, high school – secondary
72990	Tourist bureau service	76000	Defence forces operation and administration	80220	Secondary school or college operation
72990	Tourist information centre operation	Public order and safety services		80230	Primary and secondary school operation – combined
Building cleaning, pest control and gardening services		77110	Police services – government	80230	Private boys' school operation – combined primary/secondary school
73110	Chimney cleaning service	77120	Armoured car service	80230	Private girls' school operation – combined primary/secondary school
73110	Cleaning service	77120	Caretaking service	80230	Private school operation – combined primary/secondary school
73110	Crime scene cleaning service	77120	Detective agency service	80230	Public boys' school operation – combined primary/secondary school
73110	Domestic – household cleaning service – except carpets, rugs, drapes, curtains or other soft furnishings	77120	Enquiry agency service	80230	Public girls' school operation – combined primary/secondary school
73110	House cleaning service	77120	Locksmith service	80230	Public school operation – combined primary/secondary school
73110	Office cleaning service	77120	Night watchman service	80230	School – combined primary and secondary
73110	Restaurant vat and cooker cleaning services	77120	Protection service	80240	Special school operation
73110	Road sweeping – cleaning services	77120	Security service	Tertiary education	
73110	Street sweeping – cleaning services	77130	Bushfire brigade service	81011	Computer training
73110	Swimming pool cleaning service	77130	Emergency service – other than defence and police	81019	Business college operation
73110	Telephone cleaning service	77130	Fire fighting service – except forest	81019	Earthmoving equipment operation training
73110	Window cleaning service	77130	Fire fighting service – forest	81019	Industrial equipment operation training
73120	Pest control service nec	77130	Fire prevention service	81019	Management training service
73120	Weed control service	77140	Gaol operation	81019	Modelling school
73130	Gardening service nec	77190	Other public order and safety services	81019	Technical and further education college operation
73130	Lawn mowing service	Regulatory services		81019	Technical college operation
73130	Roadside and nature strip grass mowing or slashing service	77200	Regulatory services	81019	Theological college or seminary operation
Packaging services		EDUCATION AND TRAINING		81019	Workplace training
73200	Packing or filling service – contract basis	Preschool education		81020	Research school operation – university
PUBLIC ADMINISTRATION AND SAFETY		80100	Kindergarten, pre-school operation – except child minding centre	81020	University operation
Central government administration		80100	Pre-school centre operation – except child minding centre	Adult, community and other education	
75100	Central government administration	School education		82110	Coaching – sports
75100	Commonwealth government administration	80210	Primary school operation – except combined primary and secondary school	82110	Martial arts and self-defence instruction
75100	Federal government administration	80210	Private boys' school operation – primary school only	82110	Parachuting school operation
State government administration		80210	Private girls' school operation – primary school only	82110	Riding school operation
75200	State government administration	80210	Private school operation – primary school only	82110	Sailing school operation
Local government administration		80210	Public boys' school operation – primary school only	82110	Scuba diving school
75300	Local government administration	80210	Public girls' school operation – primary school only		
75300	Shire administration	80210	Public school operation – primary school only		

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
Parks and gardens operations		90030	Playhouse operation	91390	Youth camp operation
89210	Animal parks	90030	Theatre operation – except motion picture theatre	Gambling activities	
89210	Aquarium operation	Sport and physical recreation activities		92010	Casino operation
89210	Aviary operation	91110	Fitness centres	92020	Lottery agency operation
89210	Herbarium operation	91110	Gymnasium operation	92020	Lottery operation
89210	Zoological garden operation	91121	Jockeys	92091	Bookmaker operation
89220	Parks and gardens operation	91122	Basketballer – professional	92092	TAB agency operation
89220	Picnic ground operation	91123	Cricketer – professional	92092	Totalisator agency operation
89220	Recreation ground operation – except sporting	91124	Footballer – professional	92099	Bingo operation
89220	Tourist caves operation	91125	Referee, umpire – professional	92099	Football pools operation
89220	Wildlife sanctuary operation	91125	Umpire, referee – professional	92099	Gambling services nec
Creative and performing arts activities		91126	Sportsperson nec – professional	OTHER SERVICES	
90010	Ballet company operation	91129	Sport and physical recreation clubs nec	Automotive repair and maintenance	
90010	Choirs	91131	Squash court operation	94110	Auto-electrical services
90010	Circus operation	91131	Tennis court operation	94110	Automotive mechanical repairs – electrical repairs
90010	Musical group operation	91139	Billiard saloon operation	94110	Automotive mobile phone installation
90010	Opera company operation	91139	Bowling alley operation – tenpin	94110	Automotive servicing – electrical repairs
90010	Orchestra operation	91139	Bowling green operation	94110	Car radios or cassette players – dealing or installation
90010	Puppet show operation	91139	Golf course or practice range operation nec	94110	Car servicing – electrical repairs
90010	Theatre restaurant operation	91139	Golf course or practice range operation nec	94110	Electrical repairing – automotive
90010	Theatrical company operation	91139	Netball court or facility operation	94110	Motor vehicle servicing – electrical repairs
90010	Tribute shows	91139	Race course or track operation (except dog or horse)	94121	Windscreen repairing
90020	Comedians	91139	Skating rink operation	94129	Automotive crash repairs
90021	Actor	91139	Speedway operation	94129	Car wash and cleaning service
90021	Actor – own account – live theatrical or musical	91139	Sports ground operation nec	94129	Motor trimming
90021	Actor – own account – other than theatrical or musical	91139	Swimming pool operation	94129	Motor vehicle body repairing
90021	Entertainers	91139	Tenpin bowling centres	94129	Motor vehicle crash repairs
90021	Musicians	91140	Clubs – sporting – except hospitality	94129	Motor vehicle restoration
90021	Performing artist operation	91140	Sporting club or association – except hospitality	94129	Motor vehicle rust proofing
90029	Artist	91140	Sports administration service	94129	Motor vehicle smash repairing
90029	Author	Horse and dog racing activities		94129	Motor vehicle washing or cleaning service
90029	Cartoon character design	91210	Race course or track operation – horse or dog	94129	Panel beating
90029	Cartoonists	91291	Dog training – for racing	94129	Rust proofing – automotive
90029	Composer – music	91291	Greyhound training	94129	Smash repairing
90029	Costume design service	91291	Racing kennels operation	94129	Spray painting – motor body
90029	Creative writers – own account	91292	Horse training – race horse	94191	Brake and clutch service
90029	Painter – artist	91292	Race horse training	94191	Motor vehicle clutch or brake repairing
90029	Playwright	91292	Racing stables operation	94192	Motor vehicle radiator repairing
90029	Poet	91299	Other horse and dog racing activities	94193	Mufflers and exhaust systems repairing – automotive
90029	Premium SMS services – writing content	Amusement and other recreation activities		94199	Automotive mechanical repairs – general repairs
90029	Sculptor	91310	Amusement centre	94199	Automotive servicing – general mechanical repairs
90029	Services to the arts nec	91310	Amusement park operation	94199	Car servicing – general mechanical repairs
90029	Set designing service	91310	Go-kart track operation	94199	Engine reconditioning – customised
90029	Songwriter	91310	Merry-go-round operation	94199	Mechanical services – general
90029	Stage management operation	91390	Dance hall or studio operation	94199	Motor cycles or scooters repairing
90029	Theatre lighting service	91390	Hot pool operation	94199	Motor vehicle mechanical repairs – general repairs
90029	Writer	91390	Marina operation – pleasure craft		
90030	Concert hall operation	91390	Thermal pool operation		
90030	Entertainment centre operation	91390	White water rafting tours – inland waters		
90030	Music hall operation – excluding theatre restaurant operation				
90030	Opera house operation				

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Code	Description of business activity	Code	Description of business activity	Code	Description of business activity
94199	Motor vehicle warranty inspection service	Funeral, crematorium and cemetery services		95599	Clubs – not licensed, for promotion of community or sectional interests nec
94199	Towbar fitting services	95200	Cemetery operation	95599	Consumers' associations operation
94199	Transmission or gearbox assemblies, motor vehicle reconditioning or rebuilding	95200	Crematorium operation	95599	Political party operation
Machinery and equipment repair and maintenance		95200	Funeral directing	Private households employing staff	
94210	Air conditioners repairing – household	95200	Undertaking	96010	Private households employing staff
94210	Gas appliance repair	Other personal services		96020	Undifferentiated goods-producing activities of private households for own use
94210	Heating equipment – household electric – repairing	95310	Baby napkins hire service	96030	Undifferentiated service-producing activities of private households for own use
94210	Household appliances repairing nec	95310	Carpet cleaning service	ATO USE ONLY	
94210	Radios repairing – except car radios	95310	Clothes ironing service	97000	Private households employing staff – PAYG, FBT use only
94210	Refrigerators repairing – household electric	95310	Curtain cleaning service	Nil company tax returns	
94210	Repairing household electrical appliances	95310	Dry cleaning service, agency	98000	Non-taxable or Nil company tax returns – no income, expense or balance sheet data present
94210	Sewing machines (household) repairing	95310	Laundry agency operation	Special section assessments	
94210	Stoves or heaters – household electric – repairing	95310	Laundry service	99010	Interest on bearer debentures
94210	Television sets repairing	95310	Linen hire service	99020	Overseas ships freight – section 129 <i>Income Tax Assessment Act 1936</i> (ITAA 1936)
94210	Washing machines – household electric – repairing	95310	Self-service laundry operation	99030	Film and video tape royalties – section 136A ITAA 1936, derived by non-residents
94220	Computer printer repairs	95320	Photographic film processing	99040	Non-resident insurance company – section 143 ITAA 1936
94220	Poker machine – electronic maintenance	95330	Car park operation	99050	Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936
94220	Repair service – including computer peripherals	95330	Parking station operation	99060	Consolidation assessment – section 219 ITAA 1936
94290	Brewery equipment maintenance	95340	Escort agency service	99070	Control of non-residents' money – section 255 ITAA 1936
94290	Fire extinguisher servicing	95340	Massage (adult industry) services nec		
94290	Sewing machines (industrial) repairing	95340	Prostitution service		
94290	Shopping trolley repair and maintenance	95391	Astrology service		
94290	Supermarket trolley repair and maintenance	95391	Clairvoyance service		
Other repair and maintenance		95391	Fortune telling service		
94910	Footwear repairing	95391	Numerology service		
94990	Key cutting or duplicating service	95392	Introduction agency service		
94990	Leather goods repairing – except apparel	95393	Child minding service – in the home		
94990	Repairing household non-electrical and personal goods nec	95399	Boarding kennels		
Personal care services		95399	Dog obedience training		
95110	Barber shop	95399	Domestic service nec – on a contract or fee basis		
95110	Beauty salon operation	95399	Genealogy service		
95110	Epilation service	95399	Marriage celebrant		
95110	Hair restoration service – cosmetic	95399	Personal services nec		
95110	Hairdressing service	95399	Pet grooming service		
95110	Manicure service	95399	Racing information service		
95110	Pedicure service	95399	Tattooing service		
95110	Solarium – sun tanning operation	95399	Turkish bath operation		
95110	Sun tanning salon operation	Religious services			
95120	Weight reducing service	95400	Church operation		
		95400	Religious organisation operation – except units mainly engaged in the provision of goods or services which are primary to other industries		
		Civic, professional and other interest group services			
		95510	Business associations		
		95510	Professional associations		
		95510	Trade association operation – except trade union		
		95520	Industrial union operation		
		95520	Trade union operation		
		95591	Parents and citizens' associations		
		95599	Automobile association operation		

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MORE INFORMATION

WEBSITE

- For more information go to ato.gov.au

PUBLICATIONS

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

PHONE

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

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

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

For enquiries from registered tax agents.

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