

Workers compensation market practice and premiums guidelines

For premium filings on or after
1 March 2018

**Revised 21 May
2018**

Contents

1. Commencement	3
2. Definitions	3
3. Guideline-making powers	5
4. Scope of guidelines	5
5. Premium principles	6
6. Policies of insurance requirements for licensed insurers	9
7. Premium filing process	12
8. Market practices	16
9. Annexures.....	20
Annexure A – NSW workers compensation industry classification system	20
Annexure B – Recovery of excess from employer as per s160 of 1987 Act	413
Annexure C – Late payment prescribed rate as per s172(5) of the 1987 Act	414
Annexure D – Motor vehicle and accommodation allowance	415
Annexure E – Review of primary activity guideline	419

1. Commencement

- 1.1 These *Workers compensation market practice and premium guidelines* (Guidelines) commence on 21 May 2018 and will apply until rescinded or replaced.

2. Definitions

- 2.1 These Guidelines adopt the definitions provided in the *Workers Compensation Act 1987*, the *Workplace Injury Management and Workers Compensation Act 1998* and the *Workers Compensation Regulation 2016*.

- 2.2 The terms used in these Guidelines have the following meanings:

Term	Definition
1987 Act	<u><i>Workers Compensation Act 1987</i></u>
1998 Act	<u><i>Workplace Injury Management and Workers Compensation Act 1998</i></u>
Authority	State Insurance Regulatory Authority (SIRA) constituted under the <u><i>State Insurance and Care Governance Act 2015</i></u> .
Basic tariff premium	<p>The basic tariff premium for an employer is to be calculated by multiplying the wages payable to workers in respect of the period of insurance by the relevant rate as defined by the insurers against the WIC codes.</p> <p>Where an employer is engaged in more than one business activity and pays wages to workers in more than one class, the proportion of the wages for each class is to be multiplied by the rate applied against each relevant WIC code.</p> <p>If the policy concerned relates to per capita rates in respect of some or all workers, the relevant numbers by which those rates are to be multiplied (for example the number of boxing matches or taxi licence plate) should be substituted for wages in respect of those workers.</p>
Break-even premium rate	The expected cost for the portfolio divided by wages for the premium renewal year where expected costs include estimated incurred claims costs, investment earnings and expenses, and levies, but exclude profit margin.
Cost of claims	The claims costs included within the premium formula as per each insurer's premium filing.
Cohort	A sub-set of a licenced insurer's portfolio that exhibits claims experience that is statistically different from other sub-sets. Examples include size (small and large employers) and industry (as defined by the WIC system).
Employer premium rate	The actual premium rate charged for a particular employer. For experience rated employers, the employer premium rate is weighted between the tariff premium rate and their experience premium rate plus any other loadings or adjustments made to the premium.

Term	Definition
Licensed insurer	An insurer who holds a current licence granted under <u>Division 3 of Part 7 of the 1987 Act</u> .
Nominal Insurer	The workers compensation Nominal Insurer established by <u>section 154A of the 1987 Act</u> .
Per capita rate	The rate specified for a WIC code that is represented in a way other than a percentage.
Policy or policy of insurance	A policy of insurance as detailed in the 1987 Act.
Portfolio	All workers compensation policies expected to be written in the premium renewal by a licenced insurer.
Premium filing	A report of the premiums that the insurer proposes to charge to each employer which includes the formula, parameters and premiums per industry (including applicable rate per industry).
Rating structure	A licenced insurer's methodology for calculating an employer's workers compensation premium. It will normally consist of formulae, parameters, tariff rates, loadings and discounts.
Regulations	<u>Workers Compensation Regulation 2016</u>
Specialised insurer	An insurer whose licence is endorsed with a specialised insurer endorsement.
Tariff premium rate	The rate defined for a particular NSW WIC code which reflects the underlying claims cost of a particular industry.
Target premium rate	The total premium expected to be collected for an insurer's portfolio (including all loadings, discounts and adjustments) divided by total portfolio wages for the premium renewal year.
Ultimate premium rate	The total premium that is expected to be collected for an insurer's portfolio when factors such as capping, safety incentives and other external factors are taken into consideration, divided by total portfolio wages for the premium renewal year.
Wages	Wages as defined in <u>section 174 (9) of the 1987 Act</u> , but does not include a motor vehicle allowance or accommodation allowance to the extent that the allowance is required to be excluded from wages by Annexure D of these Guidelines.
WIC codes	The codes specified in the NSW Workers Compensation Industry Classification (WIC) System (see Annexure A) issued by SIRA as part of the <i>Workers compensation market practice and premiums guidelines</i> .

3. Guideline-making powers

3.1 These Guidelines are made under section 168 of the 1987 Act.

Explanatory note:

Section 168 (1) of the 1987 Act allows the Authority to issue guidelines with respect to policies of insurance (the Workers compensation market practice and premiums guidelines).

The Guidelines specify the minimum requirements for policies of insurance as per the 1987 Act and the Regulations and set out how insurers are to present premium filings to the Authority and how the Authority will assess those filings.

4. Scope of guidelines

4.1 These Guidelines form part of a suite of regulatory instruments available to the Authority when regulating insurer financial and prudential arrangements. As per the 1987 Act and the Regulations, the Guidelines specify:

- the minimum requirements for policies of insurance
- how insurers are to present premium filings to the Authority, and
- how the Authority will assess those filings.

4.2 These Guidelines apply to all 'licensed insurers' as per the 1987 Act, including the Nominal Insurer and specialised insurers.

To clarify, the following entities are exempt from the requirements outlined in these Guidelines:

- self-insurers
- Self-Insurance Corporation (SICorp) (including any Government employer covered by the Government's managed fund scheme under section 211B of the 1987 Act), and
- Coal Mines Insurance (the workers compensation company (within the meaning of the Coal Industry Act 2001).

4.3 These Guidelines apply to premium filings for policies commencing on or from 4:00pm, 30 June 2018 until the Guidelines are rescinded or replaced.

4.4 Section 3 of the 1998 Act states that the purpose of the workers compensation legislation is to establish a workplace injury management and workers compensation system with the following objectives:

- a) to assist in securing the health, safety and welfare of workers and in particular preventing work-related injury
- b) to provide:
 - prompt treatment of injuries
 - effective and proactive management of injuries, and
 - necessary medical and vocational rehabilitation following injuries.

- c) in order to assist injured workers and to promote their return to work as soon as possible
- d) to provide injured workers and their dependants with income support during incapacity, payment for permanent impairment or death, and payment for reasonable treatment and other related expenses
- e) to be fair, affordable, and financially viable
- f) to ensure contributions by employers are commensurate with the risks faced, taking into account strategies and performance in injury prevention, injury management, and return to work, and
- g) to deliver the above objectives efficiently and effectively.

4.5 These Guidelines are aimed at enabling the achievement of these objectives by ensuring insurance policies and premiums are fair, affordable and commensurate with each employer's risks.

4.6 The Authority will apply these Guidelines in conjunction with relevant legislation, NSW Government policy and other policies and guidelines issued by the Authority as appropriate in the public interest.

4.7 Annexures A, B, C, D and E form part of these Guidelines.

5. Premium principles

Licensed insurer premium filings are required to demonstrate the following principles:

5.1 Principle 1: Premiums are fair and reflective of risk

Employer premiums should be fair and reflective of risk as indicated by the employer's industry, size and previous claims experience and risk management.

In general, fairness can be assessed relative to other similar cohorts of employers. The intention is that all employers engaged in the same or similar industry or business activities should have premium rates that are the same or similar unless influenced by the individual employer's previous claims experience and its risk management and return to work practices. Insurers should not deliberately introduce cross subsidies between cohorts of employers.

Where an employer's previous claims experience is taken into account, the fairness of its premium will be assessed under Principles 2 and 3.

The insurer will need to provide justification that its proposed target average premium rate for a particular cohort fairly reflects the expected claims costs, expenses and suitable profit margin for that cohort.

5.2 Principle 2: Balance between risk pooling and individual employer experience

Employer premiums should strike a reasonable balance between risk pooling, being the pooling of the experience of all employers, and individual employer experience. For example, an employer's premiums (in one year or collectively over a few years) should not increase as a result of a claim by more than the value of that claim.

For small employers, their primary requirement is insurance cover which provides certainty of protection against the costs of workers compensation claims. When dealing with small employers, insurers are required to apply industry-based rates

in accordance with Principle 1, with limited premium adjustments for claims experience, return to work and risk management consistent with Principle 3.

As employer size increases, they generally have more influence over the management of their risk and return to work. Insurers can take into account the employer's own claims experience and risk management practices in addition to industry-based rates increasingly according to the employer's size. The largest employers can be rated almost entirely on their own claims experience, return to work management and risk management practices.

5.3 Principle 3: Premiums should not be unreasonably volatile or excessive

This principle builds on the objective that the workers compensation system be fair, affordable, and financially viable.

At a system level, employer premiums should not be excessive. In general, they should be reasonably stable from year to year, fairly reflecting individual employer risk, but at the same time not endangering the financial viability of the system.

Affordability in this context relates to the premium burden on employers in general, and the subsequent impact on the NSW economy.

Protecting employers from excessive and unreasonably volatile premiums is particularly important for small employers. The claims experience of a small employer should not be volatile from period to period or unduly affected by one large claim.

A small employer's individual claims experience should not have an unreasonable impact on their premium. From this perspective, small employer premium stability is consistent with the affordability objective in the legislation and the risk pooling principles articulated in Principle 2.

Large employers have a greater capacity to influence their own claims experience. The fairness of the system is more clearly served if the premiums of larger employers are more directly reflective of their claims experience.

To the extent that financial viability is not unduly impacted (see Principle 5), premium stability includes consideration of the staged implementation of changes to claims experience, premium loadings, discounts and investment earning rates. This will enable employers to adjust injury risk management and return to work practices to mitigate against expected future premium expenses.

5.4 Principle 4: Incentives for risk management and good claims outcomes

Individual premiums should provide incentives for employers to undertake effective risk management aimed at improving health and safety in the workplace and work opportunities for injured employees.

Employers can have their premiums discounted or loaded on the basis of their previous claims experience and the effectiveness of their return to work and risk management practices. Such discounts and loadings, which must also conform to Principles 1, 2 and 3, should be designed (as much as possible) to generate incentives for the employer in the form of premium rebates or reducing future premiums for good or improving performance.

At the same time, perverse incentives or incentives that might compromise the objectives of the scheme in relation to the effective treatment and rehabilitation of injured workers must be avoided.

5.5 Principle 5: The premium basis needs to be consistent with the insurer's capital requirements

Insurers are required to have a capital management plan that recognises the substantial financial and insurance risks inherent in workers compensation portfolios. An insurer's premium basis needs to be consistent with its capital management plan and current capital position.

For the Nominal Insurer, the premium rates as a whole are to be set so as to achieve (as far as can be estimated) an overall target premium pool for the year. The target premium pool is to be linked to the Nominal Insurer's funding plan which will take account of its overall capital management plan, current capital position and target capital position over three forward years.

For each Specialised Insurer, the premium rates as a whole are to be subject to an annual total premium revenue plan that accords with the insurer's capital management plan.

For those insurers authorised by the [Australian Prudential Regulation Authority](#) (APRA), the insurer's capital management plan is to be presented to the Authority and is required to be consistent with capital management plans that the insurer has submitted to APRA.

For all licensed insurers, the filing is required to justify the difference between:

- the target premium rate
- the breakeven premium rate (including cost of claims, expected investment earnings and expenses), and
- show how this difference impacts on the insurer's projected capital position.

6. Policies of insurance requirements for licensed insurers

6.1 All policies of insurance must comply with Part 7 (Insurance) of the 1987 Act and the Regulations.

6.2 Exemption limit

Section 155AA(8) of the 1987 Act

The exemption limit for the 2017/2018 financial year is fixed at \$0 for the following employers:

- a) an employer who carries on a business that is covered by Annexure A classes 612310, 612315, 612320, 612322, 612324, 612326, 612330, 931120, 931130, 931930, 931940 or 931950 (being classes that refer to a per capita rate), regardless of whether the employer carries on any other business
- b) an employer who carries on a business in the thoroughbred racing industry and who is required by the Rules of Racing (within the meaning of the Thoroughbred Racing Act 1996) to hold a policy of insurance with Racing NSW, regardless of whether the employer carries on any other business.

Note: Fixing the exemption limit for the specified employers at \$0 means that those employers will not be exempt employers within the meaning of section 155AA (exempt employers not required to obtain policy of insurance) of the 1987 Act.

6.3 Recovery of excess from employer

Section 160 of 1987 Act

The following prescribed excess amount is specified:

- a) \$0 – if an employer notifies the relevant licensed insurer of an injury that led to the weekly compensation claim within five days of becoming aware of it
- b) in all other cases—the lesser of the following:
 - i. the amount that is the weekly payment of compensation to which the worker is entitled as determined by section 36 of the 1987 Act
 - ii. the amount as per Annexure B for the applicable policy year.

Note: Under section 160(2) of the 1987 Act, an employer is required to repay the prescribed excess amount to the insurer under an insurance policy in respect of each weekly compensation claim that the insurer has paid under the policy. However, if the amount that the insurer has paid in respect of any such claim is less than the prescribed excess amount, the amount the employer must repay is that lesser paid amount.

6.4 Late payment prescribed rates

Section 172(5) of 1987 Act

The prescribed rate is as defined in Annexure C and is the rate applied per month and compounded monthly.

6.5 Mine safety contribution

Mine and Petroleum Site Safety (Cost Recovery) Act 2005

Licensed insurers are required to comply with the provisions of the *Mine and Petroleum Site Safety (Cost Recovery) Act 2005* by making the determined contribution to the Mine Safety Fund and advise in the premium filing the rate payable by employers whose wages or a part of their wages are attributable to WIC codes 120000 to 152000.

6.6 Dust diseases contribution

Licensed insurers are required to comply with the Notice published by the Authority and issued pursuant to the *Workers Compensation (Dust Diseases) Act 1942*, which determines the contributions for insurers under section 6 of that Act.

6.7 Employer definitions

Division 2, section 138 of the Regulations

For the purposes of this Guideline:

- a) **Experience-rated employer** means an employer whose basic tariff premium for an insurance policy at the time the insurer demands a premium for the policy:
- i. exceeds \$30,000 (where the period of insurance to which the premium relates is 12 months), or
 - ii. would exceed \$30,000 (where the period of insurance to which the premium relates is not 12 months) if that premium was calculated using a period of insurance of 12 months.
- b) **Small employer** means an employer whose basic tariff premium for an insurance policy at the time the insurer demands a premium for the policy:
- i. does not exceed \$30,000 (where the period of insurance to which the premium relates is 12 months), or
 - ii. would not exceed \$30,000 (where the period of insurance to which the premium relates is not 12 months) if that premium was calculated using a period of insurance of 12 months.

If an employer is a member of a group, a reference to the basic tariff premium of the employer or to total wages payable by the employer to workers (however expressed), is taken to be a reference to the sum of the basic tariff premiums of all members of the group or to total wages payable to workers by all members of the group, respectively.

Note: A reference to the term “group” in this section has the same meaning as defined by section 175D of the 1987 Act.

6.8 Wages and motor vehicle allowances

Section 174(9) of the 1987 Act

The definitions and calculations regarding the extent to which motor vehicle and accommodation allowances are to be excluded from wages as defined in Annexure D.

6.9 Treatment of prior businesses

- 6.9.1 For the purpose of these Guidelines, a person is the **predecessor** of an employer if there is:
- a) **an acquisition of the predecessor's business** - the employer has acquired or otherwise come into the possession of the business of the person, or
 - b) **a transfer of all or the majority of the predecessor's workforce** - the employer has, during any policy period, employed workers who at any time constituted all or a majority of the workers employed, during any policy period, and those workers have carried out activities or performed services for the employer that were the same or similar to activities carried out or services performed by those workers for the person.
- 6.9.2 The claims and basic tariff premium history of an employer's predecessor must be used in the calculation of the employer's workers compensation insurance premium.
- 6.9.3 Sub-clause 6.9.1(a) applies when the business acquired is the whole or main part of the business of the person, or is the whole or main part of a separate and distinct business of the person, and whether or not the business acquired is carried on at the same location.
- 6.9.4 Sub-clause 6.9.1(b) applies whether or not the activities carried out or services performed for the employer were carried out or performed at the same location as those carried out or performed for the person.
- 6.9.5 In this clause, **business** has the same meaning as in Division 2B of Part 7 of the 1987 Act.

6.10 Apprentice incentive

Each licensed insurer must provide details of an apprentice incentive rebate available to employers in the premium filing. As a minimum, the apprentice incentive rebate must be equal to the premium payable on remuneration payments to apprentices by the employer, i.e. apprentice wages x Employer Premium Rate.

6.11 Retro-paid loss policies – calculation of required deposit

Under section 172A of the 1987 Act

The required deposit for an employer is to be:

1. an amount or calculation method proposed by the Nominal Insurer and provided in a premium filing
2. approved by the Authority.

6.12 Premium volatility

Where an insured employer is subject to being experience rated in accordance with section 6.7 of this Guideline, licensed insurers must ensure that the employer's premium rate does not increase by more than 30 per cent from the previous policy year due to the employer's own claim experience or due to amendments to an insurer's premium methodology.

Note: This does not apply:

- a) where the increase in premium rate is as a result of a change in the employer's wages or a change in the employer's NSW Workers Compensation Industry Classification (WIC); or
- b) in exceptional and/or contentious circumstances with the specific written agreement of SIRA.

For consideration to be given by SIRA under paragraph 6.12b, licensed insurers must make an application in writing prior to the policy renewal date via premium.wc@sira.nsw.gov.au

6.13 Premium instalments

6.13.1 As per Part 18, Division 6 of the Workers Compensation Regulation 2016 licensed insurers may offer premium payments by instalment plans.

6.13.2 Each type of instalment plan must be approved by the Authority in the licensed insurer's premium filing.

7. Premium filing process

7.1 A licensed insurer may only charge a premium that is in accordance with their premium filing that has not been rejected by the Authority, except in the case of a provisional premium within section 169(5) of the 1987 Act.

7.2 Frequency of submission of premiums

7.2.1 Licensed insurers are to provide their premium filings for the next year beginning 4:00pm, 30 June by no later than 31 March each year.

7.2.2 If a licensed insurer proposes charging premiums other than the premiums previously filed and not rejected by the Authority within a 12-month policy year, the licensed insurer is required to submit a revised premium filing.

7.2.3 A licensed insurer may submit a revised filing to the Authority at any time.

7.3 Premium filing meetings

7.3.1 Each licensed insurer is encouraged to meet with the Authority for a pre-filing meeting. The Authority anticipates that licensed insurers could present:

- a) proposed significant changes to premium formula from previous filings
- b) material differences with the most recent valuation assumptions
- c) implementation plans based on the effective date of the premium filing, including systems testing and scheduling.

7.3.2 Each licensed insurer is encouraged to meet with the Authority when it submits a premium filing. At this meeting they can present the highlights of the proposed filing, including the context, material changes from the

previous filing, and any variations to the proposals indicated at the pre-filing meeting.

7.4 General principles that SIRA will apply when assessing filings

7.4.1 The premium filing is to be submitted on a prospective basis, with all discretionary elements described with well-defined objective triggers and actions. That is, what objective triggers allow an insurer to alter an element of the premium basis and what actions/changes are allowed to that element (e.g. magnitude or boundaries).

7.4.2 Actuarial statement confirming that the proposed rating structure complies with SIRA's pricing principles, including an assessment of how the rating structure meets each of the five principles.

7.4.3 The premium filing must contain sufficient information so that SIRA can assess that the filing and premium structure is adequate and sustainable. The data and information to be included in the premium filing must:

- a) provide justification for all parameters and assumptions which must be based on objective analysis. Where assumptions differ from objective evidence, a sound explanation must be provided
- b) be presented in such a manner as to allow SIRA to perform analysis and comparison between insurers
- c) be sufficient for SIRA to fully understand the premium pricing and rating model, and to determine whether the premium for any given employer is consistent with the filing
- d) explain how each of the pricing principles have been satisfied.
- e) demonstrate that the ultimate premium rate will meet the targeted premium rate for the policy year
- f) show for the past 10 policy years, a comparison between the breakeven premium rates, actual collection rates, ultimate premium rates and target premium rates
- g) where there have been any discrepancies between the breakeven premium rates, actual collection rates, ultimate premium rates and target premium rates over the past 10 policy years, provide reasoning for those discrepancies and discuss corrective actions to be taken in the next policy year.

7.4.4 When considering the level of detail to be included in the premium filings, insurers should include sufficient information within the filing such that an informed reader can draw the required conclusions. This level of detail is comparable to the detail required for a full valuation report subject to Actuaries Institute PS300.

7.4.5 The insurer needs to explain the cross-subsidies within their premium system and why those cross-subsidies are reasonable

7.5 Proposed rating structure

7.5.1 The filing must set out in detail the proposed rating structure including the premium formula and all parameters. The derivation of the parameters with supporting evidence must be included.

7.5.2 Where the premium formula contains industry tariff rates then the derivation of these tariff rates for each industry from first principles must be included.

7.6 Experience rated policies

7.6.1 Where an insurer utilises an experience rating mechanism, the filing must include:

- a) the principles behind experience rating mechanism
- b) the derivation of the parameters to be used in the experience rating mechanism
- c) the definition of claims costs to be used for experience rating
- d) the impact that experience rating is expected to have on the target premium rate
- e) demonstrate that the formula complies with the pricing principles.

7.6.2 An insurer must illustrate the impact of an employer's claims experience on the premium as a result of the experience rating mechanism (that is compare the current premium to the expected premium taking into account the latest claims experience). This must be completed on an individual policy basis and then summarised into bands showing increases/(decreases) of 0 to 10, 11 to 20 per cent, etc. Where the impact of the experience rating loading is not commensurate with the employer's claims experience the insurer must justify the increase.

7.7 Portfolio profile

7.7.1 An outline of the portfolio expected to be written in the premium year including:

- a) wages and number of policies split by experience rated and non-experience rated policies and by industry WIC code
- b) the expected target premium to be collected (split between experience rated and non-experience rated policies) by WIC code
- c) comparison between this expected portfolio and the portfolio written in the previous two years (by wages, policies and premium).

7.7.2 Sufficient detail should be included so that SIRA can derive the target premium from the above information (i.e. SIRA should be able to use the rating structure and portfolio profile to derive the dollar amount of premium that is expected to be collected in the policy year).

7.8 Breakeven premium rate

7.8.1 The expected breakeven premium rate for the premium year with supporting evidence for the different components of the breakeven premium rate including:

- a) claims cost
- b) derivation of projected claims costs for the premium year including key assumptions used in the derivation. Appropriate heads of damage should be used in the derivation and this detail included in the filing
- c) claims costs by accident year and actuarially determined ultimate claims costs for the last five years and how these estimates have developed over time (for example, incurred development table as per accounting disclosures)
- d) assumed inflation rates (normal inflation and superimposed inflation) and discount rates

- e) any differences between the assumptions used in the premium bases and the actuarial valuation bases and justification for the differences
- f) a copy of the latest outstanding claims actuarial report upon which the above projections are based
- g) the link between these claim costs and any tariff rates (at WIC level) that are used in the premium formula must be explained.

7.8.2 Expenses:

- a) derivation of the expense loadings used in the derivation of the breakeven premium rate
- b) expense loadings must be split between acquisition, policy administration and claims handling expenses
- c) the split of total expenses between WC department direct expenses and apportioned overhead expenses – IT, finance and accounting, HR and general management
- d) the expense loadings must be supported by management accounts showing sufficient detail to allow SIRA to consider if expense loadings reflect a best estimate of an efficient policy and claims handling process
- e) at least two years of actual past expenses must be included
- f) for overheads that have been apportioned to workers compensation, an explanation of the apportionment process must be included.

7.8.3 Other loadings:

- a) Any other loadings included in the breakeven premium rate (such as costs of reinsurance) must also be included with supporting evidence.

7.9 Profit margin

An insurer must explain the proposed percentage of gross premiums (excluding GST) intended to be retained as profit, before tax, to provide a reasonable rate of return on the capital supporting the business, and the actuarial basis for its calculation.

7.10 Capital projection

- 7.10.1 A three-year projection of the insurer's capital position including projected balance sheet, APRA required capital (if relevant) and profit and loss statement. The projected profit and loss statement must reflect the proposed premium structure and expected portfolio to be written.
- 7.10.2 The link between the profit and loss statement and the balance sheet must be clearly demonstrated and explained.
- 7.10.3 The key assumptions supporting the projections must be stated and the sensitivity of the projections to the key assumptions must be illustrated.
- 7.10.4 For multi-line insurers, a projection showing the NSW workers compensation portfolio and the total entity level should be included.

7.11 Assessment and rejection of premium filing in accordance with section 169 of the 1987 Act

- 7.11.1 The Authority will assess a licensed insurer's premium filing (submitted as per Part 7 of these Guidelines) against the following criteria:

- a) compliance with the premium principles as described in Part 5 of these Guidelines
 - b) compliance with the Policies of Insurance requirements as described in Part 6 of these Guidelines, and
 - c) compliance with the requirements described in Part 7.4 of these Guidelines.
- 7.11.2 Failure to demonstrate compliance with these Guidelines, and in particular, any of the abovementioned criteria may result in a rejection of the premium filing.
- 7.11.3 The Authority will complete an assessment of a licensed insurer's premium filing within eight weeks. The Authority may request additional information or amendments to the premium filing in order to ensure that the criteria of the Guidelines are met. Insurers are required to respond to requests for additional information or amendments promptly.
- 7.11.4 The Authority will advise a licensed insurer in writing once the assessment is complete, advising that the premium filing has not been rejected.
- 7.11.5 Once the Authority confirms that an assessment is complete and the premium filing has not been rejected, a licensed insurer must apply the rates and rating structure from commencement of the premium filing period without discretion.
- 7.11.6 Where a premium is rejected, the Authority will provide written notice of its rejection of a premium and the reasons for the rejection.
- 7.11.7 Where a premium is rejected, the Authority and the licensed insurer will adhere to the process defined in section 169 of the 1987 Act or as prescribed by the Regulation.

8. Market practices

8.1 General market practices

- 8.1.1 A licensed insurer must:
- a) observe proper standards of market conduct
 - b) pay due regard to the interests of its customers and treat them fairly
 - c) pay due regard to the information needs of its clients, and communicate information to them in a way which is clear, fair and not misleading
 - d) manage conflicts of interest fairly, both between itself and its customers and between a customer and another client
 - e) have adequate arrangements in place to secure compliance with these guidelines.
- 8.1.2 Licensed insurers must not engage in conduct that is misleading or deceptive, or likely to mislead or deceive, in relation to an employer or the market.
- 8.1.3 Where an insured employer has advised their licensed insurer, prior to the policy renewal that they wish to transfer their workers compensation

insurance to another licensed insurer, the licensed insurer holding the policy must not hinder or delay the transfer.

- 8.1.4 A licensed insurer must not make a false or misleading representation about whether an employer can or cannot obtain workers compensation insurance from that insurer or from any other insurer.
- 8.1.5 A licensed insurer must act towards insured employers and beneficiaries under their workers compensation insurance policy, in respect of any matter arising under or in relation to the workers compensation insurance policy, with the utmost good faith. If reliance by an insurer on a provision of the policy would be to fail to act with the utmost good faith, the insurer may not rely on the provision.
- 8.1.6 Licensed insurers must notify insured employers of the renewal of their policies no less than four (4) weeks prior to the date of renewal.
- 8.1.7 Licensed insurers must provide insured employers confirmation of their policies, including all policy documentation, within six (6) weeks of the issuing or renewal of a policy.

8.2 Premium compliance assurance programs

- 8.2.1 Each licensed insurer must maintain a program of premium compliance assurance to ensure that insured employers within their portfolio of insurance are compliant with their premium obligations in accordance with the relevant NSW workers compensation legislation, guidelines and rulings as issued and maintained by the Authority.
- 8.2.2 Each licensed insurer must report quarterly, to the Authority, all premium compliance assurance activities, findings and outcomes. The Authority may specify, from time to time, the format and reportable items required from each licensed insurer.
- 8.2.3 Each licensed insurer must provide the Authority with the files, data or any other relevant information in relation to the premium compliance assurance activities, as requested from time to time.

8.3 Regulator premium information requirements

When requested by the Authority, each licensed insurer must provide the Authority with employer and policy information that is compliant with the requirements of the Policy technical manual issued by the Authority or as otherwise specified by the Authority.

8.4 Premium information for employers

- 8.4.1 Within each insurer's portfolio of insurance, the licensed insurer must make available to employers or their representatives, a premium calculator which can be utilised to accurately estimate or reconstruct the premium charged to that employer.
- 8.4.2 The premium calculator must be accessible by employers at all times where possible.
- 8.4.3 Upon request, licensed insurers **must** provide to an employer, or their representative, information used in the calculation of the insurance premiums for that employer within five working days.
- 8.4.4 Information to be provided to employers must include all inputs into the calculation such as, but is not limited to:
 - a) claims costs information
 - b) remuneration used
 - c) industry classification

- d) industry classification rate
- e) any penalties, rebates or discounts applied (including capping or transitional provisions), or
- f) any other information which is relevant to the calculation of the insurance premium.

8.4.5 Licensed insurers must make available the terms and conditions as per Schedule 3 of the Workers Compensation Regulation 2016 of their workers compensation policy to employers and potential employers on a publicly accessible website at all times.

8.5 Employer premium review process

8.5.1 Licensed insurers must have a published process in place where an employer may request a review of aspects of their premium determination. The review process as a minimum must:

- a) include contact details (department, address, email and telephone number) for the licensed insurer so that insured employers may request a review of their premium
- b) advise of clear timeframes for lodging a request for review
- c) specify actions required by the employer and actions to be undertaken by the licensed insurer in order to expedite the review process
- d) specify a reasonable timeframe in which the licensed insurer's review process will be completed
- e) specify how the licensed insurer will treat a review that requires additional information or where the insured employer or licensed insurer requires an extension of time, and
- f) ensure that licensed insurers must acknowledge the employer's application within five working days

8.5.2 A licensed insurer's internal review handling and dispute resolution process must be consistent with *Australian/New Zealand Standard AS/NZS 10002:2014 Guidelines for complaint management in organizations*.

8.5.3 The determination of a review must set out a detailed explanation of the basis for the decision and the reasons for arriving at that determination.

8.5.4 The licensed insurer must provide the contact details of the Authority to the insured employer so they may seek a further review where they are not satisfied with the outcome of the insurer's determination.

8.5.5 Insured employers may seek a further review by the Authority within 28 days of the licensed insurer's determination if a resolution is not reached with the licensed insurer to the satisfaction of the insured employer. The Authority will review whether the employer's premiums have been written in accordance with the premium filing of that licensed insurer. The licensed insurer must provide the Authority with any information as requested by the Authority in the consideration of the employer's request for review.

8.5.6 Each licensed insurer must report quarterly, to the Authority, all complaints, reviews and appeals activities, findings and outcomes. The Authority may specify, from time to time, the format and reportable items required from each licensed insurer.

- 8.5.7 The Authority may audit a licensed insurer under section 202A of the 1987 Act regarding compliance with the Guidelines where it is considered appropriate.

9. Annexures

Contents

Annexure A – NSW workers compensation industry classification system	21
Explanatory Note - Classification of employer’s business	21
How to determine an employer’s primary activity	25
Division A - Agriculture, forestry and fishing	26
Division B - Mining	50
Division C - Manufacturing	64
Division D - Electricity, gas and water supply	210
Division E - Construction	213
Division F - Wholesale	235
Division G - Retail trade	264
Division H - Accommodation, cafes and restaurants	289
Division I -Transport and storage	292
Division J - Communication services.....	318
Division K - Finance and insurance	321
Division L - Property and business services	329
Division M - Government administration and defence	360
Division N - Education	364
Division O - Health and community services	370
Division P - Cultural and recreational services.....	384
Division Q - Personal and other services	400
Annexure B – Recovery of excess from employer as per s160 of 1987 Act.....	413
Annexure C – Late payment prescribed rate as per s172(5) of the 1987 Act.....	414
Annexure D – Motor vehicle and accommodation allowance.....	415
Annexure E – Review of primary activity guideline.....	419

Annexure A – NSW workers compensation industry classification system

Explanatory Note - Classification of employer's business

- (1) For the purposes of this Guideline, the classification applicable to an employer is the class in Annexure A to which the employer's business corresponds. An employer's business means the employer's business or industrial activity.
- (2) An employer's basic tariff premium is determined having regard to the rate determined by the insurer for the classification applicable to the employer's business as determined in accordance with subclause (1).
- (3) An employer may carry on a single business or more than one business at the same time.
- (4) If an employer carries on a single business, the classification applicable to the business is that which most accurately describes the entire business of the employer. The entire business includes not only the operations and activities directly involved in the conduct of the business, but also all operations and activities incidental to the conduct of the business.
- (5) If an employer carries on more than one business, so that it can be said that the employer carries on separate and distinct businesses, subclause (4) applies to each such separate and distinct business.
- (6) Generally, businesses are not separate and distinct if the operations and activities carried on in those businesses are incidental to one another.
- (7) In determining whether businesses are separate and distinct (for classification purposes) it is relevant to take the following into account:
 - (a) the nature of the operations and activities (including incidental operations and activities) respectively carried on in the businesses,
 - (b) differences in the identity of the workers respectively engaged in the businesses (and in particular of the workers engaged in the manufacturing or industrial activities and operations),
 - (c) differences in locations of the businesses, for example, differences in locations may vary from sites far removed from each other, or separate floors in a given building, or even separate parts on the one floor level of a building (the important element in relation to location is that normally separate and distinct businesses have exclusive use of the particular area in which the operations and activities of the business are carried on).

Notes

- (1) The following activities should not be considered as separate and distinct businesses as referred to in the explanatory note on page 1:
 - (a) Clerical and/or Technical and/or Computer/Information Technology Support Services as defined in Subdivision 78 Business Services,
 - (b) Management Services,
 - (c) Administrative Services,
 - (d) Sales and Marketing, (including retail and wholesale trade agent),
 - (e) Head Office Activities,

(f) Warehousing associated with Manufacturing, Wholesaling or Retailing.

These activities are not entitled to a separate class but should be considered incidental to the employer's other activity or activities. Consequently the wages of any such workers providing these services will attract the percentage rate of the class that is appropriate to the employer's business.

- (2) In the event that an employer carries on separate and distinct businesses as referred to in the explanatory note on page 1 then workers engaged in the activities listed in Note 1 are to each be allocated to one of those two or more separate and distinct businesses. Any such allocation will be on the following basis:
- (a) if such a worker is occupied wholly or predominantly in just one of the employer's separate and distinct businesses in New South Wales then the entire wages of the worker will attract the percentage rate of the class appropriate to that business,
 - (b) if such a worker is predominantly occupied in more than one of the employer's separate and distinct businesses in New South Wales then the entire wages of the worker will attract the lowest percentage rate of the classes appropriate to the various business activities in which the worker is occupied. (In the event that those two or more separate and distinct businesses each have the same percentage rate then the worker's entire wages will attract the class with the lowest number).
- (3) Where an employer carries on a business and part of that business is located interstate and/or overseas, and a worker of the employer predominantly provides Corporate Head Office services to those interstate and/or overseas businesses and the employer can provide supporting documentation to show that such services are provided to those interstate and/or overseas businesses, the entire wages of the worker will attract the percentage rate of Class 785410 Corporate Head Office Administration. Head Office activities may include policy direction, corporate planning, management accounting, internal audit, corporate promotional work, investment management, property management, share registry operation, superannuation fund administration and other activities with a similar focus. The following factors should be taken into account in determining Head Office status:
- (a) Head Office function is undertaken by a separately identifiable group of workers;
 - (b) Functions undertaken are of a generic nature (common to the management structure of most industries); and
 - (c) Activities of the Head Office are undertaken in a manner that is mainly directed towards the employer's operations outside of New South Wales.
- (4) If an employer is a member of a group, and provides services referred to in Note 1 to an employer who is also a member of the group, or if a non-grouped employer provides services referred to in Note 1 to a related employer, the premium payable by the employer is to be calculated on the following basis:
- (a) by reference to the highest percentage rate of the classes applicable to the second employer, to whom the services are provided, or
 - (b) if the employer is able to provide supporting documentation to show that such services are mainly provided to a particular business operation of the second employer - by reference to the rate for the class applicable to the business operation of the second employer.

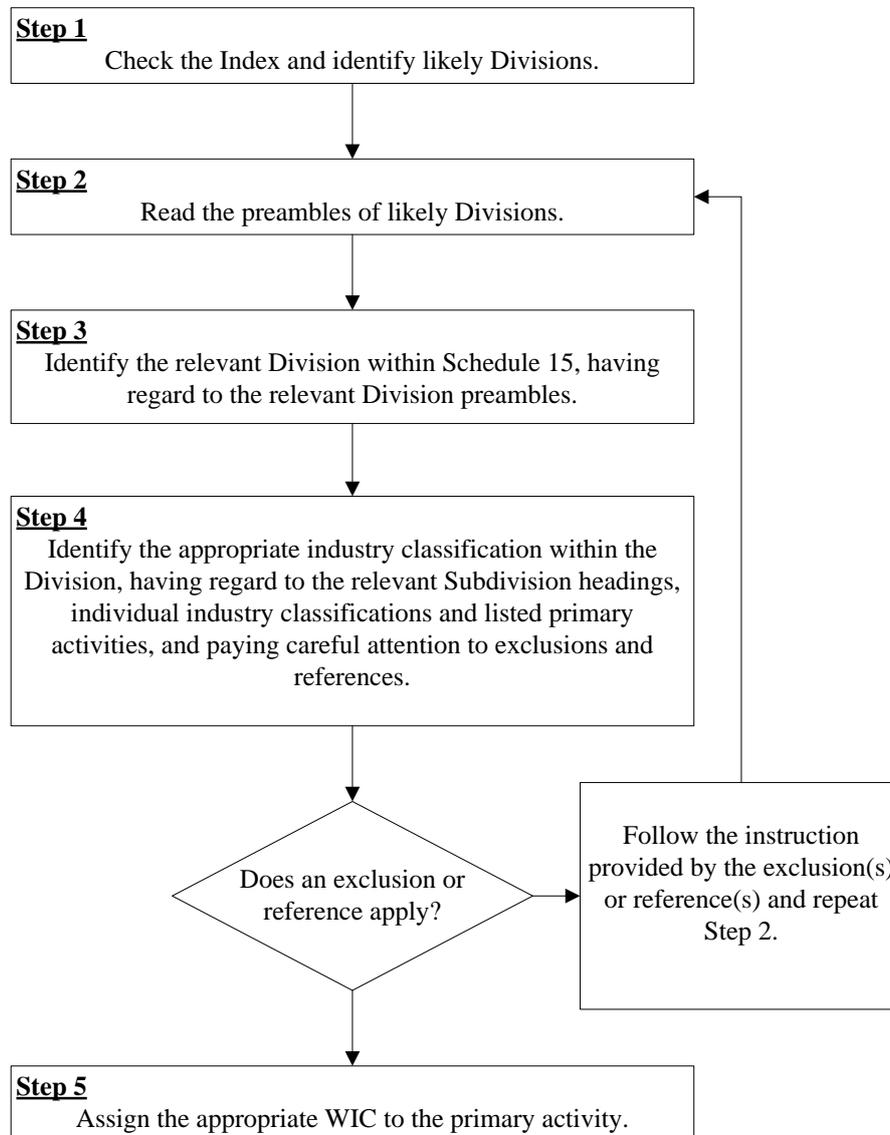
However, in the case where the employer is a member of a group, and provides services referred to in Note 1 to two or more other employers (who are also members of that group), or where a non-grouped employer provides services referred to in Note 1 to two or more other related employers, the premium payable by the employer is to be calculated:

- (i) by reference to the highest percentage rate of the classes applicable to the respective members to whom they provide services; or
- (ii) if the employer is able to provide supporting documentation to show that such services are mainly provided to a particular business operation of one of the other employers in the group - by reference to the rate for the class applicable to the business operation of that other employer; or
- (iii) if the employer is able to provide supporting documentation to show that such services are provided to related interstate and/or overseas entities and a worker predominantly provides such services to related interstate and/or overseas entities the entire wages of the worker will attract the percentage rate of the class applicable to the services provided to the interstate and/or overseas entities.

- (5) If an employer, who is the registered Australian Head Office or National Head Office, provides Corporate Head Office services and can provide supporting documentation to show that such services are provided to related interstate and/or overseas entities and a worker predominantly provides such services to related interstate and/or overseas entities, the entire wages of the worker will attract the percentage rate of Class 785410 Corporate Head Office Administration. Corporate Head Office activities may include policy direction, corporate planning, management accounting, internal audit, corporate promotional work, investment management, property management, share registry operation, superannuation fund administration and other activities with a similar focus. The following factors should be taken into account in determining Corporate Head Office status:
- (a) Corporate Head Office function is undertaken by a separately identifiable group of workers;
 - (b) Functions undertaken are of a generic nature (common to the management structure of most industries); and
 - (c) Activities of the Corporate Head Office are undertaken in a manner that is mainly directed towards the employer's operations outside of New South Wales.
- (6) If an employer has a business that is covered by Table B's classes 612310, 612315, 612320, 612322, 612324, 612326, 612330, 931120, 931130, 931930, 931940 or 931950 (being classes that refer to a per capita rate), the employer's basic tariff premium is to be calculated, to the extent that the business relates to those classes, on the basis of the relevant numbers by which those rates are to be multiplied (for example, the number of boxing matches or taxi licence plates) rather than on the basis of wages.
- (7) In relation to the class applicable to ministers of religion (961000) note that clauses 17 and 18 of Schedule 1 to the *Workplace Injury Management and Workers Compensation Act 1998* provide special procedures by which ministers of religion may be treated as workers for the purposes of the Act.

- (8) In the case of a labour hire business more than one class may apply. The class applicable to each category of worker hired out is the class that applies to the activity most closely associated with the occupation of the worker provided by the labour hire business. The office staff of labour hire companies, group training companies or group apprenticeship schemes whose role is the placement of workers with host employers is included in Class 786100 Employment Placement Services. However, this Note does not apply to the staff of employers who provide employment placement services to their own business or to a related business and should be classified as per Notes 1-5.
- (9) In this annexure 'Mfg' means 'Manufacturing'.
- (10) Manufacturing in this annexure includes the industrial activities of assembly, installation, maintenance and repairing where these activities are not elsewhere classified.
- (11) 'Dealing' in this annexure refers to contact, interaction and transactions with other people or organisations for business purposes including the activities of commerce, trade, industry, selling and production.
- (12) In this annexure 'nec' means 'Not Elsewhere Classified'.
- (13) 'Predominantly', in relation to services provided by the worker of an employer, refers to the proportion of time that a worker spends in providing services which during the policy period represents or is likely to represent more than any other activities combined of the worker to the total services provided by the worker.
- (14) A 'related' business, employer or entity in this annexure has the same meaning as being a related employer for grouping under Division 2B of Part 7 of the *Workers Compensation Act 1987*.
- (15) The State Insurance Regulatory Authority, from time to time, issue guidelines for the application of the NSW WIC System.

How to determine an employer's primary activity in accordance with Schedule 15 Table B in the NSW Workers Compensation Industry Classification System



Division A – Agriculture, forestry and fishing

This Division includes all employers mainly engaged in ‘agriculture, forestry, fishing and hunting’. The term agriculture is used here in the broad sense to include the breeding, keeping or cultivation of all kinds of animal or vegetable life except forest trees and marine life. Forestry includes afforestation, harvesting and gathering of forest products. Fishing includes the catching, gathering, breeding and cultivation of marine life from ocean, coastal and inland waters. Hunting includes the catching or taking of all types of animal wildlife on land.

Subdivision 01 - Agriculture

Class	Title and Description
-------	-----------------------

011100	Plant Nurseries
--------	------------------------

This class includes employers mainly engaged in propagating and growing ornamental plants, plants for transplanting into gardens (such as seedlings or young fruit trees) or bulbs. This class also includes employers engaged in growing turf.

Exclusions and References:

Employers mainly engaged in

(a) growing flowers for seed collection are included in Class 011200 Cut Flower and Flower Seed Growing; and

(b) growing forest nursery stock are included in Class 030300 Services to Forestry.

Primary Activities:

011100001	Bulb propagating - outdoors
011100002	Bulb propagating - under cover
011100003	Fruit tree nursery operation - outdoors
011100004	Fruit tree nursery operation -under cover
011100005	Ornamental plant growing - outdoors
011100006	Ornamental plant growing - under cover
011100007	Plant propagation
011100008	Plant stock growing (except forest nursery) - outdoors nec
011100009	Plant stock growing (except forest nursery) - under cover nec
011100010	Seedling growing - outdoors

- 011100011 Seedling growing - under cover
- 011100012 Turf growing
- 011100013 Vine stock nursery operation - outdoors
- 011100014 Vine stock nursery operation - under cover
- 011100999 Plant nurseries nec

011200 Cut Flower and Flower Seed Growing

This class includes employers mainly engaged in growing flowers or foliage for cutting for display or growing flowers for seed collection.

Exclusions and References:

Employers mainly engaged in growing seedlings of ornamental plants (including flowers) for sale are included in Class 011100 Plant Nurseries.

Primary Activities:

- 011200001 Display foliage growing -outdoors
- 011200002 Display foliage growing - under cover
- 011200003 Flower growing - outdoors
- 011200004 Flower growing - under cover
- 011200005 Seed, flower, growing - outdoors
- 011200006 Seed, flower, growing - under cover
- 011200999 Cut flower and flower seed growing nec

011300 Vegetable Growing

This class includes employers mainly engaged in growing vegetables (except dry field peas or beans or soybeans) for human consumption.

Exclusions and References:

Employers mainly engaged in

(a) growing dry field peas or beans or soybeans are included in Class 012100 Grain Growing;

(b) growing vegetables for fodder are included in Class 016900 Crop and Plant Growing nec; and

(c) gathering forest mushrooms are included in Class 030300 Services to Forestry.

Primary Activities:

- 011300001 Beans growing (except dry field beans or soybeans) - outdoors
- 011300002 Beans growing (except dry field beans or soybeans) - under cover
- 011300003 Capsicum growing - outdoors
- 011300004 Capsicum growing - under cover
- 011300005 Cucumber growing - outdoors
- 011300006 Cucumber growing - under cover
- 011300007 Garlic growing
- 011300008 Herb growing nec - outdoors
- 011300009 Herb growing nec - under cover
- 011300010 Kumara growing
- 011300011 Lettuce growing - outdoors
- 011300012 Lettuce growing - under cover
- 011300013 Melon growing
- 011300014 Onion growing
- 011300015 Potato growing
- 011300016 Seed potato growing
- 011300017 Sprout growing - under cover
- 011300018 Sugar beet growing
- 011300019 Sweetcorn growing
- 011300020 Sweet potato (kumara) growing
- 011300021 Tomato growing - outdoors
- 011300022 Tomato growing - under cover
- 011300023 Vegetable growing (except dry field peas or beans or soybeans) - outdoors

- 011300024 Vegetable growing (except dry field peas or beans or soybeans) - under cover
- 011300025 Vegetable seed growing - outdoors
- 011300026 Vegetable seed growing - under cover
- 011300999 Vegetable growing nec

011400 Grape Growing

This class includes employers mainly engaged in growing or sun-drying grapes.

Exclusions and References:

Employers mainly engaged in

(a) preserving (except sun-drying) grapes are included in Class 213000 Fruit and Vegetable Processing; and

(b) manufacturing wine are included in Class 218300 Wine Mfg.

Primary Activities:

- 011400001 Grape sun-drying
- 011400002 Table grape growing
- 011400003 Vineyard operation
- 011400004 Viticulture
- 011400005 Wine grape growing
- 011400999 Grape growing

011500 Apple and Pear Growing

This class includes employers mainly engaged in growing or sun-drying apples or pears. This class also includes growing other pome fruit.

Primary Activities:

- 011500001 Apple growing
- 011500002 Nashi pear growing
- 011500003 Quince growing

011500999 Pear growing nec

011600 Stone Fruit Growing

This class includes employers mainly engaged in growing or sun-drying stone fruit.

Primary Activities:

011600001 Apricot growing

011600002 Cherry growing

011600003 Nectarine growing

011600004 Peach growing

011600005 Plum or prune growing

011600999 Stone fruit growing nec

011700 Kiwi Fruit Growing

This class includes employers mainly engaged in growing kiwi fruit.

Primary Activities:

011700001 Kiwi fruit growing

011900 Fruit Growing nec

This class includes employers mainly engaged in growing bananas, pineapples, citrus fruit, tree nuts and other fruit not elsewhere classified.

Primary Activities:

011900001 Almond growing

011900002 Avocado growing

011900003 Banana growing

011900004 Berry fruit growing

011900005 Cashew nut growing

011900006 Chestnut growing

011900007	Citrus fruit growing
011900008	Coconut growing
011900009	Currant, Red or Black, growing
011900010	Custard apple growing
011900011	Fig growing
011900012	Gooseberry growing
011900013	Loganberry growing
011900014	Loquat growing
011900015	Macadamia nut growing
011900016	Mango growing
011900017	Mulberry growing
011900018	Olive growing
011900019	Passionfruit growing
011900020	Pawpaw growing
011900021	Pecan nut growing
011900022	Persimmon growing
011900023	Pineapple growing
011900024	Raspberry growing
011900025	Strawberry growing
011900026	Tree nut growing nec
011900027	Walnut growing
011900999	Fruit growing nec

012100 Grain Growing

This class includes employers mainly engaged in growing cereal or coarse grains or other cereal crops. This class also includes employers engaged in growing oilseeds, peanuts, lupins, dry field peas or beans.

Exclusions and References:

Employers mainly engaged in growing cereal grains combined with farming of sheep or beef cattle are included in Class 012200 Combined Grain Growing and Sheep Farming and Beef Cattle Farming.

Primary Activities:

- 012100001 Barley growing
- 012100002 Canola growing
- 012100003 Cereal grain growing
- 012100004 Coarse grain growing
- 012100005 Dry field pea or field bean growing
- 012100006 Grain seed growing
- 012100007 Lupin growing
- 012100008 Maize growing
- 012100009 Millet growing (except broom millet)
- 012100010 Oat growing
- 012100011 Oilseed growing nec
- 012100012 Peanut growing
- 012100013 Rice growing
- 012100014 Safflower growing
- 012100015 Sorghum growing (except forage sorghum)
- 012100016 Soybean growing
- 012100017 Sunflower growing
- 012100018 Wheat growing
- 012100999 Grain growing nec

012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming

This class includes employers mainly engaged in growing grains mixed with sheep farming or grains mixed with beef cattle farming. This class applies where the wages paid in either one of these activities do not exceed 80% of the total wages paid by the employer.

Primary Activities:

- 012200001 Beef cattle farming and grain growing
- 012200002 Grain growing and sheep or beef cattle farming
- 012200003 Prime lamb raising and grain growing

012200004 Sheep farming and grain growing

012300 Sheep-Beef Cattle Farming

This class includes employers mainly engaged in farming both sheep and beef cattle. This class applies where the wages paid in either one of these activities do not exceed 80% of the total wages paid by the employer.

Exclusions and References:

Employers mainly engaged in

(a) mixed grain-sheep or grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;

(b) farming sheep are included in Class 012400 Sheep Farming;

(c) farming beef cattle are included in Class 012510 Beef Cattle Farming; and

(d) operating beef cattle feedlots are included in Class 012520 Beef Cattle Feedlots.

Primary Activities:

012300001 Beef cattle and sheep farming

012400 Sheep Farming

This class includes employers mainly engaged in farming sheep. This class also includes raising sheep for milk.

Exclusions and References:

Employers mainly engaged in

(a) mixed grain-sheep are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming; and

(b) mixed sheep-beef cattle farming are included in Class 012300 Sheep-Beef Cattle Farming.

Primary Activities:

012400001 Prime lamb raising

- 012400002 Raw sheep milk production
- 012400003 Sheep farming
- 012400004 Wool growing

012510 Beef Cattle Farming

This class includes employers mainly engaged in farming beef cattle on open pasture.

Exclusions and References:

Employers mainly engaged in

(a) mixed grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;

(b) mixed sheep-beef cattle farming in Class 012300 Sheep-Beef Cattle Farming; and

(c) operating beef cattle feedlots are included in Class 012520 Beef Cattle Feedlots.

Primary Activities:

- 012510001 Beef cattle farming, grazing
- 012510002 Buffalo, domesticated, grazing

012520 Beef Cattle Feedlots

This class includes employers mainly engaged in operating beef cattle feedlots where cattle are kept confined in a yard area with watering and feeding facilities.

Exclusions and References:

Employers mainly engaged in

(a) mixed grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;

(b) mixed sheep-beef cattle farming in Class 012300 Sheep-Beef Cattle Farming; and

(c) beef cattle farming on open pasture is included in Class 012510 Beef Cattle Farming.

Primary Activities:

012520001 Beef cattle feedlot operation

013000 Dairy Cattle Farming

This class includes employers mainly engaged in farming dairy cattle.

Primary Activities:

013000001 Dairy cattle farming

013000002 Dairy operation

013000003 Raw cattle milk production

013000004 Sharemilking dairy cattle

014100 Poultry Farming (Meat)

This class includes employers mainly engaged in raising poultry for production of meat or in hatching meat breed chicks. This class also includes the raising of game birds for meat or in hatching game birds for raising for meat.

Primary Activities:

014100001 Chicken farming (for meat)

014100002 Duck farming

014100003 Game bird farming

014100004 Goose farming

014100005 Ostrich farming

014100006 Poultry farming (for meat)

014100007 Poultry hatchery operation (meat breeds)

014100008 Turkey farming

014200 Poultry Farming (Eggs)

This class includes employers mainly engaged in farming poultry for production of eggs or in hatching egg breed chicks.

Primary Activities:

- 014200001 Egg farm operation
- 014200002 Poultry farming (for eggs)
- 014200003 Poultry hatchery operation (egg breeds)

015100 Pig Farming

This class includes employers mainly engaged in farming pigs.

Primary Activities:

- 015100001 Pig breeding
- 015100002 Pig farming
- 015100003 Pig raising

015200 Horse Farming

This class includes employers mainly engaged in horse farming.

Primary Activities:

- 015200001 Horse breeding
- 015200002 Stud farm operation (horses)

015300 Deer Farming

This class includes employers mainly engaged in farming deer.

Primary Activities:

- 015300001 Deer breeding
- 015300002 Deer farming for venison
- 015300003 Deer velvet production

015900 Other Livestock Farming nec

This class includes employers mainly engaged in raising or breeding farm or domestic animals not elsewhere classified.

Exclusions and References:

Employers mainly engaged in farming aquatic animals are included in Class 042000 Aquaculture.

Primary Activities:

- 015900001 Alpaca farming
- 015900002 Beekeeping
- 015900003 Bird breeding (except poultry or game birds)
- 015900004 Cat breeding
- 015900005 Crocodile farming
- 015900006 Dairy goat farming
- 015900007 Dog breeding
- 015900008 Emu farming
- 015900009 Fur skin animals farming
- 015900010 Goat farming
- 015900011 Pet breeding
- 015900012 Rabbit farming
- 015900013 Snake farming
- 015900014 Worm farming
- 015900999 Livestock raising or farming nec

016100 Sugar Cane Growing

This class includes employers mainly engaged in growing sugar cane.

Primary Activities:

- 016100001 Sugar cane growing

016200 Cotton Growing

This class includes employers mainly engaged in growing cotton.

Primary Activities:

- 016200001 Cotton growing

016900 Other Crop and Plant Growing nec

This class includes employers mainly engaged in crops and growing plants not elsewhere classified.

Exclusions and References:

Employers mainly engaged in tobacco leaf redrying are included in Class 219000 Tobacco Product Mfg.

Primary Activities:

- 016900001 Arrowroot growing
- 016900002 Bamboo growing
- 016900003 Broom millet growing
- 016900004 Chicory growing
- 016900005 Coffee growing
- 016900006 Drug plants growing
- 016900007 Flax growing
- 016900008 Fodder growing
- 016900009 Forage sorghum growing
- 016900010 Ginger growing
- 016900011 Hay growing
- 016900012 Hop growing
- 016900013 Jute growing
- 016900014 Lavender growing
- 016900015 Lucerne growing
- 016900016 Mushroom growing
- 016900017 Mustard growing
- 016900018 Pasture seed growing
- 016900019 Ramie growing
- 016900020 Rubber growing
- 016900021 Seed growing nec

016900022	Silage production
016900023	Spice crop growing
016900024	Sudan grass growing
016900025	Tea growing
016900026	Tea tree growing
016900027	Tobacco farming (including tobacco leaf drying but not redrying)
016900028	Vegetable growing (for fodder)
016900999	Crop and plant growing nec

Subdivision 02 - Services to Agriculture, Hunting and Trapping

Class	Title and Description
--------------	------------------------------

021100	Cotton Ginning
---------------	-----------------------

This class includes employers mainly engaged in ginning cotton.

Primary Activities:

021100001	Cotton ginning
-----------	----------------

021200	Shearing Services
---------------	--------------------------

This class includes employers mainly engaged in providing shearing services for sheep, goats and other livestock raised mainly for their hair.

Primary Activities:

021200001	Alpaca shearing
-----------	-----------------

021200002	Goat shearing
-----------	---------------

021200003	Sheep shearing
-----------	----------------

021200999	Livestock shearing service nec
-----------	--------------------------------

021300	Aerial Agricultural Services
---------------	-------------------------------------

This class includes employers mainly engaged in providing aerial seeding, crop or pasture dusting or spraying services or aerial mustering services.

Primary Activities:

- 021300001 Aerial crop spraying or dusting
- 021300002 Aerial fertiliser spreading
- 021300003 Aerial mustering
- 021300004 Aerial pasture spraying or dusting
- 021300005 Aerial pest control or baiting
- 021300006 Aerial seeding service
- 021300007 Aerial topdressing
- 021300999 Aerial agricultural services nec

021910 Services to Livestock Farming nec

This class includes employers mainly engaged in providing services related to the raising and farming of beef and dairy cattle, sheep and other livestock.

Primary Activities:

- 021910001 Agistment service
- 021910002 Livestock dipping
- 021910003 Livestock drafting and droving
- 021910004 Mulesing
- 021910005 Livestock pest control services
- 021910999 Services to livestock farming nec

021920 Services to Crop Farming nec

This class includes employers mainly engaged in providing services to cereal grain farming, cotton growing and other crop, pasture and turf farming.

Primary Activities:

- 021920001 Crop harvesting
- 021920002 Farm irrigation service

- 021920003 Fertiliser spreading (except aerial)
- 021920004 Hay baling or pressing
- 021920005 Lighting for aerial crop spraying
- 021920006 Pest and weed control for crop and pasture growing (except aerial)
- 021920007 Seed cleaning or grading
- 021920999 Services to crop and pasture farming nec

021930 Services to Fruit and Vegetable Growing nec

This class includes employers mainly engaged in providing services to fruit, vegetable growing and plant nurseries.

Primary Activities:

- 021930001 Fruit picking
- 021930002 Horticultural services nec
- 021930003 Pest and weed control for fruit, vegetable, flower and plant nurseries (except aerial)
- 021930004 Vegetable picking
- 021930999 Services to fruit and vegetable growing nec

021940 Agricultural Land Clearing and Fencing Services

This class includes employers mainly engaged in providing agricultural land clearing, fencing and related services not elsewhere classified.

Exclusions and References:

Employers mainly engaged in levelling or clearing building construction sites are included in 421020 Site Preparation Services.

Primary Activities:

- 021940001 Fencing, agricultural
- 021940002 Land clearing, agricultural

021950 Other Services to Agriculture nec

This class includes employers mainly engaged in providing specialist technical and professional services to agriculture not elsewhere classified.

Exclusions and References:

Employers mainly engaged in wool broking, including reclassing or bulk classing as an incidental activity, are included in Class 451100 Wool Wholesaling.

Primary Activities:

- 021950001 Artificial insemination services
- 021950002 Chicken sexing and debeaking
- 021950003 Crop breeding
- 021950004 Dairy herd testing
- 021950005 Wool classing (including reclassing or bulk classing)
- 021950999 Professional and technical services to agriculture nec

021960 Pet Boarding and Kennels nec

This class includes employers mainly engaged in providing care and boarding services for domestic pets such as cats and dogs.

Exclusions and References:

Employers mainly engaged in providing agistment or boarding services for horses should be included in Class 021910 Services to Livestock Farming nec.

Primary Activities:

- 021960001 Domestic pet boarding services
- 021960002 Dog kennels
- 021960003 Catteries

022000 Hunting and Trapping

This class includes employers mainly engaged in hunting, trapping or taking animals, birds or reptiles in the wild for commercial, population control or pest control purposes.

Primary Activities:

022000001	Bird trapping
022000002	Buffalo hunting
022000003	Crocodile hunting
022000004	Culling of wild animals
022000005	Deer hunting
022000006	Dingo hunting or trapping
022000007	Fur skin animal hunting or trapping
022000008	Game preserve, commercial, operation
022000009	Kangaroo hunting
022000010	Mutton bird catching
022000011	Possum hunting and trapping
022000012	Rabbit hunting or trapping
022000013	Snake catching
022000999	Hunting and trapping nec

Subdivision 03 - Forestry and Logging

Class	Title and Description
-------	-----------------------

030100	Forestry
--------	-----------------

This class includes employers mainly engaged in growing standing timber both in native forests or in plantations or in timber tracts.

Primary Activities:

030100001	Forestry
-----------	----------

030210	Softwood Timber Plantation Logging
--------	-------------------------------------------

This class includes employers mainly engaged in felling softwood timber trees in plantations using fully mechanised equipment.

Primary Activities:

030210001	Logging, softwood timber plantation
-----------	-------------------------------------

030220 Hardwood and Other Timber Logging

This class includes employers mainly engaged in felling hardwood and other timber trees in natural forests, using mechanised or manually-operated equipment, or other logging methods. It also includes cutting and shaping trees for rough-hewn products such as mine timbers, posts and railway sleepers, etc or in cutting trees and scrub for firewood.

Exclusions and References:

Employers mainly engaged in

a) harvesting or logging softwood plantation timber are included in Class 030210 Softwood Timber Plantation Logging; and

b) manufacturing sawn firewood (from sawmilling) are included in Class 231100 Log Sawmilling.

Primary Activities:

030220001	Firewood cutting (forest)
030220002	Logging hardwood timber (forest)
030220003	Mine timbers hewing (forest)
030220004	Pole hewing (forest)
030220005	Posts shaping (forest)
030220006	Pulpwood cutting (forest or bush)
030220007	Railway sleepers hewing (forest)
030220008	Rough shaping of forest timber
030220009	Timber hewing (forest)
030220010	Tree cutting or felling, natural forests
030220999	Hardwood and other timber logging nec

030300 Services to Forestry

This class includes employers mainly engaged in providing services such as forest reforestation, conservation or plantation maintenance on a fee or contract basis. This class also includes employers mainly engaged in operating forest nurseries and

employers mainly engaged in gathering other forest products or in distilling of eucalyptus oil in the forest.

Exclusions and References:

a) employers mainly engaged in tree lopping or tree surgery are included in Class 952520 Amenity Tree Services; and

b) distilling of eucalyptus oil (not in the forest) or tea tree oil are included in Class 254900 Other Chemical Product mfg nec

Primary Activities:

030300001	Bush regeneration service
030300002	Eucalyptus oil distilling (forest)
030300003	Forest conservation service
030300004	Forest mushroom gathering
030300005	Forest nursery operation or service
030300006	Forest planting
030300007	Forest products gathering
030300008	Pine cone collecting
030300009	Pest control service (forestry; except aerial or wild animal control)
030300010	Reafforestation service
030300011	Resin gathering
030300012	Revegetation service
030300013	Silviculture service
030300014	Sphagnum moss gathering
030300015	Timber plantation maintenance
030300016	Timber tract maintenance
030300017	Tree pruning (forest)
030300018	Tree thinning (forest)
030300999	Services to forestry nec

Subdivision 04 - Commercial Fishing

Class	Title and Description
-------	-----------------------

041100	Rock Lobster Fishing
--------	-----------------------------

This class includes employers mainly engaged in catching rock lobsters from ocean or coastal waters.

Exclusions and References:

Employers mainly engaged in

(a) operating vessels used only in processing rock lobsters are included in Class 217300 Seafood Processing; and

(b) wholesaling fresh or frozen rock lobsters are included in Class 471400 Fish Wholesaling.

Primary Activities:

041100001	Crab fishing or potting
-----------	-------------------------

041100002	Crayfish, saltwater, fishing
-----------	------------------------------

041100003	Rock lobster fishing or potting
-----------	---------------------------------

041100004	Rock lobster fishing and processing (aboard vessel at sea)
-----------	------------------------------------------------------------

041200	Prawn Fishing
--------	----------------------

This class includes employers mainly engaged in catching prawns from ocean or coastal waters.

Exclusions and References:

Employers mainly engaged in

(a) operating vessels used only in processing prawns are included in Class 217300 Seafood Processing; and

(b) wholesaling fresh or frozen prawns are included in Class 471400 Fish Wholesaling.

Primary Activities:

041200001	Prawn fishing
-----------	---------------

- 041200002 Prawn fishing and processing (aboard vessel at sea)
- 041200003 Scampi fishing

041300 Finfish Trawling

This class includes employers mainly engaged in trawling, seining or netting for finfish in ocean or coastal waters.

Exclusions and References:

Employers mainly engaged in

(a) operating vessels used only in processing finfish are included in Class 217300 Seafood Processing; and

(b) wholesaling fresh or frozen finfish are included in Class 471400 Fish Wholesaling.

Primary Activities:

- 041300001 Beach seining, fishing
- 041300002 Bottom gill netting, fishing
- 041300003 Danish seining, fishing
- 041300004 Pair trawling
- 041300005 Purse seining
- 041300006 Set netting, fishing
- 041300007 Surface netting, fishing
- 041300999 Finfish trawling nec

041400 Squid Jigging

This class includes employers mainly engaged in catching squid using jigs (multiple spikes spreading radially from a shaft) from ocean or coastal waters.

Primary Activities:

- 041400001 Squid jigging

041500 Line Fishing

This class includes employers mainly engaged in line fishing from ocean or coastal waters.

Primary Activities:

041500001 Bottom long line fishing

041500002 Line fishing

041500003 Ocean trolling

041500004 Surface long line fishing

041900 Marine Fishing nec

This class includes employers mainly engaged in ocean or coastal water (including estuarine) fishing not elsewhere classified or in other types of marine life gathering.

Exclusions and References:

Employers mainly engaged in operating vessels used mainly in processing fish or fishery products not elsewhere classified are included in Class 217300 Seafood Processing.

Primary Activities:

041900001 Abalone fishing

041900002 Freshwater eel fishing

041900003 Lake fishing

041900004 Marine water fishery products gathering

041900005 Oyster catching (except from cultivated oyster beds)

041900006 Pearling (except pearl oyster farming)

041900007 River fishing

041900008 Seaweed (algae) harvesting

041900009 Spat catching

041900010 Turtle hunting

041900999 Marine fishing nec

042000 Aquaculture

This class includes employers mainly engaged in farming of fish, crustaceans or molluscs. This class also includes employers mainly engaged in commercial inland or freshwater fishing.

Primary Activities:

- 042000001 Abalone farming (pond or tank)
- 042000002 Crustacean breeding or farming
- 042000003 Fish breeding or farming
- 042000004 Fish hatchery operation
- 042000005 Fishing (freshwater)
- 042000006 Molluscs breeding or farming
- 042000007 Ornamental fish farming
- 042000008 Oyster farming
- 042000009 Prawn farming
- 042000010 Pearl oyster farming
- 042000011 Salmon farming
- 042000012 Trout farming
- 042000013 Yabbie farming
- 042000999 Aquaculture nec

Division B - Mining

The scope of the Mining Division includes all employers mainly engaged in 'mining', in exploration for minerals, and in the provision of a wide variety of services to mining and mineral exploration, as well as mining projects under development. The term 'mining' is used in the broad sense to include the extraction of minerals occurring naturally as solids such as coal and ores, liquids such as crude petroleum, or gases such as natural gas. Extraction of minerals is undertaken by such processes as underground or open cut mining, dredging, quarrying, the operation of wells or evaporation pans, or by recovery from ore dumps or tailings, and all supplementary activities aimed at preparing the crude materials for marketing. Activities include milling, dressing and beneficiation of ores, screening, washing and flotation. These activities are generally carried out at or near mine sites as an integral part of mining operations. Natural gas absorption, purifying and similar treatment plants are also included in this Division. The Mining Division excludes employers engaged in refining or smelting of minerals or ores (other than the preliminary smelting of gold), or in the manufacture of such products of mineral origin as coke or cement. Note that all NSW employers undertaking coal mining are required by the Coal Industry Act 2001 to obtain workers compensation insurance with Coal Mines Insurances Pty Ltd.

Subdivision 12 - Oil and Gas Extraction

Class	Title and Description
-------	-----------------------

120000	Oil and Gas Extraction
--------	------------------------

This class includes employers mainly engaged in producing crude oil, natural gas or condensate, and in treating these products on site to produce liquified or purified forms of oil and gas.

Exclusions and References:

Employers mainly engaged in the recovery of liquefied hydrocarbons in conjunction with petroleum refining or gas separation not in conjunction with well operation are included in Class 251000 Petroleum Refining.

Primary Activities:

120000001	Coal seam gas extraction
120000002	Crude petroleum mining
120000003	Hydraulic fracturing of rock to extract gas or oil
120000004	Liquefied natural gas production at wellhead
120000005	Liquefied petroleum gas production (not at refineries)

120000006	Natural gas extraction
120000007	Natural gas separation at the wellhead
120000008	Oil shale mining
120000009	Petroleum gas extraction
120000999	Oil and gas extraction nec

Subdivision 13 - Metal Ore Mining

Class	Title and Description
--------------	------------------------------

131100	Iron Ore Mining
---------------	------------------------

This class includes employers mainly engaged in mining iron ore or iron sands.

Primary Activities:

131100001	Iron ore dressing or beneficiating
-----------	------------------------------------

131100002	Iron ore mining
-----------	-----------------

131100003	Iron sand mining
-----------	------------------

131200	Copper Ore Mining—Underground
---------------	--------------------------------------

This class includes employers mainly engaged in underground mining of copper ore.

Exclusions and References:

Employers mainly engaged in custom smelting or refining of copper are included in Class 272300 Copper, Silver, Lead and Zinc Smelting, Refining.

Primary Activities:

131200001	Copper ore leaching, underground
-----------	----------------------------------

131200002	Copper ore mining, underground
-----------	--------------------------------

131200003	Electro won copper production, underground
-----------	--------------------------------------------

131300	Copper Ore Mining—Surface
---------------	----------------------------------

This class includes employers mainly engaged in open-cut mining of copper ore.

Exclusions and References:

Employers mainly engaged in custom smelting or refining of copper are included in Class 272300 Copper, Silver, Lead and Zinc Smelting, Refining.

Primary Activities:

- 131300001 Copper ore leaching, surface
- 131300002 Copper ore mining, surface
- 131300003 Electro won copper production, surface

131410 Gold Ore Mining—Underground

This class includes employers mainly engaged in underground mining of gold ores and in beneficiating ore or in the preliminary extraction of gold from ore mined by the same employer by smelting or by extraction of gold from a liquor.

Exclusions and References:

Employers mainly engaged in custom smelting or refining of gold are included in Class 272900 Basic Non-Ferrous Metal Manufacturing nec.

Primary Activities:

- 131410001 Gold bullion production from underground mines
- 131410002 Gold mining from underground mines
- 131410003 Gold ores roasting and flotation extraction including metallurgical hydro-extraction from underground mines

131420 Gold Ore Mining—Surface

This class includes employers mainly engaged in alluvial or open-cut mining of gold ores and in beneficiating ore or in the preliminary extraction of gold from ore mined by the same employer by smelting or by extraction of gold from a liquor.

Exclusions and References:

Employers mainly engaged in custom smelting or refining of gold are included in Class 272900 Basic Non-Ferrous Metal Manufacturing nec.

Primary Activities:

- 131420001 Alluvial gold mining
- 131420002 Eluvial gold mining
- 131420003 Gold bullion production from surface mining operations
- 131420004 Gold dredging
- 131420005 Gold mining, surface or open-cut mines
- 131420006 Gold ore roasting and flotation extraction including metallurgical hydro-extraction from surface mining operations
- 131420007 Gold washing or sluicing
- 131420008 Reworking of mullock heaps or tailings for gold

131500 Mineral Sand Mining

This class includes employers mainly engaged in mining mineral sands (except iron sands).

Primary Activities:

- 131500001 Ilmenite sand mining
- 131500002 Leucoxene sand mining
- 131500003 Mineral sand mining
- 131500004 Monazite sand mining
- 131500005 Rutile sand mining
- 131500006 Synthetic rutile production
- 131500007 Zircon sand mining
- 131500999 Mineral sand mining nec

131610 Nickel Ore Mining—Underground

This class includes employers mainly engaged in underground mining of nickel ores.

Primary Activities:

- 131610001 Nickel ore mining, underground

131620 Nickel Ore Mining—Surface

This class includes employers mainly engaged in open-cut mining of nickel ores.

Primary Activities:

131620001 Nickel ore mining, surface

131710 Silver-Lead-Zinc Ore Mining—Underground

This class includes employers mainly engaged in underground mining ores of silver, lead or zinc.

Exclusions and References:

Employers mainly engaged in roasting of sulphide concentrate or in smelting or refining of silver, lead or zinc are included in Class 272300 Copper, Silver, Lead and Zinc Smelting, Refining.

Primary Activities:

131710001 Lead ore mining, underground

131710002 Silver-lead-zinc ore mining, underground

131710003 Silver ore mining, underground

131710004 Zinc ore mining, underground

131720 Silver-Lead-Zinc Ore Mining—Surface

This class includes employers mainly engaged in open-cut mining ores of silver, lead or zinc.

Exclusions and References:

Employers mainly engaged in roasting of sulphide concentrate or in smelting or refining of silver, lead or zinc are included in Class 2723 Copper, Silver, Lead and Zinc Smelting, Refining.

Primary Activities:

131720001 Lead ore mining, surface

131720002 Silver-lead-zinc ore mining, surface

131720003 Silver ore mining, surface

131720004 Zinc ore mining, surface

131910 Other Metal Ore Mining nec—Underground

This class includes employers mainly engaged in underground mining of metallic mineral ores not elsewhere classified.

Primary Activities:

131910001 Antimony ore mining, underground

131910002 Beryllium ore mining, underground

131910003 Bismuth ore mining, underground

131910004 Iron pyrite mining, underground

131910005 Manganese ore mining, underground

131910006 Metallic ore mining nec, underground

131910007 Molybdenite mining, underground

131910008 Platinum group metals mining, underground

131910009 Tantalite mining, underground

131910010 Tin ore mining, underground

131910011 Tungsten ore mining, underground

131910012 Uranium ore mining, underground

131910999 Metal ore mining nec, underground

131920 Other Metal Ore Mining nec—Surface

This class includes employers mainly engaged in open-cut mining of metallic mineral ores not elsewhere classified.

Primary Activities:

131920001 Aluminium ore mining, surface

131920002 Antimony ore mining, surface

131920003 Bauxite mining, surface

131920004 Beryllium ore mining, surface

131920005 Bismuth ore mining, surface

131920006	Iron pyrite mining, surface
131920007	Manganese ore mining, surface
131920008	Metallic ore mining nec, surface
131920009	Molybdenite mining, surface
131920010	Platinum group metals mining, surface
131920011	Tantalite mining, surface
131920012	Tin ore mining, surface
131920013	Tungsten ore mining, surface
131920014	Uranium ore mining, surface
131920999	Metal ore mining nec, surface

Subdivision 14 - Other Mining

Class	Title and Description
--------------	------------------------------

141100	Gravel and Sand Quarrying
---------------	----------------------------------

This class includes employers mainly engaged in quarrying, washing or screening of sand or natural gravel.

Exclusions and References:

Employers mainly engaged in

(a) quarrying, crushing or screening crushed or broken stone are included in Class 141900 Construction Material Mining nec; and

(b) quarrying silica for industrial purposes are included in Class 142020 Other Mining nec—Surface.

Primary Activities:

141100001	Pebble quarrying
141100002	River gravel quarrying, washing or screening
141100003	Rock, ornamental, gathering
141100004	Sand quarrying, washing or screening
141100999	Gravel and sand quarrying nec

141900 Construction Material Mining nec

This class includes employers mainly engaged in quarrying, crushing or screening crushed or broken stone or in quarrying dimension stone or construction materials not elsewhere classified. This class also includes the quarrying of clay, marble, granite, limestone, slate or dolomite for use as a manufacturing input.

Exclusions and References:

Employers mainly engaged in

(a) quarrying river gravel are included in Class 141100 Gravel and Sand Quarrying;

(b) manufacturing within the same employer non-metallic mineral products (such as bricks, glass, cement, slate paving, cut and polished ornamental stone) are included in the appropriate classes of Division C Manufacturing; and

(c) incidental quarrying of earth, soil or filling carried out by the contractor at construction site is primary to the appropriate class in Division E Construction.

Primary Activities:

- 141900001 Aggregate quarrying
- 141900002 Bentonite quarrying
- 141900003 Blue metal stone quarrying
- 141900004 Brick shale quarrying
- 141900005 Building stone quarrying
- 141900006 Cement clay quarrying
- 141900007 Chalk quarrying
- 141900008 Clay quarrying
- 141900009 Construction material crushing or screening (except sand or gravel)
- 141900010 Dimension stone quarrying
- 141900011 Earth, soil or filling quarrying
- 141900012 Fuller's earth quarrying
- 141900013 Granite quarrying
- 141900014 Limestone quarrying

141900015	Marble quarrying
141900016	Road fill quarrying
141900017	Sandstone quarrying
141900018	Slate quarrying
141900019	Stone quarrying
141900020	Tile clay quarrying
141900999	Construction material mining nec

142010 Other Mining nec—Underground

This class includes employers mainly engaged in underground mining of minerals not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) refining of salt are included in Class 217900 Food Mfg nec;

(b) manufacturing synthetic gemstones are included in Class 264020 Non-Metallic Mineral Product Mfg nec;

(c) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg; and

(d) all NSW employers undertaking coal mining are required by the Coal Industry Act 2001 to obtain workers compensation insurance with Coal Mines Insurances Pty Ltd.

Primary Activities:

142010001	Abrasives mining, underground
142010002	Alabaster mining, underground
142010003	Alum mining, underground
142010004	Alunite mining, underground
142010005	Barite mining, underground
142010006	Chrysoprase mining, underground
142010007	Diamond mining, underground
142010008	Diatomite mining, underground

- 142010009 Fluorspar mining, underground
- 142010010 Gemstone mining, underground
- 142010011 Glauconite mining, underground
- 142010012 Graphite mining, underground
- 142010013 Green sand mining, underground
- 142010014 Gypsum mining, underground
- 142010015 Jade mining, underground
- 142010016 Kyanite mining, underground
- 142010017 Lithium minerals mining, underground
- 142010018 Magnesite mining, underground
- 142010019 Mica mining, underground
- 142010020 Mineral pigment mining nec, underground
- 142010021 Non-metallic mineral mining nec, underground
- 142010022 Opal mining, underground
- 142010023 Peat cutting, including horticultural peat, underground
- 142010024 Phosphate rock mining, underground
- 142010025 Quartz quarrying nec, underground
- 142010026 Salt harvesting, underground
- 142010027 Silica mining (for industrial purposes), underground
- 142010028 Talc quarrying, underground
- 142010029 Vermiculite mining, underground
- 142010030 Zeolite mining, underground
- 142010999 Mining nec, underground

142020 Other Mining nec—Surface

This class includes employers mainly engaged in open-cut mining or quarrying of minerals not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) refining of salt are included in Class 217900 Food Mfg nec;

(b) manufacturing synthetic gemstones are included in Class 264020 Non-Metallic Mineral Product Mfg nec;

(c) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg; and

(d) all NSW employers undertaking coal mining are required by the Coal Industry Act 2001 to obtain workers compensation insurance with Coal Mines Insurances Pty Ltd.

Primary Activities:

- 142020001 Abrasives mining, surface
- 142020002 Alabaster mining, surface
- 142020003 Alum mining, surface
- 142020004 Alunite mining, surface
- 142020005 Barite mining, surface
- 142020006 Chrysoprase mining, surface
- 142020007 Diamond mining, surface
- 142020008 Diatomite mining, surface
- 142020009 Felspar quarrying, surface
- 142020010 Flint quarrying, surface
- 142020011 Fluorspar mining, surface
- 142020012 Gemstone mining, surface
- 142020013 Glauconite mining, surface
- 142020014 Graphite mining, surface
- 142020015 Green sand mining, surface
- 142020016 Gypsum mining, surface
- 142020017 Jade mining, surface
- 142020018 Kyanite mining, surface
- 142020019 Lithium minerals mining, surface
- 142020020 Magnesite mining, surface
- 142020021 Mica mining, surface

142020022	Mineral pigment mining nec, surface
142020023	Non-metallic mineral mining and quarrying, surface
142020024	Opal mining, surface
142020025	Peat cutting, including horticultural peat, surface
142020026	Phosphate rock mining, surface
142020027	Quartz quarrying nec, surface
142020028	Salt harvesting, surface
142020029	Silica mining (for industrial purposes), surface
142020030	Talc quarrying, surface
142020031	Vermiculite mining, surface
142020032	Zeolite mining, surface
142020999	Mining nec, surface

Subdivision 15 - Services to Mining

Class	Title and Description
--------------	------------------------------

151100	Petroleum Exploration (Own Account)
---------------	--------------------------------------------

This class includes employers mainly engaged in exploring for crude petroleum and natural gas on their own account.

Exclusions and References:

Employers mainly engaged in undertaking general exploration contracts for petroleum or natural gas are included in Class 151200 Petroleum Exploration Services.

Primary Activities:

151100001	Own account exploration for petroleum and natural gas
-----------	-------------------------------------------------------

151200	Petroleum Exploration Services
---------------	---------------------------------------

This class includes employers mainly engaged in undertaking general exploration contracts for petroleum or natural gas.

Primary Activities:

151200001 Natural gas exploration on contract

151200002 Petroleum exploration on contract

151300 Mineral Exploration (Own Account)

This class includes employers mainly engaged in exploring for minerals (except for crude petroleum or natural gas) on their own account.

Exclusions and References:

Employers mainly engaged in undertaking general exploration contracts for particular minerals or in providing related drilling services are included in Class 151400 Mineral Exploration Services.

Primary Activities:

151300001 Own account exploration for minerals

151400 Mineral Exploration Services

This class includes employers mainly engaged in undertaking general exploration contracts for particular minerals on a contract or fee basis.

Primary Activities:

151400001 Mineral exploration on contract

152000 Other Mining Services

This class includes employers mainly engaged in carrying out only part of a mining operation on a fee or contract basis and includes the removal of overburden. This class also includes employers engaged in providing specialist oilfield services.

Exclusions and References:

Employers mainly engaged in

(a) carrying out an entire mining operation are classified according to the deposit type;

(b) providing geological or geophysical surveying services on a contract or fee basis are included in Class 782200 Surveying Services; and

(c) providing ore testing, assaying or similar laboratory type services on a contract or fee basis are included in Class 782900 Technical Services nec.

Primary Activities:

- 152000001 Cementing oil and gas well castings
- 152000002 Contract mining services
- 152000003 Directional drilling and re-drilling services to mines and quarries
- 152000004 Drilling and/or blasting services to mines and quarries
- 152000005 Geological or geophysical survey in services involving drilling or blasting
- 152000006 Mine site preparation
- 152000007 Mining draining and pumping service
- 152000008 Oil and gas field services nec
- 152000009 Removal of overburden
- 152000999 Mining services nec

Division C - Manufacturing

This Division includes all employers mainly engaged in manufacturing. In a broad sense manufacturing relates to the physical or chemical transformation of materials or components into new products, whether the work is performed by power-driven machines or by hand. In general the manufacture of parts or components is a primary activity of the same class as the manufacture of the finished product except where the manufacture of parts or components is specifically shown as a primary activity of another class. Manufacturing also includes the industrial activities of assembly, installation, maintenance and repairing where these activities are not elsewhere classified.

Subdivision 21 - Food, Beverage and Tobacco Manufacturing

Class	Title and Description
-------	-----------------------

211110	Abattoirs
--------	------------------

This class includes employers mainly engaged in slaughtering and boning animals (except poultry).

Exclusions and References:

Employers mainly engaged in slaughtering poultry are included in Class 211210 Poultry Abattoirs.

Primary Activities:

211110001	Abattoir operation (except poultry abattoir operation)
-----------	--------------------------------------------------------

211120	Meat Packing and Freezing
--------	----------------------------------

This class includes employers mainly engaged in boning, freezing or packing fresh meat (except poultry), but does not include employers undertaking any slaughtering of animals.

Exclusions and References:

Employers engaged in

(a) slaughtering animals (other than poultry) are included in Class 211110 Abattoirs;

(b) packing or freezing poultry meat are included in Class 211220 Poultry Meat Processing; and

(c) retailing fresh meat and butchers' shop operation are included in Class 512100 Fresh Meat, Fish and Poultry Retailing.

Primary Activities:

- 211120001 Animal meat packing and freezing (except poultry)
- 211120002 Beefburgers, frozen, mfg (except precooked)
- 211120003 Contract cutting and packaging of meat (except poultry)
- 211120004 Frozen meat mfg (except poultry)
- 211120005 Meat packing, fresh (except poultry)

211130 Meat Processing

This class includes employers mainly engaged in preserving, dehydrating and canning meat (except bacon or ham), but does not include employers undertaking any slaughtering of animals. This class also includes manufacturing meals from abattoir by-products (except from products of poultry slaughtering).

Exclusions and References:

Employers mainly engaged in

(a) slaughtering animals (other than poultry) are included in Class 211110 Abattoirs;

(b) manufacturing or canning bacon or ham are included in Class 211300 Bacon, Ham and Smallgoods Mfg; and

(c) retailing processed meat products are included in the appropriate class in Subdivision 51 Food Retailing.

Primary Activities:

- 211130001 Meat, canned, mfg (except bacon or ham)
- 211130002 Meat, dehydrated, mfg (except poultry)
- 211130003 Meat extract or essence mfg
- 211130004 Meat mfg (except bacon, ham or uncanned poultry)
- 211130005 Meat or bone meal mfg (except fish, poultry or whale meal)
- 211130999 Meat processing nec

211140 Animal By-product Processing nec

This class includes employers mainly engaged in rendering lard or tallow and processing animal by-products for use in other manufacturing processes, not elsewhere classified.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) refined animal oils or fats are included in Class 214000 Oil and Fat Mfg; and

(b) musical instrument strings or surgical sutures from animal gut are included in Class 294900 Manufacturing nec.

Primary Activities:

- 211140001 Animal oil or fat, unrefined, mfg
- 211140002 Boiling down works
- 211140003 Bung, cap or weasand, mfg
- 211140004 Gut material, hand or machine split, mfg (for further processing)
- 211140005 Rendering lard and/or tallow
- 211140006 Sausage casing, mfg
- 211140999 Animal by-product processing nec

211210 Poultry Abattoirs

This class includes employers mainly engaged in slaughtering poultry and game birds.

Exclusions and References:

Employers mainly engaged in

(a) dressing, freezing, packing or canning poultry are included in Class 211220 Poultry Meat Processing; and

(b) manufacturing poultry based smallgoods are included in Class 211300 Bacon, Ham and Smallgood Mfg.

Primary Activities:

- 211210001 Abattoir operation (poultry)

211210002 Game bird (eg pheasant, quail) slaughtering

211220 Poultry Meat Processing

This class includes employers mainly engaged in dressing, freezing or packing poultry and game birds where no slaughtering is undertaken.

Exclusions and References:

Employers engaged in

(a) slaughtering poultry are included in Class 211210 Poultry Abattoirs; and

(b) manufacturing poultry based smallgoods are included in Class 211300 Bacon, Ham and Smallgood Mfg.

Primary Activities:

211220001 Croquette mfg (from poultry meat)

211220002 Frozen poultry mfg

211220003 Meals, poultry offal, mfg

211220004 Poultry meat or bone meal mfg

211220005 Poultry meat packing

211220006 Poultry meat processing (including canning)

211300 Bacon, Ham and Smallgood Manufacturing

This class includes employers mainly engaged in manufacturing bacon or ham (including canned bacon or ham), smallgoods, or prepared meat (all meat, including beef) products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) rendering lard are included in Class 211140 Animal By-product Processing;

(b) refining lard are included in Class 214000 Oil and Fat Mfg; and

(c) manufacturing meat paste (including ham paste) are included in Class 217900 Food Manufacturing nec.

Primary Activities:

- 211300001 Bacon mfg
- 211300002 Corned meat mfg (except canned)
- 211300003 Croquette mfg nec (except poultry)
- 211300004 Frankfurter mfg
- 211300005 Ham, canned, cooked green or smoked, mfg
- 211300006 Hamburgers, precooked, mfg
- 211300007 Meat, cooked, mfg (except poultry)
- 211300008 Pate mfg (except fish)
- 211300009 Poultry-based smallgoods mfg
- 211300010 Sausage mfg (except canned)
- 211300011 Saveloy mfg
- 211300012 Smallgood mfg
- 211300999 Meat specialties mfg nec

212100 Milk and Cream Processing

This class includes employers mainly engaged in grading, filtering, chilling fresh liquid whole milk or cream, or manufacturing, bottling or cartoning pasteurised liquid whole milk, flavoured liquid whole or skim milk, liquid skim milk, liquid standardised milk, cream, sour cream, cultured buttermilk or yoghurt.

Exclusions and References:

Employers mainly engaged in manufacturing or canning condensed, concentrated or evaporated skim milk, cream or buttermilk, are included in Class 212900 Dairy Product Mfg nec.

Primary Activities:

- 212100001 Buttermilk, cultured, mfg
- 212100002 Cream, pasteurised, mfg (except canned)
- 212100003 Flavoured liquid whole or skim milk mfg
- 212100004 Milk, low fat, mfg

- 212100005 Milk, pasteurised, mfg
- 212100006 Milk, processed liquid, mfg (except condensed, concentrated or evaporated milk, or liquid buttermilk)
- 212100007 Milk receipt or distribution depot operation
- 212100008 Skim milk, liquid, mfg
- 212100009 Sour cream mfg
- 212100010 Standardised liquid milk mfg
- 212100011 Ultra heat treatment milk mfg
- 212100012 Yoghurt mfg
- 212100999 Milk and cream processing nec

212200 Ice Cream Manufacturing

This class includes employers mainly engaged in manufacturing ice cream or frozen confectionery.

Exclusions and References:

Employers mainly engaged in manufacturing ice cream mixes or milk based soft serve mixes are included in Class 212900 Dairy Product Mfg nec.

Primary Activities:

- 212200001 Confection, frozen, mfg
- 212200002 Ice cream mfg
- 212200003 Gelato mfg
- 212200004 Milk ice mfg
- 212200005 Sorbet mfg
- 212200006 Water ice or fruit ice, frozen, mfg

212900 Dairy Product Manufacturing nec

This class includes employers mainly engaged in manufacturing butter, cheese, condensed, concentrated or evaporated milk, milk powder, and dairy products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) processing liquid milk and cream are included in Class 212100 Milk and Cream Processing; and

(b) manufacturing ice cream and frozen confections are included in Class 212200 Ice Cream Mfg.

Primary Activities:

- 212900001 Anhydrous milkfat mfg (butter oil)
- 212900002 Baby food, milk based, mfg (in powder form)
- 212900003 Butter mfg (except cocoa butter)
- 212900004 Buttermilk mfg (except cultured)
- 212900005 Casein mfg (except hardened)
- 212900006 Cheese mfg
- 212900007 Cream, canned, mfg
- 212900008 Evaporated milk mfg
- 212900009 Flavoured milk mfg
- 212900010 Health beverage, infants' or invalids' milk based, mfg (in powder form)
- 212900011 Ice cream mix, liquid or dried, mfg
- 212900012 Lactose mfg
- 212900013 Malted milk powder mfg
- 212900014 Milk and coffee mixture, condensed or concentrated, mfg
- 212900015 Milk based mix mfg (for soft serves or thick shakes)
- 212900016 Milk, condensed or evaporated, mfg
- 212900017 Milk or cream, liquid, canning
- 212900018 Milk powder mfg
- 212900019 Skim milk based stock feed, dried protein enriched, mfg
- 212900020 Skim milk, dried, mfg
- 212900021 Whey or whey powder mfg
- 212900999 Dairy product mfg nec

213000 Fruit and Vegetable Processing

This class includes employers mainly engaged in manufacturing canned, bottled, preserved, quick frozen or dried (except sun-dried) fruit and vegetable products. It includes dehydrated vegetable products, soups, sauces, pickles, and mixed meat and vegetable or cereal products.

Exclusions and References:

Employers mainly engaged in

(a) sun-drying fruit are included in the appropriate class or classes of the fruit being sundried in Subdivision 01 Agriculture;

(b) manufacturing Worcestershire sauce or potato crisps or similar snack foods are included in Class 217900 Food Mfg nec;

(c) manufacturing, canning, bottling or cartoning fruit juices or fruit juice drinks of less than single strength are included in Class 218100 Soft Drink, Cordial and Syrup Mfg;

(d) manufacturing wine vinegar are included in Class 218300 Wine Mfg; and

(e) packing fresh fruit are included in Class 471500 Fruit and Vegetable Wholesaling.

Primary Activities:

- 213000001 Baby food, canned or bottled, mfg (except milk based)
- 213000002 Baked bean mfg
- 213000003 Bean/legume, dried or canned, mfg
- 213000004 Candied or preserved peel mfg
- 213000005 Chutney or relish mfg
- 213000006 Coconut, desiccated, mfg
- 213000007 Dehydrated or evaporated fruit mfg (except sun-drying)
- 213000008 Fruit canning or bottling
- 213000009 Fruit drying (except sun-drying)
- 213000010 Fruit, frozen, mfg
- 213000011 Fruit juice, single strength or concentrated, mfg

- 213000012 Fruit pulp, puree or spread, mfg
- 213000013 Fruit salad mfg
- 213000014 Health, invalid or baby food mfg (cereal based)
- 213000015 Jam mfg (including conserve, jelly or fruit spread)
- 213000016 Mixed meat and cereal, mfg
- 213000017 Mixed meat and vegetable mfg
- 213000018 Preserved fruit mfg (except sun-drying)
- 213000019 Preserved grape mfg (except sun-drying)
- 213000020 Rice preparation, canned, mfg
- 213000021 Sauce mfg (except Worcestershire sauce)
- 213000022 Soup mfg
- 213000023 Spaghetti, canned, mfg
- 213000024 Vegetable juice or soup mfg
- 213000025 Vegetable, preserved, mfg (including canned, dehydrated, dried or quick-frozen)
- 213000026 Vegetable salad mfg
- 213000027 Vinegar mfg (except wine vinegar)
- 213000999 Fruit and vegetable processing nec

214000 Oil and Fat Manufacturing

This class includes employers mainly engaged in manufacturing crude vegetable or marine oils, fats, cake or meal, margarine, compound cooking oils or fats, blended table or salad oils, or refined or hydrogenated oils or fats not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing unrefined animal oils or fats or in rendering tallow or lard are included in Class 211140 Animal By-product Processing; and

(b) distilling or refining essential oils are included in Class 254900 Chemical Product Mfg nec.

Primary Activities:

- 214000001 Animal oil, refined, mfg
- 214000002 Cotton linter mfg
- 214000003 Cotton seed oil mfg
- 214000004 Deodorised vegetable oils mfg
- 214000005 Edible oil or fat, blended, mfg
- 214000006 Fish or other marine animal oils or meal mfg
- 214000007 Lard, refined, mfg
- 214000008 Margarine mfg
- 214000009 Neat's foot oil mfg
- 214000010 Olive oil mfg
- 214000011 Tallow, refined, mfg
- 214000012 Vegetable oil, meal or cake mfg
- 214000999 Oil and fat mfg nec

215100 Flour Mill Product Manufacturing

This class includes employers mainly engaged in milling flour, (except rice flour) or in manufacturing cereal starch, gluten, starch sugars or arrowroot.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing milled rice, rice flour, meal or offal, hulled or shelled oats, oatmeal for human consumption, prepared cereal breakfast foods or self-raising flour are included in Class 215200 Cereal Food and Baking Mix Mfg;

(b) manufacturing prepared animal or bird foods from cereals, or in manufacturing cereal meal, grain offal or crushed grain for use as fodder (from whole grain, except from rice or rye) are included in Class 217400 Prepared Animal and Bird Feed Mfg;

(c) repacking flour or cereal foods are included in Class 471900 Grocery Wholesaling nec; and

(d) malt manufacturing are included in Class 218200 Beer and Malt Mfg.

Primary Activities:

215100001	Arrowroot mfg
215100002	Atta flour mfg
215100003	Barley meal or flour mfg (for human consumption; except prepared breakfast food)
215100004	Bran, wheaten, mfg (except prepared breakfast food)
215100005	Cornflour mfg
215100006	Cornmeal mfg
215100007	Dextrin mfg
215100008	Dextrose mfg
215100009	Flour, wheat, mfg (except self-raising flour)
215100010	Glucose mfg
215100011	Gluten mfg
215100012	Malt extract mfg
215100013	Pollard mfg (from wheat, barley or rye)
215100014	Rye flour, meal or offal mfg (except prepared breakfast food)
215100015	Sausage binder or similar meal mfg (from wheat)
215100016	Semolina mfg
215100017	Starch mfg
215100018	Starch sugar mfg
215100019	Wheat germ mfg
215100020	Wheat meal mfg (for human consumption; except prepared breakfast food)
215100999	Flour mill product mfg nec

215200 Cereal Food and Baking Mix Manufacturing

This class includes employers mainly engaged in manufacturing prepared cereal breakfast foods, pasta, milled rice, rice flour, meal or offal, hulled or shelled oats, oatmeal for human consumption, self-raising flour, prepared baking mixes, jelly crystals or custard powder.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing prepared animal or bird foods from cereals, or in manufacturing cereal meal, grain offal or crushed grain for use as fodder (from whole grain, except from rice or rye) are included in Class 217400 Prepared Animal and Bird Feed Mfg; and

(b) repacking cereal food products are included in Class 471900 Grocery Wholesaling nec.

Primary Activities:

- 215200001 Baking mix, prepared, mfg
- 215200002 Baking powder mfg
- 215200003 Batter mix mfg
- 215200004 Bread dough, frozen, mfg
- 215200005 Bread mix, dry, mfg
- 215200006 Cake mix mfg
- 215200007 Cereal breakfast food, prepared, mfg
- 215200008 Cereal food mfg nec
- 215200009 Crumb or coating mfg (made from cereal food; except biscuit or breadcrumbs)
- 215200010 Custard powder mfg
- 215200011 Dessert, prepared, mfg (in dry form) nec
- 215200012 Farina mfg
- 215200013 Jelly crystal mfg
- 215200014 Milled rice mfg
- 215200015 Noodle mfg
- 215200016 Oatmeal mfg (for human consumption)
- 215200017 Oats, hulled or shelled, mfg
- 215200018 Oats, kilned or unkilned, mfg
- 215200019 Pasta, fresh or dried, mfg
- 215200020 Pastry dough, frozen mfg

- 215200021 Pastry mix mfg
- 215200022 Pizza base mix mfg (dry)
- 215200023 Rice flour, meal or offal mfg
- 215200024 Rice mfg (except fried)
- 215200025 Sago mfg
- 215200026 Scone mix mfg
- 215200027 Self-raising flour mfg
- 215200028 Tapioca mfg
- 215200999 Cereal food and baking mix mfg nec

216100 Bread Manufacturing

This class includes employers mainly engaged in manufacturing bread.

Exclusions and References:

Employers mainly engaged in

(a) selling to the public bread baked on the same premises are included in Class 512400 Bread and Cake Retailing; and

(b) manufacturing unleavened bread are included in Class 216300 Biscuit Mfg.

Primary Activities:

- 216100001 Bagel mfg
- 216100002 Bread bakery operation
- 216100003 Bread dough, frozen mfg
- 216100004 Breadcrumb mfg
- 216100005 Bread roll mfg
- 216100006 English muffin mfg
- 216100007 Fruit loaf mfg
- 216100008 Leavened bread mfg
- 216100009 Panini mfg
- 216100010 Pita bread mfg

216100011 Pizza base or pizza dough mfg

216100999 Bread mfg nec

216200 Cake and Pastry Manufacturing

This class includes employers mainly engaged in manufacturing cakes, pastries, pies or similar bakery products (including canned or frozen bakery products).

Exclusions and References:

Employers mainly engaged in selling cakes or pastries, produced on their premises, directly to the general public are included in Class 512400 Bread and Cake Retailing.

Primary Activities:

216200001 Baked fruit or yoghurt slice mfg

216200002 Cake icing or decorating

216200003 Cake or pastry-based pudding and dessert mfg

216200004 Cake or pastry-based slice mfg

216200005 Crumpet mfg

216200006 Doughnut mfg

216200007 Fruit or yoghurt slice, mfg

216200008 Meat pie mfg

216200009 Pastry mfg (except frozen pastry dough)

216200010 Pie mfg

216200011 Plum pudding mfg

216200999 Cake or pastry mfg nec

216300 Biscuit Manufacturing

This class includes employers mainly engaged in manufacturing biscuits (including unleavened bread).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing dog biscuits are included in Class 217400 Prepared Animal and Bird Feed Mfg; and

(b) manufacturing hot bake biscuits or cookies for sale on the same premises to the public are included in Class 512400 Bread and Cake Retailing.

Primary Activities:

- 216300001 Biscuit crumbs mfg
- 216300002 Biscuit dough mfg
- 216300003 Biscuit mfg (except pet food biscuits)
- 216300004 Ice cream cone or wafer mfg
- 216300005 Rusk mfg
- 216300006 Unleavened bread mfg
- 216300999 Biscuit mfg nec

217100 Sugar Manufacturing

This class includes employers mainly engaged in manufacturing raw or refined sugar, or molasses.

Primary Activities:

- 217100001 Brown sugar mfg
- 217100002 Cane syrup mfg
- 217100003 Caster sugar mfg
- 217100004 Icing sugar or icing sugar mixture mfg
- 217100005 Molasses mfg
- 217100006 Treacle mfg
- 217100999 Sugar mfg nec

217200 Confectionery Manufacturing

This class includes employers mainly engaged in manufacturing confectionery, chocolate or cocoa products, with or without sugar.

Primary Activities:

- 217200001 Chewing gum mfg
- 217200002 Chocolate mfg
- 217200003 Cocoa butter mfg
- 217200004 Cocoa product mfg
- 217200005 Confectionery mfg
- 217200006 Crystallised or glace fruit mfg
- 217200007 Drinking chocolate mfg
- 217200008 Licorice candy mfg
- 217200009 Marshmallow mfg
- 217200010 Marzipan mfg
- 217200011 Nut, candied, mfg
- 217200012 Popcorn, candied, mfg
- 217200999 Confectionery mfg nec

217300 Seafood Processing

This class includes employers mainly engaged in processing fish or other seafoods. This class also includes employers engaged in operating vessels which process but do not catch fish or other seafoods.

Exclusions and References:

Employers mainly engaged in

(a) operating vessels which both catch and process fish or other seafoods are included in the appropriate classes in Subdivision 04 Commercial Fishing; and

(b) freezing whole fin fish, or shelling or freezing oysters or bottling oysters in brine are included in Class 471400 Fish Wholesaling.

Primary Activities:

- 217300001 Crustacean, processed, mfg (including cooked and/or frozen) nec
- 217300002 Fish, canned, mfg
- 217300003 Fish cleaning or filleting

- 217300004 Fish, dried or smoked, mfg
- 217300005 Fish fillet mfg
- 217300006 Fish loaf or cake mfg
- 217300007 Fish paste mfg
- 217300008 Fish pate mfg
- 217300009 Mollusc, processed, mfg (including shelled; except oysters)
- 217300010 Oyster, canned, mfg
- 217300011 Scallop, preserved, mfg
- 217300012 Seafood, canned, mfg
- 217300013 Seafood, preserved, mfg
- 217300999 Seafood processing nec

217400 Prepared Animal and Bird Feed Manufacturing

This class includes employers mainly engaged in manufacturing prepared animal or bird feed, including cereal meal, grain offal or crushed grain for use as fodder (from whole grain, except from rice or rye).

Exclusions and References:

Employers mainly engaged in

(a) slaughtering animals for pet food are included in Class 211110 Abattoirs or 211210 Poultry Abattoirs;

(b) boning, freezing or packing fresh meat are included in Class 211120 Meat Packing and Freezing;

(c) manufacturing animal feeds prepared from dried skim milk powder are included in Class 212900 Dairy Product Mfg nec;

(d) manufacturing crushed rye, or rye flour, meal or offal for use as fodder are included in Class 215100 Flour Mill Product Mfg; and

(e) manufacturing crushed rice, or rice flour, meal or offal for use as fodder are included in Class 215200 Cereal Food and Baking Mix Mfg.

Primary Activities:

- 217400001 Animal feed, prepared, mfg (except uncanned meat or bone meal or protein enriched skim milk powder)

- 217400002 Animal food, canned, mfg
- 217400003 Bird feed mfg
- 217400004 Cattle lick mfg
- 217400005 Cereal meal mfg (for fodder; except from rice or rye)
- 217400006 Chaff mfg
- 217400007 Crushed grain mfg (including mixed; for fodder)
- 217400008 Dehydrated lucerne mfg
- 217400009 Dog and cat biscuit mfg
- 217400010 Fodder, prepared, mfg
- 217400011 Grain offal mfg (for fodder; except from rice or rye)
- 217400012 Lucerne cube mfg
- 217400013 Lucerne meal mfg
- 217400014 Pet food, canned, mfg
- 217400015 Poultry feed, prepared, mfg
- 217400016 Salt lick mfg
- 217400017 Sheep lick mfg
- 217400999 Prepared animal and bird feed mfg nec

217900 Food Manufacturing nec

This class includes employers mainly engaged in manufacturing food products not elsewhere classified (including snack foods and prepared meals).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing sugar are included in Class 217100 Sugar Mfg;

(b) refining salt for industrial purposes are included in Class 253500 Inorganic Industrial Chemical Mfg nec;

(c) egg pulping or drying are included in Class 471900 Grocery Wholesaling nec; and

(d) blending or packing tea are included in Class 471900 Grocery Wholesaling nec.

Primary Activities:

- 217900001 Coffee mfg
- 217900002 Corn chip mfg
- 217900003 Dessert mix, liquid, mfg
- 217900004 Flavoured water pack mfg (for freezing into flavoured ice)
- 217900005 Flavouring, food, mfg
- 217900006 Food colouring mfg
- 217900007 Food dressing mfg
- 217900009 Fried rice mfg
- 217900010 Gelatine mfg
- 217900011 Ginger product mfg (except confectionery)
- 217900012 Herbs, processed, mfg
- 217900013 Honey, blended, mfg
- 217900014 Hop extract, concentrated, mfg
- 217900015 Ice mfg (except dry ice)
- 217900016 Meat or ham paste mfg
- 217900017 Nut food mfg (except candied)
- 217900018 Pearl barley mfg
- 217900019 Potato crisp mfg
- 217900020 Pre-prepared meal mfg nec
- 217900021 Pretzel mfg
- 217900022 Rice preparation mfg nec
- 217900023 Salt, cooking or table, mfg
- 217900024 Savoury speciality mfg
- 217900025 Seasoning, food, mfg
- 217900026 Soya bean concentrate, isolate or textured protein mfg

- 217900027 Spice mfg
- 217900028 Taco, tortilla and tostada shell mfg
- 217900029 Tea mfg
- 217900030 Worcestershire sauce mfg
- 217900031 Yeast or yeast extract mfg
- 217900999 Food mfg nec

218100 Soft Drink, Cordial and Syrup Manufacturing

This class includes employers mainly engaged in manufacturing, canning or bottling aerated or carbonated soft drinks, cordials, concentrated cordials, fruit juices or fruit juice drinks of less than single strength, syrups or non-alcoholic brewed beer or cider.

Exclusions and References:

Employers mainly engaged in manufacturing, canning or bottling single strength or concentrated fruit juices are included in Class 213000 Fruit and Vegetable Processing.

Primary Activities:

- 218100001 Beer, non-alcoholic, mfg
- 218100002 Carbonated waters or cordials mfg
- 218100003 Cider, non-alcoholic, mfg
- 218100004 Cordial mfg
- 218100005 Energy drink mfg
- 218100006 Fruit juice or fruit juice drinks mfg (less than single strength)
- 218100007 Ginger beer, non-alcoholic, mfg
- 218100008 Mineral water mfg
- 218100009 Perry, non-alcoholic, mfg
- 218100010 Powder flavours mfg (for soft drinks)
- 218100011 Purified water mfg
- 218100012 Soda water mfg
- 218100013 Soft drink mfg

- 218100014 Soft drink mix, powdered, mfg
- 218100015 Syrup (chocolate, vanilla, etc) mfg
- 218100016 Syrup, fruit, mfg
- 218100017 Tonic water mfg
- 218100999 Soft drink, cordial and syrup mfg nec

218200 Beer and Malt Manufacturing

This class includes employers mainly engaged in manufacturing, bottling or canning beer, ale, stout or porter, or manufacturing malt.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing malt extract are included in Class 215100 Flour Mill Product Mfg; and

(b) manufacturing malted milk powder are included in Class 212900 Dairy Product Mfg nec.

Primary Activities:

- 218200001 Barley malt mfg
- 218200002 Beer mfg (except non-alcoholic beer)
- 218200003 Malt mfg (except malt extract)
- 218200004 Oaten malt mfg
- 218200005 Porter mfg
- 218200006 Wheaten malt mfg
- 218200999 Beer and malt mfg nec

218300 Wine Manufacturing

This class includes employers mainly engaged in manufacturing or blending of wine, fermented cider or wine vinegar, or alcoholic beverages not elsewhere classified.

Exclusions and References:

Employers mainly engaged in bottling (but not blending) wine, and other alcoholic beverages not elsewhere classified are included in Class 471700 Liquor Wholesaling.

Primary Activities:

- 218300001 Alcoholic beverage mfg nec
- 218300002 Carbonated wine mfg
- 218300003 Cider, alcoholic, mfg
- 218300004 Fortified wine mfg
- 218300005 Mead mfg
- 218300006 Perry, alcoholic, mfg
- 218300007 Sherry mfg
- 218300008 Sparkling wine mfg
- 218300009 Unfortified wine mfg
- 218300010 Vinegar, wine, mfg
- 218300011 Wine making residue mfg
- 218300012 Wine based fruit drink 'cooler' mfg
- 218300999 Wine mfg nec

218400 Spirit Manufacturing

This class includes employers mainly engaged in manufacturing or blending fortifying spirits or potable spirits.

Exclusions and References:

Employers mainly engaged in bottling (but not blending) spirits are included in Class 471700 Liquor Wholesaling.

Primary Activities:

- 218400001 Brandy mfg
- 218400002 Distillery residue mfg
- 218400003 Fortified spirit mfg
- 218400004 Liqueur mfg

218400005 Spirit-based mixed drink mfg

218400999 Spirit, potable, mfg nec

219000 Tobacco Product Manufacturing

This class includes employers mainly engaged in manufacturing cigarettes, cigars, smoking or chewing tobacco, snuff or in redrying tobacco leaf.

Exclusions and References:

Employers mainly engaged in drying (except redrying) tobacco leaf are included in Class 016900 Crop and Plant Growing nec.

Primary Activities:

219000001 Chewing tobacco mfg

219000002 Cigarette mfg

219000003 Cigar mfg

219000004 Pipe tobacco mfg

219000005 Snuff mfg

219000006 Tobacco leaf redrying

219000999 Tobacco product mfg

Subdivision 22 - Textile, Clothing, Footwear and Leather Manufacturing

Class Title and Description

221100 Wool Scouring

This class includes employers mainly engaged in scouring, carbonising, carding or combing of wool or in manufacturing unspun wool tops.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) synthetic fibre tops are included in Class 221200 Synthetic Fibre Textile Mfg; and

(b) fellmongered or slipe wool are included in Class 226100 Leather Tanning and Fur Dressing.

Primary Activities:

- 221100001 Lanolin mfg (except toilet lanolin)
- 221100002 Noil, wool, mfg
- 221100003 Scoured wool mfg
- 221100004 Slag wool mfg
- 221100005 Top, unspun wool, mfg
- 221100006 Wool grease mfg
- 221100007 Wool, carded or combed, mfg
- 221100008 Wool wax mfg

221200 Synthetic Fibre Textile Manufacturing

This class includes employers mainly engaged in manufacturing continuous fibre filament, fibre staple or yarns, tyre cord yarn or fabric or woven fabrics from those yarns or mixed yarns predominantly of manufactured fibres or household textile goods from synthetic fibre fabrics woven at the same employers. This class also includes employers mainly engaged in manufacturing elastic or elastomeric yarns or threads or fabrics.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing household textiles or mass-produced curtains from fabrics not woven at the same employer are included in Class 222110 Made-Up Textile Product Mfg;

(b) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg;

(c) manufacturing glass fibres are included in Class 264010 Fibreglass Insulation Products Manufacturing; and

(d) making and installing curtains (except shower curtains) are included in Class 522300 Fabric and Other Soft Good Retailing.

Primary Activities:

- 221200001 Basic polymer mfg nec
- 221200002 Carbon fibre mfg (including kevlar material mfg)

- 221200003 Fabric, woven, mfg (elastic or elastomeric)
- 221200004 Fabric, woven, mfg (wholly or predominantly of synthetic fibre)
- 221200005 Fibreglass fabric mfg
- 221200006 Fibreglass, mat, mfg
- 221200007 Fibre mfg (except glass fibre)
- 221200008 Filament, continuous fibre, mfg
- 221200009 Household textile good mfg (of synthetic fibre fabric woven at the same unit)
- 221200010 Lacing, woven, mfg
- 221200011 Nylon fibre mfg
- 221200012 Polyester fibre mfg
- 221200013 Rayon fibre mfg
- 221200014 Synthetic fibre or filament mfg
- 221200015 Tyre cord yarn or fabric, synthetic fibre, mfg
- 221200016 Yarn, discontinuous, mfg (wholly or predominantly of synthetic fibre)
- 221200017 Yarn, elastic or elastomeric, mfg
- 221200999 Synthetic fibre textile mfg nec

221300 Cotton Textile Manufacturing

This class includes employers mainly engaged in manufacturing yarns or woven fabrics, wholly or predominantly of cotton, flax or silk, sewing threads or household textile goods from fabrics wholly or predominantly of cotton, flax or silk, woven at the same employers.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing household textile goods or curtains from fabrics not woven at the same employer are included in Class 222110 Made-Up Textile Product Mfg;

(b) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg; and

(c) making and installing curtains (except shower curtains) are included in Class 522300 Fabric and Other Soft Good Retailing.

Primary Activities:

- 221300001 Cotton sewing thread mfg
- 221300002 Household textile good mfg (of cotton fabrics woven at the same unit)
- 221300003 Tow mfg (from flax, hemp or jute)
- 221300004 Tyre cord yarn or fabric, cotton, mfg
- 221300005 Woven fabric, cotton, mfg
- 221300006 Yarn, cotton, flax or silk, mfg
- 221300999 Cotton textile mfg nec

221400 Wool Textile Manufacturing

This class includes employers mainly engaged in manufacturing yarns or woven fabrics wholly or predominantly of wool, or household textile goods from fabrics woven at the same employers.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing household textile goods or mass-produced curtains from fabrics not woven at the same employer are included in Class 222110 Made-up Textile Product Mfg;

(b) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg; and

(c) making and installing curtains are included in Class 522300 Fabric and Other Soft Good Retailing.

Primary Activities:

- 221400001 Household textile good mfg (woollen or mohair fabric woven at the same unit)
- 221400002 Woven fabric, woollen or worsted wool, mfg
- 221400003 Yarn, woollen, mfg
- 221400999 Wool textile mfg nec

221500 Textile Finishing

This class includes employers mainly engaged in bleaching, dyeing, printing, pleating or other finishing of yarns, threads, fabrics or other

textiles on a fee or commission basis using client supplied materials or materials which are purchased or transferred in from other employers.

Exclusions and References:

Employers engaged in

(a) textile finishing of materials which are produced at the same employers are included, according to type of textiles in Class 221200 Synthetic Fibre Textile Mfg, 221300 Cotton Textile Mfg or 221400 Wool Textile Mfg; and

(b) screen printing are included in Class 241210 Printing.

Primary Activities:

- 221500001 Label, printed cloth, mfg
- 221500002 Textile dyeing
- 221500003 Textile printing, except screen printing (on commission or fee basis)
- 221500999 Textile finishing nec

222110 Made-up Textile Product Manufacturing

This class includes employers mainly engaged in manufacturing textile goods from fabrics not woven by the same employers, such as curtains, canvas blinds, tents, tarpaulins, other canvas goods or related materials not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing textile furniture covers are included in Class 222120 Furniture Upholstery and Covers Manufacturing;

(b) manufacturing blinds and awnings made from textiles other than canvas are included in Class 222130 Non-canvas Textile Blind and Awning Mfg;

(c) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg;

(d) manufacturing canvas bags for packaging goods are included in Class 222900 Other Textile Product Mfg nec;

(e) manufacturing canvas suitcases, trunks or similar containers are included in Class 226200 Leather and Leather Substitute Product Mfg;

(f) manufacturing electric blankets in Class 285100 Household Appliance Mfg; and

(g) installing curtains are included in Class 522300 Fabric and Other Soft Good Retailing.

Primary Activities:

- 222110001 Animal blanket/cover mfg
- 222110002 Awning, canvas, mfg
- 222110003 Bed linen mfg
- 222110004 Blind, canvas mfg
- 222110005 Canvas good mfg nec
- 222110006 Curtain mfg (from fabric not woven at the same unit)
- 222110007 Flag or banner, mfg
- 222110008 Hose, canvas, mfg
- 222110009 Household textile good mfg nec
- 222110010 Inflatable canvas air mattress, pillow and cushion mfg
- 222110011 Life jacket mfg
- 222110012 Motor vehicle cover, textile, mfg
- 222110013 Parachute mfg
- 222110014 Sleeping bag mfg
- 222110015 Soft furnishing mfg (from fabrics not woven at the same unit)
- 222110016 Tent mfg (except oxygen tents or toy tents)
- 222110017 Waterbag, textile, mfg
- 222110018 Woollen textile furnishing manufacturing (from fabric not woven at the same unit)
- 222110999 Made-up textile product mfg nec

222120 Furniture Upholstery and Cover Manufacturing

This class includes employers mainly engaged in upholstering and reupholstering furniture not manufactured by the same employer and employers engaged in manufacturing textile furniture covers. This class also includes sail-making.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing upholstered furniture are included in Class 292100 Wooden Furniture and Upholstered Seat Manufacturing;

(b) manufacturing rubber pillows or cushions are included in Class 299500 Other Rubber Product Manufacturing nec; and

(c) manufacturing sheepskin seat covers are included in Class 224900 Other Clothing Manufacturing nec.

Primary Activities:

- 222120001 Cushion, mfg
- 222120002 French polishing (where furniture is manufactured elsewhere)
- 222120003 Furniture cover—loose, mfg
- 222120004 Furniture staining and/or surface coating (where furniture is manufactured elsewhere)
- 222120005 Pillow or cushion, mfg (except rubber)
- 222120006 Reupholstering furniture
- 222120007 Sail, mfg
- 222120008 Seat cover, textile, mfg (except sheepskin)
- 222120009 Upholstering furniture (where furniture is manufactured elsewhere)
- 222120999 Furniture upholstery and cover mfg nec

222130 Non-canvas Textile Blind and Awning Manufacturing

This class includes employers mainly engaged in manufacturing blinds and awnings from textiles other than canvas.

Exclusions and References:

Employers mainly engaged in manufacturing canvas awnings and blinds are included in Class 222110 Made-up Textile Product Mfg.

Primary Activities:

- 222130001 Awning, textile, mfg, other than canvas

- 222130002 Blind, textile, mfg (incl plastic coated), other than canvas
- 222130003 Shade or other window covering, textile, mfg, other than canvas

222200 Textile Floor Covering Manufacturing

This class includes employers mainly engaged in manufacturing carpets, rugs or other textile floor coverings. This class also includes employers engaged in manufacturing felt or felt products (except clothing), mats or matting of jute or twisted rags.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) felt headwear are included in Class 224900 Other Clothing Mfg nec;

(b) rubber floor coverings or underlays are included in Class 255900 Other Rubber Product Mfg nec; and

(c) grass, sisal or coir mats or matting are included in Class 294900 Manufacturing nec.

Primary Activities:

- 222200001 Carpet mfg
- 222200002 Carpet tile mfg
- 222200003 Felt mfg
- 222200004 Floor covering, textile, mfg
- 222200005 Floor rug, textile, mfg
- 222200006 Hard fibre textile floor covering mfg (including sisal, coir and grass mat mfg)
- 222200007 Jute matting mfg
- 222200008 Underfelt mfg
- 222200999 Textile floor covering mfg nec

222300 Rope, Cordage and Twine Manufacturing

This class includes employers mainly engaged in manufacturing rope, cordage, twine, net or related products from natural or synthetic fibres.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) tyre cord yarns or fabrics of synthetic fibres are included in Class 221200 Synthetic Fibre Textile Mfg;

(b) tyre cord yarns or fabrics of cotton are included in Class 221300 Cotton Textile Mfg; and

(c) wire ropes or cables are included in Class 276200 Spring and Wire Product Mfg.

Primary Activities:

222300001 Cable mfg (from natural or synthetic fibres)

222300002 Cord mfg (except wire rope or tyre cord)

222300003 Cordage mfg

222300004 Fish net mfg

222300005 Net mfg nec

222300006 Netting, textile, mfg

222300007 Rope mfg (except wire rope)

222300008 String mfg (except paper string)

222300009 Twine mfg

222900 Other Textile Product Manufacturing nec

This class includes employers mainly engaged in manufacturing textile products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) printed textile labels are included in Class 221500 Textile Finishing; and

(b) textile suitcases and similar containers are included in Class 226200 Leather and Leather Substitute Product Mfg.

Primary Activities:

222900001 Bag or sack, textile or canvas, mfg (for packaging)

- 222900002 Binding, textile, mfg
- 222900003 Cleaning cloth mfg (from purchased rags)
- 222900004 Embroidered fabrics mfg
- 222900005 Fabric mfg nec
- 222900006 Flock mfg
- 222900007 Hemp product mfg nec
- 222900008 Hessian good mfg nec
- 222900009 Kapok mfg
- 222900010 Labels, woven cloth, mfg
- 222900011 Lace fabric mfg
- 222900012 Shade cloth, mfg
- 222900013 Surgical adhesive tape mfg
- 222900014 Surgical tape, dressing and gauze mfg
- 222900999 Textile product mfg nec

223100 Hosiery Manufacturing

This class includes employers mainly engaged in manufacturing hosiery.

Primary Activities:

- 223100001 Hosiery mfg
- 223100002 Panty hose mfg
- 223100003 Sock mfg
- 223100004 Stocking mfg
- 223100005 Tights mfg

223200 Cardigan and Pullover Manufacturing

This class includes employers mainly engaged in manufacturing knitted cardigans, pullovers or similar garments.

Primary Activities:

- 223200001 Custom knitting of pullover or cardigan
- 223200002 Jacket, knitted, mfg
- 223200003 Jersey, knitted, mfg
- 223200004 Sweater, knitted, mfg
- 223200005 Twin set, knitted, mfg
- 223200006 Waistcoat, knitted, mfg

223900 Knitting Mill Product Manufacturing nec

This class includes employers mainly engaged in manufacturing knitted or crocheted fabrics or knitted clothing nec from fabrics knitted at the same employers.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) cardigans and pullovers or custom knitting of cardigans and pullovers are included in Class 223200 Cardigan and Pullover Mfg; and

(b) knitted clothing from fabrics not knitted at the same employer are included in the appropriate classes in Subdivision 22 Textile, Clothing, Footwear and Leather Mfg.

Primary Activities:

- 223900001 Crocheted fabric mfg
- 223900002 Knitted fabric mfg
- 223900003 Outerwear, knitted, mfg (from fabric knitted at the same unit except hosiery, cardigans or pullovers)
- 223900004 Sleepwear, knitted, mfg (from fabric knitted at the same unit)
- 223900005 Swimwear, knitted, mfg (from fabric knitted at the same unit)
- 223900006 T-shirt mfg, knitted, mfg (from fabric knitted at the same unit)
- 223900007 Underwear, knitted, mfg (from fabric knitted at the same unit; except hosiery)
- 223900008 Work clothing, knitted, mfg (from fabric knitted at the same unit)
- 223900999 Knitting mill product mfg nec

224100 Men's and Women's Clothing Manufacturing

This class includes employers mainly engaged in manufacturing men's, boys', women's or girls' outerwear from purchased or transferred in materials, except headwear, footwear or garments made from leather or fur.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making;

(b) clothing from fabrics knitted at the same employer are included in Class 223900 Knitting Mill Product Mfg nec;

(c) leather or fur garments or waterproof headwear are included in Class 224900 Other Clothing Mfg nec; and

(d) footwear are included in Class 225000 Footwear Mfg.

Primary Activities:

- 224100001 Blouse mfg (except from fabrics knitted at the same unit)
- 224100002 Clothing, plastic or rubber, mfg (except headwear or footwear)
- 224100003 Coat or jacket, men's or boys', mfg (except from fabric knitted at the same unit or from fur or leather)
- 224100004 Coat or jacket mfg (except from fabric knitted at the same unit or from fur, leather, plastic or rubber)
- 224100005 Dust coat mfg
- 224100006 Jeans, men's or boys', mfg
- 224100007 Jeans, women's or girls', mfg
- 224100008 Outerwear mfg (except from fabrics knitted at the same unit or from fur, leather, plastic or rubber)
- 224100009 Overalls mfg
- 224100010 Shorts mfg
- 224100011 Suit, men's or boys', mfg (except from fabrics knitted at the same unit or from leather or plastic)

- 224100012 Suit, women's or girls', mfg (except from fabrics knitted at the same unit or from leather or plastic)
- 224100013 Trousers mfg
- 224100014 Tunic mfg
- 224100015 Uniform, men's or boys', mfg
- 224100016 Uniform, women's or girls', mfg
- 224100017 Waterproof clothing mfg (except headwear, footwear or leather clothing)
- 224100018 Wet suit mfg
- 224100019 Work clothing mfg (except from leather or fabrics knitted at the same unit)
- 224100999 Men's and women's clothing mfg nec

224200 Tailoring and Dress-making

This class includes employers mainly engaged in producing made-to-order garments and accessories to a client's individual order. This class also includes tailoring and clothing repair and alteration services.

Exclusions and References:

Employers mainly engaged in manufacturing clothing in volume (ie more than one in the same fabric and design) are included in Class 224100 Men's and Women's Clothing Manufacturing.

Primary Activities:

- 224200001 Clothing alterations and/or repairs
- 224200002 Dress-making, made to order
- 224200003 Invisible mending
- 224200004 Tailoring

224300 Sleepwear, Underwear and Baby Clothing Manufacturing

This class includes employers mainly engaged in manufacturing foundation garments, underwear, sleepwear or baby clothing from purchased or transferred in materials.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making; and

(b) clothing from fabrics knitted at the same employer are included in the appropriate classes in Subdivision 22 Textile, Clothing, Footwear and Leather Mfg.

Primary Activities:

- 224300001 Baby clothing mfg (except from fabrics knitted or crocheted at the same unit)
- 224300002 Brassiere mfg
- 224300003 Corset mfg
- 224300004 Foundation garment mfg
- 224300005 Girdle mfg
- 224300006 Infant clothing mfg (except from fabrics knitted or crocheted at the same unit)
- 224300007 Sleepwear mfg (except from fabrics knitted at the same unit)
- 224300008 Underwear mfg (except from fabrics knitted at the same unit)
- 224300999 Sleepwear, underwear and baby clothing mfg nec

224900 Other Clothing Manufacturing nec

This class includes employers mainly engaged in manufacturing headwear, fur or leather clothing, clothing or clothing accessories not elsewhere classified. This class also includes employers engaged in providing clothing trade services such as hem stitching, basque knitting or buttonholing.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making;

(b) rubber gloves or bathing caps are included in Class 255900 Other Rubber Product Mfg nec;

(c) sports gloves are included in Class 294200 Toy and Sporting Good Mfg; and

(d) other than simple safety headwear (eg welding masks, gas masks, smoke helmets) are included in appropriate classes elsewhere.

Primary Activities:

- 224900001 Belt mfg (for clothing)
- 224900002 Clothing accessory mfg nec
- 224900003 Clothing, felt, mfg
- 224900004 Clothing, fur, mfg
- 224900005 Clothing, leather, mfg
- 224900006 Clothing, rubber, mfg
- 224900007 Glove mfg (except sports or rubber)
- 224900008 Handkerchief mfg
- 224900009 Hat and cap mfg
- 224900010 Headwear mfg (except bathing caps)
- 224900011 Helmet, fabric or leather, mfg
- 224900012 Laces mfg (for footwear)
- 224900013 Leather suit, coat or uniform mfg
- 224900014 Seat cover, sheepskin, mfg
- 224900015 Swimwear mfg (except from fabrics knitted at the same unit)
- 224900016 Tie mfg
- 224900999 Clothing mfg nec

225000 Footwear Manufacturing

This class includes employers mainly engaged in manufacturing footwear or footwear components.

Primary Activities:

- 225000001 Boot mfg
- 225000002 Footwear component mfg
- 225000003 Footwear mfg (incl Safety or protective footwear)
- 225000004 Orthopaedic shoe mfg

- 225000005 Sandal mfg
- 225000006 Shoe mfg
- 225000007 Slipper mfg
- 225000008 Thong (footwear) mfg
- 225000999 Footwear mfg nec

226100 Leather Tanning and Fur Dressing

This class includes employers mainly engaged in tanning, currying, dressing, finishing, dyeing, embossing or japanning leather, animal skins or fur. This class also includes employers engaged in production of fellmongered wool, pelt or slipe wool.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) fur or leather clothing are included in Class 224900 Other Clothing Mfg nec; and

(b) leather and substitute products not elsewhere classified are included in Class 226200 Leather and Leather Substitute Product Mfg.

Primary Activities:

- 226100001 Bleaching or currying of fur
- 226100002 Currying hides
- 226100003 Embossing hides and skins
- 226100004 Fellmongered wool mfg
- 226100005 Felmongery operation
- 226100006 Fur rug mfg
- 226100007 Fur skin dressing or dyeing
- 226100008 Hide pickling, wet blueing, tanning, currying, dressing, finishing or dyeing
- 226100009 Japanning hides and skins
- 226100010 Leather mfg
- 226100011 Leather tanning

226100012	Pelt finishing and tanning
226100013	Pulling sheep or lamb skin
226100014	Scraping fur and pelt
226100015	Skin pickling, tanning, currying, dressing, finishing or dyeing
226100016	Slip or skin wool mfg
226100999	Leather tanning and fur dressing nec

226200 Leather and Leather Substitute Product Manufacturing

This class includes employers mainly engaged in manufacturing products of leather or leather substitutes (except footwear or leather clothing) such as machine belting, industrial packing, suitcases, handbags, wallets or similar products, saddlery or harnesses. Employers who manufacture canvas suitcases, trunks or similar containers are included in this class.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) textile or canvas bags for packaging are included in Class 222900 Other Textile Product Mfg nec;

(b) fur or leather clothing are included in Class 224900 Other Clothing Mfg nec; and

(c) footwear are included in Class 225000 Footwear Mfg.

Primary Activities:

226200001	Bag, leather or leather substitute, mfg
226200002	Handbag, ladies', mfg (incl metal mesh handbags)
226200003	Harness mfg
226200004	Leather packing, industrial, mfg
226200005	Machine belting, leather or leather substitute, mfg
226200006	Saddle mfg
226200007	Suitcase mfg
226200008	Toys, leather or fur, mfg
226200009	Wallet mfg (incl metal mesh wallets)

226200999 Leather or leather substitute good mfg nec

Subdivision 23 - Wood and Paper Product Manufacturing

Class Title and Description

231100 Log Sawmilling

This class includes employers mainly engaged in producing rough sawn timber, sleepers, palings, scantlings, etc, resawn timber from logs sawn at the same employers. This class also includes chemical preservation of rough timber or logs produced in the same employer.

Exclusions and References:

Employers mainly engaged in

(a) hewing or rough shaping mine timbers, posts, railway sleepers, etc, or cutting firewood in forests are included in Class 030220 Hardwood and Other Timber Logging;

(b) manufacturing softwood or hardwood woodchips are included in Class 231200 Wood Chipping;

(c) kiln drying or seasoning timber are included in Class 231300 Timber Resawing and Dressing;

(d) chemically preserving timber from purchased or transferred in as logs or sawn timber or in producing timber shingles are included in Class 232920 Other Wood Product Mfg nec; and

(e) both cutting and retailing firewood are included in Class 525900 Retailing nec.

Primary Activities:

- 231100001 Bark, ground, mfg
- 231100002 Chemical preservation of logs (sawn at same workplace)
- 231100003 Log sawmilling
- 231100004 Sawn firewood mfg (from sawmilling)
- 231100005 Shook mfg (for containers)
- 231100006 Timber, resawn, mfg (from logs sawn at the same unit)
- 231100007 Timber, rough sawn, mfg

231200 Wood Chipping

This class includes employers mainly engaged in manufacturing softwood and hardwood woodchips.

Primary Activities:

231200001 Hardwood woodchip mfg

231200002 Softwood woodchip mfg

231300 Timber Resawing and Dressing

This class includes employers mainly engaged in producing dressed timber such as floorboards, weatherboards or mouldings, resawn timber from timber already sawn at other employers, or in kiln drying or seasoning timber.

Exclusions and References:

Employers mainly engaged in chemically preserving timber from purchased or transferred in logs or sawn timber are included in Class 232920 Other Wood Product Mfg nec.

Primary Activities:

231300001 Air-drying timber

231300002 Building timber, dressed, mfg

231300003 Dressed timber or moulding mfg

231300004 Kiln drying timber

231300005 Seasoning timber

231300006 Wooden flooring mfg (solid timber only)

231300999 Timber resawing and dressing nec

232100 Plywood and Veneer Manufacturing

This class includes employers mainly engaged in manufacturing plywood, laminated wood or veneer timber products.

Primary Activities:

232100001 Core, plywood or veneer mill, mfg

- 232100002 Glue laminated lumber (Glulam) mfg
- 232100003 Laminated veneer lumber (LVL) mfg
- 232100004 Plywood mfg
- 232100005 Veneer or veneer sheet, wooden, mfg

232200 Fabricated Wood Manufacturing

This class includes employers mainly engaged in manufacturing particle boards, chip boards, other fabricated boards of wood or wood-like products. This class also includes employers mainly engaged in manufacturing laminated non-timber materials (including decorative plastic laminates on resin-bonded boards or other timber substrates).

Primary Activities:

- 232200001 Cellular wood panel mfg (except doors)
- 232200002 Chipboard mfg
- 232200003 Corestock mfg
- 232200004 Fabricated board, wooden, mfg
- 232200005 Fibreboard mfg
- 232200006 Hardboard mfg
- 232200007 Laminations of timber and non-timber material mfg
- 232200008 Medium density fibreboard (MDF) mfg
- 232200009 Oriented strand board (OSB) mfg
- 232200010 Particle board mfg
- 232200011 Resin-bonded board mfg (of wood chip, wood particle, wood wool or sawdust)
- 232200012 Softboard mfg
- 232200999 Fabricated wood mfg nec

232300 Wooden Structural Component Manufacturing

This class includes employers mainly engaged in manufacturing wooden structural fittings, wooden components for prefabricated wooden buildings, wooden or wooden framed doors or wooden roof trusses or wall frames or shop fronts, etc (from standard wooden components or from wooden components manufactured at the same

employer) or wooden joinery not elsewhere classified. This class also includes employers mainly engaged in installing (except on-site fabrication) shop fronts made of wood, or joinery (including custom made prefabricated built-in furniture).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing corestock (for sale or transfer out as such) are included in Class 232200 Fabricated Wood Mfg;

(b) manufacturing wooden furniture (except custom made built-in furniture) are included in Class 292100 Wooden Furniture and Upholstered Seat Mfg; and

(c) on-site fabrication of built-in furniture or other joinery are included in the appropriate classes in Division E Construction.

Primary Activities:

- 232300001 Custom made built-in furniture or shop front mfg
- 232300002 Door-window unit, wooden, mfg
- 232300003 Door, wooden or wooden framed, mfg (except fire doors)
- 232300004 Finger-jointing mfg
- 232300005 Prefabricated kitchen, wooden, mfg and/or installation
- 232300006 Prefabricated wooden shop front mfg (except on-site fabrication)
- 232300007 Roof truss, wooden, mfg
- 232300008 Wooden structural component/fitting mfg
- 232300009 Wall frame, wooden, mfg
- 232300010 Wooden framed window mfg, complete with glass
- 232300999 Wooden structural component mfg nec

232910 Wooden Blind Manufacturing

This class includes employers mainly engaged in manufacturing wooden blinds.

Primary Activities:

- 232910001 Blind, cane and bamboo, mfg

232910002 Blind, wooden, mfg

232920 Other Wood Product Manufacturing nec

This class includes employers mainly engaged in manufacturing wooden containers, pallets or packing cases, or articles of cork, or wood, bamboo or cane products, not elsewhere classified (including turned wood products, ornamental woodwork, wooden picture or mirror frames or parquet strips assembled into panels). This class also includes employers engaged in chemically preserving timber from purchased or transferred in logs or sawn timber.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) shooks for containers are included in Class 231100 Log Sawmilling; and

(b) wooden, cane or bamboo blinds are included in Class 232910 Wooden Blinds Mfg.

Primary Activities:

232920001 Bamboo flooring mfg

232920002 Bamboo product mfg (except furniture)

232920003 Barrel, wooden, mfg

232920004 Cane product mfg (except furniture)

232920005 Cask, wooden, mfg

232920006 Chemically preserving timber (except chemical preservation of logs sawn at the same workplace)

232920007 Container, wooden, mfg

232920008 Cork or cork good, mfg

232920009 Frame, wooden picture or mirror, mfg

232920010 Ornamental woodwork mfg

232920011 Packing case, wooden, mfg

232920012 Pallet (wooden) mfg

232920013 Parquet strip assembled in panel mfg

232920014 Picture or mirror frame, wooden, mfg

232920015	Tool handle, wooden, mfg
232920016	Trellis, wooden, mfg
232920017	Vat, wooden, mfg
232920018	Wood flour or wool mfg
232920019	Wood turning
232920999	Wood product mfg (except furniture) nec

233100 Pulp, Paper and Paperboard Manufacturing

This class includes employers mainly engaged in manufacturing wood pulp, paper or paperboard. It includes the manufacture of bulk paper from any fibre, and the production of pulp from recycled paper.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing (except commission printing) paper stationery are included in Class 241100 Paper Stationery Mfg;

(b) printing paper stationery on a commission basis are included in Class 241210 Printing;

(c) manufacturing bitumen or tar treated papers, felts or foils (including laminated or impregnated) in which the lamination or impregnation is the main ingredient are included in Class 252000 Petroleum and Coal Product Mfg nec;

(d) manufacturing plastic coated paper or paperboard are included in Class 256300 Plastic Bag and Film Mfg;

(e) manufacturing non-bituminous and non-plastic laminations of paper or paperboard with other materials, non-bituminised building paper or paperboard, or abrasive coated papers, in which the lamination or coating is the main ingredient are included in Class 264020 Non-Metallic Mineral Product Mfg nec;

(f) manufacturing chemically treated photocopying paper or sensitised photographic paper are included in Class 283100 Photographic and Optical Good Mfg; and

(g) manufacturing moulded paper pulp products (e.g. pulp trays, cartons, egg cartons) are included in Class 233900 Other Paper Product Manufacturing nec.

Primary Activities:

- 233100001 Cardboard mfg nec
- 233100002 Newsprint mfg
- 233100003 Paper mfg nec
- 233100004 Paper pulp mfg
- 233100005 Paperboard mfg nec
- 233100006 Solid fibreboard sheet mfg
- 233100007 Wood pulp mfg

233200 Solid Paperboard Container Manufacturing

This class includes employers mainly engaged in manufacturing solid paperboard boxes and containers.

Primary Activities:

- 233200001 Box, solid paperboard, mfg
- 233200002 Container, solid paperboard, mfg

233300 Corrugated Paperboard Container Manufacturing

This class includes employers mainly engaged in manufacturing corrugated paperboard boxes and containers or corrugated paperboard sheeting.

Primary Activities:

- 233300001 Box, corrugated paperboard, mfg
- 233300002 Container, corrugated paperboard, mfg
- 233300003 Sheeting, corrugated paperboard, mfg

233400 Paper Bag and Sack Manufacturing

This class includes employers mainly engaged in manufacturing paper bags (including multiwall bags of paper).

Exclusions and References:

Employers mainly engaged in manufacturing

(a) bags or packets of composite material of paper and plastic are included in Class 256300 Plastic Bag and Film Mfg; and

(b) bags or packets of composite material of paper and metal foil are included in Class 264020 Non-Metallic Mineral Product Mfg nec.

Primary Activities:

233400001 Bag, paper, mfg

233400999 Paper bag and sack mfg nec

233900 Other Paper Product Manufacturing nec

This class includes employers mainly engaged in manufacturing paper patterns, drinking straws, paper novelties, toilet paper, cigarette papers, cellulose fibre insulation materials or paper products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing wood pulp, paper or paperboard, or in manufacturing bulk stocks of paper are included in Class 233100 Pulp, Paper and Paperboard Mfg;

(b) manufacturing (except commission printing) paper stationery are included in Class 241100 Paper Stationery Mfg;

(c) printing paper stationery on a commission basis are included in Class 241210 Printing;

(d) manufacturing bitumen treated papers, felts or foils (including laminated or impregnated) in which the treatment is the main ingredient are included in Class 252000 Petroleum and Coal Product Mfg nec;

(e) manufacturing plastic coated paper or paperboard or pressure sensitive adhesive tapes (except surgical tapes) are included in Class 256300 Plastic Bag and Film Mfg;

(f) manufacturing non-bituminous and non-plastic laminations of paper or paperboard with other materials, non-bituminised building paper or paperboard, or abrasive coated papers, in which the lamination or coating is the main ingredient are included in Class 264020 Non-Metallic Mineral Product Mfg nec;

(g) manufacturing chemically treated photocopying paper or sensitised photographic paper are included in Class 283100 Photographic and Optical Good Mfg; and

(h) manufacturing surgical tapes are included in Class 222900 Other Textile Product Mfg nec.

Primary Activities:

233900001	Cellulose (converted paper) fibre insulation material mfg
233900002	Disposable paper (cellulose-based) nappy mfg
233900003	Insulation material, cellulose fibre, mfg
233900004	Moulded paper pulp product (e.g. trays, cartons, egg cartons) mfg
233900005	Paper napkin mfg
233900006	Paper towel mfg
233900007	Sanitary napkin mfg
233900008	Tampon mfg
233900009	Tissue or sanitary paper mfg
233900010	Toilet paper roll mfg
233900011	Tray and carton, paper pulp, mfg
233900012	Wallpaper mfg
233900999	Paper product mfg nec

Subdivision 24 - Printing, Publishing and Recorded Media

Class	Title and Description
241100	Paper Stationery Manufacturing This class includes employers mainly engaged in manufacturing (except commission printing) paper stationery.

Exclusions and References:

Employers mainly engaged in printing paper stationery on a commission basis are included in Class 241210 Printing.

Primary Activities:

241100001	Album mfg
-----------	-----------

- 241100002 Calendar mfg (except commission printing)
- 241100003 Game, printed paper or paperboard, mfg (except commission printing)
- 241100004 Greeting card mfg (except commission printing)
- 241100005 Label, paper, mfg (except commission printing)
- 241100006 Office machine paper roll mfg
- 241100007 Playing card mfg (except commission printing)
- 241100008 Toy, printed paper or paperboard, mfg (except commission printing)
- 241100999 Paper stationery mfg (except commission printing) nec

241210 Printing

This class includes employers mainly engaged in commercial or job printing (including commission printing of paper stationery), including printing onto textiles or other surfaces.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing paper stationery are included in Class 241100 Paper Stationery Mfg;

(b) printing newspapers are included in Class 241220 Newspaper Printing;

(c) manufacturing and printing of paper and/or cardboard products except paper stationery products are to be included in the appropriate classes of Subdivision 23 Wood and Paper Product Manufacturing;

(d) manufacturing signs are included in 294900 Manufacturing nec;

(e) manufacturing metal signs are included in Class 276900 Fabricated Metal Product Mfg nec;

(f) manufacturing electric (including neon) signs are included in Class 285400 Electric Light and Sign Mfg; and

(g) sign painting are included in Class 785210 Sign Writing.

Primary Activities:

- 241210001 Commercial printing
- 241210002 Digital printing

241210003	General printing
241210004	Heat transfer on clothing or fabric
241210005	Job printing
241210006	Off-set lithographic printing
241210007	Photocopying, copying or similar document reproduction services
241210008	Relief printing, including letterpress and flexographic printing
241210009	Screen printing on made-up clothing
241210010	Serigraphy (screen printing)
241210011	Sign printing (various surfaces)
241210012	Stationery, paper, printing (on commission)
241210999	Printing nec

241220 Newspaper Printing

This class includes employers mainly engaged in printing their own newspapers or printing newspapers for a publisher. It includes employers who both undertake publishing and printing activities.

Exclusions and References:

Employers mainly engaged in

(a) printing other than printing newspapers are included in Class 241210 Printing;

(b) publishing newspapers which are printed by another employer are included in Class 242100 Newspaper Publishing;

(c) publishing bound magazines, or periodicals with a frequency less than weekly are included in Class 242200 Other Periodical Publishing;

(d) publishing books, prints, maps or sheet music are included in Class 242300 Book and Other Publishing; and

(e) selling advertising space other than in their own newspapers are primary to Class 785100 Advertising Services.

Primary Activities:

241220001	Newspaper printing
-----------	--------------------

241310 Printing Trade Services

This class includes employers mainly engaged in bookbinding and printing trade services not elsewhere classified.

Primary Activities:

- 241310001 Bookbinding
- 241310002 Book repair service
- 241310999 Printing trade services nec

241320 Services to Printing and Publishing nec

This class includes employers mainly engaged in providing services to printing and publishing not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) engraving on metal as a finishing process are included in Class 276400 Metal Coating and Finishing; and

(b) engraving metal jewellery, plates and trophies etc are included in Class 294100 Jewellery and Silverware Mfg.

Primary Activities:

- 241320001 Artwork preparation service
- 241320002 Colour separation film mfg
- 241320003 Colour separation service, printing
- 241320004 Desktop publishing service
- 241320005 Lithographic platemaking service
- 241320006 Phototypesetting and layout service
- 241320007 Platemaking film service
- 241320008 Platemaking service, printing
- 241320009 Pre-press printing service nec
- 241320010 Printing support service nec

- 241320011 Process engraving service
- 241320012 Relief platemaking service
- 241320013 Rubber stamp mfg
- 241320014 Screen printing positive mfg
- 241320015 Typesetting and composing service
- 241320999 Services to printing and publishing nec

242100 Newspaper Publishing

This class includes employers mainly engaged in publishing newspapers which are printed by a separate employer. Employers are included if their main source of income is the sale of advertising space in their own newspapers. This class also includes employers who publish news and/or current affairs on the internet.

Exclusions and References:

Employers mainly engaged in

(a) printing newspapers, which they also publish, or printing newspapers for a separate employer on a fee or contract basis are included in Class 241220 Newspaper Printing;

(b) publishing bound magazines, or periodicals with a frequency less than weekly are included in Class 242200 Other Periodical Publishing;

(c) publishing books, prints, maps or sheet music are included in Class 242300 Book and Other Publishing; and

(d) selling advertising space other than in their own newspapers are primary to Class 785100 Advertising Services.

Primary Activities:

- 242100001 Internet news and/or current affairs publishing
- 242100002 Newspaper publishing

242200 Other Periodical Publishing

This class includes employers mainly engaged in publishing magazines, bound periodicals, or periodicals, including publishing and/or posting content on the internet. Employers are included if their main source of income is the sale of advertising space in their own publications.

Exclusions and References:

Employers mainly engaged in

(a) printing other than printing newspapers are included in Class 241210 Printing;

(b) printing newspapers are included in Class 241220 Newspaper Printing;

(c) employers mainly engaged in newspaper publishing are included in Class 242100 Newspaper Publishing;

(d) publishing books, prints, maps or sheet music are included in Class 242300 Book and Other Publishing; and

(e) selling advertising space other than in their own publications are primary to Class 785100 Advertising Services.

Primary Activities:

- 242200001 Internet journal publishing
- 242200002 Internet magazine publishing
- 242200003 Internet periodical publishing
- 242200004 Periodical publishing

242300 Book and Other Publishing

This class includes employers mainly engaged in publishing books, sheet music, maps or other printed articles, including publishing and/or posting content on the internet. Employers are included if their main source of income is the sale of advertising space in their own publications.

Exclusions and References:

Employers mainly engaged in

(a) printing other than printing newspapers are included in Class 241210 Printing;

(b) printing newspapers are included in Class 241220 Newspaper Printing;

(c) newspaper publishing, including internet news publishing, are included in Class 242100 Newspaper Publishing;

(d) publishing bound magazines, or periodicals are included in Class 242200 Other Periodical Publishing;

(e) selling advertising space other than in their own publications are primary to Class 785100 Advertising Services;

(f) internet audio broadcasting and/or internet video broadcasting are included in the appropriate classes of Subdivision 91 Motion Picture, Radio and Television Services; and

(g) data processing services, information storage and retrieval services, computer maintenance services or computer consultancy services are included the appropriate classes of Subdivision 78 Business Services.

Primary Activities:

- 242300001 Art print publishing
- 242300002 Diary publishing
- 242300003 Internet art print publishing
- 242300004 Internet atlas publishing
- 242300005 Internet book publishing
- 242300006 Internet directory publishing
- 242300007 Internet encyclopaedia and dictionary publishing
- 242300008 Internet greeting card publishing
- 242300009 Postcard publishing
- 242300010 Maps publishing
- 242300011 Sheet music publishing
- 242300999 Book publishing nec

243000 Recorded Media Manufacturing and Publishing

This class includes employers mainly engaged in manufacturing or publishing pre-recorded audio, video or data media, including phonograph records, cassette tapes, video tapes, compact discs or computer tapes, disks and software.

Exclusions and References:

Employers mainly engaged in

(a) providing original or customised computer programs on magnetic or optical media are included in Class 783400 Computer Consultancy Services;

(b) producing original motion picture or video films on own account or for businesses are included in Class 911100 Film and Video Production;

(c) producing master audio recordings are included in Class 925100 Sound Recording Studios; and

(d) producing single video recordings for households are included in Class 952200 Photographic Film Processing.

Primary Activities:

- 243000001 Audio tape, pre-recorded, mfg, reproduction or publishing
- 243000002 Cassette tape, pre-recorded audio, mfg, reproduction or publishing
- 243000003 Compact disc mfg, reproduction or publishing
- 243000004 Computer software mfg
- 243000005 Computer tape or disc, pre-recorded, mfg, reproduction or publishing
- 243000006 Digital versatile disc (DVD), pre-recorded, mfg, reproduction or publishing
- 243000007 Magnetic tape, pre-recorded, mfg or publishing
- 243000008 Record, phonograph, mfg, reproduction or publishing
- 243000009 Video tape, pre-recorded, mfg, reproduction or publishing
- 243000999 Recorded media mfg and publishing nec

Subdivision 25 - Petroleum, Coal, Chemical and Associated Product Manufacturing

Class Title and Description

251000 Petroleum Refining

This class includes employers mainly engaged in refining crude oil or condensate to produce petrol, fuel oils, lubricating oil or grease base stock, petroleum gases or other products from crude petroleum and conversion of methanol to synthetic petrol.

Exclusions and References:

Employers mainly engaged in

(a) extracting crude oil or natural gas are included in Class 120000 Oil and Gas Extraction;

(b) the recovery of lubricating oil or grease from used petroleum waste products are included in Class 252000 Petroleum and Coal Product Mfg nec; and

(c) manufacturing town gas from petroleum are included in Class 362000 Gas Supply.

Primary Activities:

251000001	Automotive diesel mfg
251000002	Automotive petroleum mfg
251000003	Aviation fuel mfg
251000004	Blending petroleum fuel with ethanol
251000005	Gas or fuel oil mfg
251000006	Gasoline refining or blending
251000007	Heating oil mfg
251000008	Industrial diesel mfg
251000009	Kerosene mfg
251000010	Liquefied petroleum gas (LPG) mfg (in conjunction with petroleum refining)
251000011	Lubricating oil or grease base stock mfg
251000012	Mineral turpentine mfg
251000013	Motor spirit mfg
251000014	Oil or grease base stock, lubricating, mfg
251000015	Paraffin wax mfg
251000016	Petroleum jelly mfg
251000017	Petroleum solvent mfg
251000018	Solvent cleaner mfg
251000019	Synthetic motor oil mfg
251000020	Synthetic petrol mfg

251000999 Petroleum refining or blending nec

252000 Petroleum and Coal Product Manufacturing nec

This class includes employers mainly engaged in manufacturing petroleum or coal products not elsewhere classified, including bituminous surfacing materials (except hot-mix bituminous paving), bitumen or tar treated papers, felts or foils, bituminous mastics or adhesives, or refined tar. This Class also includes employers engaged in the recovery of lubricating oil or grease from used petroleum waste products.

Exclusions and References:

Employers mainly engaged in manufacturing or laying hot-mix bitumen paving are included in Class 412100 Road and Bridge Construction.

Primary Activities:

- 252000001 Adhesive, bituminous, mfg
- 252000002 Aromatic hydrocarbon (e.g. benzene, toluene) mfg
- 252000003 Blending of tar, asphalt and/or bitumen material
- 252000004 Char mfg (except bone char)
- 252000005 Coal product mfg nec
- 252000006 Emulsion, bituminous, mfg
- 252000007 Fuel briquette mfg (except charcoal)
- 252000008 Grinding oil mfg
- 252000009 Mastic, bituminous, mfg
- 252000010 Naphthalene mfg
- 252000011 Paints, bituminous, mfg
- 252000012 Paper or paperboard, bituminized, mfg
- 252000013 Paving material, mfg (except hot-mix)
- 252000014 Petroleum coke product mfg
- 252000015 Petroleum oil blending
- 252000016 Petroleum product mfg nec

- 252000017 Pitch mfg
- 252000018 Recovery of lubricating oil or grease from used petroleum waste products
- 252000019 Roofing, bitumen or asphalt, mfg
- 252000020 Tar, refined, mfg
- 252000021 Transmission fluid mfg

253100 Fertiliser Manufacturing

This class includes employers mainly engaged in manufacturing chemical or chemical based fertilisers, mixed fertilisers, organic fertilisers or fertilisers not elsewhere classified.

Primary Activities:

- 253100001 Ammonia aqua, fertiliser grade, mfg
- 253100002 Ammonium nitrate mfg
- 253100003 Ammonium phosphate fertiliser mfg
- 253100004 Ammonium sulphate mfg
- 253100005 Animal or vegetable fertiliser mfg
- 253100006 Bonedust mfg
- 253100007 Bonemeal fertiliser mfg
- 253100008 Controlled release fertiliser preparation mfg
- 253100009 Fishmeal fertiliser mfg
- 253100010 Humic substance mfg
- 253100011 Nitrogenous fertiliser material mfg
- 253100012 Organic fertiliser mfg
- 253100013 Phosphate, ground, mfg
- 253100014 Potash fertiliser mfg
- 253100015 Potassium chloride fertiliser mfg
- 253100016 Prilled ammonium nitrate mfg
- 253100017 Sodium nitrate fertiliser mfg
- 253100018 Sulphuric lime (dry or solution) mfg

- 253100019 Superphosphate mfg
- 253100020 Urea, fertiliser grade, mfg
- 253100999 Fertiliser mfg nec

253200 Industrial Gas Manufacturing

This class includes employers mainly engaged in manufacturing hydrogen, oxygen, acetylene or other industrial gases (except gases obtained from petroleum mining or refining).

Exclusions and References:

Employers mainly engaged in

(a) treating crude oil, natural gas or condensate to produce purified natural gas or liquefied hydrocarbon gases (except in conjunction with petroleum refining) are included in Class 120000 Oil and Gas Production;

(b) recovering or manufacturing hydrocarbon gases in conjunction with petroleum refining are included in Class 251000 Petroleum Refining; and

(c) manufacturing town gas from coal or petroleum are included in Class 362000 Gas Supply.

Primary Activities:

- 253200001 Acetylene gas mfg
- 253200002 Ammonia gas mfg
- 253200003 Argon gas mfg
- 253200004 Butane gas mfg
- 253200005 Carbon dioxide gas mfg
- 253200006 Carbon monoxide mfg
- 253200007 Compressed natural gas mfg
- 253200008 Ethylene gas mfg
- 253200009 Dry ice mfg
- 253200010 Hydrogen mfg
- 253200011 Liquefied natural gas mfg

- 253200012 Nitrogen (gas and liquid) mfg
- 253200013 Nitrous oxide mfg
- 253200014 Oxygen mfg
- 253200999 Industrial gas mfg nec

253300 Synthetic Resin Manufacturing

This class includes employers mainly engaged in manufacturing synthetic resins. This class also includes employers engaged in manufacturing synthetic rubber.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) organic industrial chemicals not elsewhere classified are included in Class 253400 Organic Industrial Chemical Mfg nec;

(b) synthetic resin adhesives or plastic adhesives are included in Class 254900 Other Chemical Product Mfg nec;

(c) plastic bottles and other plastic products are included in the appropriate class in Subdivision 25 Petroleum, Coal, Chemical and Associated Product mfg; and

(d) polycarbonate sheet are included in Class 256200 Plastic Extruded Product Mfg.

Primary Activities:

- 253300001 Carbon black mfg
- 253300002 Cellulose acetate mfg
- 253300003 Cellulose nitrate mfg
- 253300004 Cellulosic resin mfg
- 253300005 Cresol formaldehyde mfg
- 253300006 Ethyl cellulose mfg
- 253300007 Gelatin (including chemically hardened) mfg
- 253300008 Gun-cotton mfg
- 253300009 Melamine formaldehyde mfg
- 253300010 Methyl cellulose mfg

253300011	Methylstyrene mfg
253300012	Non-cellulose resin mfg
253300013	Non-vulcanisable elastomer mfg
253300014	Phenol formaldehyde mfg
253300015	Plastic raw material mfg
253300016	Plastic recycling, reprocessing
253300017	Polyacrylate mfg
253300018	Polycarbonate mfg (except polycarbonate sheet)
253300019	Polyethylene mfg
253300020	Polypropylene mfg
253300021	Polystyrene mfg
253300022	Polyurethane mfg
253300023	Polyvinyl acetate mfg
253300024	Polyvinyl chloride mfg
253300025	Rubber recycling
253300026	Synthetic rubber or synthetic rubber composite mfg
253300027	Urea formaldehyde mfg
253300999	Synthetic resin mfg (except adhesives) nec

253400 Organic Industrial Chemical Manufacturing nec

This class includes employers mainly engaged in manufacturing organic industrial chemicals not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing plastics materials, synthetic resins or synthetic rubber are included in Class 253300 Synthetic Resin Mfg; and

(b) synthetic resin adhesives or plastic adhesives are included in Class 254900 Other Chemical Product Mfg nec.

Primary Activities:

253400001	Acetaldehyde mfg
-----------	------------------

253400002 Acetic acid mfg
253400003 Acid, organic, mfg
253400004 Carbon tetrachloride mfg
253400005 Charcoal briquette mfg
253400006 Chemical colour, organic, mfg (except prepared tinting colour for
paints)
253400007 Chloroform mfg
253400008 Citric acid mfg
253400009 Colour, lake, mfg
253400010 Dye intermediate mfg
253400011 Dyeing extract, organic, mfg
253400012 Ethanol mfg
253400013 Ethylene glycol mfg
253400014 Formaldehyde mfg
253400015 Industrial fatty acid mfg
253400016 Lactic acid mfg
253400017 Methanol mfg
253400018 Phenol mfg
253400019 Pigment, organic, mfg
253400020 Plasticiser mfg
253400021 Styrene mfg
253400022 Tall oil mfg
253400023 Tanning extract mfg
253400024 Toluol mfg
253400025 Turpentine mfg (except mineral turpentine)
253400026 Urea mfg (except fertiliser grade)
253400027 Vinyl chloride mfg
253400028 Wood tar mfg
253400999 Organic industrial chemical mfg nec

253500 Inorganic Industrial Chemical Manufacturing nec

This class includes employers mainly engaged in manufacturing inorganic industrial chemicals not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing cooking or table salt are included in Class 217900 Food Manufacturing nec; and

(b) manufacturing silicon carbide or other synthetic abrasives are included in Class 264020 Non-Metallic Mineral Product Mfg nec.

Primary Activities:

- 253500001 Acid, inorganic, mfg
- 253500002 Aluminium hydroxide mfg
- 253500003 Ammonia mfg (except fertiliser grade)
- 253500004 Calcium chloride (lime) mfg
- 253500005 Chemical colour, inorganic, mfg (except prepared tinting colours for paints)
- 253500006 Chloride of lime mfg
- 253500007 Chlorine mfg
- 253500008 Chromium sulphate mfg (for application in leather tanning)
- 253500009 Dyeing extract, inorganic, mfg
- 253500010 Fluoride mfg
- 253500011 Fluorine salt, complex, mfg
- 253500012 Hydrochloric acid mfg
- 253500013 Hydrogen peroxide mfg
- 253500014 Hypophosphite mfg
- 253500016 Nitric acid mfg
- 253500017 Nitrite mfg
- 253500018 Oleum mfg
- 253500019 Phosphoric acid mfg

- 253500020 Pigment, inorganic, mfg
- 253500021 Polyphosphoric acid mfg
- 253500022 Salt refining (except cooking or table salt)
- 253500023 Silicate mfg
- 253500024 Sodium bicarbonate mfg
- 253500025 Sodium carbonate mfg
- 253500026 Sodium hydroxide mfg
- 253500027 Sodium mfg
- 253500028 Sulphide mfg
- 253500029 Sulphur compound mfg
- 253500030 Sulphuric acid mfg (other than smelter by-product)
- 253500031 Tanning extract inorganic, mfg
- 253500032 Zinc oxide mfg
- 253500033 Zinc peroxide mfg
- 253500999 Inorganic industrial chemical mfg nec

254100 Explosive Manufacturing

This class includes employers mainly engaged in manufacturing explosives. This class also includes employers mainly engaged in manufacturing fireworks or matches.

Exclusions and References:

Employers mainly engaged in manufacturing ammunition are included in Class 276900 Fabricated Metal Product Mfg nec.

Primary Activities:

- 254100001 Blasting powder mfg
- 254100002 Cap, detonating or fuse, mfg
- 254100003 Detonator mfg
- 254100004 Dynamite mfg
- 254100005 Firework mfg

254100006	Fuse, explosive, mfg
254100007	Gelignite mfg
254100008	Match mfg
254100009	Propellent powder mfg
254100010	Pyrotechnic good mfg nec
254100011	Safety fuse mfg
254100012	Signal flare mfg
254100999	Explosive mfg nec

254200 Paint Manufacturing

This class includes employers mainly engaged in manufacturing paints (except bituminous), enamels, varnishes, lacquers, prepared paint thinners or removers, prepared tinting colours for paints, or fillers or putty.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) bituminous paints are included in Class 252000 Petroleum and Coal Product Mfg nec;

(b) organic chemical colours, dyes or pigments (except prepared tinting colours for paints) are included in Class 253400 Organic Industrial Chemical Mfg nec; and

(c) inorganic chemical colours, dyes or pigments (except prepared tinting colours for paints) are included in Class 253500 Inorganic Industrial Chemical Mfg nec.

Primary Activities:

254200001	Caulking compound mfg
254200002	Enamel paint mfg
254200003	Filler or putty mfg
254200004	Lacquer mfg
254200005	Paint mfg (except bituminous)
254200006	Paint or varnish remover, prepared, mfg

- 254200007 Paint tinting colour, prepared, mfg
- 254200008 Primer or undercoat, paint, mfg
- 254200009 Rubbing compound mfg
- 254200010 Sealant mfg
- 254200011 Shellac mfg
- 254200012 Stain mfg (including decking stains and oils)
- 254200013 Varnish mfg
- 254200014 Waterproofing products mfg
- 254200015 Water repellent coating mfg (for concrete and masonry)
- 254200016 Water shedding preparations mfg
- 254200017 Wood stain mfg (packed for sale)
- 254200999 Paint mfg nec

254300 Medicinal and Pharmaceutical Product Manufacturing

This class includes employers mainly engaged in manufacturing drugs, medicines, medicinal chemicals or other pharmaceutical products for human or veterinary use. Employers engaged in manufacturing herbal medicines are also included in this class.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) sheep or cattle dips or blowfly specifics or pesticides are included in Class 254400 Pesticide Mfg; and

(b) manufacturing rubber condoms are included in Class 255900 Other Rubber Product Mfg nec.

Primary Activities:

- 254300001 Ampoule mfg
- 254300002 Analgesic mfg
- 254300003 Anthelmintic mfg
- 254300004 Antibacterial mfg
- 254300005 Antibiotic mfg

254300006 Antibody mfg
254300007 Antigen mfg
254300008 Antitoxin mfg
254300009 Baby napkin, disposable mfg
254300010 Barrier cream mfg
254300011 Blood serum mfg
254300012 Contraceptive mfg (except rubber condom)
254300013 Drug mfg
254300014 Ether mfg
254300015 Feed supplement mfg
254300016 Herbal drug mfg
254300017 Hormone mfg
254300018 Medical gas mfg nec
254300019 Medicinal capsule mfg
254300020 Medicinal chemical mfg
254300021 Medicine mfg
254300022 Morphine mfg
254300023 Ointment mfg
254300024 Pharmaceutical preparation mfg
254300025 Saccharin mfg
254300026 Saline powder mfg
254300027 Sanitary napkins mfg
254300028 Serum mfg
254300029 Tampon mfg
254300030 Toilet lanolin mfg
254300031 Toxin mfg
254300032 Vaccine mfg
254300033 Vial mfg

- 254300034 Vitamin product mfg
- 254300999 Medicinal and pharmaceutical product mfg nec

254400 Pesticide Manufacturing

This class includes employers mainly engaged in the formulation or preparation of chemicals for controlling pest, weeds or fungi.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing basic organic chemicals used in preparing pesticides are included in Class 253400 Organic Industrial Chemical Mfg nec;

(b) manufacturing basic inorganic chemicals used in preparing pesticides are included in Class 253500 Inorganic Industrial Chemical Mfg nec; and

(c) contract packing of prepared pest control chemicals are included in Class 786700 Contract Packing Services nec.

Primary Activities:

- 254400001 Animal spray mfg
- 254400002 Dip, animal, mfg
- 254400003 Fly spray mfg
- 254400004 Formulated pest control product mfg
- 254400005 Fungicide mfg
- 254400006 Herbicide mfg
- 254400007 Insect repellent mfg
- 254400008 Insecticide mfg
- 254400009 Plant hormone mfg
- 254400010 Rat poison mfg
- 254400011 Seed dressing mfg
- 254400012 Soil fumigant mfg
- 254400013 Weedkiller mfg

254400999 Pesticide mfg nec

254500 Soap and Other Detergent Manufacturing

This class includes employers mainly engaged in manufacturing soap products or other detergents, toothpaste, denture cleaners, disinfectants, glycerine or candles.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing shaving soap or cream and hair shampoo are included in Class 254600 Cosmetic and Toiletry Preparation Mfg; and

(b) contract packing of soap or other detergents are included in Class 786700 Contract Packing Services nec.

Primary Activities:

254500001 Candle mfg

254500002 Cleanser, abrasive, mfg

254500003 Cleansing preparation mfg

254500004 Denture cleanser mfg

254500005 Detergent mfg

254500006 Dishwashing detergent mfg

254500007 Disinfectant mfg (incl phenyl or antiseptic disinfectant)

254500008 Glycerine mfg

254500009 Laundry bleach mfg

254500010 Scouring compound mfg

254500011 Soap mfg

254500012 Toothpaste mfg

254500013 Washing powder or liquid, mfg

254500999 Soap and other detergent mfg nec

254600 Cosmetic and Toiletry Preparation Manufacturing

This class includes employers mainly engaged in manufacturing natural or synthetic perfumes, cosmetics, deodorants or other toilet preparations such as toilet powders or lotions.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing barrier cream or toilet lanolin are included in Class 254300 Medicinal and Pharmaceutical Product Mfg;

(b) manufacturing soap or toothpaste are included in Class 254500 Soap and Other Detergent Mfg; and

(c) contract packing of cosmetics or toilet preparations are included in Class 786700 Contract Packing Services nec.

Primary Activities:

- 254600001 After-shave lotion mfg
- 254600002 Bath salt mfg
- 254600003 Beauty cream or lotion mfg
- 254600004 Cosmetic mfg
- 254600005 Deodorant mfg
- 254600006 Depilatory mfg
- 254600007 Eye shadow mfg
- 254600008 Face lotion mfg
- 254600009 Face powder mfg
- 254600010 Hair conditioner mfg
- 254600011 Hair shampoo mfg
- 254600012 Hairdressing preparation mfg
- 254600013 Hand cream or lotion mfg (except barrier cream)
- 254600014 Lip balm mfg
- 254600015 Lipstick mfg
- 254600016 Mascara mfg
- 254600017 Nail care preparation mfg
- 254600018 Nail polish mfg

- 254600019 Perfume mfg
- 254600020 Shaving preparation mfg
- 254600021 Sunscreen preparation mfg
- 254600022 Talcum powder mfg
- 254600023 Toilet cream or lotion mfg (except toilet lanolin)
- 254600999 Cosmetic and toilet preparation mfg nec

254700 Ink Manufacturing

This class includes employers mainly engaged in manufacturing ink.

Exclusions and References:

Employers mainly engaged in manufacturing carbon blacks are included in Class 253300 Synthetic Resin Mfg.

Primary Activities:

- 254700001 Carbon ink mfg
- 254700002 Drawing ink mfg
- 254700003 Indelible ink mfg
- 254700004 India ink mfg
- 254700005 Printing ink mfg
- 254700006 Silk screen ink mfg
- 254700007 Writing ink mfg
- 254700999 Ink mfg nec

254900 Other Chemical Product Manufacturing nec

This class includes employers mainly engaged in manufacturing or formulating polishes or cleaners (except abrasive), waxes, dry cleaning preparations, essential oils (refined or crude), adhesives (except bituminous) or chemical products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing bituminous mastics or adhesives are included in Class 252000 Petroleum and Coal Product Manufacturing nec;

(b) manufacturing soap or other detergents, abrasive cleansers or scourers are included in Class 254500 Soap and Other Detergent Mfg; and

(c) contract packing of chemical products not elsewhere classified are included in Class 786700 Contract Packing Services nec.

Primary Activities:

- 254900001 Adhesive mfg (except bituminous)
- 254900002 Antifreeze compound mfg
- 254900003 Beeswax mfg
- 254900004 Casein glue mfg
- 254900005 Concrete additive or masonry surface treatment mfg (except water shedding preparations)
- 254900006 Cream polish mfg
- 254900007 Dry cleaning compound mfg
- 254900008 Embalming compound mfg
- 254900009 Essential oil distilling
- 254900010 Eucalyptus oil distilling (not in the forest)
- 254900011 Flux, soldering or welding mfg
- 254900012 Gelatin mfg (except chemically hardened)
- 254900013 Glue mfg
- 254900014 Hydraulic brake fluid mfg
- 254900015 Incense mfg
- 254900016 Liquid polish mfg
- 254900017 Oven cleaner mfg
- 254900018 Rubber soling dough mfg
- 254900019 Rubber solution mfg
- 254900020 Sandalwood oil mfg
- 254900021 Rust remover mfg

254900022	Stain remover mfg
254900023	Stove cleaner mfg
254900024	Surface cleaning or degreasing preparation mfg
254900025	Tea tree oil distilling
254900026	Wax polish mfg
254900999	Chemical product mfg nec

255100 Rubber Tyre Manufacturing

This class includes employers mainly engaged in manufacturing inflatable rubber tyres, using natural or synthetic rubber mixed in any proportions.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing rubber soling dough are included in Class 254900 Other Chemical Products Mfg nec;

(b) manufacturing solid or semi-pneumatic rubber tyres or tubing (not hose) are included in Class 255900 Other Rubber Product Mfg nec; and

(c) repairing tyres, other than retreading, are included in Class 532400 Tyre Retailing.

Primary Activities:

255100001	Motor vehicle tyre mfg
255100002	Tread rubber mfg
255100003	Tube, pneumatic, mfg
255100004	Tyre retreading or recapping
255100005	Tyre, pneumatic, mfg
255100999	Rubber tyre mfg nec

255900 Other Rubber Product Manufacturing nec

This class includes employers mainly engaged in manufacturing mattresses, floor coverings, hot water bottles, stationers bands,

rubber gloves and products made from natural or synthetic rubber not elsewhere classified.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) rubber clothing are included in Class 224900 Other Clothing Mfg nec;

(b) rubber footwear are included in Class 225000 Footwear Mfg;

(c) raw synthetic rubber are included in Class 253300 Synthetic Resin Mfg;

(d) rubber adhesives, glues or soling dough are included in Class 254900 Other Chemical Product Mfg nec; and

(e) rubber toys are included in Class 294200 Toy and Sporting Good Mfg.

Primary Activities:

- 255900001 Automotive rubber hose, mfg
- 255900002 Balloon, rubber, mfg
- 255900003 Bath mat, rubber, mfg
- 255900004 Bathing cap, rubber, mfg
- 255900005 Belt, rubber, mfg
- 255900006 Boat, inflatable, mfg
- 255900007 Condom, natural rubber, mfg
- 255900008 Cushion or pillow, rubber, mfg
- 255900009 Dinghy, inflatable, mfg
- 255900010 Diaphragm, rubber, mfg
- 255900011 Dummy, rubber, mfg
- 255900012 Eraser, rubber, mfg
- 255900013 Erosion control rubber matting mfg
- 255900014 Floor covering, rubber, mfg
- 255900015 Glove, rubber, mfg

- 255900016 Ground sheet, rubber, mfg
- 255900017 Handle, rubber, mfg
- 255900018 Hose, rubber, mfg
- 255900019 Hot water bottle, rubber, mfg
- 255900020 Mattress or mattress protector, rubber, mfg
- 255900021 Plug, rubber, mfg
- 255900022 Rubber reclaiming
- 255900023 Sheeting, rubber, mfg
- 255900024 Sponge or foam rubber mfg
- 255900025 Stationer band, rubber, mfg
- 255900026 Teething ring, rubber, mfg
- 255900027 Textile fabric, rubber coated, mfg
- 255900028 Tile, rubber, mfg
- 255900029 Tubing, rubber, mfg
- 255900030 Tyre, solid rubber, mfg
- 255900031 V-belt, rubber, mfg
- 255900032 Valve, rubber, mfg
- 255900033 Washer, rubber, mfg
- 255900034 Water bottle, rubber, mfg
- 255900999 Rubber product mfg nec

256100 Plastic Blow Moulded Product Manufacturing

This class includes employers mainly engaged in manufacturing plastic bottles and other plastic products using the blow moulding method.

Primary Activities:

- 256100001 Blow moulding, plastic, mfg
- 256100002 Bottle, plastic, mfg

256200 Plastic Extruded Product Manufacturing

This class includes employers mainly engaged in manufacturing plastic pipes, shapes and sections by the extrusion method.

Exclusions and References:

Employers mainly engaged in

(a) moulding plastic junctions for plastic pipes, or in making laminated sheets and plastic veneers are included in Class 256600 Plastic Injection Moulded Product Mfg;

(b) manufacturing reinforced plastic products are included in Class 256400 Plastic Product, Rigid Fibre Reinforced, Mfg; and

(c) manufacturing polycarbonate resin, other than extruded sheet, are included in Class 253300 Synthetic Resin Mfg.

Primary Activities:

256200001 Extruded plastic section mfg (except rigid or semi-rigid)

256200002 Pipe, plastic, mfg (including plastic pipe lining)

256200003 Plastic hose mfg (including reinforced)

256200004 Polycarbonate sheet mfg

256200005 Rigid plastic sheet mfg

256200006 Section, extruded plastic, mfg

256200999 Plastic extruded product mfg nec

256300 Plastic Bag and Film Manufacturing

This class includes employers mainly engaged in manufacturing thin plastic film, food wrapping, plastic bags and garbage bags.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) extruded rigid plastic sheets are included in Class 256200 Plastic Extruded Product Mfg;

(b) abrasive coated paper are included in Class 264020 Non-Metallic Mineral Product Mfg nec;

(c) plastic coated metal foil are included in Class 273100 Aluminium Rolling, Drawing, Extruding; and

(d) surgical tape are included in Class 222900 Other Textile Product Mfg nec.

Primary Activities:

- 256300001 Adhesive tape, pressure sensitive, mfg (except surgical)
- 256300002 Bag, plastic, mfg
- 256300003 Bag, sack or packet (plastic film or sheeting) mfg
- 256300004 Bubble packaging mfg
- 256300005 Film, plastic, mfg
- 256300006 Food wrapping, plastic, mfg
- 256300007 Garbage bag, plastic, mfg
- 256300008 Plastic coated paper or paperboard mfg
- 256300009 Plastic lamination with paper
- 256300999 Plastic bag and film mfg nec

256400 Plastic Product, Rigid Fibre Reinforced, Manufacturing

This class includes employers mainly engaged in manufacturing reinforced plastic articles (not being plastic composite flexible film or items covered elsewhere).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing plastic film are included in Class 256300 Plastic Bag and Film Mfg;

(b) making complete boats are in Class 282210 Boatbuilding; and

(c) making complete skateboards, sailboards and surfboards out of fibre reinforced plastic are included in Class 294200 Toy and Sporting Good Mfg.

Primary Activities:

- 256400001 Automotive component mfg nec (fibre reinforced plastic)
- 256400002 Awning, fibreglass, mfg
- 256400003 Fibreglass product mfg nec

- 256400004 Rigid plastic sheet mfg (fibreglass reinforced plastic)
- 256400005 Swimming pool shell mfg (fibre reinforced plastic)
- 256400006 Tank mfg (fibre reinforced plastic)
- 256400999 Plastic product, rigid fibre reinforced, mfg nec

256500 Plastic Foam Product Manufacturing

This class includes employers mainly engaged in manufacturing plastic foam products. This class also includes employers which shape purchased blocks of foam.

Exclusions and References:

Employers mainly engaged in manufacturing kickboards (swimming) are included in Class 294200 Toy and Sporting Good Mfg.

Primary Activities:

- 256500001 Cooler and ice chest, polymeric foam, mfg
- 256500002 Fast food container, styrofoam, mfg
- 256500003 Flexible foam padding mfg
- 256500004 Foam insulation or padding mfg
- 256500005 Picnic hamper, styrofoam, mfg
- 256500006 Rigid plastic foam product mfg nec
- 256500007 Shaping of styrofoam blocks
- 256500999 Plastic foam product mfg nec

256600 Plastic Injection Moulded Product Manufacturing

This class includes employers mainly engaged in manufacturing plastic injection moulded products, in making injection moulded components on commission for products to be completed by other employers or plastic products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) plastic coating of client supplied metal goods are included in Class 276400 Metal Coating and Finishing; and

(b) manufacturing finished automotive parts which are not primarily made of plastic are included in Class 281900 Automotive Component Mfg nec.

Primary Activities:

- 256600001 Automotive component, plastic, mfg
- 256600002 Badge, plastic, mfg
- 256600003 Bath, plastic, mfg
- 256600004 Bucket, plastic, mfg
- 256600005 Clothes peg, plastic, mfg
- 256600006 Dinnerware, plastic, mfg
- 256600007 Electrical insulation box mfg
- 256600008 Garbage bin, rigid or semi-rigid plastic, mfg
- 256600009 Hard surface floor covering mfg
- 256600010 Kitchenware, plastic, rigid or semi-rigid, mfg nec
- 256600011 Laminated plastic sheet mfg
- 256600012 Moulded junctions for plastic pipe mfg
- 256600013 Picnicware, plastic, mfg
- 256600014 Plastic veneer mfg
- 256600015 Rotational moulding
- 256600016 Shower stall, plastic, mfg
- 256600017 Toilet fixture, plastic, mfg
- 256600018 Watering can, plastic, mfg
- 256600999 Plastic injection moulded product mfg nec

Subdivision 26 - Non-metallic Mineral Product Manufacturing

Class	Title and Description
261000	Glass and Glass Product Manufacturing

This class includes employers mainly engaged in manufacturing glass or glass products.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing glass wool or glass wool products are included in Class 264020 Non-Metallic Mineral Product Mfg nec;

(b) manufacture of aluminium framed windows and shower screens are included in Class 274200 Architectural Aluminium Product Mfg;

(c) glazing are included in Class 424520 Glazing Services; and

(d) tinting of installed car windows are included in Class 532900 Automotive Repair Services.

Primary Activities:

261000001	Automotive glass mfg
261000002	Bead, glass, mfg
261000003	Block, glass, mfg
261000004	Bottle, glass, mfg
261000005	Container, glass, mfg
261000006	Crystal glass mfg
261000007	Domestic glassware mfg
261000008	Drinking glass mfg
261000009	Flat glass mfg
261000010	Glass, sheet, mfg
261000011	Insulator, glass, mfg
261000012	Jar, glass, mfg
261000013	Kitchenware, glass, mfg
261000014	Laboratory glassware mfg
261000015	Laminated sheet glass mfg
261000016	Mirror mfg (including motor vehicle)
261000017	Optical glass mfg

- 261000018 Ornamental glassware mfg
- 261000019 Ovenware, glass, mfg
- 261000020 Plate glass mfg
- 261000021 Safety glass mfg
- 261000022 Scientific glassware mfg
- 261000023 Stained glass sheet mfg
- 261000024 Tubing, glass, mfg
- 261000025 Window glass mfg
- 261000026 Windscreen glass mfg
- 261000999 Glass and glass product mfg (except glass wool or glass wool product) nec

262100 Clay Brick Manufacturing

This class includes employers mainly engaged in manufacturing clay bricks (except refractory bricks).

Exclusions and References:

Employers mainly engaged in manufacturing refractories, including clay refractory bricks, are included in Class 262200 Ceramic Product Mfg.

Primary Activities:

- 262100001 Brick, clay, mfg (except refractory bricks)
- 262100002 Brick, face or texture, mfg (except refractory bricks)

262200 Ceramic Product Manufacturing

This class includes employers mainly engaged in manufacturing industrial ceramics or refractory products.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) non-refractory type silica lime bricks, blocks, etc, are included in Class 264020 Non-Metallic Mineral Product Mfg nec; and

(b) ceramic-metal composite cutting tools are included in Class 286410 Machine Tool and Part Mfg.

Primary Activities:

- 262200001 Brick, fire clay, mfg
- 262200002 Brick, refractory, mfg
- 262200003 Cement, refractory, mfg
- 262200004 Clay, refractory, mfg
- 262200005 Crucible, refractory, mfg
- 262200006 Graphite crucible or foundry accessory mfg
- 262200007 Industrial ceramic mfg nec
- 262200008 Refractory product mfg
- 262200009 Silica brick, refractory, mfg (except silica lime)
- 262200010 Zirconia, ceramic, mfg

262300 Ceramic Tile and Pipe Manufacturing

This class includes employers mainly engaged in manufacturing ceramic tiles (including vitreous china or porcelain tiles), ceramic pipes or other ceramic construction goods (except of vitreous china or porcelain).

Exclusions and References:

Employers mainly engaged in manufacturing vitreous china or porcelain pipes, pipe fittings or construction goods are included in Class 262900 Other Ceramic Product Mfg nec.

Primary Activities:

- 262300001 Agricultural pipe, ceramic, mfg
- 262300002 Ceramic construction good mfg nec
- 262300003 Ceramic tile mfg
- 262300004 Clay roof tile mfg
- 262300005 Earthenware construction good mfg
- 262300006 Mosaic tile, vitreous china or porcelain, mfg

- 262300007 Pipe, ceramic, mfg (except vitreous china or porcelain)
- 262300008 Ridge cap, terracotta, mfg
- 262300009 Roof tile, terracotta, mfg
- 262300010 Stoneware pipe or fitting mfg
- 262300011 Terracotta construction good mfg
- 262300012 Terracotta good mfg
- 262300013 Tile, ceramic, mfg
- 262300014 Wall or floor tile, ceramic, mfg
- 262300999 Ceramic tile and pipe mfg nec

262900 Other Ceramic Product Manufacturing nec

This class includes employers mainly engaged in manufacturing ceramic kitchen or tableware, non-refractory type ceramic containers or ceramic goods not elsewhere classified.

Primary Activities:

- 262900001 Art pottery mfg
- 262900002 Bathroom fixture, vitreous china, mfg
- 262900003 China good mfg (except tiles)
- 262900004 Crockery mfg
- 262900005 Earthenware, table or kitchen, mfg
- 262900006 Flower pot, ceramic, mfg
- 262900007 Insulator, porcelain, mfg
- 262900008 Kitchen sink, vitreous china or porcelain, mfg
- 262900009 Kitchenware, ceramic, mfg
- 262900010 Ornamental china good mfg (except tiles)
- 262900011 Ovenware, ceramic, mfg
- 262900012 Pipe or pipe fitting, vitreous china or porcelain, mfg
- 262900013 Porcelain good mfg (except tiles)
- 262900014 Pottery good, ornamental, mfg

- 262900015 Sanitary ware, vitreous china or porcelain, mfg
- 262900016 Stoneware, table or kitchen, mfg
- 262900017 Terracotta ware mfg nec
- 262900018 Toilet cistern, vitreous china or porcelain, mfg
- 262900019 Vase, ceramic, mfg
- 262900020 Vitreous china good mfg (except tiles)
- 262900021 Wash basin, vitreous china or porcelain, mfg
- 262900999 Ceramic product mfg nec

263100 Cement and Lime Manufacturing

This class includes employers mainly engaged in manufacturing hydraulic cement or lime.

Primary Activities:

- 263100001 Burnt lime mfg
- 263100002 Cement mfg (except adhesive or refractory)
- 263100003 Hydraulic cement mfg
- 263100004 Portland cement mfg
- 263100005 Slag cement mfg
- 263100006 Slake lime mfg
- 263100999 Cement and lime mfg nec

263210 Fibro-Cement Sheeting Manufacturing

This class includes employers mainly engaged in manufacturing fibro-cement sheeting or similar products containing asbestos

Primary Activities:

- 263210001 Asbestos sheet mfg
- 263210002 Fibro-cement sheet mfg

263220 Plaster Product Manufacturing

This class includes employers mainly engaged in manufacturing plaster, plaster board or other products composed wholly or chiefly of gypsum. This class also includes employers engaged in manufacturing processed lightweight aggregates or other expanded non-metallic minerals, other than asbestos.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing fibro-cement or asbestos sheeting are included in Class 263210 Fibro-Cement Mfg;

(b) manufacturing dental or medical plasters or cements are included in Class 283200 Medical and Surgical Equipment Mfg;

(c) fixing or finishing plasterboard or decorative plaster are included in Class 424120 Plasterboard and Decorative Plaster Fixing; and

(d) cement rendering or solid plastering are included in Class 424110 Cement Rendering and Plastering.

Primary Activities:

263220001	Acoustic tile, plaster, mfg
263220002	Cornice, plaster, mfg
263220003	Display model, plaster, mfg
263220004	Expanded non-metallic mineral mfg
263220005	Fibrous plaster product mfg
263220006	Granulated slag mfg
263220007	Insulating board, plaster, mfg
263220008	Moulding, plaster, mfg
263220009	Perlite, expanded, mfg
263220010	Plaster board mfg
263220011	Plaster of Paris mfg
263220012	Processed lightweight aggregate mfg
263220013	Sheet, plaster mfg
263220014	Tile, plaster, mfg
263220015	Vermiculite, expanded, mfg

- 263220016 Wall or ceiling board, plaster, mfg
- 263220999 Plaster product mfg (except dental or medical plasters) nec

263300 Concrete Slurry Manufacturing

This class includes employers mainly engaged in the manufacturing and delivery of concrete slurry ready for pouring, ready mixed concrete or mortar.

Exclusions and References:

Employers mainly engaged in manufacturing dry mix concrete or mortar are included in Class 264020 Non-Metallic Mineral Product Mfg nec.

Primary Activities:

- 263300001 Ready mixed concrete mfg (except dry mix), including delivery
- 263300002 Concrete crushing and recycling
- 263300003 Concrete mixing and delivery
- 263300004 Concrete slurry mfg
- 263300005 Delivery of ready-mixed concrete

263400 Concrete Pipe and Box Culvert Manufacturing

This class includes employers mainly engaged in manufacturing concrete pipes, tanks or concrete box culverts.

Primary Activities:

- 263400001 Box culvert, concrete, mfg
- 263400002 Concrete tank
- 263400003 Pipe, concrete, mfg, including concrete pipe linings
- 263400004 Pipe, pre-stressed concrete, mfg

263510 Terrazzo Manufacturing

This class includes employers mainly engaged in manufacturing terrazzo and terrazzo products.

Primary Activities:

- 263510001 Ornamental terrazzo product mfg
- 263510002 Terrazzo product mfg
- 263510003 Tile, terrazzo mfg
- 263510004 Wall fitting, terrazzo, mfg

263520 Concrete Product Manufacturing nec

This class includes employers mainly engaged in manufacturing concrete products (except concrete pipes, tanks or box culverts), including aerated and concrete composite products.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) concrete pipes, tanks or concrete box culverts are included in Class 263400 Concrete Pipe and Box Culvert Mfg; and

(b) concrete bus shelters and other prefabricated concrete buildings are in Class 291900 Prefabricated Building Mfg nec.

Primary Activities:

- 263520001 Autoclaved aerated concrete product mfg
- 263520002 Block, concrete, mfg
- 263520003 Brick, concrete, mfg
- 263520004 Building board, cement based, mfg
- 263520005 Cistern, concrete, mfg
- 263520006 Concrete furniture mfg
- 263520007 Concrete/styrofoam composite product mfg
- 263520008 Floor or wall tile, concrete, mfg
- 263520009 Flower pot, concrete, mfg
- 263520010 Manhole cover, concrete, mfg
- 263520011 Meter box, concrete, mfg
- 263520012 Monument or grave marker, concrete, mfg
- 263520013 Moulding, concrete, mfg

- 263520014 Ornamental concrete product mfg
- 263520015 Panel or section, prefabricated concrete, mfg
- 263520016 Post or pole, concrete, mfg
- 263520017 Pre-stressed concrete product mfg (except pipes or box culverts)
- 263520018 Railway sleeper, concrete, mfg
- 263520019 Roof component, concrete, mfg
- 263520020 Roof tile, concrete, mfg
- 263520021 Sink or tub, concrete, mfg
- 263520022 Tile, concrete, mfg
- 263520999 Concrete product mfg nec

264010 Fibreglass Insulation Product Manufacturing

This class includes employers mainly engaged in manufacturing glass fibre and mineral and synthetic mineral fibre insulation products.

Primary Activities:

- 264010001 Fibreglass insulation mfg
- 264010002 Insulation, glass fibre or mineral wool, mfg
- 264010003 Mineral wool mfg
- 264010004 Mineral wool product mfg
- 264010005 Rockwool mfg
- 264010999 Fibreglass good mfg nec

264020 Non-Metallic Mineral Product Manufacturing nec

This class includes employers mainly engaged in manufacturing agricultural or hydrated lime, abrasives, asbestos products, or non-metallic mineral products not elsewhere classified. This class also includes the manufacture of synthetic abrasives.

Exclusions and References:

Employers mainly engaged in

(a) mining clay, marble, dolomite, slate, limestone and ornamental stone as inputs for manufacturing are included in Class 141900 Construction Material Mining nec;

(b) manufacturing refractory products of non-metallic minerals are included in Class 262200 Ceramic Product Mfg;

(c) manufacturing processed lightweight aggregates or other expanded non-metallic minerals are included in Class 263220 Plaster Product Mfg;

(d) coating machine tools with boron nitride are included in Class 276400 Metal Coating and Finishing;

(e) manufacturing brushes, electrodes or bearings of carbon or graphite are included in Class 285900 Other Electrical Equipment Mfg nec; and

(f) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg.

Primary Activities:

- 264020001 Abrasive coated paper mfg
- 264020002 Abrasive mfg
- 264020003 Acoustic tile, panel or board, mfg (glass or mineral wool)
- 264020004 Bag or packet (composite material made of paper and metal foil) mfg
- 264020005 Board, asbestos cement, mfg
- 264020006 Brick, silica lime, mfg (except refractory)
- 264020007 Building board, imitation brick or stone, mfg
- 264020008 Carbon product mfg (except brushes, electrodes or bearings)
- 264020009 Chalk product mfg nec
- 264020010 Concrete, dry mix, mfg
- 264020011 Diamond powder mfg
- 264020012 Felspar, ground, mfg
- 264020013 Flooring material, magnesite, mfg
- 264020014 Foundry core, sand, mfg
- 264020015 Fullers earth, ground, mfg
- 264020016 Glass wool or glass wool product mfg

264020017	Graphite product mfg nec
264020018	Headstone mfg, installation
264020019	Lime, quick, hydrated or agricultural, mfg
264020020	Mica product mfg
264020021	Mineral earth, ground, mfg
264020022	Monument making
264020023	Mortar, dry mix, mfg
264020024	Resin coated sand mfg
264020025	Silicon carbide abrasives mfg
264020026	Slag crushing
264020027	Stone cutting, dressing, polishing or shaping (including granite, marble and the like bench tops)
264020028	Stone product mfg
264020029	Synthetic gemstone mfg
264020030	Talc, ground, mfg
264020999	Non-metallic mineral product mfg nec

Subdivision 27 - Metal Product Manufacturing

Class	Title and Description
-------	-----------------------

271100	Basic Iron and Steel Manufacturing
---------------	-------------------------------------------

This class includes employers mainly engaged in manufacturing iron or steel, ferro-alloys, electro-metallurgical products; in hot or cold rolling of steel into primary shapes; and in galvanising, prepainting or tinning sheet or strip steel manufactured by the same employer.

Exclusions and References:

Employers mainly engaged in

(a) iron ore pelletising or agglomerating in association with iron ore mining are included in Class 131100 Iron Ore Mining;

(b) producing coke for non-ferrous metallurgy or fuel use are included in Class 252000 Petroleum and Coal Product Mfg nec;

(c) iron and steel casting and forging are included in Class 271200 Iron and Steel Casting and Forging;

(d) manufacturing ferrous pipes or tubes (except cast or forged) are included in Class 271300 Steel Pipe and Tube Mfg;

(e) drawing steel wire and making steel fenceposts are included in Class 276200 Spring and Wire Product Mfg; and

(f) galvanising metal or metal products not manufactured by the same employer are included in Class 276400 Metal Coating and Finishing.

Primary Activities:

271100001	Band, steel, mfg
271100002	Bar, iron or steel, mfg
271100003	Blank, steel, mfg
271100004	Ferro-alloy mfg (including, manganese, silicon or chrome)
271100005	Flat-rolled product, iron or steel, mfg
271100006	High carbon tool steel mfg
271100007	High speed steel mfg
271100008	Pig iron mfg
271100009	Powder, iron or steel, mfg
271100010	Rail fastening or other rail accessory mfg
271100011	Rail, steel, mfg
271100012	Roof decking, steel, mfg
271100013	Section, steel, mfg
271100014	Semi-finished product, iron or steel, mfg
271100015	Skelp, steel mfg
271100016	Spring steel mfg
271100017	Stainless steel mfg
271100018	Steel alloy mfg
271100019	Structural steel shape mfg (not fabricated)
271100020	Tinplate sheet or strip mfg
271100999	Iron and steel mfg nec

271200 Iron and Steel Casting and Forging

This class includes employers mainly engaged in iron or steel casting (including the manufacture of cast iron or steel pipes or tubes, cast iron or steel pipe or tube fittings, or steam, gas or water fittings of cast iron or steel).

Exclusions and References:

Employers mainly engaged in manufacturing finished or semi-finished products from iron castings by machining or other processing (except pipes, tubes, pipe or tube fittings, or steam, gas or water fittings) are included in the classes covering the manufacture of these articles.

Primary Activities:

- 271200001 Casting, iron, mfg
- 271200002 Casting, steel, mfg
- 271200003 Chain, cast steel, mfg
- 271200004 Chain, forged steel, mfg
- 271200005 Die-casting, steel, mfg
- 271200006 Direct casting, iron, mfg
- 271200007 Direct casting, steel, mfg
- 271200008 Fitting, steam, gas or water, mfg (cast or forged iron or steel)
- 271200009 Forging, iron or steel, mfg
- 271200010 Horse shoe, mass production
- 271200011 Moulded cast iron pipe or tube mfg
- 271200012 Pipe fitting (cast or forged iron or steel)
- 271200013 Tube, spun-cast iron, mfg
- 271200014 Valve or valve part, steam, gas or water, mfg (cast or forged iron or steel)

271300 Steel Pipe and Tube Manufacturing

This class includes employers mainly engaged in manufacturing seamless or welded steel pipes or tubes or ferrous metal pipe or tube fittings (except cast or forged iron or steel).

Primary Activities:

- 271300001 Cold drawn steel pipe or tube mfg
- 271300002 Conduit tubing, welded steel, mfg
- 271300003 Ferrous pipe fitting mfg (except cast or forged iron or steel)
- 271300004 Fitting, steam, gas, or water, mfg (except cast or forged iron or steel)
- 271300005 Galvanised seamless or welded steel pipe or tube mfg
- 271300006 Pipe fitting mfg (except cast or forged iron or steel)
- 271300007 Stainless steel seamless pipe or tube mfg
- 271300008 Valve or part, steam, gas or water, mfg (except cast or forged iron or steel)

272100 Alumina Production

This class includes employers mainly engaged in refining bauxite to form alumina.

Primary Activities:

- 272100001 Alumina mfg
- 272100002 Bauxite refining
- 272100003 Calcined alumina mfg

272200 Aluminium Smelting

This class includes employers mainly engaged in smelting alumina to produce aluminium, in the recovery of aluminium from scrap, or in alloying aluminium from primary aluminium smelted at the same employers.

Primary Activities:

- 272200001 Aluminium alloy mfg (from primary aluminium smelted at the same unit)
- 272200002 Aluminium from scrap recovery
- 272200003 Aluminium smelting (from alumina)
- 272200004 Electrolytic aluminium mfg

272300 Copper, Silver, Lead and Zinc Smelting, Refining

This class includes employers mainly engaged in primary smelting or refining of copper, silver, lead or zinc, or in the recovery of these metals from waste or scrap. This class also includes by-production of sulphuric acid in conjunction with the smelting of these metals.

Exclusions and References:

Employers mainly engaged in mining but not smelting of ores of copper, silver, lead and zinc are included in either Class 131200 Copper Ore Mining—Underground or Class 131300 Copper Ore Mining—Surface or Class 131710 Silver-Lead-Zinc Ore Mining—Underground or Class 131720 Silver-Lead-Zinc Ore Mining—Surface as appropriate.

Primary Activities:

- 272300001 Blister copper mfg
- 272300002 Copper smelting, refining
- 272300003 Copper, silver, lead or zinc from scrap or waste material recovering
- 272300004 Electrolytic copper mfg
- 272300005 Electrolytic zinc mfg
- 272300006 Lead smelting or refining
- 272300007 Silver smelting, refining
- 272300008 Silver-lead bullion mfg
- 272300009 Spelter mfg
- 272300010 Wire bar, copper, mfg
- 272300011 Zinc smelting or refining

272900 Basic Non-Ferrous Metal Manufacturing nec

This class includes employers mainly engaged in primary smelting, secondary smelting and refining of non-ferrous metals not elsewhere classified, or in the recovery of such metals from drosses, ashes, scrap or other waste materials. This class also includes employers engaged in manufacturing metal powders or flakes, of molybdenum, tantalum or tungsten (except from scrap).

Exclusions and References:

Employers mainly engaged in

(a) production of unrefined gold bullion as part of an integrated mining employer are included in Class 131410 Gold Ore Mining—Underground or Class 131420 Gold Ore Mining—Surface;

(b) manufacturing of metallic compounds not elsewhere classified not in association with smelting are included in Class 253500 Inorganic Industrial Chemical Mfg nec; and

(c) manufacturing welding and foundry fluxes are in Class 254900 Other Chemical Product Manufacturing nec.

Primary Activities:

272900001	Antimony, refined, mfg
272900002	Bismuth smelting or refining
272900003	Bronze mfg
272900004	Can de-tinning
272900005	Gold refining
272900006	Molybdenum metal powder or flake mfg
272900007	Nickel oxide production in association with nickel smelting
272900008	Nickel smelting or refining
272900009	Non-ferrous alloy mfg nec
272900010	Non-ferrous metal nec from waste materials recovering
272900011	Non-ferrous metal nec refining
272900012	Rare earth metal smelting
272900013	Silicon smelting
272900014	Solder mfg
272900015	Tantalum metal powder mfg
272900016	Tin smelting
272900017	Titanium smelting
272900018	Welding rod mfg

273100 Aluminium Rolling, Drawing, Extruding

This class includes employers mainly engaged in rolling, drawing or extruding aluminium into primary shapes, or in manufacturing aluminium powders or flakes.

Exclusions and References:

Employers mainly engaged in

(a) casting aluminium shapes not elsewhere classified are included in Class 273300 Non-ferrous Metal Casting; and

(b) manufacturing stranded, braided or insulated aluminium wire, cable or strip are included in Class 285200 Electric Cable and Wire Mfg.

Primary Activities:

- 273100001 Aluminium foil, household, mfg
- 273100002 Aluminium rolling, drawing or extruding
- 273100003 Bar, aluminium, mfg
- 273100004 Foil, aluminium, mfg
- 273100005 Paper backed aluminium foil mfg
- 273100006 Pipe, aluminium, mfg
- 273100007 Plastic coated aluminium foil mfg
- 273100008 Plate, aluminium, mfg
- 273100009 Powder or flake, aluminium, mfg
- 273100010 Rod, aluminium, mfg
- 273100011 Section, aluminium, rolling, drawing or extruding
- 273100012 Sheet, aluminium, mfg
- 273100013 Strip, aluminium, mfg
- 273100014 Tube, aluminium, mfg
- 273100015 Wire, aluminium, mfg

273200 Non-Ferrous Metal Rolling, Drawing, Extruding nec

This class includes employers mainly engaged in rolling, drawing or extruding non-ferrous metals (except aluminium) into primary shapes,

or in manufacturing non-ferrous metal powders or flakes not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing metal powders or flakes of molybdenum, tantalum or tungsten are included in Class 272900 Basic Non-Ferrous Metal Mfg nec;

(b) rolling, drawing or extruding aluminium into primary shapes or in manufacturing aluminium powders or flakes are included in Class 273100 Aluminium Rolling, Drawing, Extruding; and

(c) manufacturing non-ferrous stranded, braided or insulated wire, cable or strip are included in Class 285200 Electric Cable and Wire Mfg.

Primary Activities:

- 273200001 Bar, non-ferrous metal, mfg (except aluminium)
- 273200002 Foil, non-ferrous metal, mfg (except aluminium)
- 273200003 Non-ferrous metal rolling, drawing or extruding (except aluminium)
- 273200004 Pipe, non-ferrous metal, mfg (except aluminium)—including non-ferrous metal pipe lining
- 273200005 Plate, non-ferrous metal, mfg (except aluminium)
- 273200006 Powder or flake, non-ferrous metal, mfg (except aluminium)
- 273200007 Rod, non-ferrous metal, mfg (except aluminium)
- 273200008 Section, non-ferrous metal, rolling, drawing or extruding (except aluminium)
- 273200009 Sheet, non-ferrous metal, mfg (except aluminium)
- 273200010 Strip, non-ferrous metal, mfg (except insulated or from aluminium)
- 273200011 Tube, non-ferrous metal, mfg (except aluminium)
- 273200012 Wire, non-ferrous metal, mfg (except stranded, braided or insulated or from aluminium)

273300 Non-Ferrous Metal Casting

This class includes employers mainly engaged in casting or forging non-ferrous metals or alloys.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) non-ferrous metal steam, gas or water fittings, valves or parts are included in Class 276500 Non-Ferrous Pipe Fitting Mfg; and

(b) other finished or semi-finished articles from castings or forgings by machining or other processing are included in the classes covering the manufacture of these articles.

Primary Activities:

273300001 Casting, non-ferrous metal, mfg nec

273300002 Die casting, non-ferrous metal, mfg nec

273300003 Forging, non-ferrous metal, mfg nec

274100 Structural Steel Fabricating

This class includes employers mainly engaged in fabricating structural steel components for incorporation in buildings or other structures.

Exclusions and References:

Employers mainly engaged in

(a) manufacture of complete steel framed and clad structures such as prefabricated sheds and garages are included in Class 291100 Prefabricated Metal Building Mfg;

(b) erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in the appropriate classes of Division E Construction;

(c) construction (including on-site assembly) of complete pipelines or steel towers are included in Class 412200 Non-Building Construction nec; and

(d) erection or installation (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures are included in Class 422400 Structural Steel Erection Services.

Primary Activities:

274100001 Fabricated structural steel mfg (ready made parts for structures)

- 274100002 Girder, prefabricated steel, mfg
- 274100003 Joist, prefabricated steel, mfg
- 274100004 Prefabricated structural steel part mfg
- 274100005 Rafter, prefabricated steel, mfg
- 274100006 Reinforcing mesh, welded steel, mfg
- 274100007 Reinforcing steel rod, processed, mfg (from wire bar or merchant bar)
- 274100008 Roof truss, prefabricated steel, mfg
- 274100009 Scaffolding, prefabricated steel, mfg
- 274100010 Steel plate, perforated, mfg
- 274100999 Structural steel fabricating nec

274200 Architectural Aluminium Product Manufacturing

This class includes employers mainly engaged in manufacturing architectural aluminium products such as doors, railings, gates, ornamental partitions or window frames, or aluminium framed windows, doors or shower screens (complete with glass).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing sheet metal products for building purposes such as down pipes, guttering or ducts are included in Class 275900 Sheet Metal Product Mfg nec;

(b) manufacturing aluminium blinds or awnings are included in Class 276900 Fabricated Metal Products Mfg nec;

(c) installing windows or window frames other than aluminium are included in Class 424520 Glazing Services; and

(d) installing aluminium windows are included in Class 424510 Aluminium Door and Window Installation.

Primary Activities:

- 274200001 Aluminium framed door, glazed, mfg
- 274200002 Ceiling section, fabricated aluminium, mfg

- 274200003 Curtain wall, aluminium, mfg
- 274200004 Door or door frame, aluminium, mfg
- 274200005 Fascia, aluminium, mfg
- 274200006 Fly screen door, aluminium, mfg
- 274200007 Garage door, aluminium, mfg
- 274200008 Gate, aluminium, mfg
- 274200009 Ornamental architectural aluminium work mfg
- 274200010 Partition, prefabricated aluminium, mfg
- 274200011 Railing, aluminium, mfg
- 274200012 Roller shutter, aluminium, mfg
- 274200013 Shop front, aluminium, installation
- 274200014 Shop front, aluminium, mfg
- 274200015 Shower screen, aluminium framed, mfg
- 274200016 Shutter, aluminium, mfg
- 274200017 Skylight, aluminium, mfg
- 274200018 Window fram or sash, aluminium, mfg
- 274200019 Window screen, aluminium, mfg
- 274200020 Window, aluminium framed, mfg (complete with glass)
- 274200999 Architectural aluminium product mfg nec

274900 Structural Metal Product Manufacturing nec

This class includes employers mainly engaged in manufacturing architectural steel, wrought iron or other metal (except aluminium) products such as window frames, doors, stairs or staircases, railings, gates, balustrades or ornamental partitions.

Exclusions and References:

Employers mainly engaged in

(a) fabricating structural steel are included in Class 274100 Structural Steel Fabricating;

(b) manufacturing sheet metal products for building purposes such as downpipes, guttering or ducts are included in Class 275900 Sheet Metal Product Mfg nec;

(c) manufacturing metal blinds or awnings are included in Class 276900 Fabricated Metal Product Mfg nec; and

(d) installing windows or window frames are included in Class 424520 Glazing Services or Class 424510 Aluminium Door and Window Installation.

Primary Activities:

- 274900001 Architectural metal product mfg (except aluminium)
- 274900002 Balcony, metal, mfg (except aluminium)
- 274900003 Balustrade, metal, mfg (except aluminium)
- 274900004 Curtain wall, metal, mfg (except aluminium)
- 274900005 Door, fire resistant, mfg or installation
- 274900006 Door or door frame, metal, mfg (except aluminium)
- 274900007 Fascia, metal, mfg (except aluminium)
- 274900008 Fire escape, prefabricated metal, mfg (except aluminium)
- 274900009 Fly screen door, metal, mfg (except aluminium)
- 274900010 Garage door, metal, mfg (except aluminium)
- 274900011 Gate, metal, mfg (except aluminium or wire)
- 274900012 Ornamental architectural metalwork mfg (except aluminium)
- 274900013 Partition, prefabricated metal, mfg (except aluminium)
- 274900014 Railing, metal, mfg (except aluminium)
- 274900015 Roller shutter, metal, mfg (except aluminium)
- 274900016 Shop front, metal, installation (except aluminium)
- 274900017 Shop front, metal, mfg (except aluminium)
- 274900018 Shutter, metal, mfg (except aluminium)
- 274900019 Skylight, metal, mfg (except aluminium)
- 274900020 Stair or staircase, prefabricated metal, mfg (except aluminium)
- 274900021 Window frame or sash, metal, mfg (except aluminium)

- 274900022 Window screen, metal, mfg (except aluminium)
- 274900999 Structural metal product mfg nec

275100 Metal Container Manufacturing

This class includes employers mainly engaged in manufacturing metal cans, canisters, drums, collapsible tubes or metal containers not elsewhere classified. This class also includes employers mainly engaged in reconditioning metal drums.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing vats or storage tanks of sheet metal are included in Class 275900 Sheet Metal Product Mfg nec; and

(b) manufacturing boilers and plate work are in Class 276900 Fabricated Metal Product Mfg nec.

Primary Activities:

- 275100001 Aerosol containers mfg
- 275100002 Barrel, metal, mfg
- 275100003 Box, metal, mfg
- 275100004 Canister, metal, mfg
- 275100005 Can, metal, mfg
- 275100006 Cask, metal, mfg
- 275100007 Collapsible tube, metal, mfg
- 275100008 Drum reconditioning
- 275100009 Drum, metal, mfg
- 275100010 Gas cylinder mfg
- 275100011 Letter box mfg
- 275100012 Keg, metal, mfg
- 275100013 Metal vat mfg nec
- 275100014 Packers can, metal, mfg
- 275100015 Trunk, metal, mfg

275100999 Metal container mfg nec

275900 Sheet Metal Product Manufacturing nec

This class includes employers mainly engaged in fabricating sheet metal products not elsewhere classified such as pressed or spun metal hollow ware, air ducts, guttering or bottle closures.

Exclusions and References:

Employers mainly engaged in

(a) minting and pressing of coins, medals and badges are in Class 294100 Jewellery and Silverware Mfg; and

(b) installing air conditioning duct work are included in Class 423300 Air Conditioning and Heating Services.

Primary Activities:

- 275900001 Bottle closure, metal, mfg
- 275900002 Bucket, metal, mfg
- 275900003 Chute, sheet metal, mfg
- 275900004 Conduit tubing, sheet metal, mfg
- 275900005 Coppersmithing (except boiler making)
- 275900006 Cornice, sheet metal, mfg
- 275900007 Crown seal, metal, mfg
- 275900008 Downpipe, sheet metal, mfg
- 275900009 Duct work, air conditioning, mfg
- 275900010 Duct, sheet metal, mfg
- 275900011 Eyelet, metal, mfg
- 275900012 Funnel, sheet metal, mfg
- 275900013 Garbage can, metal, mfg
- 275900014 Guttering, sheet metal, mfg
- 275900015 Hollow ware, pressed or spun metal, mfg
- 275900016 Hopper, sheet metal, mfg
- 275900017 Machine guard, sheet metal, mfg

275900018 Metal stamping mfg nec
275900019 Milk or cream can, metal, mfg (except packers cans)
275900020 Motor vehicle number plate mfg
275900021 Sanitary ware, iron or steel, mfg
275900022 Stainless steel pressed hollow ware mfg
275900023 Stove pipe, sheet metal, mfg
275900024 Tag, sheet metal, mfg
275900025 Tank, sheet metal, mfg
275900026 Tile, sheet metal, mfg
275900027 Tool box, sheet metal, mfg
275900028 Vacuum flask cover, metal, mfg
275900029 Vat, galvanised sheet metal, mfg
275900030 Ventilator, sheet metal, mfg
275900999 Sheet metal product mfg nec

276100 Hand Tool and General Hardware Manufacturing

This class includes employers mainly engaged in manufacturing cutlery, industrial knives or hand tools (except of wood, pneumatic or power operated) not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing wooden hand tools or tool handles are included in Class 232920 Other Wood Product Mfg nec;

(b) manufacturing electrical welding or soldering equipment are included in Class 285900 Other Electrical Equipment Mfg nec;

(c) manufacturing lawn mowers are included in Class 286100 Agricultural Machinery Mfg;

(d) manufacturing jack hammers or pneumatic drills (for construction work) are included in Class 286200 Mining and Construction Machinery Mfg;

(e) manufacturing pneumatic or power operated woodworking or metalworking hand tools (including pneumatic or power operated hand tools not elsewhere classified), twist drills, dies and machine tool

*accessories are included in Class 286410 Machine Tool and Part Mfg;
and*

*(f) manufacturing staplers or other office tools are included in Class
294900 Manufacturing nec.*

Primary Activities:

- 276100001 Bevel mfg
- 276100002 Blow torch mfg
- 276100003 Bottle or can opener mfg (except power operated)
- 276100004 Cutlery mfg (except of solid silver or gold)
- 276100005 Drilling bit mfg (except twist drills)
- 276100006 Drill mfg (hand tool; except pneumatic or power operated or twist drills)
- 276100007 Engravers' hand tool mfg (except pneumatic or power operated)
- 276100008 Garden tool mfg (except power operated)
- 276100009 Grease gun mfg (except pneumatic or power operated)
- 276100010 Grinding tool, hand held, mfg (except pneumatic or power operated)
- 276100012 Jewellers' hand tool mfg (except pneumatic or power operated)
- 276100013 Knife blank mfg
- 276100014 Knife, hand held, mfg (except power operated)
- 276100015 Machine knife or blade mfg
- 276100016 Metalworking hand tool mfg (except pneumatic or power operated)
- 276100017 Mincer, household, mfg (except power operated)
- 276100018 Razor or razor blade mfg (except power operated)
- 276100019 Scissor mfg (except electric)
- 276100020 Screwdriver mfg (incl bits or blades; except pneumatic or power operated)
- 276100021 Soldering iron mfg (except power operated)
- 276100022 Stonecutters' hand tool mfg (except pneumatic or power operated)
- 276100023 Vice, bench, mfg

- 276100024 Woodworking hand tool mfg (except of wood, pneumatic or power operated)
- 276100999 Hand tool and general hardware mfg (except of wood, pneumatic or power operated) nec

276200 Spring and Wire Product Manufacturing

This class includes employers mainly engaged in manufacturing wire or wire products, cable, wire netting, nails or rolled steel fence posts.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing coiled steel rod for drawing into wire are included in Class 271100 Basic Iron and Steel Mfg;

(b) manufacturing wire mattress supports (except upholstered) of woven wire, link mesh, or wire spring are included in Class 276900 Fabricated Metal Product Mfg nec; and

(c) manufacturing electric or telephone cable or wire are included in Class 285200 Electric Cable and Wire Mfg.

Primary Activities:

- 276200001 Barbed wire mfg
- 276200002 Braided ferrous wire, cable or strip, mfg
- 276200003 Chain mfg (except forged, cast or sprocket chain)
- 276200004 Fence dropper, wire, mfg
- 276200005 Fence post or dropper, rolled steel, mfg
- 276200006 Gate, wire, mfg
- 276200007 Guard, wire, mfg
- 276200008 Hook, wire, mfg
- 276200009 Household article, wire, mfg
- 276200010 Nail mfg
- 276200011 Pin mfg (except metallic dowel pins)
- 276200012 Round wire mfg

- 276200013 Safety pin mfg
- 276200014 Screening, wire, mfg
- 276200015 Shopping trolley mfg
- 276200016 Skewer, metal, mfg
- 276200017 Sling, wire, mfg
- 276200018 Spike, wire, mfg
- 276200019 Spring mfg
- 276200020 Steel wool mfg
- 276200021 Stranded ferrous wire, cable or strip, mfg
- 276200022 Welded link chain mfg
- 276200023 Wire mesh mfg (except reinforcing mesh)
- 276200024 Wire netting mfg
- 276200025 Wire rope or cable mfg
- 276200026 Woven wire product mfg (except mattress supports)
- 276200999 Spring and wire product mfg nec

276300 Nut, Bolt, Screw and Rivet Manufacturing

This class includes employers mainly engaged in manufacturing metal nuts, bolts, screws, rivets or similar fasteners or metal washers.

Primary Activities:

- 276300001 Dowel pin, metal, mfg
- 276300002 Expansion bolt, metal, mfg
- 276300003 Machine screw, metal, mfg
- 276300004 Masonry anchor, metal, mfg
- 276300005 Nut or bolt, metal, mfg
- 276300006 Rivet, metal, mfg
- 276300007 Screw, metal, mfg
- 276300008 Set screw, metal, mfg
- 276300009 Turnbuckle, metal, mfg

- 276300010 Washer, metal, mfg
276300999 Nut, bolt, screw and rivet mfg nec

276400 Metal Coating and Finishing

This class includes employers mainly engaged in engraving, polishing, heat treating, plating, galvanising, anodising, colouring, plastic dipping, ceramic or other coating or finishing of metals or metal products. This class also includes employers mainly engaged in metal coating of non-metal products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) abrasive blasting of buildings are included in 425930 Building Exterior, Cleaning and Maintenance;

(b) abrasive blasting of structural items on building or construction sites are included in Class 424400 Painting and Decorating Services;

(c) abrasive blasting of ships are included in Class 282100 Shipbuilding;

(d) galvanising metals or metal products manufactured by the same employer are included in Class 271100 Basic Iron and Steel Manufacturing;

(e) process engraving services are included in Class 241320 Services to Printing and Publishing nec; and

(f) engraving metal jewellery, plates and trophies etc are included in Class 294100 Jewellery and Silverware Mfg.

Primary Activities:

- 276400001 Abrasive blasting of items prior to coating and/or painting (in a factory or workshop situation)
276400002 Anodising
276400003 Boron nitride coating of machine tool parts
276400004 Brass finishing or plating
276400005 Cadmium plating
276400006 Chromium plating
276400007 Copper plating

- 276400008 Engraving on metal (except process or photographic)
- 276400009 Enamelling of metal
- 276400010 Galvanising
- 276400011 Gold plating
- 276400012 Heat treating metals or metal products
- 276400013 Metal polishing or finishing
- 276400014 Nickel plating
- 276400015 Painting of manufactured metal products
- 276400016 Plastic coating of metal
- 276400017 Powder coating of metal products
- 276400018 Silver plating
- 276400019 Vitreous enamelling
- 276400999 Metal coating and finishing of manufactured products nec

276500 Non-Ferrous Pipe Fitting Manufacturing

This class includes employers mainly engaged in manufacturing non-ferrous metal steam, gas or water fittings, valves or valve parts.

Exclusions and References:

Employers mainly engaged in manufacturing ferrous steam, gas or water fittings, valves or valve parts are included in the appropriate classes of Subdivision 27Metal Product Mfg

Primary Activities:

- 276500001 Fitting, steam, gas or water, mfg (non-ferrous metal)
- 276500002 Pipe fitting mfg (non-ferrous metal)
- 276500003 Tube fitting mfg (non-ferrous metal)
- 276500004 Valve or valve part, steam, gas or water, mfg (non-ferrous metal)

276900 Fabricated Metal Product Manufacturing nec

This class includes employers mainly engaged in manufacturing safes, firearms, gas or water meters, hinges, locks, door handles or other fabricated metal products or hardware not elsewhere classified. This

class also includes employers mainly engaged in manufacturing woven wire, link mesh or wire spring mattress supports (except upholstered).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing propellant and percussion caps for ammunition are in Class 254100 Explosive Mfg; and

(b) manufacturing ferrous steam, gas or water fittings, valves or valve parts are included in the appropriate classes of Subdivision 27 Metal Product Mfg

Primary Activities:

- 276900001 Ammunition mfg
- 276900002 Awning, metal, mfg
- 276900003 Barbecue, solid fuel portable, mfg
- 276900004 Bathroom or toilet fitting, metal, mfg
- 276900005 Bath, cast iron, mfg
- 276900006 Blind, metal
- 276900007 Boiler making and installation
- 276900008 Cabinet, radio, radiogram or television mfg (metal framed)
- 276900009 Chimney stack, prefabricated metal, mfg
- 276900010 Clothes hoist mfg
- 276900011 Coupling, metal, mfg
- 276900012 Display model, metal, mfg
- 276900013 Door handle, metal, mfg
- 276900014 Fire sprinkler mfg
- 276900015 Firearm mfg
- 276900016 Flash light case, metal, mfg
- 276900017 Freight container, metal, mfg (except stock crates)
- 276900018 Furniture fitting, metal, mfg
- 276900019 Handbag frame, metal, mfg

276900020 Key mfg

276900021 Lamp or lamp part mfg (except electric)

276900022 Laser cutting of client supplied metal

276900023 Laundry trolleys or basket carrier, metal, mfg

276900024 Livestock yarding equipment, metal, mfg

276900025 Lock mfg

276900026 Mast, aluminium, mfg

276900027 Mattress support, woven wire, link mesh or wire spring, mfg (except upholstered)

276900028 Metal sign mfg

276900029 Meter, gas or water, mfg

276900030 Ordnance mfg

276900031 Pipe coil mfg

276900032 Platework nec

276900033 Pressure cooker mfg

276900034 Safe deposit box or chest mfg

276900035 Safe or vault mfg or installation

276900036 Sign, metal, mfg

276900037 Silo, prefabricated metal, mfg

276900038 Soda syphon, metal, mfg

276900039 Sprocket chain mfg

276900040 Steam generating boiler mfg

276900041 Steam superheater mfg

276900042 Still, copper, mfg

276900043 Storage tank, metal plate, mfg

276900044 Tackle block, metal, mfg

276900045 Television antennae mfg

276900046 Tubing, flexible metal, mfg

276900047 Turnstile, metal, mfg

276900048 Venetian blind, metal
 276900049 Welding nec
 276900050 Window or door fitting, metal, mfg
 276900999 Fabricated metal product mfg nec

Subdivision 28 - Machinery and Equipment Manufacturing

Class Title and Description

281100 Motor Vehicle Manufacturing

This class includes employers mainly engaged in manufacturing motor vehicles, motor vehicle engines or parts.

Exclusions and References:

Employers mainly engaged in

(a) conversion of vehicle bodies using an existing engine and chassis are included in Class 281200 Motor Vehicle Body Mfg;

(b) manufacturing motor vehicle parts not in association with the manufacture of complete vehicles or engines are included in Class 281900 Automotive Component Mfg nec;

(c) manufacturing motor cycles, dune buggies or 'unusual terrain vehicles' not elsewhere classified are included in Class 282900 Transport Equipment Mfg nec;

(d) manufacturing off-highway trucks are included in Class 286200 Mining and Construction Machinery Mfg; and

(e) minor assembly of otherwise fully imported vehicles are included in Class 531100 Car Retailing and Class 531200 Motor Cycle Dealing.

Primary Activities:

281100001 Armoured vehicle mfg
 281100002 Bus mfg
 281100003 Hydrogen, fuelcell, hybrid or electric vehicle mfg
 281100004 Motor car mfg

- 281100005 Motor vehicle assembling (except assembling of motor vehicle bodies on chassis not owned by the same employer)
- 281100006 Motor vehicle engine mfg
- 281100007 Motor vehicle parts mfg (in association with complete motor vehicles)
- 281100008 Truck mfg (except off-highway)
- 281100009 Van mfg

281200 Motor Vehicle Body Manufacturing

This class includes employers mainly engaged in manufacturing vehicle bodies, caravans, trailers and vehicle modifications involving permanent changes to bodywork using an existing engine and chassis.

Exclusions and References:

Employers mainly engaged in panel beating or smash repairing are included in Class 532300 Smash Repairing.

Primary Activities:

- 281200001 Agricultural type trailers mfg
- 281200002 Ambulance conversion
- 281200003 Boat trailer mfg
- 281200004 Bus vehicle body assembly on supplied motor and chassis
- 281200005 Campervan mfg
- 281200006 Caravan mfg
- 281200007 Fire truck conversion
- 281200008 Horse float mfg
- 281200009 Motor vehicle conversion
- 281200010 Stock crate mfg
- 281200011 Trailer mfg
- 281200012 Truck body mfg
- 281200013 Truck bodywork involving permanent alterations (excluding smash repairs)
- 281200014 Truck tipper tray mfg
- 281200999 Motor vehicle body mfg nec

281300 Automotive Electrical and Instrument Manufacturing

This class includes employers mainly engaged in manufacturing automotive electrical components and automotive air conditioners and instruments.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing batteries are included in Class 285300 Battery Mfg; and

(b) reconditioning of alternators and starter motors other than on a factory exchange basis are primary to Class 532200 Automotive Electrical Services.

Primary Activities:

- 281300001 Air conditioner, automotive, mfg
- 281300002 Alternator mfg
- 281300003 Automotive electrical component mfg (except batteries)
- 281300004 Automotive electrical component, factory reconditioning
- 281300005 Car horn, electric, mfg
- 281300006 Heater and demister, automotive, mfg
- 281300007 Ignition coil mfg
- 281300008 Light fitting, automotive, mfg
- 281300009 Motor control switch and relay mfg
- 281300010 Spark plug mfg
- 281300011 Starter motor mfg
- 281300012 Windscreen wiper mfg
- 281300999 Automotive electrical and instrument mfg nec

281900 Automotive Component Manufacturing nec

This class includes employers mainly engaged in manufacturing automotive components not elsewhere classified. This class also includes factory engine reconditioning on a changeover basis.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing complete automotive parts or components for automotive parts primarily out of plastic are in Class 256400 Plastic Product, Rigid Fibre Reinforced, Mfg or Class 256600 Plastic Injection Moulded Product Mfg;

(b) manufacturing automotive components in association with the manufacture of complete vehicles or engines are included in Class 281100 Motor Vehicle Mfg;

(c) manufacturing seats are included in Class 292100 Wooden Furniture and Upholstered Seat Mfg; and

(d) automotive engine reconditioning on a personal service basis are included in Class 532900 Automotive Repair and Services nec.

Primary Activities:

281900001	Automotive part mfg nec
281900002	Car accessory mfg
281900003	Child car restraint mfg
281900004	Clutch assembly mfg
281900005	Factory reconditioning of changeover motor
281900006	Gearbox mfg
281900007	Marine conversion of automotive engine
281900008	Muffler mfg
281900009	Radiator mfg
281900010	Roof rack mfg
281900011	Seat-belt mfg
281900012	Shock absorber mfg
281900013	Suspension component mfg
281900014	Transmission mfg
281900015	Wheel mfg
282100	Shipbuilding

This class includes employers mainly engaged in manufacturing or repairing vessels of 50 tonnes and over displacement, manufacture of

submarines or major components for ships and submarines not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) building or repairing boats of under 50 tonnes displacement are in Class 282210 Boatbuilding; and

(b) manufacturing and/or repair of marine inboard diesel engines of less than 37kW brake power are included in Class 286900 Industrial Machinery and Equipment Manufacturing nec.

Primary Activities:

- 282100001 Abrasive blasting of ships
- 282100002 Drydock operation
- 282100003 Hull cleaning
- 282100004 Marine inboard diesel engines of 37kW brake power and over mfg and/or repair
- 282100005 Ship building
- 282100006 Ship repairing
- 282100007 Ship wrecking
- 282100008 Submarine component mfg nec
- 282100009 Submarine constructing

282210 Boatbuilding

This class includes employers mainly engaged in manufacturing vessels of under 50 tonnes displacement.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing inflatable boats are included in Class 255900 Other Rubber Product Mfg nec;

(b) manufacturing boat components from fibreglass are included in Class 256400 Plastic Product, Rigid Fibre Reinforced, Mfg;

(c) manufacturing canoes, surfboards and sailboards are in Class 294200 Toy and Sporting Good Mfg;

(d) repairing boats are included in Class 282220 Boat Repairing;

(e) repairing boat engines are included in Class 532900 Automotive Repair and Services nec; and

(f) manufacturing aluminium masts are included in Class 276900 Fabricated Metal Product Mfg nec.

Primary Activities:

- 282210001 Boatbuilding
- 282210002 Dinghy mfg
- 282210003 Sailboat mfg
- 282210004 Yacht constructing

282220 Boat Repairing

This class includes employers mainly engaged in refitting and repairing boats of under 50 tonnes displacement.

Exclusions and References:

Employers mainly engaged in

(a) building boats of under 50 tonnes displacement are included in Class 282210 Boatbuilding; and

(b) repairing boat engines are included in Class 532900 Automotive Repair and Services nec.

Primary Activities:

- 282220001 Boat (less than 50 tonnes displacement) body repair and painting
- 282220002 Boat refitting
- 282220003 Boat maintenance
- 282220004 Dinghy repairing
- 282220005 Marine upholstery service
- 282220006 Sailboat repairing
- 282220007 Yacht repairing

282300 Railway Equipment Manufacturing

This class includes employers mainly engaged in manufacturing or repairing railway or tramway locomotives and rolling stock.

Primary Activities:

- 282300001 Cable car mfg
- 282300002 Locomotive mfg
- 282300003 Rail carriage mfg
- 282300004 Railway rolling stock mfg
- 282300005 Repair of locomotives and rolling stock
- 282300006 Tram mfg
- 282300999 Railway equipment mfg nec

282400 Aircraft Manufacturing

This class includes employers mainly engaged in manufacturing or repairing aircraft, aircraft engines and frames.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing hovercraft are in Class 282900 Transport Equipment Mfg nec;

(b) manufacturing hang gliders are included in Class 294200 Toy and Sporting Good Mfg; and

(c) manufacturing and/or repair of avionics equipment are included in Class 284900 Other Electronic Equipment Mfg nec.

Primary Activities:

- 282400001 Aircraft engine building or repairing
- 282400002 Airframe building and repair
- 282400003 Glider mfg or repairing (except hang glider)
- 282400004 Guided missile mfg
- 282400005 Helicopter mfg or repairing

282400006 Microlight aircraft mfg or repairing

282400999 Aircraft mfg nec

282900 Transport Equipment Manufacturing nec

This class includes employers mainly engaged in manufacturing bicycles, motor cycles, 'unusual terrain vehicles' such as dune buggies or transport equipment not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing wheeled toys or sporting goods not elsewhere classified such as skateboards or tricycles are in Class 294200 Toy and Sporting Good Mfg; and

(b) repair of motor cycles are included in Class 531200 Motor Cycle Dealing.

Primary Activities:

282900001 Baby carriage mfg

282900002 Bicycle mfg

282900003 Golf buggy mfg

282900004 Horse drawn vehicle mfg

282900005 Mobility scooter mfg

282900006 Hovercraft mfg

282900007 Motor cycle mfg

282900008 Scooter, electronic, mfg

282900009 Trotting gig mfg

282900010 Unusual terrain vehicle mfg

282900011 Wheelbarrow mfg

282900012 Wheelchair mfg

282900999 Transport equipment mfg nec

283100 Photographic and Optical Good Manufacturing

This class includes employers mainly engaged in manufacturing photographic equipment or supplies (including sensitised photographic paper or chemicals) or optical instruments or equipment, or in grinding optical lenses. Also included are employers mainly engaged in manufacturing ophthalmic articles (including contact lenses, sunglasses, or spectacle or sunglass frames).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing protective eyewear not elsewhere classified are included in Class 224900 Other Clothing Mfg nec;

(b) manufacturing optical glass or blanks for lenses are included in Class 261000 Glass and Glass Product Mfg;

(c) testing sight, diagnosing sight defects or dispensing spectacles or contact lenses are included in Class 863200 Optometry and Optical Dispensing; and

(d) processing photographic film are included in Class 952200 Photographic Film Processing.

Primary Activities:

283100001	Binocular mfg
283100002	Camera mfg
283100003	Contact lens mfg
283100004	Microscope mfg
283100005	Ophthalmic article mfg
283100006	Ophthalmic instrument mfg
283100007	Optical instrument or equipment mfg
283100008	Optical len grinding
283100009	Photographic chemical mfg
283100010	Photographic equipment mfg
283100011	Photographic film or plate mfg
283100012	Photographic paper, sensitised, mfg
283100013	Spectacle frame mfg
283100014	Spectacle lens grinding

- 283100015 Sunglasses mfg
- 283100016 Telescope mfg
- 283100999 Photographic and optical good mfg nec

283200 Medical and Surgical Equipment Manufacturing

This class includes employers mainly engaged in manufacturing medical, surgical or dental equipment, including dentures.

Primary Activities:

- 283200001 Artificial eye mfg
- 283200002 Artificial joint mfg
- 283200003 Artificial limb mfg
- 283200004 Dental amalgam mfg
- 283200005 Dental instrument or equipment mfg
- 283200006 Dental plaster or cement mfg
- 283200007 Dental prosthetic mfg
- 283200008 Dentists' chair fitted with mechanical device mfg
- 283200009 Denture fabrication
- 283200010 Diagnostic apparatus mfg
- 283200011 First aid equipment mfg
- 283200012 Hypodermic needle or syringe mfg
- 283200013 Medical equipment mfg
- 283200014 Medical plaster mfg
- 283200015 Orthotic (arch support) mfg
- 283200016 Oxygen tent mfg
- 283200017 Respirator mfg
- 283200018 Surgical equipment mfg
- 283200019 Thermometer, medical, mfg
- 283200020 Veterinary instrument mfg
- 283200999 Medical and surgical equipment mfg nec

283900 Professional and Scientific Equipment Manufacturing nec

This class includes employers mainly engaged in manufacturing measuring, draughting, meteorological, surveying or other professional or scientific instruments or equipment not elsewhere classified, or watches, clocks or other timing instruments.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing optical instruments or equipment are included in Class 283100 Photographic and Optical Good Mfg; and

(b) manufacturing insulated optical fibre cable are included in Class 285200 Electric Cable and Wire Mfg.

Primary Activities:

- 283900001 Clock mfg
- 283900002 Control equipment, electrical, mfg
- 283900003 Electricity meter mfg
- 283900004 Measuring instrument mfg
- 283900005 Meteorological instrument mfg nec
- 283900006 Nautical instrument mfg
- 283900007 Navigational equipment mfg
- 283900008 Optical fibre cable, uninsulated, mfg
- 283900009 Radar equipment mfg
- 283900010 Radio remote control equipment mfg
- 283900011 Sonar system and equipment mfg
- 283900012 Surveying instrument mfg
- 283900013 Watch mfg
- 283900999 Professional and scientific instrument or equipment mfg nec

284100 Computer and Business Machine Manufacturing

This class includes employers mainly engaged in manufacturing computers or business machines.

Exclusions and References:

Employers mainly engaged in maintaining or repairing computers are included in Class 783300 Computer Maintenance Services.

Primary Activities:

- 284100001 Business machine mfg
- 284100002 Calculator mfg
- 284100003 Cash register mfg
- 284100004 Computer peripheral mfg nec
- 284100005 Computer mfg
- 284100006 Computer printer mfg (computer peripherals)
- 284100007 Office machine mfg
- 284100008 Photocopying machine mfg
- 284100009 Typewriter or typewriter attachment mfg
- 284100010 Visual display or monitor mfg (computer peripherals)
- 284100011 Weighing machine/scale mfg, commercial and/or domestic
- 284100999 Computer and business machine mfg nec

284200 Telecommunication, Broadcasting and Transceiving Equipment Manufacturing

This class includes employers mainly engaged in manufacturing telecommunications, broadcasting or transceiving equipment.

Exclusions and References:

Employers mainly engaged in the construction installing or repairing of mobile phone and/or telecommunications transmitting towers and /or construction/installation of Television or radio transmitting towers are included in Class 412200 Non-Building Construction nec.

Primary Activities:

- 284200001 Closed circuit television equipment mfg
- 284200002 Modem equipment mfg

- 284200003 Radio broadcast studio equipment mfg
- 284200004 Radio telegraphic or telephonic receiver mfg
- 284200005 Radio, television or audio equipment parts mfg
- 284200006 Radio transceiver mfg
- 284200007 Radio transmitter mfg
- 284200008 Telecommunication equipment mfg
- 284200009 Telephone, cellular, mfg
- 284200010 Telephone equipment mfg
- 284200011 Telephone switching equipment mfg
- 284200012 Television studio equipment mfg
- 284200999 Telecommunication, broadcasting and transceiving equipment mfg
nec

284900 Other Electronic Equipment Manufacturing nec

This class includes employers mainly engaged in manufacturing radio receiving sets (except radio transceivers or radio telegraphic or telephonic receivers), television receiving sets, sound reproducing and/or recording equipment, headphones, hearing aids or electronic equipment or components not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing television antennae or parts are included in Class 276900 Fabricated Metal Product Mfg nec;

(b) manufacturing radio transceivers, radio telegraphic or telephonic receivers, radio or television broadcasting equipment (including studio apparatus not elsewhere classified), closed circuit television equipment or parts for radio, television or audio equipment are included in Class 284200 Telecommunication, Broadcasting and Transceiving Equipment Mfg;

(c) repairing record players, tape recorders, or radio or TV receivers are included in Class 526120 Household Equipment Repair Services (Electronic); and

(d) installing or repairing car radios or cassette players are included in Class 462300 Motor Vehicle New Part Dealing.

Primary Activities:

- 284900001 Alarm system, electric or electronic, mfg
- 284900002 Amplifier, audio-frequency, mfg
- 284900003 Avionic equipment mfg, and/or repair
- 284900004 Blank computer disk mfg (except pre-recorded)
- 284900005 Earphone mfg
- 284900006 Electronic gaming machines mfg, and/or repair
- 284900007 Headphone mfg
- 284900008 Hearing aid mfg
- 284900009 Integrated circuit mfg, and/or repair
- 284900010 Intercom equipment mfg
- 284900011 Loudspeaker mfg
- 284900012 Magnetic tape mfg (except pre-recorded)
- 284900013 Microphone mfg
- 284900014 Parking meter mfg, and/or repair
- 284900015 Poker machine mfg, and/or repair
- 284900016 Printed circuit board mfg
- 284900017 Radio receiving set mfg
- 284900018 Record player mfg
- 284900019 Recycling or refilling computer toner cartridges or printer cartridges
- 284900020 Refrigeration or air conditioning compressor (incl parts) mfg
- 284900021 Semi-conductor mfg
- 284900022 Sound recording equipment mfg
- 284900023 Sound reproducing equipment mfg
- 284900024 Tape recorder mfg
- 284900025 Television receiving set mfg
- 284900026 Transistor mfg
- 284900999 Electronic equipment mfg nec

285100 Household Appliance Manufacturing

This class includes employers mainly engaged in manufacturing refrigerators (including commercial refrigeration equipment), industrial, commercial or household water heating systems, bath heaters, sink heaters, urns, household appliances or room air conditioners.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing commercial or industrial food processing machinery are included in Class 286300 Food Processing Machinery Mfg;

(b) manufacturing commercial or industrial space heating or air conditioning equipment are included in Class 286700 Commercial Space Heating and Cooling Equipment Mfg;

(c) undertaking plumbing work arising from the installation of hot water systems or appliances are included in Class 423100 Plumbing Services;

(d) undertaking electrical work arising from the installation of hot water systems or appliances are included in Class 423200 Electrical Services;

(e) installing household, industrial or commercial heating, refrigeration or air conditioning equipment are included in Class 423300 Air Conditioning and Heating Services; and

(f) installing domestic electric appliances not requiring electrical work, or in repairing electrical appliances are included in Class 526110 Household Equipment Repair Services (Electrical).

Primary Activities:

- 285100001 Blanket, electric, mfg
- 285100002 Clothes dryer, household, mfg
- 285100003 Coolroom refrigeration plant mfg or installation
- 285100004 Dishwasher, household, mfg
- 285100005 Fan, household electric, mfg
- 285100006 Freezer mfg
- 285100007 Gas heating appliance, household, mfg
- 285100008 Gas stove, household, mfg

285100009	Heater, household, mfg
285100010	Household appliance mfg
285100011	Kerosene heater mfg
285100012	Kettle or jug, electric, mfg
285100013	Microwave oven, household, mfg
285100014	Oil heater, household, mfg
285100015	Oven, household, mfg
285100016	Rangehood, domestic, mfg
285100017	Refrigeration equipment, commercial or industrial, mfg
285100018	Refrigerator mfg
285100019	Room air conditioner mfg
285100020	Sewing machine, household, mfg
285100021	Solar water heating system mfg
285100022	Space heater, household, mfg
285100023	Stove, household, mfg
285100024	Toaster, household electric, mfg
285100025	Urn, hot water, mfg
285100026	Vacuum cleaner, household, mfg
285100027	Vending machine, refrigerated, mfg
285100028	Washing machine, household, mfg
285100029	Water cooler mfg
285100030	Water heater, industrial, commercial or household, mfg nec
285100031	Water treatment equipment, household, mfg
285100999	Household appliance mfg nec

285200 Electric Cable and Wire Manufacturing

This class includes employers mainly engaged in manufacturing electric or telephone cable, wire or strip, including stranded, braided or insulated non-ferrous wire, cable or strip.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing uninsulated optical fibre cable are included in Class 283900 Professional and Scientific Equipment Mfg nec;

(b) laying or installing subterranean or overhead electric or telephone cable or wire are included in Class 412200 Non-Building Construction nec; and

(c) installing telecommunications cabling and wiring in buildings are included in Class 423400 Telecommunication, Alarm and Security System Installation Services.

Primary Activities:

- 285200001 Co-axial cable mfg
- 285200002 Computer peripheral cable mfg
- 285200003 Fuse wire mfg
- 285200004 Non-ferrous cable, wire or strip mfg
- 285200005 Optical fibre cable, insulated, mfg
- 285200006 Telecommunication cable mfg
- 285200007 Electric wire or cable mfg nec

285300 Battery Manufacturing

This class includes employers mainly engaged in manufacturing electric wet or dry cell storage batteries.

Primary Activities:

- 285300001 Battery mfg—recharging
- 285300002 Battery reconditioning and rebuilding
- 285300003 Dry cell battery mfg
- 285300004 Electrical battery mfg, recharging
- 285300005 Wet cell battery mfg

285400 Electric Light and Sign Manufacturing

This class includes employers mainly engaged in manufacturing light bulbs, tubes or fittings or electric signs.

Primary Activities:

- 285400001 Bulb or tube, electric light, mfg
- 285400002 Element, electrical, mfg
- 285400003 Fitting, electric light, mfg nec
- 285400004 Flashlight bulb mfg
- 285400005 Lamp, infra-red or ultra-violet, mfg
- 285400006 Neon sign mfg
- 285400007 Sign, electric, mfg
- 285400008 Spotlight mfg nec
- 285400999 Electric light and sign mfg nec

285900 Other Electrical Equipment Manufacturing nec

This class includes employers mainly engaged in manufacturing electric motors, generators, electricity transmission or distribution equipment, switchgear, transformers or other electrical machinery, equipment, supplies or components not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing soldering or welding flux are included in Class 254900 Other Chemical Product Mfg nec;

(b) manufacturing motor vehicle or tractor electrical parts (except batteries) are included in Class 281300 Automotive and Electrical Instrument Mfg;

(c) manufacturing electric wet or dry cell storage batteries are included in Class 285300 Battery Mfg; and

(d) the installation (on-site assembly) of heavy electrical machinery are included in Class 412200 Non-Building Construction nec.

Primary Activities:

- 285900001 Brush, carbon, mfg

- 285900002 Distribution box or board, electricity, mfg
- 285900003 Dynamo mfg nec
- 285900004 Electric motor mfg nec
- 285900005 Electric motor rewinding
- 285900006 Electrical equipment or machinery mfg nec
- 285900007 Electrode or bearing, carbon or graphite, mfg
- 285900008 Furnace, electric, mfg (except space heaters)
- 285900009 Fuse or cutout mfg
- 285900010 Generator mfg nec
- 285900011 Hair dryer, electric, mfg (except household)
- 285900012 Magnet mfg
- 285900013 Photovoltaic solar cell (solar panel) mfg
- 285900014 Signalling equipment, electrical, mfg nec
- 285900015 Soldering iron, electrical, mfg
- 285900016 Traffic signal, electrical, mfg
- 285900017 Transformer mfg
- 285900018 Transmission equipment, electrical, mfg
- 285900019 Welding equipment, electrical, mfg

286100 Agricultural Machinery Manufacturing

This class includes employers mainly engaged in manufacturing and/or repairing agricultural machinery or equipment, or tractors for agricultural purposes (except crawler tractors) or lawn mowers.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing agricultural type trailers are included in Class 281200 Motor Vehicle Body Mfg; and

(b) manufacturing crawler tractors are included in Class 286200 Mining and Construction Machinery Mfg.

Primary Activities:

- 286100001 Agricultural implement mfg and/or repair (except garden tools)
- 286100002 Agricultural machinery or equipment mfg and/or repair
- 286100003 Irrigation equipment mfg and/or repair (except domestic type sprinklers)
- 286100004 Lawn mower mfg and/or repair
- 286100005 Tractor, agricultural, mfg and/or repair (except crawler tractors)
- 286100006 Windmill mfg and/or repair

286200 Mining and Construction Machinery Manufacturing

This class includes employers mainly engaged in manufacturing and/or repairing construction, earthmoving or mining machinery, equipment or attachments, or wheeled tractors for construction or earthmoving purposes, or crawler tractors.

Primary Activities:

- 286200001 Back hoe mfg and/or repair
- 286200002 Concrete mixer mfg and/or repair
- 286200003 Crawler tractor mfg and/or repair
- 286200004 Crushing machinery mfg and/or repair nec
- 286200005 Dozer, angle dozer, bulldozer, etc, mfg and/or repair
- 286200006 Drilling machinery mfg and/or repair nec
- 286200007 Earthmoving machinery mfg and/or repair
- 286200008 Front-end loader mfg and/or repair
- 286200009 Grader, road, mfg and/or repair
- 286200010 Jack hammer mfg and/or repair
- 286200011 Mining machinery mfg and/or repair
- 286200012 Off-highway truck mfg and/or repair
- 286200013 Pneumatic drill mfg and/or repair (for construction work)
- 286200014 Roller, road, mfg and/or repair
- 286200015 Tractor mfg (for construction or earthmoving purposes) and/or repair
- 286200999 Mining and construction machinery mfg nec

286300 Food Processing Machinery Manufacturing

This class includes employers mainly engaged in manufacturing and/or repairing commercial or industrial machinery used in the manufacture of food products.

Exclusions and References:

Employers mainly engaged in manufacturing household food processing equipment or appliances or commercial, industrial or household refrigeration equipment are included in Class 285100 Household Appliance Mfg.

Primary Activities:

- 286300001 Bakery machinery mfg and/or repair
- 286300002 Bottling machine, food or drink, mfg and/or repair
- 286300003 Can making or sealing machinery mfg and/or repair (food or drink processing)
- 286300004 Can or bottle washing machinery mfg and/or repair (food processing)
- 286300005 Canning machinery, food or drink, mfg and/or repair
- 286300006 Cooking equipment mfg and/or repair (except household)
- 286300007 Crushing machinery mfg and/or repair (food processing)
- 286300008 Distilling equipment, beverage, mfg and/or repair
- 286300009 Filter mfg and/or repair (food processing machinery)
- 286300010 Flour milling machinery mfg and/or repair
- 286300011 Food packing machinery mfg and/or repair
- 286300012 Juice extractor, fruit or vegetable, mfg and/or repair (except household)
- 286300013 Saw, power, mfg and/or repair (food processing)
- 286300014 Slicing machinery, food, mfg and/or repair
- 286300015 Toaster, commercial electric, mfg and/or repair
- 286300999 Food processing machinery mfg and/or repair nec

286410 Machine Tool and Part Manufacturing

This class includes employers mainly engaged in manufacturing and/or repairing woodworking or metalworking machinery or equipment, pneumatic or power operated woodworking or

metalworking hand tools, or pneumatic or power operated hand tools not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing woodworking or metalworking hand tools (except pneumatic or power operated) are included in Class 276100 Hand Tool and General Hardware Mfg; and

(b) manufacturing electrical welding equipment are included in Class 285900 Other Electrical Equipment Mfg nec.

Primary Activities:

- 286410001 Drilling machinery, woodworking or metalworking, mfg and/or repair
- 286410002 Drill, portable electric, mfg and/or repair
- 286410003 Explosive powered tool mfg and/or repair (except for construction work)
- 286410004 Forging machinery mfg and/or repair
- 286410005 Foundry machinery mfg and/or repair (except furnaces)
- 286410006 Hand tool, pneumatic or power operated, mfg and/or repair nec
- 286410007 Lathe, woodworking or metalworking, mfg and/or repair
- 286410008 Machine tool attachment or part mfg and/or repair nec
- 286410009 Metal moulding machinery mfg and/or repair
- 286410010 Metalworking machinery mfg and/or repair nec
- 286410011 Milling machine, metalworking, mfg and/or repair
- 286410012 Pneumatic tool mfg and/or repair nec
- 286410013 Power saw, woodworking or metalworking, mfg and/or repair
- 286410014 Press, woodworking or metalworking, mfg and/or repair
- 286410015 Tyre matrix mfg and/or repair
- 286410016 Welding or cutting equipment, gas, mfg and/or repair
- 286410017 Woodworking machinery mfg and/or repair nec
- 286420 Metal Dies, Cutting, Sinking, Manufacture and Repair**

This class includes employers mainly engaged in manufacturing, cutting and sinking dies and die sets.

Primary Activities:

- 286420001 Metal die, cutting, sinking mfg and/or repair (hand or machine tool)
- 286420002 Press die mfg

286500 Lifting and Material Handling Equipment Manufacturing

This class includes employers mainly engaged in manufacturing and/or repairing forklift trucks, cranes, winches, hoists or hoisting equipment, conveyors or conveying systems or materials handling equipment not elsewhere classified. This class also includes employers mainly engaged in manufacturing or installing elevators, escalators or lifts, or in manufacturing tractors used for moving goods in warehouses, railway stations, airports etc, or tractors not elsewhere classified.

Exclusions and References:

Employers mainly engaged in the erection or installation (including on-site fabrication) of structural steel components for overhead cranes, conveyor systems or similar structures are included in Class 422400 Structural Steel Erection Services.

Primary Activities:

- 286500001 Capstan mfg and/or repair (except for lathes)
- 286500002 Conveyor or conveying system mfg and/or repair
- 286500003 Crane mfg and/or repair
- 286500004 Derrick mfg and/or repair
- 286500005 Elevator installation and/or repair
- 286500006 Elevator or elevator part mfg and/or repair
- 286500007 Escalator installation and/or repair
- 286500008 Escalator or escalator part mfg and/or repair
- 286500009 Forklift truck mfg and/or repair
- 286500010 Hoists or hoisting equipment mfg and/or repair (except clothes hoists)
- 286500011 Jacking equipment mfg and/or repair
- 286500012 Pneumatic conveyor system mfg and/or repair

- 286500013 Stacking machinery mfg and/or repair
- 286500014 Tractor mfg and/or repair nec
- 286500015 Winch mfg and/or repair
- 286500999 Lifting and material handling equipment mfg nec

286600 Pump and Compressor Manufacturing

This class includes employers mainly engaged in manufacturing and/or repairing air or gas compressors, pumps or pumping machinery (except refrigeration or air conditioning compressors or parts).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing household refrigeration or air conditioning compressors or parts are included in Class 285100 Household Appliance Mfg;

(b) installing petrol, diesel or automotive LPG bowsers are included in Class 425940 Construction Services nec; and

(c) manufacturing commercial air conditioning compressors or parts are included in Class 286700 Commercial Space Heating and Cooling Equipment Mfg.

Primary Activities:

- 286600001 Air compressor mfg and/or repair
- 286600002 Gas compressor mfg and/or repair (except refrigeration or air conditioning compressors or parts)
- 286600003 Petrol, diesel, automotive LPG bowsers mfg and/or repair
- 286600004 Pumping equipment and/or repair mfg
- 286600999 Pump or compressor mfg and/or repair nec

286700 Commercial Space Heating and Cooling Equipment Manufacturing

This class includes employers mainly engaged in manufacturing commercial or industrial space heating or air conditioning equipment (except room or motor vehicle air conditioners) or parts for such equipment (except duct work).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing duct work for air conditioning or space heating equipment are included in Class 275900 Sheet Metal Product Mfg nec;

(b) manufacturing motor vehicle air conditioners are included in Class 281300 Automotive Electrical and Instrument Mfg;

(c) manufacturing room air conditioners or household space heaters are included in Class 285100 Household Appliance Mfg; and

(d) installing and repairing household, commercial or industrial space heating equipment or air conditioning equipment (including duct work) are included in Class 423300 Air Conditioning and Heating Services.

Primary Activities:

- 286700001 Air conditioning compressor or part, commercial or industrial, mfg
- 286700002 Air conditioning equipment, commercial or industrial, mfg (except room or motor vehicle air conditioners)
- 286700003 Space heating system, commercial or industrial, mfg

286900 Industrial Machinery and Equipment Manufacturing nec

This class includes employers mainly engaged in manufacturing, installation and/or repair of industrial machinery or equipment (including ball or roller bearings) not elsewhere classified. This class also includes employers mainly engaged in manufacturing, marine inboard engines (except inboard diesel engines of 37kW brake power and over), or in manufacturing marine outboard motors.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing electronic computers or electronic office or business machines are included in Class 284100 Computer and Business Machine Mfg;

(b) manufacturing household appliances are included in Class 285100 Household Appliance Mfg;

(c) installing and repairing household electrical appliances are included in Class 526110 Household Equipment Repair Services (Electrical); and

(d) manufacturing and/or repair of marine inboard diesel engines of 37kW brake power and over are included in Class 282100 Shipbuilding.

Primary Activities:

- 286900001 Amusement machine mfg and/or repair
- 286900002 Bearing mfg and/or repair
- 286900003 Beer dispensing equipment mfg and/or repair
- 286900004 Canning machinery mfg and/or repair nec
- 286900005 Carnival or fairground equipment, mechanical, mfg and/or repair
- 286900006 Cement making machinery mfg and/or repair
- 286900007 Chemical processing machinery mfg and/or repair
- 286900008 Diesel engine mfg and/or repair nec
- 286900009 Distilling equipment, chemical, mfg and/or repair
- 286900010 Dry cleaning machinery mfg and/or repair
- 286900011 Engine, internal combustion, mfg and/or repair nec
- 286900012 Fan, industrial, mfg and/or repair
- 286900013 Filter, internal combustion engine, mfg and/or repair
- 286900014 Fire extinguisher servicing and/or filling
- 286900015 Food waste disposal units mfg and/or repair
- 286900016 Furnace, industrial, mfg and/or repair (except electric furnaces or space heaters)
- 286900017 Gas burner, industrial, mfg and/or repair
- 286900018 Gas engine mfg and/or repair (except agricultural or motor vehicle)
- 286900019 Generator, gas, mfg and/or repair
- 286900020 Industrial machinery or equipment mfg and/or repair nec
- 286900021 Ironing or pressing machinery, laundry, mfg and/or repair (except household)
- 286900022 Knitting machine mfg and/or repair
- 286900023 Laundry machinery mfg and/or repair (except household)
- 286900024 Marine engine mfg and/or repair (except diesel inboard engines of 37kW brake power and over)

286900025	Marine jet unit mfg and/or repair
286900026	Motor, internal combustion, mfg and/or repair nec
286900027	Moulding machine mfg and/or repair nec
286900028	Oil burner, industrial, mfg and/or repair
286900029	Outboard motor mfg and/or repair
286900030	Oven, industrial, mfg and/or repair (except electric)
286900031	Paper making machinery or equipment mfg and/or repair
286900032	Portable fire extinguisher wholesaling
286900033	Press, mechanical, manual or hydraulic, mfg and/or repair nec
286900034	Pressure gauge mfg and/or repair
286900035	Printing machinery or equipment mfg and/or repair
286900036	Saw, power, mfg and/or repair nec
286900037	Sewing machine, industrial, mfg and/or repair
286900038	Sporting machinery mfg and/or repair nec
286900039	Spraying machinery mfg and/or repair (except agricultural)
286900040	Taxi meter mfg and/or repair
286900041	Textile working machinery mfg and/or repair
286900042	Tyre retreading or repairing machinery mfg and/or repair
286900043	Vacuum cleaner, commercial, mfg and/or repair
286900044	Vending machine mfg and/or repair (except refrigerated)
286900045	Water treatment equipment mfg and/or repair (except household)
286900046	Weighing machinery mfg and/or repair
286900047	Wire working machinery mfg and/or repair

Subdivision 29 - Other Manufacturing

Class	Title and Description
291100	Prefabricated Metal Building Manufacturing
	This class includes employers mainly engaged in manufacturing structurally complete prefabricated buildings framed and clad

predominantly in metal. This class also includes hire from and incidental erection for a fee by manufacturers of such buildings.

Exclusions and References:

Employers mainly engaged in

(a) the manufacture of complete prefabricated buildings not elsewhere classified such as steel framed lockable kit homes are included in Class 291900 Prefabricated Building Mfg nec;

(b) the erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in the appropriate classes of Division E Construction;

(c) the construction (including on-site assembly) of complete pipelines or steel towers are included in Class 412200 Non-Building Construction nec; and

(d) the erection or installation (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures are included in Class 422400 Structural Steel Erection Services.

Primary Activities:

- 291100001 Building, prefabricated metal, mfg
- 291100002 Carport prefabricated metal, mfg
- 291100003 Garage prefabricated metal, mfg
- 291100004 Shed, metal, prefabricated, mfg

291900 Prefabricated Building Manufacturing nec

This class includes employers mainly engaged in manufacturing prefabricated buildings not elsewhere classified. This class also includes erection for a fee, and hire of prefabricated buildings made by the same employer.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing roof trusses and roof frames without the associated cladding are included in Class 232300 Wooden Structural Component Mfg if made of wood or Class 274100 Structural Steel Fabricating if made of steel;

(b) manufacturing caravans are included in Class 281200 Motor Vehicle Body Mfg;

(c) manufacturing prefabricated all metal sheds, garages and carports are included in Class 291100 Prefabricated Metal Building Mfg;

(d) erection of client supplied prefabricated buildings are in the appropriate Class of Subdivision 41 General Construction; and

(e) hire of prefabricated buildings other than by the manufacturer for periods of under 12 months are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator.

Primary Activities:

- 291900001 Bus shelter, prefabricated, mfg
- 291900002 Carport, prefabricated, mfg nec
- 291900003 Concrete building, prefabricated, mfg nec
- 291900004 Conservatory, prefabricated, mfg nec
- 291900005 Container hut mfg
- 291900006 Garage, prefabricated, mfg nec
- 291900007 Gazebo, prefabricated,mfg nec
- 291900008 Kit home mfg
- 291900009 Portable toilet building mfg
- 291900010 Shade house, prefabricated, mfg
- 291900011 Shade shelter, prefabricated, mfg nec
- 291900012 Shed, prefabricated, mfg nec
- 291900013 Survival hut, prefabricated, mfg
- 291900014 Transportable home mfg
- 291900999 Building, prefabricated, mfg nec

292100 Wooden Furniture and Upholstered Seat Manufacturing

This class includes employers mainly engaged in manufacturing furniture of wood or predominantly of wood (except custom made built-in furniture or furniture for medical, surgical, etc purposes), complete upholstered seating with wooden or metal frames (including seats convertible into beds). This class includes employers mainly engaged in manufacturing upholstered seats for transport equipment.

Exclusions and References:

Employers mainly engaged in

(a) upholstering, re-upholstery and french polishing of furniture manufactured elsewhere is included in Class 222120 Furniture Upholstery and Covers Mfg;

(b) manufacturing custom made built-in furniture or installing (except on-site fabrication) shop fronts made of wood or joinery not elsewhere classified are included in Class 232300 Wooden Structural Component Mfg;

(c) manufacturing furniture predominantly of sheet metal are included in Class 292200 Sheet Metal Furniture Mfg; and

(d) manufacturing furniture of material other than wood or sheet metal are included in Class 292900 Furniture Mfg nec.

Primary Activities:

- 292100001 Bedroom suite, wooden, mfg
- 292100002 Chair mfg (except dentists' chairs fitted with mechanical device)
- 292100003 Dining room furniture, wooden, mfg
- 292100004 Finishing or French polishing, wooden furniture (except restoration)
- 292100005 Kitchen furniture, wooden mfg
- 292100006 Lounge suite mfg
- 292100007 Office furniture, wooden, mfg
- 292100008 Outdoor furniture, wooden, mfg
- 292100009 Prefabricated furniture, wooden, mfg
- 292100010 Seat, upholstered, mfg
- 292100011 Table, wooden, mfg
- 292100012 Upholstered furniture mfg
- 292100013 Wooden stage scenery, prop and furniture mfg
- 292100999 Wooden furniture and upholstered seat mfg nec

292200 Sheet Metal Furniture Manufacturing

This class includes employers mainly engaged in manufacturing furniture, storage structures, shelving, or parts of furniture predominantly of sheet metal.

Exclusions and References:

Employers mainly engaged in manufacturing or installing shop fittings not elsewhere classified are included in Class 292900 Furniture Mfg nec.

Primary Activities:

- 292200001 Desk equipment, sheet metal, mfg
- 292200002 Domestic furniture, sheet metal, mfg
- 292200003 Filing cabinet, sheet metal, mfg
- 292200004 Furniture part, sheet metal, mfg
- 292200005 Office furniture, sheet metal, mfg
- 292200006 Shelving, metal, mfg
- 292200999 Sheet metal furniture mfg nec

292300 Mattress Manufacturing (Except Rubber)

This class includes employers mainly engaged in manufacturing mattresses, (except of rubber).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing rubber mattresses, pillows or cushions are included in Class 255900 Other Rubber Product Mfg nec; and

(b) manufacturing wire mattress supports (not upholstered), link mesh or wire spring are included in Class 276200 Spring and Wire Product Mfg.

Primary Activities:

- 292300001 Bed base, upholstered, mfg (except rubber)
- 292300002 Inner spring mattress mfg
- 292300003 Mattress protector mfg (except rubber)
- 292300004 Mattress support mfg (except rubber)
- 292300005 Mattress, plastic or sponge, mfg

- 292300006 Mattress, upholstered, mfg
- 292300007 Water mattress mfg
- 292300999 Mattress (except rubber) mfg nec

292900 Furniture Manufacturing nec

This class includes employers mainly engaged in manufacturing metal (except sheet metal) furniture, or large scale storage for structures, or shelving, or furniture for medical, hospital, dental (except dental chairs) or veterinary purposes, or furniture made of materials not elsewhere classified, or parts of furniture (except sheet metal). This class also includes employers mainly engaged in manufacturing or installing shop fittings not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing custom made built-in furniture are included in Class 232300 Wooden Structural Component Mfg;

(b) manufacturing upholstered seatings or complete seatings are included in 292100 Wooden Furniture and Upholstered Seat Mfg; and

(c) manufacturing furniture predominantly of sheet metal are included in Class 292200 Sheet Metal Furniture Mfg.

Primary Activities:

- 292900001 Bamboo and cane furniture mfg
- 292900002 Fibreglass furniture mfg
- 292900003 Filing cabinet mfg (except sheet metal)
- 292900004 Furniture part mfg (except sheet metal)
- 292900005 Office and/or shop fitting mfg or installation nec
- 292900006 Rattan furniture mfg
- 292900007 Shelf mfg nec (except sheet metal)
- 292900008 Stage scenery, props and furniture mfg (except wooden or sheet metal)
- 292900999 Furniture mfg nec

294100 Jewellery and Silverware Manufacturing

This class includes employers mainly engaged in manufacturing jewellery or silverware using precious or semi-precious metal and stones, and the cutting of such stones. This class also includes

employers mainly engaged in manufacturing costume jewellery or minting coins, badges or medals and engraving metal jewellery, plates and trophies etc.

Exclusions and References:

Employers mainly engaged in

(a) the production of cultured pearls are in Class 042000 Aquaculture;

(b) cutting and polishing of headstones and monumental stone are included in Class 264020 Non-Metallic Mineral Product Mfg nec;

(c) manufacturing silver or gold plated cutlery are included in Class 276100 Hand Tool and General Hardware Mfg.

(d) process engraving services for printing purposes are included in Class 241320 Services to Printing and Publishing nec; and

(e) engraving on metal as a finishing process are included in Class 276400 Metal Coating and Finishing.

Primary Activities:

294100001	Badge mfg nec
294100002	Coin minting
294100003	Costume jewellery mfg
294100004	Diamond cutting
294100005	Gem cutting
294100006	Goldsmithing
294100007	Lapidary work
294100008	Medal mfg
294100009	Metal engraving—jewellery, trophies, plates etc
294100010	Silverware mfg
294100011	Trophy mfg
294100999	Jewellery and silverware mfg nec

294200 Toy and Sporting Good Manufacturing

This class includes employers mainly engaged in manufacturing sporting equipment (except vehicles, clothing and footwear) and toys made from all materials except fur or leather.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing wet suits, life jackets, sports clothing or sports footwear are included in the appropriate classes of Subdivision 22 Textile, Clothing, Footwear and Leather Mfg;

(b) manufacturing tents or sleeping bags are included in Class 222110 Made-Up Textile Product Mfg;

(c) manufacturing toys made of fur or leather are included in Class 226200 Leather and Leather Substitute Product Mfg; and

(d) manufacturing dinghies and small boats other than canoes and sailboards are included in Class 282210 Boatbuilding.

Primary Activities:

294200001	Archery equipment mfg
294200002	Billiard, snooker or pool table and equipment mfg
294200003	Canoes mfg
294200004	Cricket set mfg
294200005	Fishing tackle mfg
294200006	Gymnasium equipment mfg
294200007	Hang glider mfg
294200008	Hobby product mfg nec
294200009	Kickboard (swimming) mfg
294200010	Lawn bowl equipment mfg
294200011	Rubber toy mfg
294200012	Rucksack mfg
294200013	Sailboard mfg
294200014	Skateboard mfg
294200015	Sporting glove mfg
294200016	Sporting good mfg nec
294200017	Surfboard mfg

- 294200018 Toy mfg nec (excluding fur and leather)
- 294200019 Tricycle mfg
- 294200020 Wooden toy mfg

294900 Manufacturing nec

This class includes employers mainly engaged in manufacturing musical instruments, umbrellas, brooms, brushes, writing and marking equipment, signs or goods not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing amplifiers, loudspeakers and other electronic musical equipment are included in Class 284900 Other Electronic Equipment Mfg nec;

(b) manufacturing electric (including neon) signs are included in Class 285400 Electric Light and Sign Mfg;

(c) signwriting are included in Class 785210 Signwriting;

(d) manufacturing metal signs are included in Class 276900 Fabricated Metal Product Mfg nec;

(e) printing of signs onto various surfaces are included in Class 241210 Printing; and

(f) sign painting are included in Class 785210 Signwriting.

Primary Activities:

- 294900001 Architectural model mfg
- 294900002 Ball point pen mfg
- 294900003 Broom mfg
- 294900004 Brush mfg
- 294900005 Floor mop mfg
- 294900006 Grass, sisal or coir mat or matting mfg
- 294900007 Hair brush mfg
- 294900008 Model mfg nec
- 294900009 Musical instrument mfg
- 294900010 Musical instrument string mfg

294900011	Paint brush mfg
294900012	Pencil mfg
294900013	Pen mfg
294900014	Real estate display sign mfg
294900015	Sign mfg (except electric and metal)
294900016	Stamp pad mfg
294900017	Stapler mfg
294900018	Surgical suture mfg
294900019	Tooth brush mfg
294900020	Umbrella mfg
294900021	Vacuum flask mfg
294900022	Wig mfg
294900023	Zipper mfg
294900999	Manufacturing nec

Division D - Electricity, gas and water supply

This Division includes all employers mainly engaged in the generation, transmission or distribution of electricity; the manufacture of town gas from coal and/or petroleum or the distribution of manufactured town gas, natural gas or liquefied petroleum gas through a mains reticulation system; the storage, purification or supply of water; or the operation of sewerage or drainage systems including sewage treatment plants.

Subdivision 36 - Electricity and Gas Supply

Class	Title and Description
-------	-----------------------

361000	Electricity Supply
--------	--------------------

This class includes employers mainly engaged in the generation, transmission or distribution of electricity.

Exclusions and References:

Employers mainly engaged in

(a) the construction, repair or maintenance of electricity transmission towers or lines, power generation equipment or water storage dams are included in Class 412200 Non-Building Construction nec; and

(b) the construction, repair or maintenance of power station buildings are included in Class 411300 Non Residential Building Construction.

Primary Activities:

- 361000001 Biomass electricity generation
- 361000002 Electricity distribution
- 361000003 Electricity generation
- 361000004 Electricity supply
- 361000005 Electricity transmission
- 361000006 Geothermal electricity generation
- 361000007 Hydro-electricity generation
- 361000008 Solar electricity generation
- 361000009 Sub-station operation (electricity supply)
- 361000010 Tidal electricity generation
- 361000011 Wind electricity generation

362000 Gas Supply

This class includes employers mainly engaged in the manufacture of town gas from coal and/or petroleum or in the distribution of manufactured town gas, natural gas or liquefied petroleum gas through a system of mains, including pipelines operated on own account.

Exclusions and References:

Employers mainly engaged in

(a) treating natural gas to produce purified natural gas or liquefied hydrocarbon gases, or operating natural gas absorption or separation plants are included in Class 120000 Oil and Gas Extraction;

(b) manufacturing liquefied petroleum gases in conjunction with petroleum refining are included in Class 251000 Petroleum Refining;

(c) construction, repair or maintenance of gas mains are included in Class 412200 Non-Building Construction nec;

(d) wholesaling or retailing liquefied petroleum gas in bottles or bulk (except through a mains system) are included in Class 452100 Petroleum Product Wholesaling; and

(e) operating pipelines for the transport of gas on a contract or fee basis are included in Class 650100 Pipeline Transport.

Primary Activities:

- 362000001 Fuel gas distribution (through mains system)
- 362000002 Gas, coal, distribution (through mains system)
- 362000003 Gas, liquefied petroleum, distribution (through mains system)
- 362000004 Gas, liquefied petroleum, reforming (for distribution through mains system)
- 362000005 Gas, natural, distribution (through mains system)
- 362000006 Town gas mfg and/or distribution through mains system (incl mixtures of manufactured and town gas)

Subdivision 37 - Water Supply, Sewerage and Drainage Services

Class Title and Description

370100 Water Supply

This class includes employers mainly engaged in the storage, purification or distribution of water, by pipeline or carrier. It includes the operation of irrigation systems concerned with the supply of water to the farm, and the supply of steam or hot water.

Exclusions and References:

Employers mainly engaged in

(a) operating irrigation systems concerned with the distribution of water on the farm are included in Class 021950 Other Services to Agriculture nec; and

(b) the construction or repair of water storage dams, mains or pumping stations are included in Class 412200 Non-Building Construction nec.

Primary Activities:

- 370100001 Dam operation (water supply)

- 370100002 Desalination plant operation (water supply)
- 370100003 Filtration plant operation (water supply)
- 370100004 Irrigation system operation (supply of water to the farm)
- 370100005 Mineral water supply (from the ground)
- 370100006 Pumping station operation (water supply)
- 370100007 Reservoir operation (water supply)
- 370100008 Water supply system operation
- 370100999 Water supply nec

370200 Sewerage and Drainage Services

This class includes employers mainly engaged in operating sewerage or drainage systems or sewerage treatment plants.

Exclusions and References:

Employers mainly engaged in the construction or repair of sewerage or stormwater drainage systems are included in Class 412200 Non-Building Construction nec.

Primary Activities:

- 370200001 Drainage system operation (town or stormwater)
- 370200002 Pumping station operation (sewage)
- 370200003 Sewerage treatment plant operation
- 370200004 Sewerage system operation
- 370200005 Stormwater drainage system operation
- 370200006 Town drainage system operation
- 370200999 Sewerage and drainage service nec

Division E - Construction

This Division includes all employers mainly engaged in constructing buildings (including the on-site assembly and erection of prefabricated buildings), roads, railroads, aerodromes, irrigation projects, harbour or river works, water, gas, sewerage or stormwater drains or mains, electricity or other transmission lines or towers, pipelines, oil refineries or other specified civil engineering projects. In general, employers mainly engaged in the repair of buildings or of other structures are also included in this Division, as are those engaged in the alteration or renovation

of buildings, demolition or excavation. Employers mainly engaged in certain specified installation activities such as the installation of heating and air conditioning equipment, the on-site assembly of boilers, the installation of fire alarm systems, the installation of blinds and awnings, the installation of petrol bowsers or the installation of electrical wiring are included in this Division. Employers mainly engaged in providing special building or construction trade services such as structural steel erection, carpentry, bricklaying, concreting, plumbing, painting, plastering, floor and wall tiling or roof tiling and the installation or laying of floor coverings such as carpets or linoleum, are included in the sub-division of Construction Trade Services. However, not all employers engaged in installing goods are included in this Division, eg employers mainly engaged in installing household appliances (not requiring electrical or plumbing work in order to be installed) are included in Subdivision 52 in Division G Retail Trade, while employers mainly engaged in installing lifts, escalators, factory assembled boilers or prefabricated 'built-in' furniture are included in Division C Manufacturing.

Subdivision 41 - General Construction

Class	Title and Description
-------	-----------------------

411100	House Construction
--------	--------------------

This class includes employers mainly engaged in the construction of, or in carrying out alterations, additions, renovations, modifications or general repairs to houses, semi-detached houses, duplexes, low-rise flats, units and town-houses, or in organising or managing these activities as the prime contractor.

Exclusions and References:

Employers mainly engaged in

(a) off-site production of prefabricated buildings or building components are included in the appropriate classes of Division C Manufacturing;

(b) providing special trade services such as carpentry, electrical or plumbing are included in the appropriate classes in Subdivision 42 Construction Trade Services;

(c) providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services; and

(d) waterproofing exteriors of houses (post-construction) are included in Class 425930 Building Exterior Cleaning and Maintenance Services.

Primary Activities:

411100001	Bathroom renovation in houses, duplexes or low-rise units, flats or apartments
-----------	--------------------------------------------------------------------------------

411100002	Dampcourse installation in houses, including chemical waterproofing barriers (during construction)
411100003	Duplex house construction
411100005	House, prefabricated, assembly, erection or installation (on-site)
411100006	Low-rise or 'walk-up' unit or flat, construction
411100007	Modification to houses, duplexes or low rise units, flats or apartments to accommodate the needs of the aged and/or persons with temporary or permanent disabilities
411100008	Repair (general), renovation or maintenance of houses, duplexes or low rise flats, units or apartments
411100009	Semi-detached house construction
411100010	Town-house, unit, flat and apartment construction not exceeding three levels above ground
411100011	Waterproofing of house interiors (during construction) e.g. bathrooms, showers etc
411100999	House construction nec

411200 Residential Building Construction nec

This class includes employers mainly engaged in the construction of high-rise residential buildings, or in carrying out alterations, additions or renovation or general repairs to such buildings, or in organising or managing these activities as the prime contractor.

Exclusions and References:

Employers mainly engaged in

(a) off-site production or manufacture of prefabricated buildings or building components are included in the appropriate classes of Division C Manufacturing;

(b) the construction of hotels, hostels, hospitals and other public buildings are included in Class 411300 Non-Residential Building Construction;

(c) providing special trade services such as electrical or plumbing are included in the appropriate classes in Subdivision 42 Construction Trade Services;

(d) providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services; and

(e) waterproofing exteriors of residential buildings (post-construction) are included in Class 425930 Building Exterior Cleaning and Maintenance Services.

Primary Activities:

- 411200001 Apartment construction—high-rise
- 411200002 Bathroom renovation in high-rise residential buildings
- 411200003 Dampcourse installation in residential buildings, including chemical waterproofing barriers (during construction)
- 411200004 High-rise flat construction
- 411200005 Home unit construction, high-rise
- 411200006 Repair (general) or renovation of residential buildings nec
- 411200007 Waterproofing of residential building interiors (during construction) e.g. bathrooms, showers etc
- 411200999 Residential building construction nec

411300 Non-Residential Building Construction

This class includes employers mainly engaged in the construction of non-residential buildings such as office buildings, hotels, motels, hostels, hospitals, prisons and other institutional buildings; or in carrying out alterations, additions, renovations or general repairs to such buildings; or in organising or managing their construction as the prime contractor.

Exclusions and References:

Employers mainly engaged in

(a) off-site production of prefabricated buildings or building components are included in the appropriate classes in Division C Manufacturing;

(b) providing special trade services such as electrical or plumbing are included in the appropriate classes in Subdivision 42 Construction Trade Services;

(c) providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services;

(d) on-site assembly, erection or installation of prefabricated garages, sheds and/or carports are included in Class 425940 Construction Services nec; and

(e) waterproofing exteriors of civil construction projects (post-construction) are included in Class 425930 Building Exterior Cleaning and Maintenance Service.

Primary Activities:

- 411300001 Bathroom renovations in non-residential buildings eg motel bathroom, office shower, facilities in restaurants
- 411300002 Commercial building construction
- 411300003 Dampcourse installation in commercial buildings, including chemical waterproofing barriers (during construction)
- 411300004 Hotel construction
- 411300005 Industrial building construction
- 411300006 Institutional building construction
- 411300007 Office building construction
- 411300008 Power station building construction
- 411300009 Prefabricated non-residential building assembly, erection or installation (on-site)
- 411300010 Religious buildings construction
- 411300011 Repair (general) or renovation of non-residential buildings
- 411300012 Waterproofing of interior facilities in commercial buildings (during construction) e.g. motel bathroom, office shower, facilities in restaurants
- 411300999 Non-residential building construction nec

412100 Road and Bridge Construction

This class includes employers mainly engaged in the construction or general repair of roads, bridges, aerodrome runways or parking lots, or in organising or managing their construction as the prime contractor. The quarrying of earth, soil or filling or other construction materials carried out in conjunction with road or bridge construction by the same employer is included in this class.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing bituminous surfacing materials (except hot-mix bituminous paving) are included in Class 252000 Petroleum and Coal Product Mfg nec;

(b) the construction of tunnels for any purpose are included in Class 412200 Non-Building Construction nec;

(c) providing special trade services, or in undertaking special trade construction of component parts of roads or bridges, eg in construction of kerbs or gutters only or in installing electrical wiring for traffic lights, are generally included in the appropriate classes in Subdivision 42 Construction Trade Service; and

(d) waterproofing exteriors of civil construction projects are included in Class 425930 Building Exterior Cleaning and Maintenance Services.

Primary Activities:

412100001	Aerodrome runway construction
412100002	Asphalt surfacing
412100003	Bridge construction (including construction from prefabricated components)
412100004	Elevated highway construction
412100005	Hot-mix bituminous paving manufacturing and/or laying
412100006	Overpass construction
412100007	Parking lot construction (except buildings)
412100008	Repair or maintenance of roads or bridges
412100009	Road construction or sealing
412100010	Road sub-base or fill quarrying (in conjunction with road construction)
412100011	Viaduct construction
412100999	Road and bridge construction nec

412200 Non-Building Construction nec

This class includes employers mainly engaged in the construction of railway permanent way, dams, irrigation systems, harbour or river works, water or gas supply systems, oil refineries (except buildings), pipelines or construction projects not elsewhere classified, in the on-site assembly of boilers, furnaces or heavy electrical machinery from

prefabricated components, the general repair of such structures, machinery or equipment or in organising or managing these activities as the prime contractor.

Exclusions and References:

Employers mainly engaged in

(a) the installation of factory assembled commercial or industrial boilers are included in Class 276900 Fabricated Metal Product Mfg nec;

(b) the erection or installation (including on-site fabrication) of metal silos, reservoirs or storage tanks are included in Class 422400 Structural Steel Erection Services;

(c) the installation of hot water systems are included in Class 423100 Plumbing Services;

(d) providing special trade services, or in undertaking special trade construction of component parts for canals, dams etc, eg in constructing stone retaining walls only or in constructing or repairing fences only, are generally included in the appropriate classes in Subdivision 42 Construction Trade Services;

(e) waterproofing exteriors of civil construction projects are included in Class 425930 Building Exterior Cleaning and Maintenance Services; and

(f) swimming pool cleaning services are included in Class 525900 Retailing nec.

Primary Activities:

- | | |
|-----------|--------------------------------------------------------------------------------------------|
| 412200001 | Boiler construction (on-site assembly from prefabricated components) |
| 412200002 | Bowling green construction |
| 412200003 | Breakwater construction |
| 412200004 | Broadband cable laying (except buildings) |
| 412200005 | Cable laying (subterranean) |
| 412200006 | Canal construction |
| 412200007 | Dam construction |
| 412200008 | Distribution line, electricity or communication, overhead and/or subterranean construction |

412200009	Dredging (harbours or rivers)
412200010	Electrical machinery, heavy, installation (on-site assembly)
412200011	Electricity transmission tower construction
412200012	Flood control system construction
412200013	Furnace construction (for industrial plants from prefabricated components)
412200014	Golf course construction
412200015	Harbour works construction (except buildings)
412200016	Hydro electric plant construction (except buildings)
412200017	Irrigation system construction
412200018	Jetty construction
412200019	Kiln construction
412200020	Lake construction
412200021	Mine site construction nec
412200022	Mobile phone and/or telecommunication transmitting tower construction/installation
412200023	Oil refinery construction (except buildings)
412200024	Pile driving (including sheet pile driving)
412200025	Pipeline construction
412200026	Playground equipment installation
412200027	Power plant construction (except buildings)
412200028	Railway permanent way construction
412200029	River works construction
412200030	Sewage treatment plant construction
412200031	Sewage or stormwater drainage system construction
412200032	Sports field construction
412200033	Swimming pool, below ground concrete or fibreglass, construction and/or maintenance and/or repair
412200034	Swimming pool, above ground erection and/or maintenance and/or repair

412200035	Television or radio transmitting tower construction
412200036	Tunnel construction
412200037	Water tank construction (except for structural steel)
412200999	Non-building construction nec

Subdivision 42 - Construction Trade Services

Class	Title and Description
-------	-----------------------

421010	Demolition
---------------	-------------------

This class includes employers mainly engaged in the demolition of buildings and structures, including partial demolition and removal of asbestos materials from buildings.

Exclusions and References:

Employers mainly engaged in

(a) quarrying sand or gravel are included in Class 141100 Gravel and Sand Quarrying;

(b) quarrying earth soil or filling (except in conjunction with construction activities at the same employer) are included in Class 141900 Construction Material Mining nec;

(c) selling sand, gravel or other quarried construction materials are included in Class 453900 Building Supplies Wholesaling nec.

Primary Activities:

421010001	Asbestos removal services
421010002	Demolition of buildings or other structures

421020	Site Preparation Services
---------------	----------------------------------

This class includes employers mainly engaged in earthmoving work such as levelling of construction sites, excavation of foundations or trench digging.

Exclusions and References:

Employers mainly engaged in

(a) quarrying sand or gravel are included in Class 141100 Gravel and Sand Quarrying;

(b) quarrying earth soil or filling (except in conjunction with construction activities at the same employer) are included in Class 141900 Construction Material Mining nec;

(c) selling sand, gravel or other quarried construction materials are included in Class 453900 Building Supplies Wholesaling nec; and

(d) preparation of mine sites and/or removal of overburden from mine sites are included in Class 152000 Other Mining Services.

Primary Activities:

- 421020001 Construction equipment and crane (fixed or mobile) operation
- 421020002 Earthmoving
- 421020003 Excavation
- 421020004 Explosive laying (excluding mine or quarry sites)
- 421020005 Ground de-watering
- 421020006 Hiring earthmoving plant (with operators)
- 421020007 Land clearing (except rural)
- 421020008 Levelling (construction sites)
- 421020009 Trench digging
- 421020999 Site preparation services nec

422110 Concrete Construction Services

This class includes employers mainly engaged in the installation and dismantling of formwork, formwork systems and in pumping, pouring and concreting work for building and civil construction work.

Exclusions and References:

Employers mainly engaged in

(a) concrete paving and concrete pumping and pouring for concrete slabs and foundations for house construction are included in Class 422120 Concrete Paving Services;

(b) terrazzo laying are included in Class 424300 Tiling and Carpeting Services;

(c) brick paving are included in Class 425100 Landscaping Services;

(d) drilling and cutting of concrete for paths and driveways are included in Class 422120 Concrete Paving Services; and

(e) concrete pumping equipment hiring and/or leasing with operator (excluding formwork, paving or finishing services) are included in Class 774320 Plant and Machinery Hiring and Leasing With Operator.

Primary Activities:

- 422110001 Concrete drilling and cutting (except for paths and driveways)
- 422110002 Concrete pumping, pouring, shotcreting and spraying operations (including formwork or paving)
- 422110003 Concrete work on construction projects, including related steel fixing
- 422110004 Formwork and formwork system, installation and dismantling
- 422110005 Foundation, concrete, construction, other than house construction
- 422110999 Concrete construction services nec

422120 Concrete Paving Services

This class includes employers mainly engaged in concrete pumping, pouring and paving of footpaths, kerbs, gutters, driveways and pouring concrete slabs and foundations for house construction.

Exclusions and References:

Employers mainly engaged in

(a) concrete pumping and pouring for building and civil construction are included in Class 422110 Concrete Construction Services;

(b) concrete drilling and cutting apart from paths and driveways are included in Class 422110 Concrete Construction Services; and

(c) concrete pumping equipment hiring and/or leasing with operator (excluding formwork, paving or finishing services) are included in Class 774320 Plant and Machinery Hiring and Leasing With Operator.

Primary Activities:

- 422120001 Concrete drilling and cutting for paths or driveways
- 422120002 Footpath, concrete, construction
- 422120003 Foundation, concrete, house construction

- 422120004 Kerb and guttering, concrete, construction
- 422120005 Repair and levelling of concrete floors
- 422120006 Repair of kerbs, gutters or other concrete structural products
- 422120999 Concrete paving services nec

422200 Bricklaying Services

This class includes employers mainly engaged in bricklaying or concrete block laying.

Primary Activities:

- 422200001 Bricklaying
- 422200002 Concrete block laying
- 422200003 Repair of brickwork
- 422200004 Stonework on construction projects

422300 Roofing Services

This class includes employers mainly engaged in roof tiling, metal roof fixing and roofing repairs.

Exclusions and References:

Employers mainly engaged in the installation of acoustical and other insulation materials are included in Class 425940 Construction Services nec.

Primary Activities:

- 422300001 Fascia panel fixing
- 422300002 Metal roof fixing
- 422300003 Roof plumbing including guttering installation
- 422300004 Roof tiling
- 422300005 Roofing material installation nec
- 422300999 Roofing services nec

422400 Structural Steel Erection Services

This class includes employers mainly engaged in the erection (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures such as bridges, overhead cranes or electricity transmission towers.

Exclusions and References:

Employers mainly engaged in the construction of complete structures such as buildings, bridges, towers or oil refinery plant (which incorporate structural steel components) are included in the appropriate classes in Subdivision 41 General Construction.

Primary Activities:

- 422400001 Reinforcing steel erection
- 422400002 Silo, metal, erection
- 422400003 Storage tank, metal, erection
- 422400004 Truss or joist, steel, erection
- 422400005 Welding work on construction projects
- 422400999 Structural steel erection services nec

423100 Plumbing Services

This class includes employers mainly engaged in plumbing or draining installation, repair and maintenance (except sewage or stormwater drains construction) or septic tank installation. Plumbing work arising from the installation of appliances is included in this class.

Exclusions and References:

Employers mainly engaged in

(a) the construction of sewerage or stormwater drainage systems are included in Class 412200 Non-Building Construction nec;

(b) installation of garden sprinkler and/or drainage systems are included in Class 425100 Landscaping Services; and

(c) roof plumbing including guttering installation are included in Class 422300 Roofing Services.

Primary Activities:

- 423100001 Drains construction, cleaning or repairing (except sewerage or stormwater drains)
- 423100002 Fire sprinkler system installation
- 423100003 Gas appliance installation and/or repair
- 423100004 Gas plumbing
- 423100005 Hot water systems installation
- 423100006 Plumbing (except marine)
- 423100007 Repair of installed plumbing
- 423100008 Septic tank installation
- 423100009 Solar hot water systems installation
- 423100999 Plumbing trade services nec (e.g. pipe freezing and leak location services)

423200 Electrical Services

This class includes employers mainly engaged in the installation, repair or maintenance of electrical wiring or fittings in buildings, construction projects, other premises and/or facilities. Electrical work arising from the installation of appliances is included in this class.

Exclusions and References:

Employers mainly engaged in

(a) repairing electricity transmission or distribution lines are included in Class 412200 Non-Building Construction nec;

(b) installing fire and/or security systems are included in Class 423400 Telecommunications, Alarm and Security System Services;

(c) installing domestic electrical appliances not requiring electrical work or in repairing electrical appliances are included in Class 526110 Household Equipment Repair Services (Electrical); and

(d) repair and maintenance of industrial electrical products and appliances not elsewhere classified goes to the appropriate class in Division C Manufacturing.

Primary Activities:

- 423200001 Domestic exhaust fan installation
- 423200002 Electric floor heating system installation

- 423200003 Electric light or power installation
- 423200004 Electric wiring installation on construction projects
- 423200005 Electrical installation work (e.g. switchboards, circuit breakers)
- 423200006 Electrical work on construction projects
- 423200007 Photovoltaic solar cell (solar panel) installation
- 423200008 Repair or maintenance of electrical wiring (except of electricity transmission or distribution lines)
- 423200009 Repair or maintenance of traffic signal lights
- 423200999 Electrical services nec

423300 Air Conditioning and Heating Services

This class includes employers mainly engaged in the installation and repair and maintenance of household, industrial or commercial heating, refrigeration or air conditioning equipment, or in the installation of air conditioning duct work and mechanical ventilation systems.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing air conditioning duct work are included in Class 275900 Sheet Metal Product Mfg nec;

(b) the on-site assembly of industrial furnaces from prefabricated components are included in Class 412200 Non-Building Construction nec; and

(c) installing motor vehicle air conditioning equipment are included in Class 462300 Motor Vehicle New or Used Part Dealing.

Primary Activities:

- 423300001 Air conditioning duct work installation, repair and maintenance
- 423300002 Air conditioning equipment installation including maintenance
- 423300003 Coolroom refrigerator installation
- 423300004 Freezer room construction
- 423300005 Heating equipment installation (except industrial furnaces)
- 423300006 Oil heater installation

- 423300007 Refrigeration equipment installation
- 423300008 Temperature controlled structures installation
- 423300009 Ventilation equipment installation and/or repair nec
- 423300999 Air conditioning and heating services nec

423400 Telecommunication, Alarm and Security System Installation Services

This class includes employers mainly engaged in installing telecommunications cabling and wiring and/or fire protection and/or detection and control systems and/or installing security systems in residential and/or non-residential buildings or premises.

Exclusions and References:

Employers mainly engaged in

(a) installation of electrical wiring or fittings in buildings or other construction projects are included in Class 423200 Electrical Services;

(b) installation of fire sprinklers are included in Class 423100 Plumbing Services;

(c) installation of telecommunication cables and infrastructure in other than residential or non-residential buildings are included in Class 412200 Non-Building Construction nec;

(d) security alarm monitoring service only, without response, is included in Class 786420 Building Caretaking Services; and

(e) providing security alarm monitoring and response service are included in Class 786412 Security Services.

Primary Activities:

- 423400001 Alarm system, fire, installation excluding installing fire sprinklers
- 423400002 Cable, television, installation
- 423400003 Closed circuit video surveillance systems installation
- 423400004 Security system, installation
- 423400005 Smoke detector, installation
- 423400006 Telecommunications cabling and wiring
- 423400007 Telephone or telephonic equipment installation

423400999 Telecommunication, alarm and security system installation services nec

424110 Cement Rendering and Plastering

This class includes employers mainly engaged in cement rendering and solid plastering.

Primary Activities:

424110001 Cement rendering of buildings

424110002 Solid plaster work

424120 Plasterboard and Decorative Plaster Fixing

This class includes employers mainly engaged in plasterboard and decorative plaster fixing or finishing.

Primary Activities:

424120001 Decorative plaster finishing

424120002 Fibrous plaster fixing or finishing

424120003 Plasterboard fixing or finishing

424200 Carpentry Services

This class includes employers mainly engaged in carpentry work on construction projects.

Exclusions and References:

Employers mainly engaged in

(a) installation (except on-site fabrication) of prefabricated, wooden built-in cabinets, cupboards or shop fronts or kitchens are included in Class 232300 Wooden Structural Component Mfg; and

(b) bathroom renovations are included in the appropriate class in Subdivision 41 General Construction.

Primary Activities:

424200001 Carpentry work on construction projects

424200002 Flooring, wooden, fixing

- 424200003 Joinery work on construction projects (on-site fabrication only)
- 424200004 Kitchen mfg and installation (on-site fabrication only)
- 424200005 Roof truss, wooden, fixing
- 424200999 Carpentry services nec

424300 Tiling and Carpeting Services

This class includes employers mainly engaged in laying or setting wall or floor coverings to pre-existing surfaces.

Primary Activities:

- 424300001 Carpet or carpet tile laying
- 424300002 Cork flooring laying
- 424300003 Floor sanding, polishing of pre-existing floors
- 424300004 Floor tiling (using ceramic, concrete or cut stone tiles)
- 424300005 Linoleum or linotile fixing
- 424300006 Mosaic work on construction projects
- 424300007 Slate flooring installation
- 424300008 Terrazzo laying
- 424300009 Tiling, other
- 424300010 Wall tiling (using ceramic, concrete or cut stone tiles)
- 424300999 Floor covering laying nec

424400 Painting and Decorating Services

This class includes employers mainly engaged in painting, decorating or wall papering houses or other structures.

Primary Activities:

- 424400001 Abrasive blasting of structural items on building or construction sites
- 424400002 House painting
- 424400003 Painting of buildings or other structures
- 424400004 Paper hanging

- 424400005 Spray painting of buildings or other structures
- 424400006 Wall papering
- 424400999 Painting and decorating services nec

424510 Aluminium Door and Window Installation

This class includes employers mainly engaged in aluminium framed glass window and door installation.

Exclusions and References:

Employers mainly engaged in the fabrication of aluminium and timber framed glass products are included in the appropriate classes in Division C Manufacturing.

Primary Activities:

- 424510001 Aluminium door installation
- 424510002 Aluminium window installation
- 424510003 Aluminium window frame installation
- 424510999 Aluminium door and window installation nec

424520 Glazing Services

This class includes employers mainly engaged in glazing, including glass installation and repair work other than aluminium window and door installation.

Exclusions and References:

Employers mainly engaged in window tinting of commercial and domestic buildings are included in Class 532900 Automotive Repair and Services nec.

Primary Activities:

- 424520001 Glazing
- 424520002 Greenhouse installation
- 424520003 Skylight installation
- 424520004 Window curtain wall installation

- 424520005 Window frame installation (other than aluminium)
- 424520006 Window installation (other than aluminium)
- 424520007 Window insulation fixing
- 424520999 Glazing services nec

425100 Landscaping Services

This class includes employers mainly engaged in constructing landscapes, including landforming, provision of retaining walls and paths, garden drainage control and garden watering systems, garden features and planting. Initial planting by the same employer is included.

Exclusions and References:

Employers mainly engaged in

(a) landscape consultancy and design services are included in Class 782100 Architectural Services;

(b) garden maintenance activities are included in Class 952510 Gardening Services; and

(c) agricultural fencing services are included in class 021940 Agricultural Land Clearing and Fencing Services.

Primary Activities:

- 425100001 Artificial turf installation
- 425100002 Brick paving
- 425100003 Fence construction (except agricultural)
- 425100004 Garden and streetscape planting
- 425100005 Garden design implementation
- 425100006 Garden drainage systems installation (except agricultural)
- 425100007 Garden sprinkler systems installation (except irrigation systems)
- 425100008 Landscape construction
- 425100009 Lawn construction
- 425100010 Pond construction
- 425100011 Retaining wall construction

- 425100012 Rockery work
- 425100999 Landscaping services nec

425910 Scaffolding Services

This class includes employers mainly engaged in erecting and dismantling scaffolding.

Exclusions and References:

Employers mainly engaged in leasing, hiring or renting of scaffolding or formwork from their own stocks with no assembly provided by the employer are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator.

Primary Activities:

- 425910001 Installation and dismantling of temporary personnel and materials hoists
- 425910002 Rigging work
- 425910003 Scaffolding construction
- 425910004 Scaffold hire and erection/dismantling with operator
- 425910999 Scaffolding services nec

425920 Exterior/Interior Blind and Awning Installation Services

This class includes employers mainly engaged in installation and maintenance of exterior blinds and awnings.

Primary Activities:

- 425920001 Awning installation or repair
- 425920002 Blind installation or repair
- 425920003 Flywire screen, shutters or blinds installation
- 425920004 Garage door installation
- 425920005 Security roller door, shutter or grille installation
- 425920999 Exterior/interior blind and awning installation services nec

425930 Building Exterior Cleaning and Maintenance Services

This class includes employers mainly engaged in cleaning and maintenance of building exteriors.

Exclusions and References:

Employers mainly engaged in

(a) waterproofing of house interiors are included in Class 411100 House Construction;

(b) waterproofing of residential building interiors are included in Class 411200 Residential Building Construction nec;

(c) waterproofing of non-residential building interiors eg motel bathroom, office shower facilities are included in Class 411300 Non-Residential Building Construction; and

(d) dampcourse installation(during construction), including chemical waterproofing barriers, are included in the appropriate classes under Subdivision 41 General Construction.

Primary Activities:

- 425930001 Abrasive blasting of building exteriors
- 425930002 Dampcourse installation, including chemical waterproofing barriers (post-construction)
- 425930003 Steam-cleaning of building exteriors
- 425930004 Waterproofing of buildings (exteriors) (post-construction)
- 425930005 Waterproofing of civil construction projects (post construction)
- 425930006 Window cleaning—exterior
- 425930999 Building exterior cleaning and maintenance services nec

425940 Construction Services nec

This class includes employers mainly engaged in special trade contract work not elsewhere classified.

Exclusions and References:

Employers mainly engaged in tile laying are included in Class 424300 Tiling and Carpeting Services.

Primary Activities:

- 425940001 Caulking of wall and floor tiles (not including tile laying)
- 425940002 House removal, transportation and re-stumping

- 425940003 Insulation materials installation
- 425940004 On-site assembly and/or erection of wooden or metal pre-fabricated garden sheds, carports or garages
- 425940005 Petrol bowser installation
- 425940006 Road and line marking
- 425940007 Stage, temporary, erection
- 425940008 Traffic sign (electric) installation and/or maintenance
- 425940009 Traffic sign (non-electric) installation and/or maintenance
- 425940010 Water bore drilling
- 425940999 Construction services nec

Division F - Wholesale

This Division includes all employers mainly engaged in wholesale trade. The term 'wholesale trade' is used here in the broad sense to include the resale (as agents or principals) of new or used goods to businesses or to institutional (including Government) users. Employers engaged in wholesale trade include wholesale merchants who take title to the goods they sell; commission agents, import and export agents and purchasing agents; petroleum products distributors; and cooperatives and marketing boards engaged in marketing farm products. Employers who are mainly engaged in wholesale trade, but who do not mechanically or manually handle or store or deliver goods, should be classified in this Division in Class 479920 Wholesale Trade Agent - No Goods Handling. Employers who mechanically or manually handle or store or deliver goods should be classified in the relevant class in this Division according to the commodity they wholesale. Employers mainly engaged in reselling their own goods by auction are included in this Division, but employers that are mainly engaged in providing auctioning services for others are included in Division L Property and Business Services (except wool auctioning). Employers mainly engaged in wholesaling or marketing goods that they have manufactured, should be classified in the relevant class in Division C Manufacturing.

Subdivision 45 - Basic Material Wholesaling

Class	Title and Description
-------	-----------------------

451100	Wool Wholesaling
--------	-------------------------

This class includes employers mainly engaged in purchasing or selling wool. This may include the provision of wool reclassing or bulk classing services as an incidental service to the main activity of purchasing or selling wool.

Exclusions and References:

Employers mainly engaged in

(a) providing wool classing or reclassing services are included in Class 021950 Other Services to Agriculture nec;

(b) providing wool dumping services are included in Class 664900 Services to Transport nec;

(c) providing wool testing services are included in Class 782910 Laboratory Services nec; and

(d) providing wool broker services (no goods handling) and/or wool auctioning services (no goods handling) are included in class 479920 Wholesale Trade Agent-No Goods Handling.

Primary Activities:

- 451100001 Wool auctioning (goods handling)
- 451100002 Wool broker (goods handling)
- 451100003 Wool re-classing or bulk classing service
- 451100004 Wool valuing
- 451100999 Wool wholesaling nec

451200 Cereal Grain Wholesaling

This class includes employers (including wholesaling employers operated by marketing authorities) mainly engaged in wholesaling wheat or other cereal grains.

Exclusions and References:

Employers mainly engaged in wholesaling milled or polished rice are included in Class 471900 Grocery Wholesaling nec.

Primary Activities:

- 451200001 Cereal grain wholesaling
- 451200002 Rice wholesaling (except milled or polished rice)
- 451200003 Wheat wholesaling

451900 Farm Produce and Supplies Wholesaling nec

This class includes employers (including wholesaling employers operated by marketing authorities) mainly engaged in purchasing and reselling or in selling as agents livestock (by auction or private treaty), skins, hides or tallow, stock feed, fertilisers, veterinary or other farm supplies, or wholesaling agricultural products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) wholesaling wool are included in Class 451100 Wool Wholesaling;

(b) wholesaling cereal grains are in Class 451200 Cereal Grain Wholesaling;

(c) wholesaling agricultural machinery and equipment are in Class 461100 Farm and Construction Machinery Wholesaling; and

(d) wholesaling meat, poultry, eggs, dairy products, fruit, vegetables, honey, etc, are included in the appropriate classes in Subdivision 47 Personal and Household Good Wholesaling.

Primary Activities:

451900001	Agricultural chemical wholesaling
451900002	Drug, veterinary, wholesaling
451900003	Farm produce wholesaling
451900004	Farm supplies wholesaling
451900005	Feed wholesaling
451900006	Fence post wholesaling (except timber)
451900007	Fencing wire wholesaling
451900008	Fertiliser wholesaling
451900009	Flower, cut, wholesaling
451900010	Herbicide wholesaling
451900011	Hide wholesaling
451900012	Horticultural, nursery stock, wholesaling
451900013	Insecticide wholesaling
451900014	Leather wholesaling
451900015	Livestock auctioning or valuing

- 451900016 Livestock wholesaling
- 451900017 Meat meal wholesaling
- 451900018 Orchard supplies wholesaling nec
- 451900019 Pesticide wholesaling
- 451900020 Seed, farm or garden, wholesaling
- 451900021 Sheep dip wholesaling
- 451900022 Sheep lick wholesaling
- 451900023 Skins wholesaling
- 451900024 Stockyard operation
- 451900025 Sugar, raw, wholesaling
- 451900026 Tallow wholesaling
- 451900027 Tobacco leaf wholesaling
- 451900028 Tree or shrub, potted, wholesaling
- 451900029 Vegetable oil meal wholesaling
- 451900030 Weedkiller wholesaling
- 451900999 Farm produce and supplies wholesaling nec

452100 Petroleum Product Wholesaling

This class includes employers mainly engaged in wholesaling petroleum or petroleum products or in retailing liquefied petroleum gas (in bulk or containers), heating oil or other fuel oils.

Primary Activities:

- 452100001 Bitumen wholesaling
- 452100002 Crude oil wholesaling
- 452100003 Crude petroleum wholesaling
- 452100004 Diesel oil wholesaling
- 452100005 Distillate wholesaling
- 452100006 Fuel oil wholesaling
- 452100007 Heating oil dealing

- 452100008 Industrial oil or fat wholesaling
- 452100009 Kerosene wholesaling
- 452100010 Liquefied petroleum gas (LPG) dealing (in bulk or in containers)
- 452100011 Metal and mineral wholesaling
- 452100012 Paraffin wholesaling
- 452100013 Petrol wholesaling
- 452100999 Petroleum product wholesaling nec

452200 Metal and Mineral Wholesaling

This class includes employers mainly engaged in wholesaling pig iron, ingot steel or semi-fabricated products of iron or steel such as sheet, strip, bars, rods, sections, structural steel or tubes; wholesaling minerals (including coal or coke) nec; or wholesaling metal waste or scrap.

Primary Activities:

- 452200001 Aluminium or aluminium alloy wholesaling
- 452200002 Bearing metal wholesaling
- 452200003 Briquette wholesaling
- 452200004 Charcoal wholesaling
- 452200005 Coal wholesaling
- 452200006 Coke wholesaling
- 452200007 Metal scrap wholesaling
- 452200008 Metallic ore wholesaling
- 452200009 Mineral earths wholesaling
- 452200010 Mineral wholesaling
- 452200011 Precious metal scrap dealing
- 452200012 Steel bar, plate, rod, sheet or strip wholesaling
- 452200999 Metal and mineral wholesaling nec

452300 Chemical Wholesaling

This class includes employers mainly engaged in wholesaling chemicals or allied products nec including waste or scrap chemicals.

Primary Activities:

- 452300001 Acid wholesaling
- 452300002 Adhesive wholesaling
- 452300003 Alcohol, industrial, wholesaling
- 452300004 Bleaching compound wholesaling
- 452300005 Chemical colour wholesaling
- 452300006 Cleanser, abrasive, wholesaling
- 452300007 Dry-cleaning preparation wholesaling
- 452300008 Dyestuff wholesaling
- 452300009 Explosive wholesaling (except ammunition)
- 452300010 Gas, industrial, wholesaling (except liquefied petroleum gas-LPG)
- 452300011 Gelatine wholesaling
- 452300012 Laboratory chemical wholesaling
- 452300013 Liquefied gas wholesaling (except liquefied petroleum gas-LPG)
- 452300014 Marine oil wholesaling
- 452300015 Match wholesaling
- 452300016 Methylated spirit wholesaling
- 452300017 Oil treating compound wholesaling
- 452300018 Oil or fat wholesaling (except tallow, lard or cooking oil or fat)
- 452300019 Pigment wholesaling
- 452300020 Plastic block, rod, plate or other unfinished form wholesaling
- 452300021 Plastic film sheeting wholesaling
- 452300022 Plasticiser wholesaling
- 452300023 Polish, French
- 452300024 Polish wholesaling

- 452300025 Synthetic rubber wholesaling
- 452300026 Tanning requisite wholesaling
- 452300027 Water proofing compound wholesaling
- 452300999 Chemical wholesaling nec

453100 Timber Wholesaling

This class includes employers mainly engaged in dealing in timber (except firewood).

Exclusions and References:

Employers mainly engaged in firewood wholesaling are included in Class 479910 Wholesaling nec.

Primary Activities:

- 453100001 Plywood dealing
- 453100002 Timber dealing, wholesaling (except firewood)
- 453100003 Timber fence post wholesaling
- 453100004 Veneer, wood, dealing
- 453100999 Timber wholesaling nec

453900 Building Supplies Wholesaling nec

This class includes employers mainly engaged in dealing in builders' hardware or building materials not elsewhere classified.

Exclusions and References:

Employers mainly engaged in installing plumbing, insulation, tiles or most other building components are included in the appropriate classes in Division E Construction.

Primary Activities:

- 453900001 Abrasive wholesaling (except abrasive cleansers)
- 453900002 Asbestos cement sheet, pipe or board wholesaling
- 453900003 Awning wholesaling (except textile)

- 453900004 Bathroom or toilet fitting wholesaling
- 453900005 Brick wholesaling
- 453900006 Builders' hardware wholesaling nec
- 453900007 Building paper and paper board wholesaling
- 453900008 Cement wholesaling
- 453900009 Ceramic floor tile wholesaling
- 453900010 Clothes hoist wholesaling
- 453900011 Door or window wholesaling
- 453900012 Earthenware construction good wholesaling
- 453900013 Galvanised iron product wholesaling
- 453900014 Gas fitting wholesaling
- 453900015 Guttering or down pipe wholesaling
- 453900016 Hand tool wholesaling (incl power operated)
- 453900017 Hot water system wholesaling
- 453900018 Insulating material wholesaling
- 453900019 Lock wholesaling
- 453900020 Mineral turpentine wholesaling
- 453900021 Paint wholesaling
- 453900022 Plaster wholesaling
- 453900023 Plastic decorative laminated sheet wholesaling
- 453900024 Plastic wood wholesaling
- 453900025 Plumbers' fitting wholesaling
- 453900026 Plumbing tool wholesaling
- 453900027 Prefabricated shed wholesaling (not intended for human occupation)
- 453900028 Reinforcing wire wholesaling
- 453900029 Roller shutter wholesaling
- 453900030 Roofing material wholesaling
- 453900031 Sand wholesaling

453900032	Screening wire wholesaling
453900033	Screen, window, wholesaling
453900034	Sink and basin wholesaling
453900035	Stain wholesaling
453900036	Stonecutters' tool wholesaling
453900037	Swimming pool, below ground fibreglass, wholesaling
453900038	Tile wholesaling (except non-ceramic floor tiles)
453900039	Wall or ceiling board wholesaling
453900040	Wallpaper wholesaling
453900041	Wire netting wholesaling
453900042	Wire or cable wholesaling (except fencing wire or electric cable)
453900043	Woodworking tool wholesaling
453900999	Building supplies wholesaling nec

Subdivision 46 - Machinery and Motor Vehicle Wholesaling

Class	Title and Description
--------------	------------------------------

461100	Farm and Construction Machinery Wholesaling
---------------	----------------------------------------------------

This class includes employers mainly engaged in wholesaling agricultural machinery, agricultural implements, earth-moving or other construction machinery or equipment or parts for such equipment.

Primary Activities:

461100001	Agricultural implement wholesaling
461100002	Agricultural machinery wholesaling
461100003	Earthmoving machinery wholesaling
461100004	Excavation machinery wholesaling
461100005	Grader wholesaling
461100006	Harvester wholesaling
461100007	Parts, agricultural or construction machinery, wholesaling

- 461100008 Tractor wholesaling
- 461100009 Windmill wholesaling
- 461100999 Farm and construction machinery or equipment wholesaling nec

461200 Professional Equipment Wholesaling

This class includes employers mainly engaged in wholesaling scientific, medical or other professional equipment.

Exclusions and References:

Employers mainly engaged in wholesaling mobility aids (motorised scooters, wheelchairs, walking frames etc) are included in Class 479910 Wholesaling nec.

Primary Activities:

- 461200001 Aeronautical equipment wholesaling
- 461200002 Dental instrument or equipment wholesaling nec
- 461200003 Drafting instrument wholesaling
- 461200004 Mathematical instrument wholesaling
- 461200005 Medical equipment wholesaling nec
- 461200006 Navigation equipment wholesaling
- 461200007 Optical instrument wholesaling
- 461200008 Scientific equipment wholesaling
- 461200009 Spectacle frame wholesaling
- 461200010 Sunglasses wholesaling
- 461200011 Surgical equipment wholesaling
- 461200012 X-ray equipment or film wholesaling
- 461200999 Professional equipment wholesaling nec

461300 Computer Wholesaling

This class includes employers mainly engaged in wholesaling computers or computer peripheral equipment.

Primary Activities:

- 461300001 Blank compact disc (CD) wholesaling
- 461300002 Blank computer disc wholesaling
- 461300003 Blank digital versatile disc (DVD) wholesaling
- 461300004 Computer game console/software wholesaling
- 461300005 Computer peripherals wholesaling
- 461300006 Computer, electronic, wholesaling
- 461300007 Mobile phone, smartphone and/or tablet wholesaling
- 461300008 Portable computing device wholesaling
- 461300999 Computer wholesaling nec

461400 Business Machine Wholesaling nec

This class includes employers mainly engaged in wholesaling office or business machines or equipment not elsewhere classified.

Exclusions and References:

Employers mainly engaged in wholesaling computers or computer peripheral equipment are included in Class 461300 Computer Wholesaling.

Primary Activities:

- 461400001 Calculator wholesaling
- 461400002 Cash register wholesaling
- 461400003 Facsimile (fax) machine wholesaling
- 461400004 Photocopying machine wholesaling
- 461400005 Shop or office scales wholesaling
- 461400999 Business machine or equipment wholesaling (except furniture or computing equipment) nec

461500 Electrical and Electronic Equipment Wholesaling nec

This class includes employers mainly engaged in wholesaling electrical or electronic equipment not elsewhere classified.

Primary Activities:

- 461500001 Air conditioning equipment, electric commercial, wholesaling
- 461500002 Alarm system, electric or electronic, wholesaling
- 461500003 Battery, dry cell, wholesaling
- 461500004 Bulb or tube, electric light, wholesaling
- 461500005 Cable or wire, electric, wholesaling
- 461500006 Communication equipment wholesaling
- 461500007 Communication equipment, industrial, wholesaling
- 461500008 Electric fittings wholesaling nec
- 461500009 Electrical equipment, industrial, wholesaling nec
- 461500010 Electrical distribution equipment wholesaling
- 461500011 Electrical measuring or testing instrument wholesaling
- 461500012 Electronic equipment, industrial, wholesaling nec
- 461500013 Generator, electricity, wholesaling
- 461500014 Light fitting, electric, wholesaling
- 461500015 Motor, electric, wholesaling
- 461500016 Refrigeration equipment, commercial, wholesaling
- 461500017 Sound recording or reproducing equipment, industrial, wholesaling
- 461500018 Switchgear, electrical, wholesaling
- 461500019 Telecommunication equipment part wholesaling
- 461500020 Telephone or electric cable ducting system wholesaling
- 461500021 Telephone or telegraph equipment wholesaling
- 461500022 Two-way radio equipment wholesaling
- 461500023 Welding equipment, electrical, wholesaling

461900 Machinery and Equipment Wholesaling nec

This class includes employers mainly engaged in wholesaling machinery, parts or equipment not elsewhere classified.

Primary Activities:

461900001 Air conditioning equipment, non-electric commercial, wholesaling
461900002 Aircraft wholesaling
461900003 Bearing wholesaling
461900004 Blank cassette wholesaling
461900005 Compressor, air or gas, wholesaling
461900006 Distilling equipment wholesaling
461900007 Display or notice board wholesaling
461900008 Dry-cleaning machinery or equipment wholesaling
461900009 Fire protection equipment wholesaling
461900010 Food processing machinery or equipment wholesaling
461900011 Forging machinery or equipment wholesaling
461900012 Foundry machinery or equipment wholesaling
461900013 Furnace or furnace equipment, industrial, wholesaling (except electrical)
461900014 Furniture, office, wholesaling
461900015 Gas generator or equipment wholesaling
461900016 Hairdressing equipment wholesaling
461900017 Helicopter wholesaling
461900018 Industrial brush wholesaling
461900019 Internal combustion engine wholesaling (except motor vehicle engines)
461900020 Jet-ski part wholesaling
461900021 Jet-ski wholesaling
461900022 Laundry machinery or equipment wholesaling (except domestic)
461900023 Leather working machinery or equipment wholesaling
461900024 Light plane wholesaling
461900025 Lubricating machinery or equipment wholesaling
461900026 Machine attachment, part or accessory wholesaling
461900027 Machine tool wholesaling

- 461900028 Marine engine wholesaling (except outboard motors)
- 461900029 Material handling equipment wholesaling
- 461900030 Metalworking machinery wholesaling
- 461900031 Milk processing machinery or equipment wholesaling
- 461900032 Mining machinery or equipment wholesaling
- 461900033 Paper making machinery or equipment wholesaling
- 461900034 Printing machinery or equipment wholesaling
- 461900035 Pumping machinery or equipment wholesaling
- 461900036 Rubber making or working machinery or equipment wholesaling
- 461900037 Tanning machinery or equipment wholesaling
- 461900038 Textile working machinery or equipment wholesaling
- 461900039 Weighing machinery wholesaling nec
- 461900040 Welding machinery or equipment, non-electric, wholesaling
- 461900041 Wire working machinery or equipment wholesaling
- 461900042 Woodworking machinery or equipment wholesaling
- 461900999 Industrial machinery or equipment wholesaling nec

462100 Car Wholesaling

This class includes employers mainly engaged in wholesaling new and used motor cars.

Primary Activities:

- 462100001 New car distributing
- 462100002 New car wholesaling
- 462100003 Used car wholesaling

462200 Commercial Vehicle Wholesaling

This class includes employers mainly engaged in wholesaling commercial motor vehicles, either new or used.

Exclusions and References:

Employers mainly engaged in repair of commercial vehicles are included in Class 532900 Automotive Repairs and Services nec.

Primary Activities:

- 462200001 Bus wholesaling
- 462200002 Truck wholesaling
- 462200999 Commercial vehicle wholesaling nec

462300 Motor Vehicle New or Used Part Dealing

This class includes employers mainly engaged in dealing in new or used parts or accessories for motor vehicles (except motorcycles).

Exclusions and References:

Employers mainly engaged in second hand car dealing are included in Class 531100 Car Retailing.

Primary Activities:

- 462300001 Automotive air conditioning wholesaling or installation
- 462300002 Automotive battery wholesaling
- 462300003 Car radio, compact disc (CD) or cassette player wholesaling, installation or repair
- 462300004 Motor vehicle accessories, new or used, wholesaling
- 462300005 Motor vehicle engine, new, wholesaling
- 462300006 Tyre wholesaling
- 462300999 Motor vehicle parts, new or used, wholesaling nec

462400 Motor Vehicle Dismantling

This class includes employers mainly engaged in dismantling motor vehicles.

Exclusions and References:

Employers mainly engaged in second hand car dealing are included in Class 531100 Car Retailing.

Primary Activities:

462400001 Motor vehicle dismantling

Subdivision 47 - Personal and Household Good Wholesaling

Class Title and Description

471100 Meat Wholesaling

This class includes employers mainly engaged in wholesaling fresh or frozen meat.

Exclusions and References:

Employers mainly engaged in wholesaling fresh or frozen poultry or rabbit meat are included in Class 471200 Poultry and Smallgood Wholesaling.

Primary Activities:

471100001 Frozen meat wholesaling (except poultry or rabbit meat)

471100999 Meat wholesaling (except canned, cured or smoked or poultry or rabbit meat) nec

471200 Poultry and Smallgood Wholesaling

This class includes employers mainly engaged in wholesaling bacon, ham, smallgoods, poultry, or rabbit meat.

Primary Activities:

471200001 Bacon wholesaling

471200002 Frankfurter wholesaling

471200003 Ham wholesaling

471200004 Poultry wholesaling (dressed, frozen or packed; except canned)

471200005 Rabbit meat wholesaling

471200006 Sausage wholesaling

471200007 Saveloy wholesaling

471200999 Poultry and smallgood wholesaling nec

471300 Dairy Produce Wholesaling

This class includes employers mainly engaged in wholesaling dairy produce or ice cream.

Primary Activities:

- 471300001 Butter wholesaling
- 471300002 Cheese wholesaling
- 471300003 Cream wholesaling
- 471300004 Ice cream wholesaling
- 471300005 Milk wholesaling (except canned)
- 471300999 Dairy product wholesaling nec

471400 Fish Wholesaling

This class includes employers mainly engaged in wholesaling fresh or frozen fish or other seafoods (except canned).

Exclusions and References:

Employers mainly engaged in

(a) operating vessels which both catch and process fish or other seafoods are included in the appropriate classes in Subdivision 04Commercial Fishing; and

(b) cleaning, cooking or freezing crustaceans or molluscs other than oysters or in freezing filleted fish are included in Class 217300 Seafood Processing.

Primary Activities:

- 471400001 Crustacean wholesaling (incl processed, except canned)
- 471400002 Mollusc wholesaling (incl processed, except canned)
- 471400003 Oyster, shelling, freezing or bottling in brine
- 471400004 Seafood, fresh or frozen, wholesaling
- 471400005 Whole finfish freezing
- 471400999 Fish wholesaling nec

471500 Fruit and Vegetable Wholesaling

This class includes employers (including wholesaling employers of marketing authorities) mainly engaged in wholesaling, washing or packing fresh fruit or vegetables.

Exclusions and References:

Employers mainly engaged in fruit drying (except sun drying) are included in Class 213000 Fruit and Vegetable Processing.

Primary Activities:

471500001 Fruit, fresh, wholesaling, washing or packing

471500002 Vegetable, fresh, wholesaling, washing or packing

471600 Confectionery and Soft Drink Wholesaling

This class includes employers mainly engaged in wholesaling confectionery or soft drinks.

Exclusions and References:

Employers mainly engaged in

(a) canning or bottling soft drinks, aerated waters or cordials are included in Class 218100 Soft Drink, Cordial and Syrup Mfg;

(b) hire of commercial water cooler equipment, with or without supply of water, are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator; and

(c) hire of household water cooler equipment, with or without supply of water, are included in Class 951900 Personal and Household Goods Hiring nec.

Primary Activities:

471600001 Aerated water wholesaling

471600002 Bottled water wholesaling

471600003 Confectionery wholesaling

471600004 Cordial, aerated or carbonated, wholesaling

471600005 Filtered or spring water, for water coolers, wholesaling (may include employers engaged in the supply of water and water coolers)

- 471600006 Nuts wholesaling (roasted, salted or sugar coated)
- 471600007 Potato crisp wholesaling
- 471600008 Soft drink wholesaling

471700 Liquor Wholesaling

This class includes employers mainly engaged in wholesaling beer, wine or spirits, or in breaking down bulk quantities and bottling (except blending) wine or spirits.

Exclusions and References:

Employers mainly engaged in

(a) blending wine are included in Class 218300 Wine Mfg; and

(b) blending brandy are included in Class 218400 Spirit Mfg.

Primary Activities:

- 471700001 Alcoholic beverage wholesaling

471800 Tobacco Product Wholesaling

This class includes employers mainly engaged in wholesaling cigarettes, cigars or other tobacco products (except leaf tobacco).

Exclusions and References:

Employers mainly engaged in wholesaling tobacco leaf are included in Class 451900 Farm Produce and Supplies Wholesaling nec.

Primary Activities:

- 471800001 Tobacco product wholesaling

471900 Grocery Wholesaling nec

This class includes employers mainly engaged in wholesaling groceries or food not elsewhere classified, in blending or repacking tea, or in repacking flour, cereal foods, dried fruits or other groceries, the wholesaling of which is primary to this class.

Primary Activities:

471900001	Biscuit wholesaling
471900002	Canned food wholesaling
471900003	Cereal food wholesaling
471900004	Chinese grocery wholesaling
471900005	Coffee wholesaling
471900006	Condiment wholesaling
471900007	Contract packing of groceries (the wholesaling of which is primary to this class)
471900008	Cooking oil or fat wholesaling
471900009	Dietary and health food wholesaling
471900010	Egg and egg product wholesaling
471900011	Flour wholesaling
471900012	Food wholesaling nec
471900013	Frozen dessert wholesaling
471900014	Fruit juice wholesaling
471900015	Honey wholesaling
471900016	Lard wholesaling
471900017	Margarine wholesaling
471900018	Milk, dried, condensed or concentrated, wholesaling
471900019	Preserved fruit or vegetables wholesaling
471900020	Rice, milled or polished, wholesaling
471900021	Salt, household, wholesaling
471900022	Seafood, canned, wholesaling
471900023	Specific cultural grocery wholesaling
471900024	Tea blending or repacking
471900025	Tea wholesaling
471900026	Vinegar wholesaling or bottling
471900027	Vitamin and mineral supplement wholesaling
471900028	Yeast wholesaling

471900999 Grocery wholesaling nec

472100 Textile Product Wholesaling

This class includes employers mainly engaged in wholesaling textiles or textile products not elsewhere classified.

Primary Activities:

- 472100001 Awning, textile, wholesaling
- 472100002 Bag or sack, textile, wholesaling
- 472100003 Blanket wholesaling
- 472100004 Blind, textile, wholesaling
- 472100005 Canvas good wholesaling nec
- 472100006 Cordage wholesaling
- 472100007 Elasticised fabric wholesaling
- 472100008 Fabric, textile, wholesaling
- 472100009 Felt wholesaling (except floor coverings)
- 472100010 Glass fibre fabric wholesaling
- 472100011 Household linen wholesaling
- 472100012 Lace wholesaling
- 472100013 Narrow fabric wholesaling
- 472100014 Netting, textile, wholesaling
- 472100015 Piece-goods wholesaling
- 472100016 Rope wholesaling (except wire rope)
- 472100017 Sail cloth wholesaling
- 472100018 Sewing thread wholesaling
- 472100019 Soft furnishing wholesaling
- 472100020 String wholesaling
- 472100021 Tarpaulin wholesaling
- 472100022 Tent wholesaling
- 472100023 Thread wholesaling

- 472100024 Towel wholesaling
- 472100025 Trimming, textile, wholesaling
- 472100026 Yarn wholesaling
- 472100999 Textile product wholesaling nec

472200 Clothing Wholesaling

This class includes employers mainly engaged in wholesaling clothing.

Primary Activities:

- 472200001 Hosiery wholesaling
- 472200002 Leather clothing wholesaling
- 472200003 Millinery wholesaling
- 472200004 Sports clothing wholesaling
- 472200999 Clothing wholesaling nec

472300 Footwear Wholesaling

This class includes employers mainly engaged in wholesaling footwear.

Primary Activities:

- 472300001 Sports footwear wholesaling
- 472300999 Footwear wholesaling nec

473100 Household Appliance Wholesaling

This class includes employers mainly engaged in wholesaling television or radio receiving sets or household appliances.

Primary Activities:

- 473100001 Air conditioner, room, wholesaling
- 473100002 Fan, household electric, wholesaling
- 473100003 Floor polisher, household, wholesaling
- 473100004 Kerosene heater, household, wholesaling

- 473100005 Kitchen appliance, household electric, wholesaling
- 473100006 Radio or television part wholesaling
- 473100007 Radio receiving set wholesaling
- 473100008 Refrigerator wholesaling (except commercial refrigeration equipment)
- 473100009 Sewing machine, household, wholesaling
- 473100010 Shaver, electric, wholesaling
- 473100011 Sound reproducing equipment, household, wholesaling
- 473100012 Stove or heater, household, wholesaling
- 473100013 Television set wholesaling
- 473100014 Vacuum cleaner, household, wholesaling
- 473100015 Washing machine, household, wholesaling
- 473100999 Household appliance wholesaling nec

473200 Furniture Wholesaling

This class includes employers mainly engaged in wholesaling household furniture.

Exclusions and References:

Employers mainly engaged in

(a) wholesaling office furniture are included in Class 461900 Machinery and Equipment Wholesaling nec; and

(b) wholesaling canvas blinds are included in Class 472100 Textile Product Wholesaling.

Primary Activities:

- 473200001 Blind wholesaling (except textile)
- 473200002 Mattress wholesaling
- 473200999 Furniture wholesaling (except office) nec

473300 Floor Covering Wholesaling

This class includes employers mainly engaged in wholesaling floor coverings (except ceramic tiles).

Exclusions and References:

Employers mainly engaged in wholesaling ceramic tiles are included in Class 453900 Building Supplies Wholesaling nec.

Primary Activities:

473300001 Floor covering wholesaling

473900 Household Good Wholesaling nec

This class includes employers mainly engaged in wholesaling china, glassware, domestic hardware, garden tools or supplies.

Primary Activities:

473900001 Brushware, household, wholesaling

473900002 Chinaware wholesaling

473900003 Cooking utensil wholesaling (except electric appliances)

473900004 Crockery wholesaling

473900005 Cutlery wholesaling nec

473900006 Domestic hardware wholesaling

473900007 Enamelware wholesaling

473900008 Garden tool wholesaling

473900009 Glassware, household, wholesaling

473900010 Household scales wholesaling

473900011 Kitchenware wholesaling

473900012 Lawn mower wholesaling

473900013 Tableware wholesaling

473900999 Household good wholesaling nec

479100 Photographic Equipment Wholesaling

This class includes employers mainly engaged in wholesaling photographic equipment or supplies.

Primary Activities:

- 479100001 Camera wholesaling
- 479100002 Enlarger, photographic, wholesaling
- 479100003 Film, photographic, wholesaling
- 479100004 Photographic chemical wholesaling
- 479100005 Projector, photographic, wholesaling
- 479104999 Photographic equipment wholesaling nec

479200 Jewellery and Watch Wholesaling

This class includes employers mainly engaged in wholesaling watches or clocks (including parts), jewellery, precious stones or precious metals.

Primary Activities:

- 479200001 Clock wholesaling
- 479200002 Costume jewellery wholesaling
- 479200003 Gemstone wholesaling
- 479200004 Jewellery wholesaling
- 479200005 Precious metal wholesaling
- 479200006 Trophy wholesaling
- 479200007 Watch or clock part wholesaling
- 479200008 Watch wholesaling

479300 Toy and Sporting Good Wholesaling

This class includes employers mainly engaged in wholesaling toys, bicycles or bicycle parts, firearms, ammunition, fireworks or hobby or sporting equipment (except tents, sports clothing or footwear).

Exclusions and References:

Employers mainly engaged in

(a) wholesaling sports clothing are included in Class 472200 Clothing Wholesaling; and

(b) wholesaling sports footwear are included in Class 472300 Footwear Wholesaling.

Primary Activities:

- 479300001 Ammunition wholesaling
- 479300002 Bicycle part wholesaling
- 479300003 Bicycle wholesaling
- 479300004 Hobby equipment wholesaling (except tools)
- 479300005 Playground equipment wholesaling
- 479300006 Sporting good wholesaling (except clothing or footwear)
- 479300007 Toy wholesaling

479400 Book and Magazine Wholesaling

This class includes employers mainly engaged in wholesaling books, periodicals and magazines.

Primary Activities:

- 479400001 Book wholesaling
- 479400002 Magazine wholesaling
- 479400003 Newspaper wholesaling
- 479400004 Periodical wholesaling

479500 Paper Product Wholesaling

This class includes employers mainly engaged in wholesaling stationery, greeting cards, paper or paper products.

Exclusions and References:

Employers mainly engaged in wholesaling building paper and paper board are included in Class 453900 Building Supplies Wholesaling nec.

Primary Activities:

- 479500001 Artists' supplies wholesaling

- 479500002 Greeting card wholesaling
- 479500003 Paper stationery wholesaling
- 479500004 Paper wholesaling
- 479500005 Sheet music wholesaling
- 479500006 Stationery wholesaling
- 479500999 Paper product wholesaling nec

479600 Pharmaceutical and Toiletry Wholesaling

This class includes employers mainly engaged in wholesaling drugs, medicines, cosmetics, perfumes, toiletries, soap or detergents.

Exclusions and References:

Employers mainly engaged in wholesaling veterinary medicines are included in Class 451900 Farm Produce and Supplies Wholesaling nec.

Primary Activities:

- 479600001 Cosmetic wholesaling
- 479600002 Detergent wholesaling
- 479600003 Drug wholesaling (except veterinary)
- 479600004 Medicine wholesaling (except veterinary)
- 479600005 Perfume wholesaling
- 479600006 Soap wholesaling
- 479600007 Toiletry wholesaling
- 479600008 Washing powder wholesaling
- 479600999 Pharmaceutical and toiletry wholesaling nec

479910 Wholesaling nec

This class includes employers mainly engaged in wholesaling travel goods, containers (except of paper or paper board), musical instruments, second-hand goods, or goods not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) wholesaling metal scrap are included in Class 452200 Metal and Mineral Wholesaling;

(b) wholesaling paper or paper board containers are included in Class 479500 Paper Product Wholesaling;

(c) wholesaling or retailing of car or box trailers are included in Class 531300 Trailer and Caravan Dealing; and

(d) wholesaling or retailing of boat trailers are included in Class 524500 Marine Equipment Retailing.

Primary Activities:

479910001	Cake decorations wholesaling
479910002	Can, metal, wholesaling
479910003	Cask wholesaling
479910004	Coffin wholesaling
479910005	Container wholesaling (except of paper or paper board)
479910006	Crate, wooden, wholesaling
479910007	Firewood wholesaling
479910008	Fur, dyed or dressed, wholesaling
479910009	Glass container wholesaling
479910010	Leather good wholesaling (except clothing or footwear)
479910011	Luggage wholesaling
479910012	Musical instrument wholesaling
479910013	Pet food wholesaling
479910014	Pet wholesaling
479910015	Promotional product wholesaling nec
479910016	Second hand good wholesaling nec
479910017	Souvenir wholesaling nec
479910018	Wheelchair, mobility aid (eg motorised scooters, wheelchairs, walking frames etc) wholesaling nec
479910999	Wholesale trade nec

479920 Wholesaling—No Goods Handling

This class includes employers mainly engaged in the wholesaling of goods where the employers take title to the goods and with the exception of non-saleable samples do not mechanically or manually handle or store or deliver any of the goods being sold. This class also includes employers mainly engaged in the provision of sales services to other businesses on a fee or commission basis where the employers do not take title to the goods and with the exception of non-saleable samples do not mechanically or manually handle or store or deliver any goods being sold.

Exclusions and References:

Employers mainly engaged in:

(a) arranging wholesale travel and related services are included in Class 664100 Travel Agency Services;

(b) providing wool broking services (goods handling) or stockyard operations are included in Class 451100 Wool Wholesaling;

(c) real estate agent activities are included in Class 772000 Real Estate Services;

(d) providing livestock agency services (goods handling) or stockyard operations are included in Class 451900 Farm Produce and Supplies Wholesaling nec; and

(e) employers who mechanically or manually handle or store or deliver goods should be classified in the relevant class in this Division according to the commodity they wholesale;

This class does not apply to an employer where:

(a) the product/s being sold are manufactured and/or stored or warehoused in NSW by a related employer, another part of the business or an employer who is a member of the same group; or

(b) the employer is engaged in the delivery of the goods being sold.

Primary Activities:

- 479920001 Commission-based wholesaling on-line (no goods handling)
- 479920002 Import and export agent (no goods handling)
- 479920003 Internet based wholesaling (no goods handling)
- 479920004 Livestock agent (no goods handling)
- 479920005 Manufacturer's sales agent (no goods handling)

- 479920006 Stock and station agent (no goods handling)
- 479920007 Wool auctioning (no goods handling)
- 479920008 Wool broking (no goods handling)
- 479920999 Wholesale sales agent (no goods handling) nec

Division G - Retail trade

This Division includes all employers mainly engaged in the purchasing and onselling of new or used goods to the final consumer for personal or household consumption, or in selected repair activities such as repair of household equipment or motor vehicles. Retailers generally operate from premises located and designed to attract a high volume of walk-in customers, have an extensive display of goods and/or use mass media advertising which is designed to attract customers. The display and advertising of goods may be physical or electronic. Physical display and advertising includes shops, printed catalogues, billboards and print advertisements. Electronic display and advertising includes catalogues, internet websites, television and radio advertisements and infomercials. Employers included in this Division include department stores or other shops, motor vehicle retailers and service outlets, stalls, mail order houses, hawkers, door-to-door sellers, milk vendors, vending machine operators and consumer cooperatives. Employers that purchase and on-sell goods to the public via the internet and employers selling goods on a commission basis to final consumers for personal or household consumption are also included in this Division. However, cafes, restaurants, hotels and motels are included in Division H Accommodation, Cafes and Restaurants. Employers mainly engaged in reselling their own goods by auction are included in this Division, but employers which are mainly engaged in providing auctioning services for others are included in Division L Property and Business Services.

Subdivision 51 - Food Retailing

Class	Title and Description
-------	-----------------------

511000	Supermarket and Grocery Stores
--------	---------------------------------------

This class includes employers mainly engaged in retailing groceries or non-specialised food lines, whether or not the selling is organised on a self-service basis.

Exclusions and References:

Employers mainly engaged in delivery of fresh, cooked or frozen food (other than food in takeaway containers or packaging), which is not owned by the employer, are included in the relevant classes in Subdivision 61 – Road Transport.

Primary Activities:

- 511000001 Asian food retailing
- 511000002 Grocery retailing
- 511000003 Grocery supermarket operation
- 511000004 Specific cultural grocery retailing
- 511000999 Supermarket and grocery stores nec

512100 Fresh Meat, Fish and Poultry Retailing

This class includes employers mainly engaged in retailing fresh meat, fish or poultry.

Exclusions and References:

Employers mainly engaged in delivery of fresh, cooked or frozen food (other than food in takeaway containers or packaging), which is not owned by the employer, are included in the relevant classes in Subdivision 61 – Road Transport.

Primary Activities:

- 512100001 Butchers' shop operation (retail)
- 512100002 Fish, fresh, retailing
- 512100003 Meat retailing (except canned meat)
- 512100004 Poultry, fresh, retailing
- 512100005 Seafood, fresh, retailing

512200 Fruit and Vegetable Retailing

This class includes employers mainly engaged in retailing fresh fruit or vegetables.

Exclusions and References:

Employers mainly engaged in delivery of fresh, cooked or frozen food (other than food in takeaway containers or packaging), which is not owned by the employer, are included in the relevant classes in Subdivision 61 – Road Transport.

Primary Activities:

- 512200001 Fruit, fresh, retailing
- 512200002 Greengrocery operation (retail)
- 512200003 Vegetable, fresh, retailing

512300 Liquor Retailing

This class includes employers mainly engaged in retailing beer, wine or spirits for consumption off the premises only.

Exclusions and References:

(a) Hotels, bars and similar employers (except licensed clubs) mainly engaged in selling alcoholic beverages for consumption on the premises are included in Class 572000 Pubs, Taverns and Bars; and

(b) Employers mainly engaged in the delivery of alcohol from bottle shops or retail liquor outlets, where the items being delivered are not owned by the employer, are included in Class 711200 Courier Services.

Primary Activities:

- 512300001 Alcoholic beverage retailing (for consumption off the premises only).

512400 Bread and Cake Retailing

This class includes employers mainly engaged in retailing bread, cakes, pastries or biscuits. This class includes employers which bake bread, cake, pastries or biscuits on the premises for sale to the final consumer.

Exclusions and References:

Employers mainly engaged in

(a) baking bread, cakes, pastries or biscuits are included in Subdivision 21Food, Beverage and Tobacco Mfg; and

(b) transport and delivery of bread, cakes, pastries or biscuits with the product not owned by the employer are included in the appropriate class of Subdivision 61 Road Transport.

Primary Activities:

- 512400001 Biscuit and/or cookie retailing

- 512400002 Bread retailing
- 512400003 Bread vendor
- 512400004 Cake retailing
- 512400005 Hot bread shop
- 512400006 Pastry retailing

512500 Takeaway Food Retailing

This class includes employers mainly engaged in retailing food ready to be taken away for immediate consumption where customers generally order or select items and pay before consuming. Food is usually provided in takeaway containers or packaging and is either consumed on the premises in limited seating facilities, taken away by the customer or delivered. This class also includes employers operating mobile food trucks and those mainly engaged in supplying food services in food courts.

Exclusions and References:

Employers mainly engaged in

(a) selling prepared meals for consumption on the premises are included in Subdivision 57Accommodation, Cafes and Restaurants; and

(b) delivery of food (meant for immediate consumption) where the product is not owned by the employer are included in Class 711200 Courier Services.

Primary Activities:

- 512500001 Canteen operation - mainly take-away
- 512500002 Chicken, take away, retailing (cooked, ready to eat)
- 512500003 Cut lunch retailing
- 512500004 Fish and chips, take away, retailing (cooked, ready to eat)
- 512500005 Fruit/vegetable juice retailing (for immediate consumption)
- 512500006 Hamburger retailing (cooked, ready to eat)
- 512500007 Health drink retailing (for immediate consumption)
- 512500008 Ice cream retailing (for immediate consumption)
- 512500009 Kiosk operations

- 512500010 Milk drink retailing (for immediate consumption)
- 512500011 Mobile food van operation
- 512500012 Pizza, take away, retailing (cooked, ready to eat)
- 512500013 School canteen operation
- 512500014 Soft drink retailing (for immediate consumption)
- 512500999 Take away food retailing (cooked ready to eat) nec

512600 Milk Vending

This class includes employers mainly engaged in retailing milk by home delivery service.

Primary Activities:

- 512600001 Milk retailing (home delivery service)
- 512600002 Milk vendor (home delivery service)

512900 Specialised Food Retailing nec

This class includes employers mainly engaged in retailing specialised food lines, such as confectionery or smallgoods or tobacco products, or convenience store operations also retailing automotive fuels and lubricating oils (no repairing).

Exclusions and References:

Employers mainly engaged in

(a) retailing a wide range of food lines are included in Class 511000 Supermarkets and Grocery Stores;

(b) transport, delivery and restocking of vending machines with product not owned by the employer are included in Class 611020—Road Freight Transport—Short Distance;

(c) fuel retailing are included in Class 532100 Automotive Fuel Retailing;

(d) hire of water cooler equipment to businesses, with or without supply of water, are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator; and

(e) hire of household water cooler equipment, with or without supply of water, are included in Class 951900 Personal and Household Goods Hiring nec.

Primary Activities:

512900001	Confectionery retailing
512900002	Dietary supplement retailing (except pharmaceutical preparations)
512900003	Filtered or spring water, for water coolers, retailing (may include employers engaged in the supply of water and water coolers)
512900004	Health food retailing (except pharmaceutical preparations)
512900005	Non-alcoholic drinks retailing
512900006	Smallgood retailing
512900007	Tobacco product retailing
512900008	Vending machine retail product including restocking with product owned by the employer
512900009	Vitamin and mineral supplement retailing (except pharmaceutical preparations)
512900999	Specialised food retailing nec

Subdivision 52 - Personal and Household Good Retailing

Class	Title and Description
-------	-----------------------

521000	Department Stores
--------	--------------------------

This class includes employers which have a significant proportion of retail sales (or a significant absolute amount of retail sales) in commodities primary to the following headings:

- (a) Fabric and other soft goods;
- (b) Clothing;
- (c) China, glassware and houseware;
- (d) Perfume, cosmetic and toiletries;
- (e) Furniture;
- (f) Household appliances.

The commodities primary to these headings, as well as other commodities, are normally sold by separate departments or sections within the store with accounting and other records maintained on a departmentalised basis.

Primary Activities:

521000001 Department store operation

522100 Clothing Retailing

This class includes employers mainly engaged in retailing clothing or clothing accessories.

Primary Activities:

522100001 Clothing accessories retailing

522100002 Foundation garments retailing

522100003 Fur clothing retailing

522100004 Gloves retailing

522100005 Hosiery retailing

522100006 Leather clothing retailing

522100007 Millinery retailing

522100008 Sports clothing retailing

522100009 Work clothing retailing

522100999 Clothing retailing nec

522200 Footwear Retailing

This class includes employers mainly engaged in retailing boots, shoes or other footwear.

Primary Activities:

522200001 Boots retailing

522200002 Shoes retailing

522200003 Sports footwear retailing

522200999 Footwear retailing nec

522300 Fabric and Other Soft Good Retailing

This class includes employers mainly engaged in retailing fabrics, curtains or household textiles, or in installing curtains.

Exclusions and References:

Employers mainly engaged in manufacturing and/or installing shower curtains are included in Class 221200 Synthetic Fibre Textile Mfg.

Primary Activities:

- 522300001 Blankets retailing
- 522300002 Curtain installing (except shower curtain)
- 522300003 Curtain retailing
- 522300004 Dressmaking requisites retailing
- 522300005 Fabric, textile, retailing
- 522300006 Household textiles retailing
- 522300007 Linen, household, retailing
- 522300008 Piece-good retailing
- 522300009 Soft furnishing retailing
- 522300010 Yarn retailing
- 522300999 Fabric and other soft good retailing nec

523100 Furniture Retailing

This class includes employers mainly engaged in retailing household furniture, blinds or awnings.

Exclusions and References:

Employers mainly engaged in the repair or installation of exterior blinds or awnings are included in Class 425920 Exterior/Interior Blind and Awning Installation Services.

Primary Activities:

- 523100001 Antique reproduction furniture retailing
- 523100002 Awning retailing
- 523100003 Blind retailing

- 523100004 Mattress retailing
- 523100999 Furniture, household, retailing nec

523200 Floor Covering Retailing

This class includes employers mainly engaged in retailing household floor coverings.

Exclusions and References:

Employers mainly engaged in laying floor coverings are included in the appropriate classes in Division E Construction.

Primary Activities:

- 523200001 Carpet retailing
- 523200002 Floor rug retailing
- 523200003 Floor tile retailing (lino, vinyl, cork, carpet, rubber or ceramic)
- 523200004 Parquetry retailing
- 523200999 Floor covering retailing nec

523300 Domestic Hardware and Houseware Retailing

This class includes employers mainly engaged in retailing domestic hardware, kitchenware, china or glassware.

Exclusions and References:

Employers mainly engaged in

(a) retailing or wholesaling timber are included in Class 453100 Timber Wholesaling;

(b) wholesaling builders' hardware or supplies (except timber) are included in Class 453900 Building Supplies Wholesaling nec; and

(c) insulation installation are included in Class 425940 Construction Services nec.

Primary Activities:

- 523300001 Brushware, household, retailing
- 523300002 Chinaware retailing

- 523300003 Cooking utensil retailing (except electric)
- 523300004 Crockery retailing
- 523300005 Cutlery retailing
- 523300006 Enamelware retailing
- 523300007 Garden tool retailing
- 523300008 Glassware retailing
- 523300009 Insulation retailing
- 523300010 Kitchenware retailing
- 523300011 Lawn mower retailing
- 523300012 Lighting store, retail
- 523300013 Lock retailing
- 523300014 Mineral turpentine retailing
- 523300015 Paint retailing
- 523300016 Picnicware retailing
- 523300017 Plastic container, household, retailing
- 523300018 Tool, household, retailing
- 523300019 Wallpaper retailing
- 523300999 Hardware, domestic, retailing nec

523400 Domestic Appliance Retailing

This class includes employers mainly engaged in retailing household appliances.

Exclusions and References:

Employers mainly engaged in

(a) repairing installed plumbing or in undertaking plumbing work arising from the installation of household appliances are included in Class 423100 Plumbing Services;

(b) undertaking electrical work arising from the installation of household appliances are included in Class 423200 Electrical Services;

(c) installing household, industrial or commercial heating, refrigeration or air conditioning equipment (except industrial furnaces) are included in Class 423300 Air Conditioning and Heating Services;

(d) retailing bottled liquefied petroleum gas are included in Class 452100 Petroleum Product Wholesaling;

(e) installing or repairing household electrical appliances not elsewhere classified are included in Class 526110 Household Equipment Repair Services (Electrical); and

(f) hiring household appliances are included in Class 951900 Personal and Household Goods Hiring nec.

Primary Activities:

- 523400001 Air conditioner, household, retailing
- 523400002 Computer game console/software retailing
- 523400003 Computer peripherals retailing
- 523400004 Computer retailing
- 523400005 Computer software retailing
- 523400006 Fan, household electric, retailing
- 523400007 Floor polisher, household electric, retailing
- 523400008 Gas heating appliance, household, retailing
- 523400009 Heating equipment, household electric, retailing
- 523400010 Kerosene heater, household, retailing
- 523400011 Mobile phone, smartphone and/or tablet retailing
- 523400012 Oil heater, household, retailing
- 523400013 Pocket calculator, electronic, retailing
- 523400014 Portable computing device retailing
- 523400015 Radio receiving set retailing (except car radios)
- 523400016 Refrigerator, household, retailing
- 523400017 Shaver, electric, retailing
- 523400018 Sound reproducing equipment, household, retailing
- 523400019 Stove, household, retailing
- 523400020 Television antennae retailing

- 523400021 Television set retailing
- 523400022 Vacuum cleaner retailing
- 523400023 Washing machine, household, retailing
- 523400999 Household appliance retailing nec

523500 Recorded Music Retailing

This class includes employers mainly engaged in retailing phonograph records, audio tapes, compact discs, or video cassettes.

Primary Activities:

- 523500001 Audio cassette retailing
- 523500002 Blu-ray disc (BD) retailing
- 523500003 Compact disc retailing
- 523500004 Digital versatile disc (DVD) retailing
- 523500005 Internet retailing of recorded music
- 523500006 Phonograph record retailing
- 523500007 Video cassette retailing
- 523500999 Recorded music retailing nec

524100 Sport and Camping Equipment Retailing

This class includes employers mainly engaged in retailing sporting goods, camping equipment or bicycles.

Primary Activities:

- 524100001 Ammunition retailing
- 524100002 Bicycle retailing
- 524100003 Camping equipment retailing
- 524100004 Canoe retailing
- 524100005 Equestrian equipment retailing
- 524100006 Fishing tackle retailing
- 524100007 Fitness equipment retailing

- 524100008 Golf equipment retailing
- 524100009 Gun or rifle retailing
- 524100010 Sailboard retailing
- 524100011 Snow ski retailing
- 524100012 Surfboard retailing
- 524100013 Wetsuit retailing
- 524100999 Sporting equipment retailing (except clothing or footwear) nec

524200 Toy and Game Retailing

This class includes employers mainly engaged in retailing toys, games or hobby equipment or supplies.

Primary Activities:

- 524200001 Dolls retailing
- 524200002 Game retailing
- 524200003 Hobby equipment retailing
- 524200004 Hobby supplies retailing (except artists' supplies)
- 524200005 Toys retailing

524300 Newspaper, Book and Stationery Retailing

This class includes employers mainly engaged in retailing books, periodicals, newspapers, stationery or religious goods.

Primary Activities:

- 524300001 Artist supplies retailing
- 524300002 Book retailing
- 524300003 Greeting card retailing
- 524300004 Magazine retailing
- 524300005 Map retailing
- 524300006 Newspaper retailing

- 524300007 Notebook retailing
- 524300008 Pen or pencil retailing
- 524300009 Periodical retailing
- 524300010 Postcard retailing
- 524300011 Religious good retailing
- 524300012 Stationery retailing
- 524300013 Writing materials retailing

524400 Photographic Equipment Retailing

This class includes employers mainly engaged in retailing photographic equipment or supplies.

Primary Activities:

- 524400001 Binocular retailing
- 524400002 Camera retailing
- 524400003 Photographic apparatus retailing
- 524400004 Photographic chemical retailing
- 524400005 Photographic film or paper retailing
- 524400006 Projector retailing
- 524400007 Video camera retailing
- 524400999 Photographic equipment retailing nec

524500 Marine Equipment Retailing

This class includes employers mainly engaged in retailing boats or boat accessories.

Exclusions and References:

Employers mainly engaged in

(a) repairing boats are included in Class 282220 Boatbuilding;

(b) retailing sailboards, canoes or wetsuits are included in Class 524100 Sport and Camping Equipment Retailing; and

(c) hiring of pleasure craft, with crew, are included in Class 931911 Sports and Services to Sports nec.

Primary Activities:

- 524500001 Boat trailer dealing
- 524500002 Boats dealing (including used)
- 524500003 Outboard motor retailing
- 524500004 Sailing or nautical accessory retailing
- 524500005 Yacht broking
- 524500999 Marine accessory retailing nec

525100 Pharmaceutical, Cosmetic and Toiletry Retailing

This class includes employers mainly engaged in retailing prescription drugs or patent medicines, cosmetics or toiletries.

Exclusions and References:

Employers mainly engaged in retailing mobility aids (motorised scooters, wheelchairs, walking frames etc) are included in Class 525900 Retailing nec.

Primary Activities:

- 525100001 Cosmetic retailing
- 525100002 Drug retailing
- 525100003 Patent medicine retailing
- 525100004 Perfume retailing
- 525100005 Pharmacy, retail, operation
- 525100006 Prescription, medicinal, dispensing
- 525100007 Toiletry retailing

525200 Antique and Used Good Retailing

This class includes employers mainly engaged in retailing (by auction or private treaty) antiques or second hand goods (except motor vehicles).

Exclusions and References:

Employers mainly engaged in

(a) wholesaling or retailing second hand motor vehicles are included in Class 531100 Car Retailing; and

(b) providing auctioning or valuing services (except in the case of real estate or livestock) are included in Class 786900 Business Services nec.

Primary Activities:

- 525200001 Antique retailing or auctioning
- 525200002 Coin dealing
- 525200003 Disposals retailing
- 525200004 Pawnbroking
- 525200005 Second hand book retailing
- 525200006 Second hand clothes retailing
- 525200007 Second hand furniture retailing or auctioning
- 525200008 Second hand jewellery retailing
- 525200009 Second hand sports card retailing
- 525200010 Stamp, collectable, dealing
- 525200999 Second hand good retailing (except motor vehicles) nec

525300 Garden Equipment Retailing

This class includes employers mainly engaged in retailing horticultural goods such as seeds, seedlings, shrubs, trees or other nursery stock.

Primary Activities:

- 525300001 Bulb, flower, retailing
- 525300002 Fertiliser retailing
- 525300003 Garden ornament retailing
- 525300004 Nursery stock retailing
- 525300005 Pesticide retailing

- 525300006 Plant pot retailing
- 525300007 Plant, garden, retailing
- 525300008 Plant, indoor/outdoor hiring
- 525300009 Seedling retailing
- 525300010 Seed, garden, retailing
- 525300011 Shrub or tree retailing
- 525300012 Tuber, flower, retailing
- 525300999 Garden supplies retailing nec

525400 Flower Retailing

This class includes employers mainly engaged in retailing cut flowers or display foliage.

Primary Activities:

- 525400001 Cut flowers retailing
- 525400002 Display foliage retailing
- 525400003 Dried flowers retailing
- 525400004 Florist, retail, operation

525500 Watch, Spectacles and Jewellery Retailing

This class includes employers mainly engaged in retailing watches, spectacles, clocks or jewellery.

Primary Activities:

- 525500001 Clock retailing
- 525500002 Jewellery retailing
- 525500003 Silverware retailing
- 525500004 Spectacles retailing
- 525500005 Sunglasses retailing
- 525500006 Watch retailing

525900 Retailing nec

This class includes employers mainly engaged in retailing goods not elsewhere classified.

Primary Activities:

- 525900001 Animal, live, retailing
- 525900002 Art gallery operation (retail)
- 525900003 Craft goods retailing
- 525900004 Briefcase retailing
- 525900005 Briquette retailing
- 525900006 Coal retailing
- 525900007 Coke retailing
- 525900008 Discount variety store operation
- 525900009 Duty free store operation
- 525900010 Firewood cutting and retailing
- 525900011 Firework retailing
- 525900012 Handbag retailing
- 525900013 Ice retailing
- 525900014 Leather good retailing (except apparel)
- 525900015 Luggage retailing
- 525900016 Musical instruments retailing
- 525900017 Personal accessory retailing nec
- 525900018 Pet and pet accessory retailing
- 525900019 Prams retailing
- 525900020 Souvenirs retailing
- 525900021 Specialty store nec
- 525900022 Swimming pool chemical retailing
- 525900023 Swimming pool cleaning service
- 525900024 Swimming pool retailing
- 525900025 Travel good retailing

525900026	Umbrella retailing
525900027	Variety store operation
525900028	Wheelchair and mobility aid retailing (eg motorised scooters, walking frames etc)
525900029	Wig retailing
525900999	Retailing nec

526110 Household Equipment Repair Services (Electrical)

This class includes employers mainly engaged in repairing or installing household electric appliances.

Exclusions and References:

Employers mainly engaged in

(a) undertaking electrical work arising from the installation of household appliances are included in Class 423200 Electrical Services;

(b) installing household, industrial or commercial heating, refrigeration or air conditioning equipment (except industrial furnaces) are included in Class 423300 Air Conditioning and Heating Services; and

(c) repairing household electronic appliances are included in Class 526120 Household Equipment Repair Services (Electronic).

Primary Activities:

526110001	Air conditioner, portable household, repairing (including maintenance)
526110002	Heating equipment, portable household electric, repairing
526110003	Refrigerator, household electric, repairing
526110004	Repair or maintenance of household electric appliances (except heating equipment) not requiring electrical work
526110005	Repairing household electrical appliances
526110006	Sewing machine repairing
526110007	Shaver, electric, repairing
526110008	Stove or heater, household electric, repairing
526110009	Washing machine, household electric, repairing
526110999	Household electric appliance repairing nec

526120 Household Equipment Repair Services (Electronic)

This class includes employers mainly engaged in repairing or installing household electronic appliances.

Exclusions and References:

Employers mainly engaged in

(a) repairing or installing household electric appliances are included in Class 526110 Household Equipment Repair Services (Electrical);

(b) car radio repairing are included in Class 462300 Motor Vehicle New or Used Part Dealing; and

(c) repairing computers or computer peripherals are included in Class 783300 Computer Maintenance Services.

Primary Activities:

- 526120001 Antenna signal amplifier repairing
- 526120002 Cassette player repairing
- 526120003 CD player repairing
- 526120004 DVD player repairing
- 526120005 Radio repairing (except car radios)
- 526120006 Repairing household sound reproduction equipment
- 526120007 Stereo equipment repairing
- 526120008 Television antennae, aerial and satellite dish installation
- 526120009 Television set repairing
- 526120010 VCR repairing
- 526120011 Video recording equipment repairing
- 526120999 Repairing household electronic equipment nec

526900 Household Equipment Repair Services nec

This class includes employers mainly engaged in repairing non-electric household goods, footwear or leather goods or in providing key cutting or duplicating services.

Primary Activities:

526900001	Boot repairing
526900002	Footwear repairing
526900003	Key cutting or duplicating service
526900004	Leather good (except apparel) repairing
526900005	Locksmith installation and repair service nec
526900006	Shoe repairs
526900999	Repairing non-electric household or personal goods nec

Subdivision 53 - Motor Vehicle Retailing and Services

Class Title and Description

531100 Car Retailing

This class includes employers mainly engaged in retailing new or used cars.

Primary Activities:

531100001	New car retailing
531100002	Used car retailing

531200 Motor Cycle Dealing

This class includes employers mainly engaged in wholesaling or retailing new or used motor cycles or scooters, tyres, tubes, parts or accessories for motor cycles, in repairing motor cycles or scooters, and in assembling motor cycles from imported kits.

Primary Activities:

531200001	Go-Kart, motorised, retailing
531200002	Motor cycle or scooter dismantling
531200003	Motor cycle or scooter assembling from imported kits
531200004	Motor cycle or scooter tyre, tube, part or accessory wholesaling or retailing
531200005	Motor cycle or scooter repairing

- 531200006 Motor cycle or scooter wholesaling or retailing (new or used)
- 531200007 Motorised mini bike retailing
- 531200008 Motor cycle repairing

531300 Trailer and Caravan Dealing

This class includes employers mainly engaged in wholesaling or retailing of caravans or trailers. This class also includes employers engaged in selling mobile homes or cabins.

Exclusions and References:

Employers mainly engaged in

(a) dealing in prefabricated sheds not intended for permanent human occupation are included in Class 453900 Building Supplies Wholesaling nec;

(b) dealing in boat trailers are included in Class 524500 Marine Equipment Retailing; and

(c) hiring of trailers or caravans are included in Class 774220 Other Transport Equipment Leasing nec.

Primary Activities:

- 531300001 Caravan wholesaling or retailing
- 531300002 Horse float wholesaling or retailing
- 531300003 Mobile home dealing
- 531300004 Motor home dealing
- 531300005 Trailer wholesaling or retailing (except boat trailers)

532100 Automotive Fuel Retailing

This class includes employers mainly engaged in retailing automotive fuel or lubricating oils, with no repairing activities.

Exclusions and References:

Employers mainly engaged in

(a) wholesaling of petroleum products are included in Class 452100 Petroleum Product Wholesaling;

(b) automotive repairs and services other than electrical repairs in conjunction with automotive fuels and/or lubricating oils retailing are in Class 532900 Automotive Repairs and Services nec; and

(c) convenience store operations also retailing automotive fuel and/or lubricating oils (no repairing) are in Class 512900 Specialised Food Retailing nec.

Primary Activities:

- 532100001 Automotive compressed natural gas (CNG) retailing
- 532100002 Diesel oil retailing
- 532100003 Distillate retailing
- 532100004 Engine oil retailing
- 532100005 Kerosene retailing
- 532100006 Liquefied petroleum gas (LPG), automotive, retailing
- 532100007 Lubricating oil or grease retailing
- 532100008 Motor vehicle washing or cleaning service
- 532100009 Petrol retailing
- 532100010 Service station operation (mainly petrol retailing)

532200 Automotive Electrical Services

This class includes employers mainly engaged in automotive electrical repairing.

Exclusions and References:

Employers mainly engaged in

(a) factory reconditioning of automotive electrical equipment are included in Class 281300 Automotive Electrical and Instrument Manufacturing; and

(b) automotive repairs and services other than electrical repairs are included in Class 532900 Automotive Repair and Services nec.

Primary Activities:

- 532200001 Auto-electrician operation
- 532200002 Automotive battery retailing

532200003 Electrical repairing, automotive

532300 Smash Repairing

This class includes employers mainly engaged in repairing, panel beating or spray painting smashed motor vehicles.

Exclusions and References:

Employers mainly engaged in making permanent body conversions to passenger cars, or involved in permanent bodywork changes to large vehicles and truck trays are included in Class 281200 Motor Vehicle Body Mfg.

Primary Activities:

- 532300001 Motor vehicle body repairing
- 532300002 Motor trimming
- 532300003 Motor vehicle smash repairing
- 532300004 Panel beating (motor body repairing)
- 532300005 Rustproofing, automotive
- 532300006 Spray painting (motor body repairing)
- 532300007 Towing service, motor vehicle
- 532300008 Truck, smash repairing (excluding permanent bodywork changes)

532400 Tyre Retailing

This class includes employers mainly engaged in retailing motor vehicle tyres (new or reconditioned) or tubes, or in repairing (except retreading, recapping or rerubbing) motor vehicle tyres or tubes.

Exclusions and References:

Employers mainly engaged in

(a) retreading, recapping or rerubbing motor vehicle tyres are included in Class 255100 Rubber Tyre Mfg; and

(b) dealing in motor cycle tyres and tubes are included in Class 531200 Motor Cycle Dealing.

Primary Activities:

532400001 Tyre or tube, motor vehicle, repairing (except retreading)

532400002 Tyre or tube, motor vehicle, retailing

532900 Automotive Repair and Services nec

This class includes employers mainly engaged in repairing motor vehicles and boats other than smash repairs.

Exclusions and References:

Employers mainly engaged in

(a) retreading, recapping or rerubbing motor vehicle tyres are included in Class 255100 Rubber Tyre Mfg;

(b) engine reconditioning on a factory exchange basis are in Class 281900 Automotive Component Mfg nec; and

(c) automotive electrical repairs are included in Class 532200 Automotive Electrical Services.

Primary Activities:

532900001 Auto accessory installation

532900002 Boat engine repairing

532900003 Car alarm and/or immobiliser installation or repair

532900004 Engine reconditioning, customised

532900005 Motor vehicle clutch or brake repairing

532900006 Motor vehicle radiator repairing

532900007 Motor vehicle window tinting service

532900008 Muffler repairing, automotive

532900009 Sun roof installation

532900010 Transmission or gearbox assemblies, motor vehicle, reconditioning or rebuilding

532900011 Window tinting after manufacture of windscreen

532900012 Window tinting of commercial and domestic buildings

532900013 Windscreen fitting

Division H - Accommodation, cafes and restaurants

This Division includes all employers mainly engaged in providing hospitality services in the form of accommodation, meals and drinks.

Subdivision 57 – Accommodation, Cafes and Restaurants

Class	Title and Description
-------	-----------------------

571000	Accommodation
--------	---------------

This class includes hotels, motels and similar employers mainly engaged in providing short term accommodation.

Exclusions and References:

Employers mainly engaged in

(a) renting or leasing their own (including leased) residential properties or dwellings (other than holiday houses or flats) to others are included in Class 771120 Residential Property Operators;

(b) providing housekeeping, room cleaning and/or general cleaning services to hotels and/or the accommodation industry are included in class 786610 Cleaning Services (Non NSW Government Schools Contract), and

(c) ski-slope operation (including ski-tow operation) are included in Class 931200 Sports Grounds and Facilities nec.

Primary Activities:

571000001	Bed and breakfast guest house operation
571000002	Camping ground operation
571000003	Caravan park operation
571000004	Guest house operation
571000005	Holiday house and flat operation
571000006	Hotel operation
571000007	Mobile home park operation
571000008	Motel operation
571000009	Private hotel operation (short term accommodation)

571000010	Relocatable home park operation
571000011	Serviced apartments
571000012	Ski-lodge and ski-slope operation
571000013	Ski-lodge operation
571000014	Resort operation
571000015	Student residence operation (except boarding schools)
571000016	Time-share accommodation operation
571000017	University halls of residence/accommodation services
571000018	Youth hostel operation

572000 Pubs, Taverns and Bars

This class includes hotels, bars or similar employers (except licensed clubs) mainly engaged in selling alcoholic beverages for consumption on the premises, or in selling alcoholic beverages both for consumption on and off the premises (eg from bottle shops located at such premises).

Exclusions and References:

Employers mainly engaged in

(a) retailing alcoholic beverages for consumption off the premises are included in Class 512300 Liquor Retailing;

(b) operating licensed clubs are included in Class 574000 Clubs (Hospitality); and

(c) providing housekeeping, room cleaning and/or general cleaning services to hotels and/or the accommodation industry are included in class 786610 Cleaning Services (Non NSW Government Schools Contract).

Primary Activities:

572000001	Bar operation (mainly drinking place)
572000002	Hotel operation (mainly drinking place)
572000003	Night club operation (mainly drinking place)
572000004	Pub operation (mainly drinking place)
572000005	Tavern operation (mainly drinking place)

572000006 Wine bar operation (mainly drinking place)

573000 Cafes and Restaurants

This class includes employers mainly engaged in serving food and beverages for consumption on the premises. Customers generally order and are served while seated (i.e. waiter/waitressing service) and pay after eating.

Exclusions and References:

Employers which are mainly engaged in

(a) retailing ready to eat food in take away containers are included in Class 512500 Takeaway Food Retailing;

(b) selling alcoholic beverages for consumption on the premises (except clubs) are included in Class 572000 Pubs, Taverns and Bars;

(c) operating hospitality clubs are included in Class 574000 Clubs (Hospitality);

(d) internet cafe operation without food or beverage service are included in Class 712000 Telecommunications Services; and

(e) delivery of food (meant for immediate consumption) where the product is not owned by the employer are included in Class 711200 Courier Services.

Primary Activities:

573000001 Airline food catering service

573000002 Cafe operation

573000003 Canteen operation - mainly eat-in

573000004 Catering service operation

573000005 Internet cafe operation with food and/or beverage service

573000006 Prepared meal service (except as part of operating a diet, weight reduction or welfare service)

573000007 Restaurant operation

573000008 Theatre restaurant operation

574000 Clubs (Hospitality)

This class includes associations mainly engaged in providing hospitality services to members. These employers also may provide gambling, sporting or other social or entertainment facilities.

Primary Activities:

- 574000001 Bowling club operation (licensed premises)
- 574000002 Football club operation (licensed premises)
- 574000003 Golf club operation (licensed premises)
- 574000004 Licensed club operation
- 574000005 Operation of sporting grounds or facilities located within the club premises and/or boundaries
- 574000006 Social club operation (licensed premises)
- 574000999 Club operation (hospitality) nec

Division I –Transport and storage

This Division includes all employers mainly engaged in providing passenger or freight transport by road, rail, water or air; terminal facilities for passengers or freight; services related to transport such as car parking, stevedoring, harbour services, navigation services, airport operation or space port operation; booking, travel, freight forwarding, crating or customs agency services; and storage facilities. Employers mainly engaged in operating pipelines for the transportation of oil, gas, etc, on a contract or fee basis are included in this Division.

Subdivision 61 Road Transport

Class	Title and Description
-------	-----------------------

611010	Road Freight Transport—Bulk Freight
--------	--------------------------------------------

This class includes employers mainly engaged in the transportation of bulk freight by road, generally with no handling of the freight by the driver.

Exclusions and References:

Employers mainly engaged in

(a) transporting general freight by road where the driver is generally involved in loading and unloading the freight, are included in either

Class 611020 Road Freight Transport—Short Distance, or Class 611030 Road Freight Transport—Long Distance;

(b) bulk delivery of new household and office furniture are included in Class 611010 Road Freight Transport—Bulk Freight or Class 611020 Road Freight Transport—Short Distance or Class 611030 Road Freight Transport—Long Distance as appropriate;

(c) crating or packing for road freight transport on a contract or fee basis are included in Class 664900 Services to Transport nec; and

(d) short and long distance relocation of vehicles where the vehicle is driven and not carried as freight is included in Class 661900 Services to Road Transport nec.

Primary Activities:

- 611010001 Bulk freight transport (road)
- 611010002 Container transport (road)
- 611010003 Truck hire service (with driver), bulk freight
- 611010004 Truck relocation service
- 611010005 Log haulage service (road)

611020 Road Freight Transport—Short Distance

This class includes employers mainly engaged in the transportation of general freight by road, where the driver is generally involved in loading and unloading the freight, involving distances of up to 500 km for the round trip. It also includes employers mainly engaged in renting trucks with drivers for general road freight transport up to 500 km for the round trip.

Exclusions and References:

Employers mainly engaged in

(a) transporting bulk freight by road with generally no handling of the freight by the driver are included in Class 611010 Road Freight Transport—Bulk Freight;

(b) transporting general freight by road, where the driver is generally involved in loading and unloading the freight, involving distances of more than 500 km for the round trip, are included in Class 611030 Road Freight Transport—Long Distance;

(c) packing, delivery and relocation of household and office furniture by road are included in Class 611040—Furniture Removal;

(d) providing road freight terminal facilities or services on a contract or fee basis to road transport units are included in Class 661900 Services to Road Transport nec;

(e) road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling;

(f) leasing or hiring trucks from own stocks, without drivers are included in Class 774100 Motor Vehicle Hiring; and

(g) restocking of vending machines where the employer is the owner of the product contained in the vending machine is included in Class 512900—Specialised Food Retailing nec.

Primary Activities:

- 611020001 Bulk newspaper delivery service, short distance
- 611020002 Delivery of bread, cakes, pastries or biscuits, short distance (where product is not owned by employer)
- 611020003 Delivery service, road (except courier), short distance
- 611020004 Home delivery (groceries)
- 611020005 Pathology or blood transport service
- 611020006 Taxi truck service (with driver), short distance
- 611020007 Truck hire service (with driver), short distance
- 611020008 Vending machine restocking where the product is not owned by the employer
- 611020999 Road freight transport-short distance nec

611030 Road Freight Transport—Long Distance

This class includes employers mainly engaged in the transportation of general freight by road, where the driver is involved in loading and unloading the freight, involving distances of more than 500 km for the round trip.

Exclusions and References:

Employers mainly engaged in

(a) transporting general freight by road, where the driver is involved in loading and unloading the freight, involving distances up to 500 km for the round trip are included in Class 611020 Road Freight Transport—Short Distance;

(b) transporting bulk freight by road with generally no handling of the freight by the driver, are involved in Class 611010 Road Freight Transport—Bulk Freight; and

(c) short and long distance relocation of vehicles where the vehicle is driven and not carried as freight is included in Class 664900 Services to Transport nec.

Primary Activities:

- 611030001 Bulk newspaper delivery service, long distance
- 611030002 Delivery service, road (except courier), long distance
- 611030003 Taxi truck service (with driver), long distance
- 611030004 Truck hire service (with driver), long distance
- 611030999 Road freight transport-long distance nec

611040 Furniture Delivery and Removal Service

This class includes employers mainly engaged in the packing, delivery and relocation of household and office furniture by road.

Exclusions and References:

Employers mainly engaged in the bulk delivery of new household and office furniture from manufacturer to wholesaler, or wholesaler to retailer are included in Class 611010 Road Freight Transport—Bulk Freight or Class 611020 Road Freight Transport—Short Distance or Class 611030 Road Freight Transport—Long Distance as appropriate.

Primary Activities:

- 611040001 Furniture removal service
- 611040002 Home furniture delivery service
- 611040003 Office furniture delivery service

612100 Long Distance Bus Transport

This class includes employers mainly engaged in operating buses for the transportation of passengers over long distances.

Exclusions and References:

Employers mainly engaged in providing road passenger terminal facilities or services on a contract or fee basis to road transport employers are included in Class 661900 Services to Road Transport nec.

Primary Activities:

- 612100001 Charter bus service, long distance
- 612100002 Passenger transport service, bus, long distance
- 612100003 Tourist coach service, long distance

612200 Short Distance Bus Transport (including Tramway)

This class includes employers mainly engaged in operating urban buses for the transportation of passengers, or in operating tramways for the transportation of passengers.

Exclusions and References:

Employers mainly engaged in

(a) tramway rolling stock repair are included in Class 282300 Railway Equipment Mfg;

(b) providing road passenger terminal facilities or services on a contract or fee basis to road transport employers are included in Class 661900 Services to Road Transport nec; and

(c) providing community transport services mainly on account of government agencies or not-for-profit organisations are included in Class 872920 Non-Residential Care Services nec.

Primary Activities:

- 612200001 Airport bus service
- 612200002 Charter bus service, short distance
- 612200003 Metropolitan bus service
- 612200004 O-bahn bus service
- 612200005 Passenger transport service, bus, short distance
- 612200006 School bus service
- 612200007 Tourist coach service, short distance
- 612200008 Tramway passenger transport service

612310 Taxi Drivers—Metropolitan—T-Plate

This class includes employers engaged in operating taxi cabs with T-plates in the metropolitan areas. Owner/operators who are sole traders or partnerships are eligible for WIC 612315 where they can provide evidence to their insurer of the number of shifts drivers other than themselves drive the taxi.

Exclusions and References:

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities:

612310001 Taxi cab service, metropolitan

612315 Taxi Drivers—Metropolitan—T-plate (up to 2 shifts per week)

This class includes employers engaged in operating taxi cabs with T-plates in metropolitan areas using other drivers on average of 2 shifts per week or less.

Exclusions and References:

Plate operators that are limited proprietary companies are not eligible for this class.

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities

612315001 Taxi cab service, metropolitan, using other drivers up to 2 shifts per week

612320 Taxi Drivers—Non-metropolitan—TC-plate

This class includes employers engaged in operating taxi cabs with TC-plates in country areas. Owner/operators who are sole traders or partnerships are eligible for WIC 612322, 612324 or 612326 where they can provide evidence to their insurer of the number of shifts drivers other than themselves drive the taxi.

Exclusions and References:

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities:

612320001 Taxi cab service, non-metropolitan

612322 Taxi Drivers—Non-Metropolitan—TC-plate (no intention to employ)

This class includes owner/operators engaged in operating taxi cabs with TC-plates in country areas with no intention to employ other drivers.

Exclusions and References:

Plate operators that are limited proprietary companies are not eligible for this class.

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities

612322001 Taxi cab service, non-metropolitan, with no intention to employ

612324 Taxi Drivers—Non-Metropolitan—TC-plate (up to 1 shift per week)

This class includes employers engaged in operating taxi cabs with TC-plates in country areas using other drivers on average of up to 1 shift per week.

Exclusions and References:

Plate operators that are limited proprietary companies are not eligible for this class.

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities

612324001 Taxi cab service, non-metropolitan, using other drivers up to 1 shift per week

612326 Taxi Drivers—Non-Metropolitan—TC-plate (up to 2 shifts per week)

This class includes employers engaged in operating taxi cabs with TC-plates in country areas using other drivers on average of up to 2 shifts per week.

Exclusions and References:

Plate operators that are limited proprietary companies are not eligible for this class.

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities

612326001 Taxi cab service, non-metropolitan, using other drivers up to 2 shifts per week

612330 Hire Car Drivers

This class includes employers engaged in operating hire cars with HC-plates with drivers for the transportation of passengers.

Exclusions and References:

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities:

612330001 Hire car with drivers

612340 Other Road Passenger Transport nec

This class includes employers mainly engaged in operating other forms of road vehicles nec for the transportation of passengers, taxi base operations (except for drivers) and taxi call centres.

Primary Activities:

612340001	Hire car service operator (without HC-plates)
612340002	Road passenger transport nec
612340003	Taxi booking operation (except for taxi trucks)
612340004	Taxi cab management service (ie operation on behalf of owner)
612340005	Taxi network operation (except for taxi trucks)
612340006	Taxi radio base operation (except for taxi trucks)

Subdivision 62 - Rail Transport

Class	Title and Description
-------	-----------------------

620000	Rail Transport
--------	-----------------------

This class includes employers mainly engaged in operating railways (except tramways) for the transportation of freight or passengers, in operating railway terminal or depot facilities for receiving, despatching or transferring rail freight or cargo, or in providing services allied to railway transport not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) repairing railway rolling stock or locomotives are included in Class 282300 Railway Equipment Mfg;

(b) constructing or repairing railway permanent way are included in Class 412200 Non-Building Construction nec;

(c) providing catering services are included in Class 573000 Cafes and Restaurants;

(d) operating tramways for the transport of passengers are included in Class 612200 Short Distance Bus Transport (Including Tramway);

(e) rail freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling; and

(f) operating railways as a tourist attraction are included in Class 933000 Other Recreation Services.

Primary Activities:

- 620000001 Container terminal operation (railway)
- 620000002 Freight transport service (railway)
- 620000003 Locomotive leasing
- 620000004 Passenger transport service (railway)
- 620000005 Railway station operation
- 620000006 Suburban railway transport service (except tramway transport)
- 620000007 Terminal operation (railway)

Subdivision 63 - Water Transport

Class Title and Description

630100 International Sea Transport

This class includes employers mainly engaged in the operation of vessels for the transportation of passengers or freight by sea between domestic and foreign ports.

Exclusions and References:

Employers mainly engaged in

(a) repairing, refitting or converting ships are included in Class 282100 Shipbuilding;

(b) operating sea transport terminals are included in Class 662200 Water Transport Terminals;

(c) providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;

(d) sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling; and

(e) leasing, hiring, or charter of ships without crew are included in Class 774210 Boat and Ferry Hiring.

Primary Activities:

- 630100001 Freight transport service (international sea transport)
- 630100002 Ocean cruise services (between domestic and foreign ports)
- 630100003 Passenger transport service (international sea transport)
- 630100004 Ship management service for international sea transport (ie operation of ships on behalf of owners)

630200 Coastal Water Transport

This class includes employers mainly engaged in the operation of vessels for the transportation of passengers or freight by sea between domestic ports. It also includes employers engaged in the charter or leasing of ships with crew, for any period, for use in coastal sea transport.

Exclusions and References:

Employers mainly engaged in

(a) operating ships or boats within harbours or inland waters for the transportation of passengers or freight are included in Class 630300 Inland Water Transport;

(b) operating sea transport terminals are included in Class 662200 Water Transport Terminals;

(c) providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;

(d) operating tugboats or towing vessels are included in Class 662920 Services to Water Transport nec;

(e) sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;

(f) leasing, hiring or charter of ships, fishing boats or pleasure craft without crew, other than for transportation of passengers, are included in Class 774210 Boat and Ferry Hiring; and

(g) leasing, hiring or charter of ships, fishing boats or pleasure craft, with crew, other than for transportation of passengers, are included in Class 931911 Sports and Services to Sport nec.

Primary Activities:

- 630200001 Boat charter, lease or rental (with crew; for any period; for coastal water transport; except recreational)

- 630200002 Freight transport service (coastal sea transport)
- 630200003 Island ferry operation (in coastal waters)
- 630200004 Ocean cruise service (between domestic ports)
- 630200005 Passenger transport service (coastal sea transport)
- 630200006 Ship charter, lease or rental (with crew; for any period; for coastal sea transport)
- 630200007 Ship management service for coastal sea transport (ie operation of ships on behalf of owners)
- 630200008 Vehicular ferry operation (in coastal waters)
- 630200009 Water Taxi

630300 Inland Water Transport

This class includes employers mainly engaged in the operation of vessels for the transportation of freight or passengers in harbours or inland waters (except tug boats or lighters).

Exclusions and References:

Employers mainly engaged in

(a) operating vehicular punts are included in Class 661900 Services to Road Transport nec;

(b) providing tug boat or lighterage services are included in Class 662920 Services to Water Transport nec; and

(c) hiring or renting pleasure boats from own stocks, without crew, are included in Class 774210 Boat and Ferry Hiring.

Primary Activities:

- 630300001 Cruise operation (river, harbour or lake; with or without restaurant facilities)
- 630300002 Freight transport service (river, harbour or lake)
- 630300003 Passenger ferry operation (river, harbour or lake)
- 630300004 Passenger transport service (river, harbour or lake)
- 630300005 Water taxi service (river, harbour or lake)

Subdivision 64 - Air and Space Transport

Class	Title and Description
-------	-----------------------

640100	Scheduled International Air Transport
--------	----------------------------------------------

This class includes employers mainly engaged in operating aircraft on scheduled routes for the transportation of passengers or freight between domestic and foreign ports.

Exclusions and References:

Employers mainly engaged in

(a) repairing aircraft are included in Class 282400 Aircraft Mfg;

(b) operating aircraft on a non-scheduled basis for the transportation of passengers or freight between domestic and foreign airports are included in Class 640300 Non-Scheduled Air and Space Transport;

(c) operating ticket sales or booking offices of non-resident airlines are included in Class 664100 Travel Agency Services; and

(d) international air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling.

Primary Activities:

640100001	Aircraft charter, lease or rental (with crew; for use in scheduled international air transport)
-----------	-------------------------------------------------------------------------------------------------

640100002	Air transport service (scheduled international)
-----------	-------------------------------------------------

640100003	Air transport terminal operation (for scheduled international air transport; except airports)
-----------	-----------------------------------------------------------------------------------------------

640100004	Freight transport service (scheduled international air transport)
-----------	-------------------------------------------------------------------

640100005	Passenger transport service (scheduled international air transport)
-----------	---------------------------------------------------------------------

640200	Scheduled Domestic Air Transport
--------	-----------------------------------------

This class includes employers mainly engaged in operating aircraft on scheduled routes for the transportation of passengers or freight domestically.

Exclusions and References:

Employers mainly engaged in

(a) repairing aircraft are included in Class 282400 Aircraft Mfg;

(b) operating aircraft on a non-scheduled basis for the transportation of passengers or freight domestically are included in Class 640300 Non-Scheduled Air and Space Transport; and

(c) domestic air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling.

Primary Activities:

- 640200001 Air transport service (scheduled domestic)
- 640200002 Air transport terminal operation (for scheduled domestic air transport; except airports)
- 640200003 Aircraft charter, lease or rental (with crew; for use in scheduled domestic air transport)
- 640200004 Freight transport service (scheduled domestic air transport)
- 640200005 Passenger transport service (scheduled domestic air transport)

640300 Non-Scheduled Air and Space Transport

This class includes employers mainly engaged in operating aircraft on other than scheduled routes for the transportation of passengers or freight. It also includes employers engaged in operating flying schools.

Exclusions and References:

Employers mainly engaged in

(a) aerial crop dusting, helicopter cattle mustering or in the provision of other aerial agricultural services are included in Class 021300 Aerial Agricultural Services;

(b) repairing aircraft are included in Class 282400 Aircraft Mfg;

(c) civil airport operation (except air transport terminals) are included in Class 663000 Services to Air Transport;

(d) air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;

(e) leasing or hiring aircraft without crew, from own stocks are included in Class 774220 Other Transport Equipment Leasing nec; and

(f) aerial surveying or photography are included in Class 782200 Surveying Services.

Primary Activities:

- 640300001 Aerial advertising service (including skywriting)
- 640300002 Air transport terminal operation (for non-scheduled air transport; except airports)
- 640300003 Aircraft charter, lease or rental (with crew; for use in non-scheduled air transport)
- 640300004 Helicopter charter
- 640300005 Hot air balloon ride operation
- 640300006 Flying school operation
- 640300007 Freight transport service (non-scheduled air transport)
- 640300008 Passenger transport service (non-scheduled air transport)
- 640300009 Skywriting
- 640300010 Space transport service (non-scheduled)

Subdivision 65 - Other Transport

Class Title and Description

650100 Pipeline Transport

This class includes employers mainly engaged in operating pipelines for the transportation of oil, gas, water or other materials on a contract or fee basis.

Primary Activities:

- 650100001 Pipeline operation (for the transport of oil, gas, water or other materials on a contract or fee basis)

650900 Transport nec

This class includes employers mainly engaged in the transportation of passengers or freight not elsewhere classified.

Primary Activities:

- 650900001 Aerial cable car operation (except tramway)

- 650900002 Chair lift operation
- 650900003 Freight transport operation nec
- 650900004 Monorail operation
- 650900005 Over snow transport operation
- 650900006 Passenger transport operation nec
- 650900007 Shopping trolley collection service
- 650900999 Transport operation nec

Subdivision 66 Services to Transport

Class	Title and Description
-------	-----------------------

661100	Parking Services
---------------	-------------------------

This class includes employers mainly engaged in providing motor vehicle parking facilities.

Exclusions and References:

Employers mainly engaged in providing security services to parking station operators are included in Class 786412 Security Services

Primary Activities:

661100001	Car park operation
-----------	--------------------

661100002	Parking station operation
-----------	---------------------------

661900	Services to Road Transport nec
---------------	---------------------------------------

This class includes employers mainly engaged in providing services to road transport not elsewhere classified.

Exclusions and References:

Employers mainly engaged in operating passenger ferries which may also carry some freight or motor vehicles are included in the appropriate classes in Subdivision 63 Water Transport.

Primary Activities:

- 661900001 Container terminal or park facilities provision (for road freight on a fee or contract basis)
- 661900002 Escort vehicle operation for road haulage
- 661900003 Terminal facilities provision (to road freight or passenger transport employers on a fee or contract basis)
- 661900004 Toll bridge operation
- 661900005 Toll road operation
- 661900006 Vehicle relocation service (where the vehicle is driven and not carried as freight)
- 661900007 Vehicular ferry or punt operation (in inland waters)
- 661900008 Weighbridge operation
- 661900999 Services to road transport nec

662100 Stevedoring

This class includes employers mainly engaged in the provision of labour for the loading or unloading of vessels.

Primary Activities:

- 662100001 Ship loading or unloading service (provision of labour only)
- 662100002 Stevedoring

662200 Water Transport Terminals

This class includes employers mainly engaged in the operation of ship mooring facilities or of passenger or freight sea transport terminals (including sea cargo container terminals and coal or grain loaders) used for the loading or unloading of vessels.

Exclusions and References:

Employers mainly engaged in

(a) providing stevedoring services are included in Class 662100 Stevedoring.

(b) providing security services to Water Transport Terminal operators are included in Class 786412 Security Services

Primary Activities:

- 662200001 Coal loader operation (sea transport)
- 662200002 Container terminal operation (marine cargo)
- 662200003 Freight terminal operation (sea transport)
- 662200004 Grain loader operation (sea transport)
- 662200005 Passenger terminal operation (sea transport)
- 662200006 Ship mooring service
- 662200007 Terminal operation (sea transport)

662300 Port Operators

This class includes employers mainly engaged in the maintenance and leasing of port facilities to facilitate the land-sea transition of goods and passengers.

Exclusions and References:

Employers mainly engaged in

(a) constructing port facilities are included in Class 412200 Non-Building Construction nec; and

(b) planning port facilities are included in the appropriate classes within Subdivision 78 Business Services.

Primary Activities:

- 662300001 Port operation
- 662300002 Wharf facility leasing
- 662300003 Wharf provision
- 662300004 Wharf operation

662910 Water Transport Agency Services nec

This class includes employers mainly engaged in providing administrative and agency services to water transport not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) the charter or leasing of ships or boats for the transportation of passengers or freight (except fishing vessels and pleasure craft), with crew, are included in the appropriate classes in Subdivision 63 Water Transport;

(b) the charter or leasing of ships or boats for fishing, recreation or pleasure, with crew, are included in Class 931911 Sports and Services to Sport nec; and employers engaged in the charter or leasing of ships or boats for fishing, recreation or pleasure, without crew, are included in Class 774210 Boat and Ferry Hiring.

(c) operating water transport terminal facilities are included in Class 662200 Water Transport Terminals;

(d) sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;

(e) providing customs agency services are included in Class 664410 Customs Agencies—Goods Handling or Class 664420 Customs Agencies—No Goods Handling

(f) ship broking are included in Class 664900 Services to Transport nec; and

(g) operating marina facilities for pleasure craft are included in Class 931911 Sports and Services to Sports nec.

Primary Activities:

662910001 Ship registration service

662910002 Ship agency service

662920 Services to Water Transport nec

This class includes employers mainly engaged in providing port and harbour services not elsewhere classified.

Exclusions and References:

Employers mainly engaged in repairing ships or boats are included in Classes 282100 Shipbuilding, 282220 Boat Repairing or 532900 Automotive Repair and Services nec.

Primary Activities:

662920001 Distressed vessel towing service

662920002 Harbour service nec

- 662920003 Lift span bridge operation
- 662920004 Lighterage service
- 662920005 Navigation service, water transport
- 662920006 Pilotage service
- 662920007 Port service nec
- 662920008 Salvage service, marine
- 662920009 Towboat operation
- 662920010 Tugboat operation
- 662920011 Waterway, navigable, operation

663000 Services to Air Transport nec

This class includes employers mainly engaged in providing civil airport and space port facilities, aerospace navigation, and other services to air or space transport employers

Exclusions and References:

Employers mainly engaged in

(a) aircraft repair are included in Class 282400 Aircraft Mfg;

(b) aircraft leasing or charter with crew, or in the operation of passenger or freight air transport terminals (whether at airports or not) are included in the appropriate classes of Subdivision 64 Air and Space Transport;

(c) operating ticket sales offices of non-resident airlines are included in Class 664100 Travel Agency Services;

(d) aircraft leasing without crew, from own stocks, for periods of one year or more, are included in Class 774220 Other Transport Equipment Leasing nec;

(e) providing security services at airports are included in Class 786412 Security Services; and

(f) airline food catering are included in Class 573000 Cafes and Restaurants.

Primary Activities:

- 663000001 Air traffic control and navigation service

- 663000002 Airport baggage handling service
- 663000003 Airport service
- 663000004 Airport operation (civil; except air transport terminals)
- 663000005 Space port operation
- 663000999 Services to air transport nec

664100 Travel Agency Services

This class includes employers mainly engaged in providing travel agency services such as transport and/or accommodation bookings and tour wholesaling or retailing.

Exclusions and References:

Employers mainly engaged in providing transport for tourist travel are included in the appropriate class in Subdivisions 61, 62, 63 or 64.

Primary Activities:

- 664100001 Booking service (passenger transport and/or accommodation)
- 664100002 Ticket consolidation service (for passenger transport)
- 664100003 Ticket selling (for non-resident airlines)
- 664100004 Tour guide service
- 664100005 Tour retailing service
- 664100006 Tour wholesaling service
- 664100007 Tourist bureau service
- 664100999 Travel agency service nec

664210 Freight Forwarding (Road)—Goods Handling

This class includes employers mainly engaged in contracting to transport goods and using one or more different employers to perform the contracted services by way of road freight transport. Such employers are included in this class if their activities in this regard include manually or mechanically handling the goods involved.

Exclusions and References:

Employers mainly engaged in

(a) freight forwarding by road who do not undertake any manual or mechanical handling of goods are included in Class 664220 Freight Forwarding (Road)—No Goods Handling;

(b) freight forwarding by rail and/or air and/or sea, are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate; and

(c) transport or delivery of goods by road are included in the appropriate class in Subdivision 61 Road Transport.

Primary Activities:

664210001 Freight forwarding service (road)—goods handling

664220 Freight Forwarding (Road)—No Goods Handling

This class includes employers mainly engaged in contracting to transport goods and using one or more different employers to perform the contracted services by way of road freight transport. Such employers are included in this class if they do not undertake any manual or mechanical handling of the goods involved.

Exclusions and References:

Employers mainly engaged in

(a) freight forwarding by road who undertake any manual or mechanical handling of goods are included in 664210 Freight Forwarding (Road)—Goods Handling;

(b) freight forwarding by rail and/or air and/or sea, are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate; and

(c) transport or delivery of goods by road are included in the appropriate class in Subdivision 61 Road Transport.

Primary Activities:

664220001 Freight forwarding service (road)—no goods handling

664310 Freight Forwarding (Other than Road)—Goods Handling

This class includes employers mainly engaged in contracting to transport goods for other enterprises, and using one or more different enterprises to perform the contracted services by way of rail and/or air and/or sea freight transport. Such employers are included in this

class if they undertake any manual or mechanical handling of the goods involved.

Exclusions and References:

Employers mainly engaged in

(a) freight forwarding other than by road who do not undertake any manual or mechanical handling of goods are included in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;

(b) road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and

(c) freight brokerage are included in Class 664900 Services to Transport nec.

Primary Activities:

664310001 Freight forwarding service (except by road), goods handling

664310002 Rail freight forwarding

664320 Freight Forwarding (Other than Road)—No Goods Handling

This class includes employers mainly engaged in contracting to transport goods for other enterprises, and using one or more different enterprises to perform the contracted services by way of rail and/or air and/or sea freight transport. Such employers are included in this class if they do not undertake in any manual or mechanical handling of the goods involved.

Exclusions and References:

Employers mainly engaged in

(a) freight forwarding other than by road who undertake any manual or mechanical handling of goods are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling;

(b) road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and

(c) freight brokerage are included in Class 664900 Services to Transport nec.

Primary Activities:

664320001 Freight forwarding service (except by road), no goods handling

664410 Customs Agencies—Goods Handling

This class includes employers mainly engaged in providing customs services which involve any manual or mechanical handling of goods.

Exclusions and References:

Employers mainly engaged in

(a) customs agency services which do not involve any handling of goods are included in Class 664420 Customs Agencies—No Goods Handling; and

(b) international freight forwarding are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.

Primary Activities:

664410001 Customs agency service, goods handling

664410002 Customs clearance service, goods handling

664410003 Export documentation preparation service, goods handling

664410004 Import documentation preparation service, goods handling

664420 Customs Agencies—No Goods Handling

This class includes employers mainly engaged in providing customs services which do not involve any manual or mechanical handling of goods.

Exclusions and References:

Employers mainly engaged in

(a) customs agency services which involve any handling of goods are included in Class 664410 Customs Agencies—Goods Handling; and

(b) international freight forwarding are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.

Primary Activities:

664420001 Customs agency service, no goods handling

664420002 Customs clearance service, no goods handling

- 664420003 Export documentation preparation service, no goods handling
- 664420004 Import documentation preparation service, no goods handling

664900 Services to Transport nec

This class includes employers mainly engaged in the provision of services to transport not elsewhere classified.

Exclusions and References:

Employers mainly engaged in hiring or leasing pallets, from own stocks, are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator.

Primary Activities:

- 664900001 Crating or packing service (for transport)
- 664900002 Freight brokerage
- 664900003 Transport container repair or refurbishing
- 664900004 Wool dumping

Subdivision 67 - Storage

Class	Title and Description
-------	-----------------------

670100	Grain Storage
--------	----------------------

	This class includes employers mainly engaged in the storage of cereal grains.
--	-------------------------------------------------------------------------------

	<i>Exclusions and References:</i>
--	-----------------------------------

	<i>Employers mainly engaged in operating grain loading facilities at water transport terminals are included in Class 662200 Water Transport Terminals.</i>
--	------------------------------------------------------------------------------------------------------------------------------------------------------------

	Primary Activities:
--	----------------------------

- | | |
|-----------|--------------------------|
| 670100001 | Grain elevator operation |
| 670100002 | Grain silo operation |
| 670100003 | Grain storage |

670100004 Grain storage service

670900 Storage nec

This class includes employers mainly engaged in providing storage or warehousing services not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) self storage operations where employees only perform administration and/or managerial duties are in Class 771220 Commercial Property Operators and Developers; and

(b) transport or delivery are in the appropriate class in Subdivision 61 Road Transport.

Primary Activities:

670900001 Bond store operation

670900002 Controlled atmosphere store operation

670900003 Free store operation (storage of goods not under bond)

670900004 Furniture storage service

670900005 Self-storage service, involved in goods handling and/or storage operations

670900006 Warehousing nec

670900007 Wool storage service

670900999 Storage service nec

Division J - Communication services

This Division includes all employers mainly engaged in providing postal, courier and telecommunication services.

Subdivision 71 - Communication Services

Class	Title and Description
--------------	------------------------------

711110	Postal Delivery Services
---------------	---------------------------------

This class includes employers mainly engaged in picking up, transport, and delivery (domestic or international) of addressed or unaddressed mail, packages and parcels. This class includes collection of mail from

public letter boxes or from post offices, sorting of mail, and distribution and delivery.

Exclusions and References:

Employers mainly engaged in the express door-to-door pick up and delivery of unstamped letters and mail-type articles are included in Class 711200 Courier Services.

Primary Activities:

711110001 Advertising brochures and pamphlets, letter box delivery

711110002 Mail services, delivery and collection

711120 Postal Agency Services

This class includes employers mainly engaged in post office agencies and sale of postage stamps.

Exclusions and References:

Employers mainly engaged in the express door-to-door pick up and delivery of unstamped letters and mail-type articles are included in Class 711200 Courier Services.

Primary Activities:

711120001 Mailbox rental services

711120002 Post office operation

711120003 Postal agency operation

711200 Courier Services

This class includes employers mainly engaged in the express door-to-door pick up, transport and delivery of letters, mail-type articles, parcels and packages. The activity may involve the use of one or more modes of transport which may be privately or publicly owned. The items being delivered are not owned by the employer.

Exclusions and references:

Employers mainly engaged in delivery of food (meant for immediate consumption) where the product is owned and supplied by the employer are included in Class 512500 Takeaway Food Retailing.

Primary Activities:

- 711200001 Alcohol delivery service from retail bottle shop or liquor outlet
- 711200002 Courier service
- 711200003 Customised express pick up and delivery service
- 711200004 Messenger service
- 711200005 Retail food delivery service from restaurant or takeaway food outlet

712000 Telecommunication Services

This class includes employers mainly engaged in providing telecommunication services to the public by wire, cable or radio.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing communication equipment are included in the appropriate classes in Division C Manufacturing;

(b) cable laying, transmission line or tower construction, or in the installation or repair of telephone or telegraphic equipment are included in the appropriate classes in Division E Construction;

(c) operating call centres, telephone answering services or message delivery services are included in Class 786900 Business Services nec;

(d) operating radio or television broadcasting services are included in Classes 912100 Radio Services and 912200 Television Services; and

(e) operating internet cafes with food and/or beverage service are included in Class 573000 Cafes and Restaurants.

Primary Activities:

- 712000001 Cable service (communication)
- 712000002 Communication channel service
- 712000003 International telephone network operation
- 712000004 Internet service provider
- 712000005 Local telephone network
- 712000006 Long distance telephone network
- 712000007 Mobile telecommunications network operation

712000008	Multi-purpose communication channel operation
712000009	Network communication service
712000010	Radio telephone service
712000011	Radio relay station operation
712000012	Satellite communications service
712000013	Satellite earth station operation
712000014	Telegram service
712000015	Telegraph service
712000016	Telephone exchange operation
712000017	Telephone service
712000018	Teleprinter service
712000019	Television relay station operation
712000020	Telex service
712000021	Voice Over Internet Protocol (VoIP) provision
712000022	Wireless telecommunications network operation
712000999	Telecommunications service nec

Division K - Finance and insurance

This Division includes all employers mainly engaged in the provision of finance, in investing money in predominantly financial assets, in providing services to lenders, borrowers and investors, in providing insurance cover of all types, and in providing services to insurance underwriters and to people or organisations seeking insurance.

Subdivision 73 - Finance

Class	Title and Description
-------	-----------------------

731000	Central Bank
--------	--------------

This class includes employers mainly engaged in the operation of government central banks, not involving personal 'over the counter' customer service.

Primary Activities:

- 731000001 Financial regulatory service
- 731000002 Government central bank operation

732100 Banks

This class includes employers mainly engaged in the banking activities of recognised banks.

Primary Activities:

- 732100001 Development bank operation
- 732100002 Savings bank operation
- 732100003 Merchant bank operation
- 732100004 Trading bank operation

732200 Building Societies

This class includes employers and specialised financiers mainly engaged in providing loans for home building or purchasing purposes, as well as taking deposits.

Primary Activities:

- 732200001 Building society operation

732300 Credit Unions

This class includes employers mainly engaged in the operation of credit unions or cooperatives engaged in lending money to their members for various purposes, as well as taking deposits.

Primary Activities:

- 732300001 Credit union operation

732400 Money Market Dealers

This class includes employers mainly engaged in holding and dealing in securities issued by the Government, in dealing in the short term money market, and in other liquidity placements.

Exclusions and References:

Employers mainly engaged in finance broking or in arranging finance for others are included in Class 751900 Services to Finance and Investment nec.

Primary Activities:

- 732400001 Bill of exchange discounting or financing (except by banks)
- 732400002 Money market dealer

732900 Deposit Taking Financiers nec

This class includes employers mainly engaged in the provision of finance which is predominantly in the form of business and commercial lending, including financial leasing, and in borrowing funds for this purpose from the public or from related organisations.

Exclusions and References:

Employers mainly engaged in finance broking or in arranging finance for others are included in Class 751900 Services to Finance and Investment nec.

Primary Activities:

- 732900001 Commercial finance company operation
- 732900002 Financial intermediation nec

733000 Other Financiers

This class includes employers mainly engaged in providing credit, or lending money, or in leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods) not elsewhere classified. Included are employers which borrow and lend money from a group of employers related to it. Employers of terminating building societies (except terminating building society management on a commission or fee basis) are included.

Exclusions and References:

Employers whose main source of funds is deposits are included in Subdivision 73 Finance. Employers mainly engaged in finance broking or in arranging finance for others, or in carrying out or in managing the operations of terminating building societies on a commission or fee basis are included in Class 751900 Services to Finance and Investment nec.

Primary Activities:

- 733000001 Financing nec
- 733000002 Motor vehicle leasing on purely financial basis
- 733000003 Terminating building society operation (except terminating building society management on a commission or fee basis)

734000 Financial Asset Investors

This class includes employers (except employers of separately constituted superannuation funds) mainly engaged in investing money on their own account in predominantly financial assets (including mortgages). Also included are investment type employer trusts engaged in holding financial assets.

Exclusions and References:

Employers of holding companies mainly engaged in activities other than holding shares, or of trusts or funds mainly engaged in producing goods or services (rather than merely investing money), are classified to the appropriate industry classes in accordance with their major activity.

Employers mainly engaged in

(a) providing benefits through separately constituted funds are included in 741200 Superannuation Funds;

(b) underwriting new security issues, or in buying or selling stocks, shares or other financial securities for others are included in Class 751100 Financial Asset Broking Services;

(c) managing (eg on a commission or fee basis) financial asset investments for others (except for separately constituted superannuation funds), or employers mainly engaged in providing trustee or financial asset investment advisory services are included in Class 751900 Services to Finance and Investment nec; and

(d) operating real property are included in Subdivision 77 Property Services.

Primary Activities:

- 734000001 Charitable/educational trust or foundation operation (investment type; in mainly financial assets, except trust management services on a commission or fee basis)
- 734000002 Friendly Society operation (investment type; in predominantly financial assets)

- 734000003 Investment operation (own account; in predominantly financial assets; except superannuation funds)
- 734000004 Employer or unit trust operation (investment type; in predominantly financial assets; except trust management on a commission or fee basis)
- 734000005 Holding company operation (viz holding shares in subsidiary companies)

Subdivision 74 - Insurance

Class	Title and Description
-------	-----------------------

741100	Life Insurance
--------	-----------------------

This class includes employers mainly engaged in providing life insurance cover.

Exclusions and References:

Superannuation funds managed by life insurance companies are included in Class 741200 Superannuation Funds. This exclusion does not relate to statutory funds of life insurance companies for the purpose of conducting superannuation business—such funds are part of the assets of the life insurance companies.

Primary Activities:

- | | |
|-----------|----------------------------|
| 741100001 | Life insurance provision |
| 741100002 | Life reinsurance provision |

741200	Superannuation Funds
--------	-----------------------------

This class includes employers of separately constituted funds mainly engaged in providing retirement benefits.

Exclusions and References:

Employers mainly engaged in managing or in carrying out the operations of separately constituted superannuation funds on a commission or fee basis are included in Class 752000 Services to Insurance.

Primary Activities:

- 741200001 Approved Deposit Fund (Superannuation) operation
- 741200002 Pension fund, separately constituted, operation
- 741200003 Superannuation fund, separately constituted, operation

742100 Health Insurance

This class includes employers mainly engaged in providing insurance cover for hospital, medical, dental, pharmaceutical or funeral expenses or costs.

Primary Activities:

- 742100001 Dental insurance provision
- 742100002 Funeral benefit provision
- 742100003 Health insurance provision

742200 General Insurance

This class includes employers mainly engaged in providing motor vehicle, fire, marine, comprehensive household or insurance cover not elsewhere classified.

Exclusions and References:

Insurance broking employers of foreign based insurance underwriters, not carrying insurance domestically, are included in Class 752000 Services to Insurance.

Primary Activities:

- 742200001 Accident insurance provision
- 742200002 All risks insurance provision
- 742200003 Fire insurance provision
- 742200004 General insurance provision
- 742200005 Household insurance provision
- 742200006 Mortgage insurance provision
- 742200007 Motor vehicle insurance provision

742200008	Owner's liability insurance provision
742200009	Reinsurance (except life) provision
742200010	Third party insurance provision
742200011	Travel insurance provision
742200012	Worker's compensation insurance provision
742200999	Insurance provision nec

Subdivision 75 - Services to Finance and Insurance

Class	Title and Description
--------------	------------------------------

751100	Financial Asset Broking Services
---------------	-----------------------------------------

This class includes employers mainly engaged in trading in stocks, shares or other financial assets for others, or in underwriting financial asset issues.

Primary Activities:

751100001	Commodity futures broking or dealing (on a commission or transaction fee basis)
751100002	Financial asset broking service
751100003	Mortgage broking service
751100004	Stock broking or trading (on a commission or transaction fee basis)

751900	Services to Finance and Investment nec
---------------	-----------------------------------------------

This class includes employers mainly engaged in providing nominee, trustee, investment management or advisory services, or other services in the field of finance or investment (except insurance or superannuation). Also included in this class are employers of incorporated stock exchanges.

Exclusions and References:

Employers mainly engaged in

(a) fund raising for charitable or welfare purposes on their own account are included in Class 872920 Non-Residential Services nec; and

(b) fund raising for disease and medical condition research on their own account are included in Class 781000 Scientific Research.

Primary Activities:

- 751900001 Charitable fund raising (on a commission or fee basis)
- 751900002 Credit card administration service
- 751900003 Disease and medical condition research fund raising (on a commission or fee basis)
- 751900004 Executor service
- 751900005 Finance consultant service
- 751900006 Financial asset investment consultant service
- 751900007 Fundraising (on a commission or fee basis) nec
- 751900008 Money changing service (non-bank)
- 751900009 Nominee service
- 751900010 Portfolio, investment, management service (on a commission or fee basis)
- 751900011 Security valuation service
- 751900012 Share registry operation
- 751900013 Stock exchange operation
- 751900014 Terminating building society management service (on a commission or fee basis)
- 751900015 Trustee service
- 751900016 Welfare fund raising (on a commission or fee basis)
- 751900999 Finance service nec

752000 Services to Insurance

This class includes employers mainly engaged in providing insurance broking or agency services, or other services to insurance such as consultant, claim assessment or adjustment services. This class also includes foreign based insurance underwriters engaged in insurance broking (not carrying) domestically, as well as employers mainly

engaged in managing or in carrying out the operations of separately constituted superannuation funds on a commission or fee basis.

Exclusions and References:

Employers mainly engaged in provision of services to rebuild, repair or clean damaged goods are included in the appropriate class for rebuilding, repairing or cleaning of those goods.

Primary Activities:

- 752000001 Actuarial service
- 752000002 Claim adjustment service
- 752000003 Claim assessment service
- 752000004 Insurance agency service
- 752000005 Insurance broking service
- 752000006 Insurance consultant service
- 752000007 Insurance fund management service (on a commission or fee basis)
- 752000008 Superannuation fund management service (on a commission or fee basis)

Division L - Property and business services

This Division includes all employers mainly engaged in renting and leasing assets as well as employers mainly engaged in providing a wide variety of routine support activities for the day to day operations of other businesses or organisations.

Subdivision 77 - Property Services

Class	Title and Description
-------	-----------------------

771110	Residential Strata Schemes
--------	-----------------------------------

This class consists of residential strata schemes.

Primary Activities:

- 771110001 Community association (as defined under section 3 (1) of the Community Land Management Act 1989)
- 771110002 Neighbourhood association (as defined under section 3 (1) of the Community Land Management Act 1989)
- 771110003 Precinct association (as defined under section 3 (1) of the Community Land Management Act 1989)
- 771110004 Residential strata scheme (owners corporation)

771120 Residential Property Operators

This class includes employers mainly engaged in renting or leasing their own or leased residential properties (including space in such properties) or dwellings (other than holiday houses or flats) to others. Note: All renting and leasing activities can be performed either as owner or as lease holder. Leasing includes sub-leasing.

Exclusions and References:

Employers mainly engaged in

(a) undertaking or supervising construction work arising from the subdivision or development of land are included in the appropriate industry classes in Division E Construction;

(b) operating hotels or motels (except with licensed premises), boarding or rooming houses, student residences, caravan parks, holiday houses or flats (except in renting or leasing dwellings) are included in Class 571000 Accommodation; and

(c) leasing or sub-leasing properties to persons who are aged, disadvantaged or with disability, where care is provided, are included in the appropriate class of Subdivision 87.

Primary Activities:

- 771120001 Apartment (except holiday apartments) renting or leasing
- 771120002 Building renting or leasing, residential
- 771120003 Caravan park, residential (other than holiday) operation
- 771120004 Flat (except holiday flat) renting or leasing
- 771120005 House (except holiday houses) renting or leasing
- 771120006 Manufactured or mobile home villages where accommodation is on a long term basis

771210 Commercial Property Strata Schemes

This class consists of commercial property strata schemes.

Primary Activities:

771210001 Commercial property strata schemes (owners corporation)

771220 Commercial Property Operators and Real Estate Developers

This class includes employers mainly engaged in the leasing out of commercial and industrial property. This class also includes employers engaged in land subdivision and development, except those undertaking the organisation, management or supervision of construction work.

Exclusions and References:

Employers mainly engaged in

(a) organisation, management or supervision of construction activity or site preparation services are included in the relevant class in Division E Construction;

(b) self storage operations with goods handling and storage operations are in Class 670900 Storage nec;

(c) shopping centre facilities management including provision of cleaning and/or security services are included in the relevant classes of Subdivision 78 Business Services; and

(d) general repair or maintenance services of commercial facilities are included in 411300 Non-Residential Building Construction.

Primary Activities:

771220001 Building, non-residential, renting or leasing

771220002 Factory renting or leasing

771220003 Non-residential land development or subdivision (except where there is also site preparation or construction activity)

771220004 Office space renting or leasing

771220005 Property, non-residential, renting or leasing

771220006 Residential property developer (except construction)

771220007 Self storage operation where employee only perform administrative and/or managerial duties

- 771220008 Shopping centre facilities management (excluding provision of cleaning or security services)
- 771220009 Shopping centre renting or leasing
- 771220010 Warehouse renting or leasing

772000 Real Estate Agents

This class includes employers mainly engaged in valuing, purchasing, selling (by auction or private treaty), managing or renting real estate for others.

Exclusions and References:

Employers mainly engaged in providing a real estate title transfer service performed by qualified legal practitioners are included in Class 784100 Legal Services.

Primary Activities:

- 772000001 Broking service (real estate)
- 772000002 Conveyancing service (other than by employees of qualified legal practitioners)
- 772000003 Real estate agency service
- 772000004 Real estate auctioning service
- 772000005 Real estate broking service
- 772000006 Real estate management service
- 772000007 Real estate owners corporation management service
- 772000008 Real estate rental agency service
- 772000009 Real estate title transfer service (other than by employers of qualified legal practitioners)
- 772000010 Real estate valuer
- 772000011 Time share apartment management service
- 772000012 Title searching service
- 772000013 Valuing service (real estate)

773000 Non-Financial Asset Investors

This class includes employers mainly engaged in holding intellectual property or other non-financial assets (except real estate or plant and equipment) which were not produced by the employer and from which they derive income from payments for the use of those assets or for reproducing those assets.

Exclusions and References:

Employers mainly engaged in

(a) holding real estate from which they derive income are included in Class 771220 Commercial Property Operators and Real Estate Developers; and

(b) holding plant and equipment from which they derive income are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator, or in Class 774320 Plant and Machinery Hiring and Leasing With Operator.

Primary Activities:

773000001 Investing in patents and copyrights

773000002 Investing in tangible artistic work

773000003 Taxi cab plate leasing

773000999 Non-financial asset investing nec

774100 Motor Vehicle Hiring

This class includes employers mainly engaged in leasing, hiring or renting motor vehicles from own stocks, without drivers (except licensed taxi cabs or hire cars).

Exclusions and References:

Employers mainly engaged in

(a) hiring motor vehicles with drivers are included in the appropriate classes in Subdivision 61 Road Transport;

(b) leasing, hiring or renting licensed taxi cabs or hire cars are included in the appropriate class in Subdivision 61 Road Transport;

(c) leasing motor vehicles on a purely financial service basis are included in Class 733000 Other Financiers; and

(d) hiring transport equipment with driver are included in the relevant class in Division I Transport and Storage.

Primary Activities:

- 774100001 Bus leasing (from own stocks; without driver)
- 774100002 Campervan leasing, hiring or renting (from own stocks; without driver)
- 774100003 Car leasing, hiring or renting (from own stocks, without driver; except licensed hire cars or taxi cabs)
- 774100004 Motor cycle rental
- 774100005 Truck leasing, hiring or renting (from own stocks; without driver)

774210 Boat and Ferry Hiring

This class includes employers mainly engaged in leasing or hiring ships, boats or ferries without drivers or crew.

Exclusions and References:

Employers mainly engaged in leasing, hiring or charter of boats (with crew) for fishing or recreation are included in Class 931911 Sports and Services to Sport nec.

Primary Activities:

- 774210001 Boat lease, hire or charter (without crew) for fishing or recreation
- 774210002 Boat leasing
- 774210003 Houseboat leasing
- 774210004 Ship leasing

774220 Other Transport Equipment Leasing nec

This class includes employers mainly engaged in leasing, hiring or renting aircraft or land transport equipment other than motor vehicles from their own stocks, without drivers or crew (except for mobile advertising billboard service). The renting of containers is also included.

Primary Activities:

- 774220001 Aircraft leasing
- 774220002 Caravan hiring

- 774220003 Container hiring
- 774220004 Horse trailer hiring
- 774220005 Mobile advertising billboard service
- 774220006 Railway stock hiring
- 774220007 Shipping container rental
- 774220008 Trailer hiring (including boat trailers)

774310 Plant and Machinery Hiring and Leasing Without Operator

This class includes employers mainly engaged in leasing, renting or hiring industrial machinery, plant or equipment (except transport equipment) without operators, from own stock physically held for that purpose.

Exclusions and References:

Employers mainly engaged in

(a) leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods are included in Subdivision 73 Finance);

(b) fixed or mobile crane operation on construction or building sites are included in Class 421020 Site Preparation Services;

(c) leasing transport equipment without driver are included in Class 774100 Motor Vehicle Hiring;

(d) assembly of scaffolding or formwork are included in Class 425910 Scaffolding Services;

(e) wholesaling of water for water coolers are included in Class 471600 Confectionery and Soft Drink Wholesaling;

(f) retailing of water for water coolers are included in Class 512900 Specialised Food Retailing nec; and

(g) hiring of household water cooler equipment, (with or without supply of water) are included in 951900 Personal and Household Goods Hiring nec.

Primary Activities:

- 774310001 Agricultural machinery leasing
- 774310002 Amusement machine, coin operated, hiring

- 774310003 Audio-visual equipment hiring and/or leasing (without installation)
- 774310004 Construction machinery leasing
- 774310005 Crowd and/or traffic barrier hiring and/or leasing
- 774310006 Forklift leasing, hiring or renting without operator
- 774310007 Juke box machine, hiring and/or leasing
- 774310008 Leasing, hiring or renting of scaffolding or formwork from own stocks and not assembled by the employer
- 774310009 Leasing of demountable buildings, school rooms and/or construction sheds
- 774310010 Leasing of plant or equipment (from own stocks; without operators; except transport equipment)
- 774310011 Mobile crane hiring and/or leasing
- 774310012 Motion picture recording equipment hiring and/or leasing
- 774310013 Pallet hiring or leasing (from own stocks)
- 774310014 Public address system hiring and/or leasing
- 774310015 Scientific, medical or professional equipment hiring and/or leasing
- 774310016 Sound equipment hiring and/or leasing
- 774310017 Vending machine hiring and/or leasing
- 774310018 Water cooler equipment hire, commercial (with or without supply of water)
- 774310999 Plant and machinery hiring and leasing without operator nec

774320 Plant and Machinery Hiring and Leasing With Operator

This class includes employers mainly engaged in leasing, renting or hiring industrial machinery, plant or equipment (except transport equipment) with operators, from own stock physically held for that purpose.

Exclusions and References:

Employers mainly engaged in

(a) leasing or hiring concrete pumping equipment with operators (who also provide formwork, pouring and finishing services) are in class 422110 Concrete Construction Services;

(b) leasing machinery, plant or equipment purely on a financial service basis (i.e. without physically handling the goods are included in Subdivision 73 Finance);

(c) leasing or hiring earthmoving equipment or construction equipment with operators are in class 421020 Site Preparation Services;

(d) leasing or hiring earthmoving equipment or construction equipment with operators for removal of overburden on mine-sites are in class 152000 Other Mining Services; and

(e) hiring transport equipment with operator are included in the relevant class in Division I Transport and Storage.

Primary Activities:

- 774320001 Audio-visual equipment hiring and/or leasing with operator
- 774320002 Concrete pumping equipment hiring and/or leasing with operator (excluding formwork, paving and/or finishing services)
- 774320003 Industrial machinery leasing, with operator
- 774320004 Mobile crane hiring and/or leasing with operator (other than for construction or building site)
- 774320005 Motion picture equipment hiring and/or leasing with operator
- 774320006 Sound equipment hiring and/or leasing with operator
- 774320999 Plant and machinery hiring and leasing with operator nec

774330 Office Equipment Hiring and Leasing

This class includes employers mainly engaged in leasing, renting or hiring office equipment from stock physically held for that purpose.

Exclusions and References:

Employers mainly engaged in leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods) are included in Subdivision 73 Finance).

Primary Activities:

- 774330001 Computer leasing
- 774330002 Computer peripheral leasing
- 774330003 Office machinery or equipment hiring

Subdivision 78 - Business Services

Class	Title and Description
-------	-----------------------

781000	Scientific Research
--------	---------------------

This class includes employers mainly engaged in undertaking research in the agricultural, biological, physical or social sciences.

Exclusions and References:

(a) Employers mainly engaged in providing technical or engineering consultancy services are included in Class 782300 Consulting Engineering Services;

(b) Employers mainly engaged in providing market research or similar services for businesses are included in Class 785300 Market Research Services;

(c) Employers mainly engaged in providing pathological services for the medical profession are included in Class 863100 Pathology Services;

(d) Universities mainly engaged in undertaking basic or applied research are included in Class 843100 Higher Education; and

(e) Fund raising for disease and medical condition research on a commission or fee basis are included in Class 751900 Services to Finance and Investment nec.

Primary Activities:

781000001	Aeronautical research institution operation (except university)
781000002	Agricultural research institution operation (except university)
781000003	Biological research institution operation (except university)
781000004	Biotechnology research operation (except university)
781000005	Economic research institution operation (except university)
781000006	Food research institution operation (except university)
781000007	Fund raising for disease and medical condition research (own account)
781000008	Industrial research institution operation (except university)

- 781000009 Medical research institution operation (except university)
- 781000010 Observatory operation (except university)
- 781000011 Research farm operation (except university)
- 781000012 Social science research institution operation (except university)
- 781000013 Space tracking station operation (except as communication service)
- 781000999 Scientific research institution operation (except university) nec

782100 Architectural Services

This class includes employers mainly engaged in providing architectural services.

Exclusions and References:

Employers mainly engaged in managing, organising or supervising construction projects are included in the appropriate classes in Division E Construction.

Primary Activities:

- 782100001 Architect (own account)
- 782100002 Architectural consultancy service (except construction project management)
- 782100003 Drafting service, architectural
- 782100004 Landscape architecture service
- 782100005 Town planning service

782200 Surveying Services

This class includes employers mainly engaged in providing surveying services (including exploration surveying services on contract).

Exclusions and References:

Employers mainly engaged in

(a) exploring for crude oil or natural gas on their own account whether by surveying or other techniques are included in Class 151100 Petroleum Exploration (Own Account);

(b) exploring for minerals (except crude oil or natural gas) on their own account whether by surveying or other techniques are included in Class 151300 Mineral Exploration (Own Account); and

(c) providing geological or geophysical surveying services (on a contract or fee basis) involving drilling and/or blasting are included in Class 152000 Other Mining Services.

Primary Activities:

- 782200001 Aerial photography service
- 782200002 Aerial surveying service
- 782200003 Cadastral surveying service
- 782200004 Engineering surveying service
- 782200005 Geodetic surveying service (on a contract or fee basis)
- 782200006 Geological or geophysical surveying services (on a contract or fee basis) excluding drilling or blasting
- 782200007 Gravimetric surveying service (on a contract or fee basis)
- 782200008 Hydrographic surveying service
- 782200009 Land surveying service
- 782200010 Map preparation service
- 782200011 Mining surveying service
- 782200012 Oceanographic surveying service
- 782200013 Photogrammetry
- 782200014 Seismic surveying service (on a contract or fee basis)
- 782200015 Surveying, land and marine

782300 Consulting Engineering Services

This class includes employers mainly engaged in providing off-site consultant engineering services. Also included are employers mainly engaged in providing quantity surveying services. Employers in this class provide advice and prepare feasibility studies. They may prepare plans, reports and designs. They may also provide technical services during the planning, construction and/or installation phase. They may attend on-site but only to inspect and evaluate engineering projects

and related services and for progress/technical/certification inspections. Employers in this class do not provide on-site workers and/or on-site management, site organisational services or direct on-site supervision.

Exclusions and References:

(a) Employers who are mainly engaged in the physical or chemical transformation of materials into new products are included in the appropriate classes in Division C Manufacturing;

(b) Employers who conduct on-site operations or who provide any management, supervisory, organisational services or construction workers on-site, either as the prime contractor or as a subcontractor, are included in the appropriate classes in Division E Construction;

(c) Employers who are mainly engaged in providing scientific or technical testing services are included in Class 782920 Technical Services nec;

(d) Research and scientific institutions are included in Class 781000 Scientific Research; and

(e) Universities mainly engaged in undertaking basic or applied research are included in Class 843100 Higher Education.

Primary Activities:

- 782300001 Boat designing service
- 782300002 Building consultancy service
- 782300003 Building inspection service
- 782300004 Chemical engineering service (consulting)
- 782300005 Civil engineering service (consulting)
- 782300006 Drawing office service (engineering)
- 782300007 Electrical engineering service (consulting)
- 782300008 Electronic engineering service (consulting)
- 782300009 Hydraulic engineering service (consulting)
- 782300010 Marine engineering service (consulting)
- 782300011 Materials handling engineering service (consulting)
- 782300012 Mining engineering service (consulting)

- 782300013 Naval architecture service
- 782300014 Pipeline engineering service (consulting)
- 782300015 Quantity surveying service
- 782300016 Sanitary engineering service (consulting)
- 782300017 Traffic engineering service (consulting)
- 782300999 Consultant engineering service nec

782910 Laboratory Services nec

This class includes employers mainly engaged in operating laboratories or testing services.

Exclusions and References:

Employers mainly engaged in

(a) providing engineering consultancy services are included in Class 782300 Consulting Engineering Services; and

(b) providing pathology services for the medical profession are included in Class 863100 Pathology Services.

Primary Activities:

- 782910001 Analytical laboratory
- 782910002 Laboratory operation (providing chemical, food, electrical engineering or other technical services)
- 782910003 Materials strength testing service
- 782910004 Non-destructive testing service
- 782910005 Plant tissue culture laboratory
- 782910006 Testing or assay service (on a fee or contract basis)
- 782910007 Wool testing service
- 782910999 Chemical analysis service nec

782920 Technical Services nec

This class includes employers mainly engaged in providing scientific and technical services not elsewhere classified. Included are employers engaged in collecting, collating or analysing meteorological

information, or in supplying meteorological forecasts, or in providing scientific testing services.

Exclusions and References:

Employers mainly engaged in

(a) providing engineering consultancy services are included in Class 782300 Consulting Engineering Services; and

(b) providing pathology services for the medical profession are included in Class 863100 Pathology Services.

Primary Activities:

- 782920001 Forensic science consulting service (other than laboratory or pathology service)
- 782920002 Geological and geophysical consultancy and/or data analysis service
- 782920003 Meteorological service
- 782920004 Meter reading, gas, water or electricity (no maintenance or repairing activities)
- 782920005 Pollution monitoring service
- 782920007 Seismic survey data analysis service
- 782920008 Weather station operation
- 782920999 Scientific or technical service nec

783100 Data Processing Services

This class includes employers mainly engaged in providing data processing services. Also included are employers engaged in providing a computer time sharing service.

Exclusions and References:

Employers mainly engaged in

(a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;

(b) leasing or hiring electronic computers or other data processing equipment without operators, are included in Class 774310 Plant and Machinery Hiring or Leasing Without Operator;

(c) providing a computer data storage and retrieval service (other than libraries) are included in Class 783200 Information Storage and Retrieval Services; and

(d) providing a computer consultancy or programming service are included in Class 783400 Computer Consultancy Services.

Primary Activities:

783100001 Computer time sharing service

783100002 Data entry service

783100003 Data processing service

783100004 Tabulating service

783200 Information Storage and Retrieval Services

This class includes employers mainly engaged in providing information storage and retrieval services (other than library or bibliographic services).

Exclusions and References:

Employers mainly engaged in

(a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;

(b) leasing or hiring electronic computers or other data processing equipment are included in Class 774330 Office Equipment Hiring and Leasing;

(c) providing a data processing service are included in Class 783100 Data Processing Services;

(d) providing a computer consultancy or programming service are included in Class 783400 Computer Consultancy Services; and

(e) providing library or bibliographic services are included in Class 921000 Libraries.

Primary Activities:

783200001 Information storage and retrieval service (other than library)

783300 Computer Maintenance Services

This class includes employers mainly engaged in providing computer and computer peripherals maintenance or repair services.

Exclusions and References:

Employers mainly engaged in manufacturing computers are included in Class 284100 Computer and Business Machine Mfg.

Primary Activities:

- 783300001 Computer maintenance service
- 783300002 Computer peripheral repair service
- 783300003 Computer repair service

783400 Computer Consultancy Services

This class includes employers mainly engaged in providing computer consultancy services, computer systems analysis, computer programming services or website design services.

Exclusions and References:

Employers mainly engaged in

(a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;

(b) leasing or hiring electronic computers or other data processing equipment are included in Class 774330 Office Equipment Leasing and Hiring;

(c) providing a data processing service are included in Class 783100 Data Processing Services;

(d) providing a computer data storage and retrieval service (other than libraries) are included in Class 783200 Information Storage and Retrieval Services;

(e) publishing content on the internet are included in the appropriate classes of Subdivision 24 Printing, Publishing and Recorded Media;

(f) internet audio broadcasting and/or internet video broadcasting are included in the appropriate classes of Subdivision 91 Motion Picture, Radio and Television Services;

(g) computer and computer peripherals retailing are included in Class 523400 Domestic Appliance Retailing;

(h) computer and computer peripherals wholesaling are included in Class 461300 Computer Wholesaling;

(i) call centre helpdesk/ information technology/ computer support on a fee-for-service basis are included in Class 786900 Business Services nec; and

(j) call centre helpdesk/ information technology/ computer support not on a fee-for-service basis, and provided by the seller of the hardware and/or software are included in Class 461300 Computer Wholesaling or Class 523400 Domestic Appliance Retailing as appropriate.

Primary Activities:

- 783400001 Computer consultancy service
- 783400002 Computer facilities management service
- 783400003 Computer programming service
- 783400004 Software production service (other than mass production)
- 783400005 Systems analysis service (computer)
- 783400006 Website design service

784100 Legal Services

This class includes employers mainly engaged in providing legal services.

Exclusions and References:

Employers mainly engaged in providing real estate title transfer services (performed other than by qualified legal practitioners) are included in Class 772000 Real Estate Agents.

Primary Activities:

- 784100001 Advocate (own account)
- 784100002 Barrister (own account)
- 784100003 Conveyancing service (provided by employers of qualified legal practitioners)
- 784100004 Legal aid service
- 784100005 Notary (own account)
- 784100006 Patent attorney (own account)
- 784100007 Solicitor (own account)

784200 Accounting Services

This class includes employers mainly engaged in providing accounting, auditing or bookkeeping services.

Primary Activities:

- 784200001 Accountant (own account)
- 784200002 Accounting service
- 784200003 Auditing service
- 784200004 Auditor (own account)
- 784200005 Bookkeeping service
- 784200006 Tax agent (own account)

785100 Advertising Services

This class includes employers mainly engaged in providing advertising services (except sale of advertising space in their own publications or broadcasts).

Exclusions and References:

Employers mainly engaged in

(a) selling advertising space in printed material published by the same employer are included in the appropriate classes of Subdivision 24 Printing, Publishing and Recorded Media;

(b) selling advertising time in radio or television broadcasts by the same employer are included in the appropriate classes of Subdivision 91 Motion Picture, Radio and Television Services;

(c) the sale of sample or show bags or promotional packs are included in the appropriate classes of Division G Retail Trade; and

(d) contract packing of sample or show bags or promotional packs are included in Class 786700 Contract Packing Services nec.

Primary Activities:

- 785100001 Advertising agency service
- 785100002 Advertising placement service
- 785100003 Advertising preparation service
- 785100004 Advertising service (except sale of advertising space in own publications or broadcasts)
- 785100005 Advertising space selling (on a commission or fee basis)
- 785100006 Bill posting agency service
- 785100007 Samples distribution service

785210 Sign Writing

This class includes employers mainly engaged in painting or writing advertising or other signs.

Primary Activities:

785210001 Sign writing

785210002 Sign painting

785220 Commercial Art and Display Services

This class includes employers mainly engaged in providing graphic design services or ticket writing on a custom or order basis.

Exclusions and References:

Employers mainly engaged in services to printing and publishing, desktop publishing services or artwork preparation services are included in the appropriate classes in Subdivision 24 Printing, Publishing and Recorded Media.

Primary Activities:

785220001 Commercial art service

785220002 Graphic design service (for advertising)

785220003 Ticket writing

785300 Market Research Services

This class includes employers mainly engaged in providing market research services.

Primary Activities:

785300001 Market research service

785300002 Public opinion research service

785400 Business Administrative Services

This class includes employers mainly engaged in providing a range of services to support the operation of an unrelated business or businesses. The services provided are primary to classes in business services, property services or finance and insurance services but do not predominantly come from any one class.

Exclusions and References:

Employers who predominantly provide

(a) specific administrative services to support the operation of an unrelated employer are included in the appropriate classes in Subdivision 75 Services to Finance and Insurance, Subdivision 77 Property Services and Subdivision 78 Business Services; or

(b) corporate head office services to the employer's interstate or overseas operations and/or the interstate or overseas operations of related employers are included in class 785410 Corporate Head Office Administration.

Primary Activities:

785400001 Business administrative services (general)

785410 Corporate Head Office Administration

This class includes employers mainly engaged in providing high level services for all its related businesses. It is typically a central administration employer for a large multi-workplace group of companies and is primarily concerned with meeting corporate regulatory requirements, managing the company structure, managing and exercising operational control and/or undertaking the strategic or organisational planning and decision making for the employer's interstate or overseas operations and/or the interstate or overseas operation/s of related employers. Employers in this class may also maintain the share registry for related businesses. Employers in this class do not undertake operational control of activities directly integral to or related to the other day to day activities of the employer or group (e.g. design of product, production control, cost accounting, managing contracts, sales of products etc). An employer in this class is generally described by the employer as the Australian Head Office or National Head Office. Services and Head Office functions to which this class refers are included in Notes 3 and 5 of Table B.

Exclusions and References:

Employers who provide

(a) services outlined in Note 1 of Table B supporting the NSW operations of that business or to other related businesses in NSW are to be classified in accordance with the Notes to Table B;

(b) a range of administrative support services (which do not come from any one class) to unrelated employers are included in Class 785400 Business Administrative Services;

(c) a range of managerial support services (which do not come from any one class) to unrelated employers are included in Class 785500 Business Management Services; or

(d) specific support services outlined in Note 1 of Table B to unrelated employers are included in the appropriate class or classes for the services provided.

Primary Activities:

785410001 Head Office

785500 Business Management Services

This class includes employers mainly engaged in providing business management services to an unrelated business or businesses, including business analysis, efficiency or organisation and methods studies, personnel management, public relations consultancy or statistical services.

Exclusions and References:

Employers mainly engaged in

(a) providing data processing services are included in Class 783100 Data Processing Services;

(b) providing government statistical services are included in the appropriate classes in Subdivision 81 Government Administration;

(c) providing comprehensive on-site facilities management services should be included in the appropriate class of the facility or facilities being managed; or

(d) providing corporate head office services to the employer's interstate or overseas operations and/or the interstate or overseas operations of related employers are included in Class 785410 Corporate Head Office Administration.

Primary Activities:

785500001 Business statistical service (except tabulating service or government statistical services)

785500002 Efficiency advisory service

785500003 Environmental consultancy service (excluding laboratory service)

785500004 Forestry and logging management consulting service

785500005 Event management service (excluding provision of equipment hire, venue hire and/or provision of event staff)

- 785500006 Government relations consultancy service
- 785500007 Lobbyist (own account)
- 785500008 Management consultancy service
- 785500009 Merchandising consultancy service
- 785500010 Operations research service (commercial)
- 785500011 Personality (celebrity, media and sports) management services
- 785500012 Personnel management service
- 785500013 Public relations counselling service
- 785500014 Sales advisory service
- 785500015 Tariff consultancy service
- 785500016 Tourism development consultancy service
- 785500999 Business management service nec

786100 Employment Placement Services

This class includes employers mainly engaged in personnel search, selection, referral and placement in connection with employment in any field. The services may be supplied to an unrelated potential employer or to a prospective employee and may involve the formulation of job descriptions, the screening and testing of applicants and the investigation of references.

Exclusions and References:

Employers mainly engaged in

(a) supplying their own employees to other unrelated businesses on a fee or contract basis are included in the class or classes that most accurately reflects the activities undertaken by the employees concerned. This includes labour hire companies, group training companies and group apprenticeship schemes. However, the office staff of labour hire companies, group training companies or group apprenticeship schemes whose role is the placement of workers with host employers is included in this class;

(b) theatrical and motion picture casting are included in Class 925910 Agency Services to the Arts;

(c) providing nurses on a contract or fee basis to unrelated businesses should be classified under the business activity of the host employer;

(d) providing employment opportunities for employees with a disability on a contract or fee basis with other unrelated businesses are included in the class or classes that most accurately reflect the activities undertaken by the employees concerned. However, the office staff of employment placement services, whose role is the placement of workers with disability with host employers, is included in this class;

(e) providing workers to their own business or to a related business should be classified as per Notes 1-5 of Table B;

(f) providing the majority of the workforce to a host employer, including supervisory staff, are classified according to the business activity of the host employer; and

(g) providing security presence and/or protection services and/or patrol of commercial, residential and public buildings to other businesses are included in Class 786412 Security Services.

Primary Activities:

- 786100001 Employment agency/ recruitment operation
- 786100002 Employment office operation
- 786100003 Employment registry operation
- 786100004 Employment placement services for people with a disability
- 786100005 Executive placement service
- 786100006 Group training operation
- 786100007 Labour on-hiring service
- 786100008 Outplacement service
- 786100009 Temporary labour hire service

786300 Secretarial Services

This class includes employers mainly engaged in providing secretarial services. Such services include typing, stenographic services, compiling mailing lists, or providing addressing or mailing services. Some office copying activities may be undertaken by these employers.

Exclusions and References:

Employers mainly engaged in

(a) copying, photocopying or similar reproduction of documents are included in Class 241210 Printing; and

(b) mailing house operation providing mass production printing and mailing of documents are included in Class 241210 Printing.

Primary Activities:

- 786300001 Address list compiling service
- 786300002 Addressing service
- 786300003 Letter writing service
- 786300004 Letter/mail, folding/sending service
- 786300005 Resume writing service
- 786300006 Secretarial service
- 786300007 Typing service
- 786300008 Word processing service

786411 Investigative Services

This class includes employers mainly engaged in providing mercantile, commercial or private enquiry services.

Exclusions and References:

Employers mainly engaged in providing police services are included in Class 963100 Police Services.

Primary Activities:

- 786411001 Commercial agency
- 786411002 Detective agency service (except police)
- 786411003 Enquiry agency service
- 786411004 Mercantile agency

786412 Security Services

This class includes employers mainly engaged in providing security presence and/or protection services and/or patrol of commercial, residential and public buildings.

Exclusions and References:

Employers mainly engaged in

(a) providing police services are included in Class 963100 Police Services;

(b) security alarm monitoring service only, without response, are included in Class 786420 Building Caretaking Services;

(c) facilities management (excluding cleaning or security services) are included in 771220 Commercial Property Operators and Real Estate Developers; and

(d) facilities management (mainly cleaning services) are included in Class 786610 Cleaning Services (Non NSW government Schools Contract).

Primary Activities:

- 786412001 Armoured car service
- 786412002 Bodyguard service
- 786412003 Burglary protection service (except police)
- 786412004 Conduct electronic sweeps
- 786412005 Facilities management (mainly security)
- 786412006 Guard dog services
- 786412007 Maintain public security (e.g. in hospitals, banks, malls, hotels, stadiums)
- 786412008 On site traffic control service (including building and other construction sites and events)
- 786412009 Patrol property or business premises (e.g. business parks, service stations, malls, parking lots, shopping centres)
- 786412010 Personal protection service (except police)
- 786412011 Property protection
- 786412012 Retail loss prevention
- 786412013 Security alarm monitoring and response service
- 786412014 Security service (except police)
- 786412999 Security service nec

786420 Building Caretaking Services

This class includes employers mainly engaged in providing building caretaking or night watchman services.

Exclusions and References:

Employers mainly engaged in providing

(a) security, protection and patrol services are included in Class 786412 Security Services;

(b) police services are included in Class 963100 Police Services;

(c) cleaning services are included in Class 786610 Cleaning Services (Non NSW Government Contract) or Class 786620 Cleaning Services (NSW Government Contract);

(d) building repair or maintenance are included in the appropriate classes in Division E Construction;

(e) providing security alarm monitoring and response service are included in Class 786412 Security Services.

(f) facilities management (excluding cleaning or security services) are included in 771220 Commercial Property Operators and Real Estate Developers;

(g) facilities management (mainly security services) are included in Class 786412 Security Services; and

(h) facilities management (mainly cleaning services) are included in Class 786610 Cleaning Services (Non NSW Government Schools Contract).

Primary Activities:

- 786420001 Building caretaking service
- 786420002 Building concierge service
- 786420003 Night watchman service
- 786420004 Saleyard caretaking service
- 786420005 Security alarm monitoring service

786500 Pest Control Services

This class includes employers mainly engaged in providing industrial or household pest control services, including weed control services.

Exclusions and References:

Employers mainly engaged in providing agricultural pest or noxious weed eradication services (agricultural) are included in the appropriate class in Subdivision 02 Services to Agriculture, Hunting and Trapping.

Primary Activities:

- 786500001 Installation of physical pest control barriers
- 786500002 Pest control service (industrial or household)
- 786500003 Weed control service (industrial or household)
- 786500004 Fumigation (industrial or household)

786610 Cleaning Services (Non NSW Government Schools Contract)

This class includes employers mainly engaged in providing window, building, telephone cleaning or similar cleaning services (except carpet cleaning or shampooing services, steam cleaning, or sand blasting of building exteriors). This class also includes employers engaged under NSW Government Cleaning Contract No 1001644 for NSW Government agencies in the Sydney Business District Area.

Exclusions and References:

Employers mainly engaged in

(a) the cleaning of building exteriors (including steam cleaning, sand or other abrasive blasting) are included in Class 425930 Building Exterior Cleaning and Maintenance Services;

(b) cleaning or shampooing carpets, drapes or curtains are included in Class 952130 Carpet Cleaners;

(c) operating under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board including contracts awarded by the NSW Government for cleaning services in public schools in NSW are included in Class 786620 Cleaning Services (NSW Government Schools and Sites Contracts);

(d) operating under New South Wales Government Schools cleaning contract nos or facilities management contract nos (or both) 1001622, 1001623, 1001624, 1001628, 1001631, 1001632, 1001633, 1001637, 1001639, 1001638, 1001641, 1001642, 1001647, 1001648, 1001652 are included in Class 786620 Cleaning Services (NSW Government Schools and Sites Contracts);

(e) facilities management (excluding cleaning or security services) are included in 771220 Commercial Property Operators and Real Estate Developers; and

(f) facilities management (mainly security services) are included in Class 786412 Security Services.

Primary Activities:

- 786610001 Abrasive and/or sand blasting other than building exteriors
- 786610002 Building cleaning service (interior)
- 786610003 Chimney cleaning service
- 786610004 Cleaning of garbage and recycling bins and skips
- 786610005 Facilities management (mainly cleaning)
- 786610006 House cleaning service
- 786610007 Housekeeping and/or cleaning services to hotels and/or the accommodation industry
- 786610008 NSW Government Cleaning Contract No.1001644 for NSW Government Agencies in the Sydney Business District Area
- 786610009 Office cleaning service
- 786610010 Window cleaning service (interior)
- 786610999 Cleaning service nec

786620 Cleaning Services (NSW Government Schools and Sites Contracts)

This class consists of employers operating under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board and employers operating under New South Wales Government school cleaning contracts nos or facilities management contract nos (or both) 1001622, 1001623, 1001624, 1001628, 1001631, 1001632, 1001633, 1001637, 1001639, 1001638, 1001641, 1001642, 1001647, 1001648, 1001652.

Exclusions and References:

Employers mainly engaged in

(a) the cleaning of building exteriors (including steam cleaning, sand or other abrasive blasting) are included in Class 425930 Building Exterior Cleaning and Maintenance Services;

(b) cleaning or shampooing carpets, drapes or curtains are included in Class 952130 Carpet Cleaners;

(c) providing services under NSW Government Cleaning Contract No 1001644 for NSW Government agencies in the Sydney Business District

Area is included in Class 786610 Cleaning Services (Non NSW Government Schools Contract);

Primary Activities:

786620001 Cleaning services provided under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board; and

786620002 Cleaning and facilities management services provided under New South Wales Government school cleaning contracts nos 1001622, 1001623, 1001624, 1001628, 1001631, 1001632, 1001633, 1001637, 1001639, 1001638, 1001641, 1001642, 1001647, 1001648, 1001652

786700 Contract Packing Services nec

This class includes employers mainly engaged in packing goods in bottles, cans, cartons, collapsible tubes, plastic sachets, plastic film or bags or other containers or materials on a contract or fee basis not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) contract packing of agricultural produce, food, beverages and tobacco are included in the appropriate classes in Subdivisions 02 Services to Agriculture, Hunting and Trapping, 45 Basic Material Wholesaling and 47 Personal and Household Good Wholesaling; and

(b) packing or crating goods for transport are included in Class 664900 Services to Transport nec.

Primary Activities:

786700001 Contract packing or filling (except agricultural produce, food, beverages or tobacco, or crating or packing goods for transport)

786700002 Shrink wrapping service

786900 Business Services nec

This class includes employers mainly engaged in providing business services not elsewhere classified, such as auctioning or valuing services (except in the case of real estate, wool or livestock), translation services, call centres and telephone answering services to unrelated businesses. Also included in this class are employers mainly

engaged in providing debt collection services or mercantile or consumer credit reporting services to unrelated businesses.

Exclusions and References:

Employers mainly engaged in

(a) auctioning or valuing wool or livestock are included in Subdivision 45 Basic Material Wholesaling;

(b) auctioning or valuing real estate are included in Class 772000 Real Estate Agents;

(c) providing taxi call centres, taxi booking operations, taxi network operations or taxi radio base operations are included in Class 612340 Other Road Passenger Transport nec; and

(d) providing print broking services (involved in the print process) are included in Class 241210 Printing.

Primary Activities:

- 786900001 Account collection service
- 786900002 Auction room operation
- 786900003 Auctioning service (except real estate, wool or livestock)
- 786900004 Call centre
- 786900005 Collection agency service (accounts; except real estate)
- 786900006 Consumer credit reporting service
- 786900007 Credit bureau or agency service
- 786900008 Credit rating service
- 786900009 Debt collection service
- 786900010 Fashion design service
- 786900011 Interior decorating service nec
- 786900012 Interpreting service
- 786900013 Mercantile credit reporting service
- 786900014 Microfiche production service
- 786900015 Pager service

786900016	Print broking service (not involved in the printing process)
786900017	Student exchange service
786900018	Telemarketing service
786900019	Telephone answering service
786900020	Telephone hygiene/cleaning service
786900021	Translation service
786900022	Valuation service (except for real estate, wool or livestock)
786900999	Business service nec

Division M - Government administration and defence

This Division includes all Central, State and Local Government employers mainly engaged in government administration and regulatory activities, as well as judicial authorities and commissions, representatives of overseas governments, and the Army, Navy and Air Defence forces and civilian employers mainly engaged in defence administration. The industry class for Defence excludes employers mainly engaged in manufacturing activities (such as naval dockyards and munitions factories) and employers mainly engaged in operating colleges or similar educational institutions for the defence forces.

Subdivision 81 - Government Administration

Class	Title and Description
-------	-----------------------

811100	Central Government Administration
--------	------------------------------------------

This class includes employers mainly engaged in formulating and administering Central Government policy (except justice and defence).

Exclusions and References:

Employers mainly engaged in

(a) the provision and/or management of commercial services and/or business activities, or activities other than government administration, are included in classes appropriate to these activities;

(b) the operation or administration of judicial authorities or commissions are included in Class 812000 Justice; and

(c) defence administration and provision of defence logistical services are included in Class 820000 Defence.

Primary Activities:

- 811100001 Central Government administration (except justice and defence)
- 811100002 Financial and economic management except banking (Central Government)
- 811100003 Governor-General's unit operation
- 811100004 Legislation enactment and enforcement (Central Government)
- 811100005 Parliament operation (Central Government)
- 811100006 Policy formulation and administration (Central Government)

811200 State Government Administration

This class includes employers mainly engaged in formulating and administering State Government policy (except justice).

Exclusions and References:

Employers mainly engaged in

(a) the provision and/or management of commercial services and/or business activities, or activities other than government administration, are included in classes appropriate to these activities; and

(b) the operation or administration of judicial authorities or commissions are included in Class 812000 Justice.

Primary Activities:

- 811200001 Financial and economic management except banking (State Government)
- 811200002 Governor's unit, State, operation
- 811200003 Legislation enactment and enforcement (State Government)
- 811200004 Parliament operation (State Government)
- 811200005 Policy formulation and administration (State Government)
- 811200006 State Government administration (except justice)

811300 Local Government Administration

This class includes employers mainly engaged in Local Government administration. This class also includes Aboriginal Land Councils.

Exclusions and References:

Employers mainly engaged in

(a) the provision and/or management of commercial services and/or business activities, or activities other than government administration, are included in classes appropriate to these activities; and

(b) the operation or administration of judicial authorities or commissions are included in Class 812000 Justice.

Primary Activities:

811300001	Indigenous Land Councils
811300002	Animal control (Local Government)
811300003	Beach inspection (Local Government)
811300004	Building inspection (Local Government)
811300005	Environmental standards control (Local Government)
811300006	Financial and economic management except banking (Local Government)
811300007	Food, water standards control (Local Government)
811300008	Health inspection (Local Government)
811300009	Lifesavers, beach inspection (Local Government)
811300010	Local Government administration
811300011	Municipal Council administration
811300012	Parking and traffic control (Local Government)
811300013	Policy formulation and administration (Local Government)
811300014	Regulation enactment and enforcement (Local Government)
811300015	Town planning (Local Government)
811300016	Vehicle parking regulation (Local Government)
812000	Justice

This class includes employers mainly engaged in the operation or administration of judicial authorities or commissions including Royal Commissions or similarly constituted inquiries.

Primary Activities:

- 812000001 Arbitration court operation
- 812000002 Bankruptcy court operation
- 812000003 Children's court operation
- 812000004 Conciliation and arbitration Commission operation
- 812000005 Industrial relations court operation
- 812000006 Judicial authority operation (Federal or State)
- 812000007 Law court operation
- 812000008 Royal Commission operation

813000 Foreign Government Representation

This class includes foreign government employers mainly engaged in governmental service activities such as the provision of consular or diplomatic services. This class also includes representatives of joint foreign government organisations engaged in the provision of administrative services.

Primary Activities:

- 813000001 Consulate operation (foreign government)
- 813000002 Embassy operation (foreign government)
- 813000003 High Commission operation (foreign Government)
- 813000004 International organisation administration and operation (United Nations, World Trade Organisation etc)
- 813000005 Legation operation (foreign government)
- 813000006 Trade Commission operation (foreign government)

Subdivision 82 - Defence

Class Title and Description

820000 Defence

This class includes employers of the defence forces (including those staffed by civilian personnel employed by the defence forces) as well as Government employers mainly engaged in defence administration (except employers mainly engaged in manufacturing activities or in operating colleges or similar educational institutions for the defence forces). The administration of defence research and development policies and associated funds is included. It includes the operation and support of civil defence forces and the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved. Employers who provide facilities management services to defence bases are included in this class.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing activities are included in the appropriate classes in Division C Manufacturing; and

(b) operating academies or research school operation are included in the appropriate class in Subdivision 84 Education.

Primary Activities:

- 820000001 Armed forces unit operation (except manufacturing or educational)
- 820000002 Civil defence operation
- 820000003 Defence base facilities management
- 820000004 Government administration (defence)

Division N - Education

This Division includes all employers engaged in providing education.

Subdivision 84 - Education

Class	Title and Description
-------	-----------------------

841000	Preschools and Kindergartens
--------	------------------------------

This class includes employers mainly engaged in providing preschool education.

Exclusions and References:

Employers mainly engaged in

(a) providing pre-primary school education in conjunction with normal primary school education are included in Class 842100 Infants and Primary Schools;

(b) providing child minding or day nursery services are included in Class 871000 Child Care Services; and

(c) the operation of child care centres which provide care for children aged 0-6, and where operating times extend beyond normal school hours are included in Class 871000 Child Care Services.

Primary Activities:

841000001 Kindergarten, pre-school, operation (except child minding centre)

841000002 Pre-school centre operation (except child minding centre)

842100 Infants and Primary Schools

This class includes employers mainly engaged in providing infants and primary school education (except combined primary/secondary school education).

Exclusions and References:

Employers mainly engaged in

(a) providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and

(b) providing one or more permanently organised grades or years of secondary school education in conjunction with primary school education are included in Class 842300 Combined Primary and Secondary Education.

Primary Activities:

842100001 Boarding school operation (primary school; except combined primary/secondary school)

842100002 Combined infants and primary school operation

842100003 Infants school operation

842100004 Primary school operation (except combined primary/secondary school)

842200 Secondary Education

This class includes employers mainly engaged in providing secondary school education (except combined primary/secondary school education).

Exclusions and References:

Employers mainly engaged in

(a) providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and

(b) providing one or more permanently organised grades or years of primary school education in conjunction with secondary school education are included in Class 842300 Combined Primary and Secondary Education.

Primary Activities:

- 842200001 Agricultural high school operation (except combined primary/secondary school)
- 842200002 Boarding school operation (secondary school education; except combined primary/secondary school)
- 842200003 Matriculation college operation (except combined primary/secondary school)
- 842200004 Secondary college operation (except combined primary/secondary school)
- 842200005 Secondary school operation (except combined primary/secondary school)

842300 Combined Primary and Secondary Education

This class includes employers mainly engaged in providing both primary and secondary school education.

Exclusions and References:

Employers mainly engaged in providing student accommodation (except boarding schools) are included in Class 571000 Accommodation.

Primary Activities:

- 842300001 Agricultural high school operation (combined primary/secondary school)
- 842300002 Area school operation (combined primary/secondary school)
- 842300003 Boarding school operation (combined primary/secondary school)
- 842300004 Central school operation (combined primary/secondary school)
- 842300005 District school operation (combined primary/secondary school)
- 842300006 Secondary college operation (combined primary/secondary school)
- 842300007 Secondary school operation (combined primary/secondary school)

842400 Special School Education

This class includes employers mainly engaged in providing special education and training for children with disability or special needs (except in mainstream primary or secondary schools).

Exclusions and References:

Employers mainly engaged in providing mainstream primary or secondary school education for children with disability or special needs are included in Classes 842100 Infants and Primary Schools, 842200 Secondary Education or 842300 Combined Primary and Secondary Education.

Primary Activities:

- 842400001 Special school operation (for children with disability or special needs; not providing mainstream primary or secondary school education)

843100 Higher Education

This class includes employers mainly engaged in providing undergraduate or post graduate teaching or research.

Exclusions and References:

Employers mainly engaged in

(a) operating student halls of residence are included in Class 571000 Accommodation;

(b) the provision or development or management of services, products and activities, other than higher education, which are carried out by a

university/college subsidiary or associated entity and provided on a commercial basis are included in classes appropriate to these activities; and

(c) the provision of commercial services (e.g. cleaning or maintenance) to a university/college by a subsidiary of the university/college are to be included in the classes appropriate to the activity/ies provided .

Primary Activities:

843100001 Post graduate school, university, operation

843100002 Research school, university, operation

843100003 Specialist institute or college

843100004 University operation

843200 Technical and Further Education

This class includes employers mainly engaged in providing technical or vocational education or courses.

Primary Activities:

843200001 Technical and further education college operation

843200002 Technical college operation

844010 Driving Schools

This class includes employers mainly engaged in providing motor vehicle driving schools.

Exclusions and References:

Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec.

Primary Activities:

844010001 Driving school, motor vehicle, operation

844020 Other Education and Training nec

This class includes employers mainly engaged in providing other education or training on the employer's premises or client's premises.

This class also includes employers involved in the preparation of training material.

Exclusions and References:

Employers mainly engaged in:

(a) providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec;

(b) employers supplying apprentices and/or trainees to other businesses on a fee or contract basis are included in the class that most accurately reflects the activities undertaken by the employees concerned. However, the office staff of group training organisations and other organisations whose role is the placement of workers with host employers are included in Class 786100 Employment Placement Services; and

(c) providing undergraduate, postgraduate, technical or vocational education or courses are to be classified in the appropriate class in Subdivision 84 Education.

Primary Activities:

- 844020001 Art school operation nec
- 844020002 Ballet school operation
- 844020003 Ballet teaching (own account)
- 844020004 Business college operation nec (except technical and further education colleges or universities)
- 844020005 Coaching college operation
- 844020006 Community and Other Education
- 844020007 Computer software training
- 844020008 Correspondence school operation nec
- 844020009 Dancing school/studio
- 844020010 Distance education (except technical and further education colleges or universities)
- 844020011 Drama and acting school operation
- 844020012 Elocution school operation
- 844020013 Engineering school operation nec

844020014	First Aid training
844020015	Instruction through Universities of the Third Age and Schools for Seniors
844020016	Internet-based education services (except technical and further education colleges or universities)
844020017	Language school/college operation
844020018	Music school operation nec
844020019	Music teaching (own account)
844020020	Nursing college operation nec
844020021	Occupational Health and Safety training
844020022	On-line education services
844020023	Paramedical training college operation nec
844020024	Teachers college operation nec
844020025	Theological college or seminary operation nec
844020026	Tutoring service, academic
844020999	Education nec

Division O - Health and community services

This Division includes all employers engaged in providing health and community services.

Subdivision 86 - Health Services

Class	Title and Description
861100	<p>Hospitals (Except Psychiatric Hospitals)</p> <p>This class includes employers mainly engaged in providing hospital (except psychiatric hospital) facilities such as diagnostic medical or surgical services as well as continuous in-patient nursing care. Also included are employers providing both hospital facilities and training of medical and nursing staff.</p>

Exclusions and References:

Employers mainly engaged in

(a) providing psychiatric hospital facilities are included in Class 861200 Psychiatric Hospitals;

(b) providing nursing or convalescent home facilities are included in Class 861300 Nursing Homes; and

(c) providing outpatient dental hospital facilities are included in Class 862300 Dental Services.

Primary Activities:

- 861100001 Children's hospital operation
- 861100002 Day surgery, hospital, operation
- 861100003 Ear, nose and throat hospital operation
- 861100004 Eye hospital operation
- 861100005 General hospital operation
- 861100006 Hospital operation (except psychiatric, dental or veterinary hospitals)
- 861100007 Infectious diseases hospital operation (including human quarantine stations)
- 861100008 Maternity hospital operation
- 861100009 Obstetric hospital operation
- 861100010 Repatriation hospital operation
- 861100011 Women's hospital operation

861200 Psychiatric Hospitals

This class includes employers mainly engaged in providing psychiatric hospital facilities. Also included are employers providing both psychiatric hospital facilities and training of medical and nursing staff.

Primary Activities:

- 861200001 Psychiatric hospital operation

861300 Nursing Homes

This class includes employers mainly engaged in providing nursing or convalescent home facilities (including the provision of nursing or medical care as a basic part of the service).

Exclusions and References:

Employers mainly engaged in providing accommodation and care (except medical or nursing care as a basic part of the service) to people who are aged or with disability are included in Class 872100 Accommodation for the Aged and Class 872200 Residential Care Services nec.

Primary Activities:

- 861300001 Convalescent home operation
- 861300002 Hospice operation
- 861300003 Nursing home operation

862100 General Practice Medical Services

This class includes employers of registered medical practitioners (including such employers as medical clinics or group practices) mainly engaged in providing general practice medical services on their own account.

Exclusions and References:

Employers mainly engaged in

(a) operating hospitals or nursing homes are included in the appropriate classes of Subdivision 86Health Services ;

(b) providing services of specialist medical practitioners are included in Class 862200 Specialist Medical Services;

(c) providing services of registered medical practitioners in association with paramedical, nursing and/or health related social workers' services, mainly on the account of government agencies or non-profit organisations, are included in Class 863400 Community Health Centres; and

(d) providing paramedical services on their own account are included in Class 863900 Other Health Services nec.

Primary Activities:

- 862100001 Clinic, general practice medical, operation
- 862100002 Doctors, general practitioners
- 862100003 Flying doctor service
- 862100004 General practitioner, medical

862200 Specialist Medical Services

This class includes employers of registered medical practitioners (including such employers as medical clinics or group practices) mainly engaged in providing specialist medical services, other than pathology laboratory operation, on their own account.

Exclusions and References:

Employers mainly engaged in

(a) operating hospitals or nursing homes are included in the appropriate classes of Subdivision 86 Health Services ;

(b) providing services of registered general practice medical practitioners are included in Class 862100 General Practice Medical Services;

(c) providing pathology laboratory operation services are included in Class 863100 Pathology Services;

(d) providing X-ray clinic operation services are included in Class 863900 Other Health Services nec;

(e) providing services of registered specialist medical practitioners in association with paramedical, nursing and/or health related social workers' services, mainly on the account of government agencies or non-profit organisations, are included in Class 863400 Community Health Centres; and

(f) providing paramedical services on their own account are included in Class 863900 Other Health Services nec.

Primary Activities:

- 862200001 Allergist (own account)
- 862200002 Anaesthetist (own account)
- 862200003 Clinic, specialist medical, operation
- 862200004 Dermatologist (own account)
- 862200005 Gynaecologist (own account)

- 862200006 Hair restoration service (by registered medical practitioner)
- 862200007 Medical service, specialist, (own account)
- 862200008 Neurologist (own account)
- 862200009 Obstetrician (own account)
- 862200010 Ophthalmologist (own account)
- 862200011 Orthopaedic specialist (own account)
- 862200012 Otorhinolaryngologist (own account)
- 862200013 Paediatrician (own account)
- 862200014 Pathologist (own account)
- 862200015 Physician, consultant (own account)
- 862200016 Plastic surgeon (own account)
- 862200017 Psychiatrist (own account)
- 862200018 Radiologist (own account)
- 862200019 Rheumatologist (own account)
- 862200020 Specialist medical practitioner (own account)
- 862200021 Surgeon (own account)
- 862200022 Thoracic specialist (own account)
- 862200023 Urologist (own account)
- 862200999 Medical service, specialist, (except in association with paramedical, nursing or health related social workers' services within the same employer) nec

862300 Dental Services

This class includes employers of registered general or specialist dental practitioners, or dental clinics in which a group of dentists is associated for purposes of carrying on their profession. Dental hospitals providing outpatient services only are also included in this class.

Primary Activities:

- 862300001 Clinic, dental, operation
- 862300002 Dental hospital (outpatient) operation
- 862300003 Dental surgeon (own account)

- 862300004 Endodontist (own account)
- 862300005 Oral pathologist (own account)
- 862300006 Oral surgeon (own account)
- 862300007 Orthodontist (own account)
- 862300008 Paedodontist (own account)
- 862300009 Periodontist (own account)
- 862300010 Prosthodontist (own account)
- 862300999 Dental services nec

863100 Pathology Services

This class includes employers mainly engaged in operating pathology laboratories.

Exclusions and References:

Employers mainly engaged in

(a) providing chemical testing and analysis services (other than pathology services) are included in Class 782920 Technical Services nec;

(b) providing services of registered pathologists mainly on their own account or on the account of government agencies or non-profit organisations, but not in association with paramedical, nursing and/or health related social workers' services, are included in Class 862200 Specialist Medical Services; and

(c) providing services of registered pathologists in association with paramedical, nursing and/or health related social workers' services, mainly on the account of government agencies or non-profit organisations, are included in Class 863400 Community Health Centres.

Primary Activities:

- 863100001 Medical laboratory operation
- 863100002 Pathology laboratory operation

863200 Optometry and Optical Dispensing

This class includes employers of registered optometrists mainly engaged in testing sight, diagnosing sight defects or in prescribing or dispensing spectacles or contact lenses.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing ophthalmic articles or spectacle frames or in grinding spectacle lenses are included in Class 283100 Photographic and Optical Good Mfg; and

(b) retailing spectacles and sunglasses are included in 525500 Watch, Spectacles and Jewellery Retailing.

Primary Activities:

- 863200001 Contact lenses dispensing
- 863200002 Eye testing (optometrist)
- 863200003 Optical dispensing
- 863200004 Optician (own account)
- 863200005 Orthoptist (own account)
- 863200006 Spectacles dispensing

863300 Ambulance Services

This class includes employers mainly engaged in providing ambulance services.

Primary Activities:

- 863300001 Aerial ambulance service
- 863300002 Ambulance service

863400 Community Health Centres

This class includes employers mainly engaged in providing paramedical, nursing and/or health related social workers' services on their own premises, mainly on the account of government agencies or non-profit organisations. These services may be provided either separately from, or together with, services of registered medical practitioners.

Exclusions and References:

Employers mainly engaged in

(a) providing medical services are included in one of Classes 862100 General Practice Medical Services or 862200 Specialist Medical Services;

(b) operating pathology laboratories are included in Class 863100 Pathology Services;

(c) providing paramedical (on their own account) are included in Class 863900 Other Health Services nec;

(d) providing alcohol, drug or other counselling services nec are included in Class 872920 Non-Residential Care Services nec; and

(e) providing paramedical, nursing or personal hygiene services to clients in their homes are included in 872910 Home Care Services.

Primary Activities:

- 863400001 Child health centre operation
- 863400002 Community health centre operation
- 863400003 Drug referral centre operation
- 863400004 Medical service, GP or specialist (in association with paramedical nursing and/or health related social workers' services within the same unit)
- 863400005 Nursing service
- 863400006 Paramedical service nec

863500 Physiotherapy Services

This class includes employers mainly engaged in providing physiotherapy services.

Primary Activities:

- 863500001 Physiotherapy service

863600 Chiropractic Services

This class includes employers mainly engaged in providing chiropractic services.

Primary Activities:

863600001 Chiropractor service

863600002 Osteopath service

863900 Other Health Services nec

This class includes employers mainly engaged in providing paramedical or health services not elsewhere classified on their own account. This class also includes employers engaged in providing blood bank or X-ray clinic services.

Exclusions and References:

Employers mainly engaged in

(a) operating health farms or health resorts which provide accommodation are included in Class 571000 Accommodation;

(b) providing paramedical, nursing and/or health related social workers' services, mainly on the account of government agencies or non-profit organisations (whether in association with the services of registered medical practitioners or not) are included in Class 863400 Community Health Centres;

(c) providing physiotherapy services are included in Class 863500 Physiotherapy Services;

(d) providing chiropractic services are included in Class 863600 Chiropractic Services;

(e) operating weight loss clinics are included in Class 952920 Personal Services nec; and

(f) providing epilation services using laser hair removal are included in Class 952600 Hairdressing and Beauty Salon.

Primary Activities:

863900001 Acupuncture service

863900002 Aromatherapy service

863900003 Audiology service

863900004 Blood bank operation

863900005 Clinical massage service

863900006 Clinical psychology service

863900007 Complementary medical services nec

- 863900008 Dietitian (own account)
- 863900009 Hair restoration service (except by registered medical practitioner)
- 863900010 Hearing aid dispensing
- 863900011 Herbalist (own account)
- 863900012 Homeopath (own account)
- 863900013 Hydropath (own account)
- 863900014 Hypnotherapist (own account)
- 863900015 Massage therapy service
- 863900016 Midwifery service
- 863900017 Naturopathic service
- 863900018 Occupational therapy service
- 863900019 Paramedical service (own account)
- 863900020 Podiatry service
- 863900021 Speech therapy service
- 863900022 Therapeutic massage service
- 863900023 X-ray clinic operation
- 863900999 Health services nec

864000 Veterinary Services

This class includes employers of registered veterinary practitioners. This class also includes employers mainly engaged in operating animal hospitals.

Primary Activities:

- 864000001 Animal clinic operation
- 864000002 Animal hospital operation
- 864000003 Animal pathology service
- 864000004 Animal quarantine station operation
- 864000005 Spaying service
- 864000006 Veterinary surgeon (own account)

Subdivision 87 - Community Services

Class	Title and Description
-------	-----------------------

871000	Child Care Services
--------	----------------------------

This class includes employers mainly engaged in providing child care services.

Exclusions and References:

Employers mainly engaged in

(a) providing preschool education are included in Class 841000 Preschools and Kindergartens; and

(b) providing baby-sitting services in the client's home are included in 952920 Personal Services nec.

Primary Activities:

- | | |
|-----------|-----------------------------------------------------------|
| 871000001 | Before and/or after school (including vacation) care |
| 871000002 | Child care centre operation |
| 871000003 | Child care service (except baby sitting service) |
| 871000004 | Childminding centre operation (except home or school) |
| 871000005 | Children's nursery operation (except preschool education) |
| 871000006 | Family day care service (not centre) |

872100	Accommodation for the Aged
--------	-----------------------------------

This class includes employers mainly engaged in providing care, accommodation or homes for senior citizens where nursing or medical care is not provided.

Exclusions and References:

Employers mainly engaged in providing nursing or convalescent home facilities which include medical or nursing care as a basic part of the service are included in Class 861300 Nursing Homes.

Primary Activities:

- 872100001 Accommodation for the aged operation
- 872100002 Aged care hostel operation
- 872100003 Residential care for the aged operation
- 872100004 Retirement village operation (except nursing homes)
- 872100005 Self care and independent living unit operation

872200 Residential Care Services nec

This class includes employers mainly engaged in providing care, accommodation or homes for disadvantaged persons where nursing or medical care is not provided as a major service. It also includes employers providing corrective services for juvenile offenders.

Exclusions and References:

Employers mainly engaged in leasing or sub-leasing residential properties without the provision of care services to persons who are aged, disadvantaged or with disability are included in Class 771120 Residential Property Operators.

Primary Activities:

- 872200001 Accommodation for people with disability
- 872200002 Children's home operation
- 872200003 Crisis care accommodation operation
- 872200004 Juvenile corrective institution operation
- 872200005 Juvenile detention centre operation
- 872200006 Residential refuge operation
- 872200007 Respite residential care operation
- 872200999 Home for the disadvantaged operation nec

872910 Home Care Services

This class includes employers mainly engaged in providing paramedical, nursing or personal hygiene services to clients in their homes.

Exclusions and References:

Employers mainly engaged in

(a) providing food preparation services to persons who are aged or with disability, in their own homes, are included in Class 872920 Non-Residential Care Services nec; and

(b) providing paramedical, nursing and/or health related social workers' services on their own premises, mainly on the account of government agencies or non-profit organisations (whether in association with the services of registered medical practitioners or not) are included in Class 863400 Community Health Centres.

Primary Activities:

872910001 Home care service, nursing, paramedical or personal hygiene

872910002 Respite care service provided to clients in their own homes

872920 Non-Residential Care Services nec

This class includes employers mainly engaged in providing welfare services not elsewhere classified. This class also includes community transport services provided on account of government agencies or not-for-profit organisations to clients who are aged or have a disability.

Exclusions and References:

Employers mainly engaged in

(a) providing paramedical, nursing or personal hygiene services to clients in their own homes are included in Class 872910 Home Care Services;

(b) employing caretakers, maids, chauffeurs, gardeners, butlers or other services to provide services in their own homes are included in Class 970000 Private Households Employing Staff;

(c) providing employment placement services for clients with disability are included in class 786100 Employment Placement Services;

(d) business, professional and labour associations and interest groups providing advocacy services as part of their services are included in the appropriate class in Subdivision 96 Other Services;

(e) leasing or sub-leasing residential properties without the provision of care services to persons who are aged, disadvantaged or with disability are included in Class 771120 Residential Property Operators;

(f) providing employment for people with a disability in commercial activities and/or carrying out activities, which are elsewhere classified, are to be included in the class or classes that most accurately reflect those commercial activities;

(g) fund raising on a commission or fee-paying basis for disease and medical condition research, welfare or charity, or fund raising not otherwise classified are included in Class 751900 Services to Finance and Investment nec; and

(h) fund raising for disease and medical condition research on their own account are included in Class 781000 Scientific Research.

Primary Activities:

872920001	Adoption service
872920002	Adult day care centre operation
872920003	Advocacy service
872920004	Advocacy service for people with disability
872920005	Alcohol counselling service
872920006	Alcoholics anonymous operation
872920007	Community information service
872920008	Community transport services, not-for-profit
872920009	Community welfare service
872920010	Counselling service nec
872920011	Disability assistance service
872920012	Drug counselling service
872920013	Emergency housekeeping
872920014	Food preparation service to aged and persons with disability, in their own homes
872920015	Fund raising for charitable or welfare purposes (own account)
872920016	Marriage guidance service
872920017	Meals on wheels service
872920018	Medical advocacy service
872920019	Parole or probationary service

- 872920020 Soup kitchen operation (including mobile)
- 872920021 Welfare counselling service
- 872920999 Non-residential welfare service nec

Division P - Cultural and recreational services

This Division includes all employers engaged in providing cultural and recreational facilities and services.

Subdivision 91 - Motion Picture, Radio and Television Services

Class	Title and Description
-------	-----------------------

911100	Film and Video Production
--------	----------------------------------

This class includes employers mainly engaged in the production of motion pictures on film or video tape for theatre or television projection. This class also includes such services as film editing and titling.

Exclusions and References:

Employers mainly engaged in the provision of other services or equipment to the film and video production industry are included in the appropriate class for the provision of that service or equipment.

Primary Activities:

- | | |
|-----------|-----------------------------------------------------------------------|
| 911100001 | Computer graphic animation and special effect post-production service |
| 911100002 | Film or tape closed captioning |
| 911100003 | Film or video transfer service |
| 911100004 | Motion picture editing |
| 911100005 | Motion picture film or tape production |
| 911100006 | Motion picture production, special effects |
| 911100007 | Newsreel production |
| 911100008 | Post synchronisation sound dubbing |
| 911100009 | Sound dubbing service, motion picture |

- 911100010 Subtitling of motion picture, film or video
- 911100011 Television advertisement production
- 911100012 Television film editing service
- 911100013 Television film or tape production
- 911100014 Television postproduction service
- 911100015 Video production
- 911100999 Film and video production nec

911200 Film and Video Distribution

This class includes employers mainly engaged in leasing or wholesaling motion pictures on film or video tape to organisations for exhibition or sale. This class also includes agents engaged in leasing and wholesaling films and videos to organisations.

Exclusions and References:

Employers mainly engaged in hiring pre-recorded video cassettes to the general public are included in Class 951100 Video Hire Outlets.

Primary Activities:

- 911200001 Motion picture and video distribution
- 911200002 Motion picture leasing
- 911200003 Motion picture library operation, stock footage (except hire to the public by video hire outlets)
- 911200004 Video leasing (excluding hire to the public by video hire outlets)

911300 Motion Picture Exhibition

This class includes employers mainly engaged in screening motion pictures on film or video tape.

Primary Activities:

- 911300001 Cinema operation
- 911300002 Drive-in theatre operation
- 911300003 Film or video festival operation
- 911300004 Motion picture screening

911300005 Motion picture theatre operation

911300006 Newsreel theatre operation

912100 Radio Services

This class includes employers mainly engaged in radio broadcasting. This class also includes the collection of news for radio services, and the production of radio programs, whether live or on tape or other recording medium, for own use.

Primary Activities:

912100001 Internet audio broadcasting

912100002 News collection for radio broadcasting

912100003 Producing pre-recorded radio programming

912100004 Radio broadcasting service

912100005 Radio (including satellite radio) network operation

912100006 Radio service

912100007 Radio station operation

912200 Television Services

This class includes employers mainly engaged in providing television services by broadcasting or cable. This class includes the production of television programs, whether live or on tape or other recording medium by such employers, for their own use. This class also includes the collection of news for television services.

Primary Activities:

912200001 Internet video broadcasting

912200002 Cable television station operation

912200003 Free-to-air television service

912200004 Free-to-air television broadcasting station or network operation

912200005 News collection for television service

912200006 Satellite television broadcasting station or network operation

912200007 Television broadcasting

- 912200008 Television service
- 912200009 Television station operation

Subdivision 92 - Libraries, Museums and the Arts

Class Title and Description

921000 Libraries

This class includes employers mainly engaged in acquiring, collecting, organising, conserving and loaning library materials such as books, magazines, manuscripts, musical scores, maps or prints.

Primary Activities:

- 921000001 Archival service
- 921000002 Film archive service
- 921000003 Lending library service
- 921000004 Library service
- 921000005 Mobile library service
- 921000006 Municipal library service
- 921000007 Music archive operation
- 921000008 National library service
- 921000009 Photographic archive service
- 921000010 Public library service
- 921000011 Reference library operation
- 921000012 Sound archive service

922000 Museums

This class includes employers mainly engaged in operating museums of all kinds. This class also includes employers engaged in historic house operation.

Exclusions and References:

Employers mainly engaged in selling works of art are included in Class 525900 Retailing nec.

Primary Activities:

- 922000001 Art gallery operation, not involving selling works of art
- 922000002 Art museum operation
- 922000003 Historic or heritage place, site or house operation
- 922000004 Museum operation
- 922000005 Natural history and science museum operation
- 922000006 Social history museum
- 922000007 War memorial museum operation

923100 Zoological and Botanic Gardens

This class includes employers mainly engaged in the operation of zoological or botanical gardens or aquariums.

Primary Activities:

- 923100001 Aquarium operation
- 923100002 Arboretum operation
- 923100003 Aviary operation
- 923100004 Botanical garden operation
- 923100005 Herbarium operation
- 923100006 Reptile park operation
- 923100007 Wildlife park or reserve operation (wildlife actively managed)
- 923100008 Zoological garden operation

923900 Recreational Parks and Gardens

This class includes employers mainly engaged in the operation of parks and gardens such as flora or fauna reserves, national parks, tourist caves or wild-life sanctuaries.

Primary Activities:

- 923900001 Bird reserve operation
- 923900002 Conservation park operation
- 923900003 Flora reserve operation
- 923900004 National or state/territory park or reserve operation
- 923900005 Parks and gardens operation
- 923900006 Picnic ground operation
- 923900007 Recreation ground operation (except sporting)
- 923900008 Tourist caves operation
- 923900009 Wildlife sanctuary operation (wildlife not actively managed)

924110 Theatre and Orchestra Productions

This class includes employers mainly engaged in providing live theatrical or performance presentations (including concerts, opera, ballet or drama).

Primary Activities:

- 924110001 Choirs/ choral group operation
- 924110002 Concert Band operation
- 924110003 Dance and ballet company operation
- 924110004 Musical comedy company operation
- 924110005 Musical productions
- 924110006 Opera company operation
- 924110007 Orchestra operation
- 924110008 Puppet show operation
- 924110009 Theatrical company operation

924120 Other Theatre and Musical Performance

This class includes employers mainly engaged in providing live musical performances, other than orchestras and concert bands.

Primary Activities:

- 924120001 Compere/host of club and hotel bingo and trivia games

- 924120002 Live musical performance group, other than choir, concert band or orchestra
- 924120003 Live musical presentation/performance by disc jockey
- 924120004 Master of ceremonies
- 924120005 Solo musician, vocalist or performance artist
- 924120999 Theatre and musical performance nec

924200 Creative Arts

This class includes employers mainly engaged in musical composition, the literary arts, and visual arts such as painting, drawing, sculpture, pottery etc.

Primary Activities:

- 924200001 Artist (own account)
- 924200002 Cartoonist (own account)
- 924200003 Choreography service (own account)
- 924200004 Composer (music; own account)
- 924200005 Painter (artist; own account)
- 924200006 Playwright (own account)
- 924200007 Poet (own account)
- 924200008 Scriptwriter (own account)
- 924200009 Sculptor (own account)
- 924200010 Song writer (own account)
- 924200011 Speaker service (including radio and television announcing) (own account)
- 924200012 Writer (own account)
- 924200013 Writing technical manuals
- 924200999 Creative arts service nec

925100 Sound Recording Studios

This class includes employers mainly engaged in operating sound recording studios.

Exclusions and References:

Employers mainly engaged in recording radio programmes are included in Class 912100 Radio Services.

Primary Activities:

925100001 Sound recording post-production service

925100002 Sound recording studio operation

925200 Performing Arts Venues

This class includes employers mainly engaged in operating performing arts venues.

Primary Activities:

925200001 Concert hall operation

925200002 Entertainment centre operation

925200003 Music bowl operation

925200004 Music hall operation (excl theatre restaurant operation)

925200005 Opera house operation

925200006 Playhouse operation

925200007 Theatre operation (except motion picture theatre)

925200999 Performing arts venue operation nec

925910 Agency Services to the Arts

This class includes employers mainly engaged in providing agency services to the arts.

Primary Activities:

925910001 Casting agency operation

925910002 Performing arts ticket agency operation (computerised or manual)

925920 Services to the Arts nec

This class includes employers mainly engaged in providing services to the arts not elsewhere classified.

Exclusions and References:

Employers mainly engaged in set design including mfg are included in classes 292100 Wooden Furniture and Upholstered Seat Mfg or 292900 Furniture Manufacturing nec.

Primary Activities:

- 925920001 Costume design service
- 925920002 Set designing service (no mfg)
- 925920003 Set dressing service (no mfg)
- 925920004 Theatre lighting service
- 925920999 Services to the arts nec

Subdivision 93 - Sport and Recreation

Class Title and Description

93110 Horse and Dog Racing Operations

This class includes employers mainly engaged in operating facilities specially used and designed for horse or dog racing. This class also includes the operation of racing stables and kennels. Horse racing includes the racing of horses which are ridden or which are pulling a vehicle.

Exclusions and References:

Horse racing jockeys and horse racing harness drivers are included in Classes 931120 Horse Racing Jockeys and 931130 Horse Racing Harness Drivers.

Primary Activities:

- 931110001 Dog training (for racing)
- 931110002 Farrier service
- 931110003 Greyhound training
- 931110004 Race course or track operation nec
- 931110005 Race horse training
- 931110006 Racing kennels operation
- 931110007 Racing stables operation

931120 Horse Racing Jockeys

This class consists of employers of horse racing jockeys.

Primary Activities:

931120001 Jockey

931130 Horse Racing Harness Drivers

This class consists of employers of horse racing harness drivers.

Primary Activities:

931130001 Horse racing harness driver

931200 Sports Grounds and Facilities nec

This class includes employers mainly engaged in operating any kind of indoor or outdoor sports facility other than those for horse or dog racing. This class also includes separately located grounds of sporting clubs which are treated as separate employers.

Exclusions and References:

Employers mainly engaged in

(a) operating sporting grounds or facilities in conjunction with a licensed club are included in Class 574000 Clubs (Hospitality);

(b) operating a licensed club and sporting grounds or facilities on land owned, leased and/or managed by the licensed club are included in Class 574000 Clubs (Hospitality);

(c) operating sporting grounds or facilities on land owned, leased, managed by or in conjunction with a resort, hotel/motel and/or accommodation complex are included in Class 571000 Accommodation;

(d) ski lodge operation are included in Class 571000 Accommodation; and

(e) providing medical and/or other health services to persons engaged in sporting activity are included in the relevant classes in Subdivision 86 Health Services.

Primary Activities:

931200001	Athletic field or stadium operation
931200002	Basketball court or stadium operation
931200003	Billiard, snooker or pool hall operation
931200004	Bowling alley, tenpin, operation
931200005	Bowling green operation (except licensed club)
931200006	Boxing stadium operation
931200007	Cable water ski park operation
931200008	Cricket ground operation
931200009	Football field or stadium operation nec
931200010	Golf course or practice range operation (except licensed club)
931200011	Gymnasium operation
931200012	Health and fitness centre operation
931200013	Indoor cricket centre operation
931200014	Ice or roller skating rink operation
931200015	Motor racing track or speedway operation
931200016	Netball court or stadium operation
931200017	Rifle range operation
931200018	Rugby league football ground
931200019	Ski-slope operation (including ski-tow operation)
931200020	Sports ground, stadium or venue operation (except licensed club)
931200021	Squash court operation
931200022	Swimming pool operation
931200023	Surf lifesaving service
931200024	Tennis court operation

931911 Sports and Services to Sport nec

This class includes employers mainly engaged in providing sporting services not elsewhere classified. This class also includes clubs or associations predominantly engaged in providing services to sporting activities, and employers providing instruction or training in sporting and/or recreational activities not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) providing only administration services to the sporting industry are included in Class 931912 Sports Administration Services;

(b) ski lodge operation are included in Class 571000 Accommodation;

(c) providing medical and/or other health services to persons engaged in sporting activity are included in the relevant classes in Subdivision 86 Health Services; and

(d) boat charter, lease or rental (with crew) for coastal water transport, except for recreational purposes, are included in Class 630200 Coastal Water Transport.

Primary Activities:

931911001	Aviation club
931911002	Boat operation – recreational –with crew, eg fishing boat charter or sightseeing tour
931911003	Cricket club operation (except licensed)
931911004	Exercise class instructor
931911005	Hockey club operation (except licensed)
931911006	Marina operation (pleasure craft)
931911007	Martial arts instruction
931911008	Personal trainer
931911009	Riding school operation
931911010	Scuba diving (recreational) instruction
931911011	Ski-tow operation (excluding ski-slope operation)
931911012	Sporting club or association (apart from sports administration service)
931911013	Sports coaching service
931911014	Sports competition official service
931911015	Sports referee service
931911016	Sports statistics service
931911017	Sports training service

- 931911018 Swimming schools
- 931911019 Yacht club operation (except licensed)

931912 Sports Administration Services

This class included employers mainly engaged in providing only administration services to the sporting industry.

Exclusions and References:

Employers mainly engaged in

(a) providing referees, coaches, competition officials, sports coaching and training services are included in Class 931911 Sports and Services to Sports nec;

(b) operating sports grounds or facilities are included in Class 931110 Horse and Dog Racing Operations or 931200 Sports Grounds and Facilities nec as appropriate; and

(c) providing medical and/or other health services to persons engaged in sporting activity are included in the relevant classes in Subdivision 86 Health Services.

Primary Activities:

- 931912001 Sports administration service

931920 Professional Footballers

This class consists of employers of professional and semi-professional football players.

Primary Activities:

- 931920001 Professional Australian Rules football players
- 931920002 Professional football players (Soccer)
- 931920003 Professional Rugby League football players
- 931920004 Professional Rugby Union football players

931930 Professional Boxing

This class consists of employers of persons engaged in professional boxing (fist fighting) sports, contests, displays or exhibitions.

Exclusions and References:

Employers of professional combatants mainly engaged in kickboxing, or styles of boxing other than fist boxing, are included in Class 931950 Professional Combat Sports.

Primary Activities:

931930001 Professional boxing (fist fighting)

931940 Professional Wrestling

This class consists of employers of persons engaged in professional wrestling sports, contests, displays or exhibitions.

Primary Activities:

931940001 Professional wrestlers

931950 Professional Combat Sports

This class consists of employers of persons engaged in professional combat sports, contests, displays or exhibitions.

Exclusions and References

Employers of persons mainly engaged in

(a) professional boxing (fist fighting) are included in Class 931930 Professional Boxing; and

(b) professional wrestling are included in Class 931940 Professional Wrestling.

Primary Activities:

931950001 Cage fighting, in any of its styles

931950002 Ju-jitsu or Jiu-jitsu, in any of its styles

931950003 Kick boxing, in any of its styles

931950004 Mixed Martial Arts, in any of its styles

- 931950005 Muay Thai, in any of its styles
- 931950006 Thai boxing, in any of its styles
- 931950007 Ultimate fighting, in any of its styles

932100 Lotteries

This class includes employers mainly engaged in operating lotteries or in selling lottery products.

Primary Activities:

- 932100001 Art union operation
- 932100002 Football pool operation
- 932100003 Keno operation
- 932100004 Lottery agency operation
- 932100005 Lottery operation

932200 Casinos

This class includes employers mainly engaged in providing a range of gambling services in addition to totalisator or gaming machine services, and other amusements, in a building to which the general public have access. Included are employers providing food, liquor and accommodation services in addition to a full range of gambling services.

Exclusions and References:

Employers mainly engaged in

(a) providing food or liquor and gaming machine services only are included in Subdivision 57Accommodation, Cafes and Restaurants; and

(b) operating lotteries and selling lottery products are included in Class 932100 Lotteries.

Primary Activities:

- 932200001 Casino operation

932900 Gambling Services nec

This class includes employers mainly engaged in providing totalisator, betting or other gambling services (except casinos or lotteries).

Primary Activities:

- 932900001 Betting shop operation
- 932900002 Bookmaker operation (own account)
- 932900003 Football pools operation
- 932900004 Internet gambling operation
- 932900005 Totalisator agency operation
- 932900999 Gambling employer operation nec

933000 Other Recreation Services

This class includes employers mainly engaged in providing recreation and entertainment services (including the operation of amusement parks or arcades, side shows, circuses, agricultural shows or shooting galleries) not elsewhere classified.

Exclusions and References:

Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec.

Primary Activities:

- 933000001 Abseiling adventure
- 933000002 Amusement park or arcade operation
- 933000003 Bungy jumping operation
- 933000004 Camel trek tours
- 933000005 Canyoning adventure operation
- 933000006 Cave diving operation
- 933000007 Circus operation
- 933000008 Dance hall operation
- 933000009 Go-kart venue operation
- 933000010 Entertainment nec

933000011	Fireworks and/or pyrotechnic displays
933000012	Indoor climbing operation
933000013	Merry-go-round operation
933000014	Mini-golf centre operation
933000015	Outdoor adventure operation nec
933000016	Para-gliding adventure tours
933000017	Para-sailing adventure tours
933000018	Railway operation (by historical railway societies or as a tourist attraction; except amusement park railways)
933000019	Theme park operation
933000020	Water park operation
933000021	White water rafting operation
933000022	White water rafting operation (inland waters)
933000999	Amusement or recreation activity nec

Division Q - Personal and other services

This Division includes employers engaged in providing personal services.

Subdivision 95 - Personal Services

Class	Title and Description
951100	<p>Video and DVD Hire Outlets</p> <p>This class includes employers mainly engaged in hire of pre-recorded video cassettes/DVDs for personal use.</p> <p>Primary Activities:</p>
951100001	Pre-recorded video cassettes hire to the general public
951100002	Pre-recorded DVD hire to the general public
951900	Personal and Household Goods Hiring nec

This class includes employers mainly engaged in hire of personal or household goods not elsewhere classified.

Exclusions and References:

Employers mainly engaged in hire of goods for commercial or business use are included in the appropriate class of Subdivision 77 Property Services.

Primary Activities:

- 951900001 Artwork hire
- 951900002 Bicycle hire
- 951900003 Camping equipment hire
- 951900004 Costume hire
- 951900005 Domestic appliance hire
- 951900006 Fishing tackle hire
- 951900007 Furniture hire
- 951900008 Hobby equipment hire
- 951900009 Jukebox machine hire and/or lease
- 951900010 Photographic equipment hire
- 951900011 Refrigerator hire
- 951900012 Snow ski hire
- 951900013 Sound reproducing equipment, household, hire
- 951900014 Sports and recreation equipment hire
- 951900015 Stove or heater hire
- 951900016 Suit hire
- 951900017 Television hire
- 951900018 Video recorder or equipment hire
- 951900019 Washing machine hire
- 951900020 Water cooler equipment hire, household (may include supply of water)
- 951900999 Hire of personal or household goods nec

952110 Laundry and Dry Cleaning Operations

This class includes employers mainly engaged in providing commercial laundry or dry-cleaning services (including baby napkin or linen hire services).

Exclusions and References:

Employers mainly engaged in providing self-service laundries and dry cleaning agencies are included in Class 952120 Self-service Laundries and Dry Cleaning Agencies.

Primary Activities:

- 952110001 Curtain cleaning service
- 952110002 Dry-cleaning
- 952110003 Dyeing service, clothes, nec
- 952110004 Laundry service, commercial
- 952110005 Linen hire service
- 952110006 Pressing or ironing service

952120 Self-service Laundries and Dry Cleaning Agencies

This class includes employers mainly engaged in providing domestic and self-service laundries. It also includes dry-cleaning agencies which do not undertake any dry cleaning on the premises.

Primary Activities:

- 952120001 Dry-cleaning agency operation
- 952120002 Laundromats
- 952120003 Laundry service, domestic
- 952120004 Self-service laundry operation

952130 Carpet Cleaners

This class includes employers mainly engaged in providing carpet, rug and upholstered furniture cleaning services.

Primary Activities:

- 952130001 Carpet and rug cleaning service

952130002 Carpet dyeing service

952130003 Upholstered furniture cleaning service

952200 Photographic Film Processing

This class includes employers mainly engaged in developing, printing or other processing of motion picture or other photographic film.

Exclusions and References:

Employers mainly engaged in

(a) Motion picture film production are included in Class 911100 Film and Video Production; and

(b) Portrait or other photography are included in Class 952300 Photographic Studios.

Primary Activities:

952200001 Photographic film processing

952300 Photographic Studios

This class includes employers mainly engaged in undertaking portrait or other photography.

Exclusions and References:

Employers mainly engaged in

(a) retailing photographic equipment or supplies are included in Class 524400 Photographic Equipment Retailing;

(b) providing aerial photography services are included in Class 782200 Surveying Services;

(c) motion picture production are included in Class 911100 Film and Video Production;

(d) video filming which involves paid actors, script writing, external services for editing etc, production of several copies, or commercial usage are included in Class 911100 Film and Video Production; and

(e) developing, printing or other processing of motion picture or other photographic film are included in Class 952200 Photographic Film Processing.

Primary Activities:

- 952300001 Commercial photography service (except aerial photography, motion picture production or photographic film processing)
- 952300002 Photographic vending machine service
- 952300003 Photography service (except aerial photography, motion picture production or photographic film processing)
- 952300004 Portrait photography service
- 952300005 Street photography service
- 952300006 Studio photography service
- 952300007 Video filming service, nec

952400 Funeral Directors, Crematoria and Cemeteries

This class includes employers mainly engaged in managing funerals, cremations or burials.

Primary Activities:

- Cemetery operation
- Crematorium operation
- Funeral directing
- Undertaking

952510 Gardening Services

This class includes employers mainly engaged in providing gardening and lawn mowing services only.

Exclusions and References:

Employers mainly engaged in

(a) agricultural weed eradication services are included in either Class 021920 Services to Crop Farming nec or 021930 Services to Fruit and Vegetable Growing nec;

(b) domestic or other non-agricultural weed eradication services are in services are included in Class 786500 Pest Control Services; and

(c) landscape gardening (involving major earthworks and the building or retaining walls and paths etc) are included in Class 425100 Landscaping Services.

Primary Activities:

- 952510001 Garden maintenance service
- 952510002 Gardening service
- 952510003 Lawn care service (e.g. fertilising, seeding, spraying)
- 952510004 Lawn mowing service
- 952510005 Maintenance of plants and shrubs in buildings

952520 Amenity Tree Services

This class includes employers mainly engaged in providing tree surgery and lopping services.

Primary Activities:

- 952520001 Arborist
- 952520002 Mulching of vegetation
- 952520003 Tree lopping service
- 952520004 Stump grinding
- 952520005 Tree removal
- 952520006 Tree surgery

952600 Hairdressing and Beauty Salons

This class includes employers mainly engaged in hairdressing or in providing beauty treatment services.

Primary Activities:

- 952600001 Barber shop operation
- 952600002 Beauty salon operation
- 952600003 Epilation service (including laser hair removal)

- 952600004 Hairdressing service
- 952600005 Manicure service
- 952600006 Pedicure service

952910 Adult Personal Services

This class includes employers mainly engaged in providing adult personal services.

Primary Activities:

- 952910001 Brothel keeping
- 952910002 Escort agency service
- 952910003 Prostitution service

952920 Personal Services nec

This class includes employers mainly engaged in providing personal services not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) the operation of health farms mainly providing accommodation are included in Subdivision 57 Accommodation, Cafes and Restaurants;

(b) surgical hair restoration or hair transplanting services are included in Class 862200 Specialist Medical Services;

(c) providing therapeutic massage services or operation of health farms mainly providing medical services are included in Class 863900 Other Health Services nec; and

(d) providing therapeutic massage services or providing weight reducing services which mainly use exercise and fitness programs are included in Class 931911 Sports and Services to Sport nec.

Primary Activities:

- 952920001 Astrology service
- 952920002 Baby sitting service (except in child care centres or preschools)
- 952920003 Chauffeur service
- 952920004 Cloak room service

952920005	Fortune telling service
952920006	Genealogy service
952920007	Hair restoration service (cosmetic)
952920008	Heraldry service
952920009	Introduction agency service
952920010	Marriage celebrant (own account)
952920011	Massage service nec
952920012	Pet grooming service
952920013	Sauna bath operation
952920014	Tattooing service
952920015	Toilet, public, operation
952920016	Turkish bath operation
952920017	Weight reducing service (mainly diet planning programs)
952920999	Domestic service nec (on a contract or fee basis)

Subdivision 96 - Other Services

Class	Title and Description
--------------	------------------------------

961000	Religious Organisations
---------------	--------------------------------

This class includes religious organisations operated for worship or for the promotion of religious activities. This class also includes employers of Ministers of Religion who are deemed to be workers pursuant to clauses 17 and 18 of Schedule 1 to the *Workplace Injury Management and Workers Compensation Act 1998*.

Exclusions and References:

Employers of religious institutions mainly engaged in the provision of education, or operation of hospitals, charitable homes etc, are included in the classes appropriate to these activities.

Primary Activities:

961000001	Bible society operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)
-----------	---------------------------------------------------------------------------------------------------------------------------------------

- 961000002 Church operation
- 961000003 Convent operation
- 961000004 Diocesan registry operation
- 961000005 Missionary society operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)
- 961000006 Monastery operation
- 961000007 Mosque operation
- 961000008 Religious organisation operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)
- 961000009 Salvation Army operation (except employers mainly engaged in providing goods or services primary to other industries)
- 961000010 Synagogue operation
- 961000011 Temple, religious, operation

962100 Business and Professional Associations

This class includes employers mainly engaged in promoting the interests of specific groups of employers or self-employed persons.

Primary Activities:

- 962100001 Accountants' association operation
- 962100002 Architects' association operation
- 962100003 Bar association operation
- 962100004 Builders' association operation
- 962100005 Business taxpayers' association operation
- 962100006 Chamber of Commerce operation
- 962100007 Chamber of Manufacturers operation
- 962100008 Chemists' association operation
- 962100009 Dentists' association operation
- 962100010 Employers' association operation
- 962100011 Engineers' association operation (except trade union)

- 962100012 Farmers' association operation
- 962100013 Graziers' association operation
- 962100014 Hotelkeepers' association operation
- 962100015 Lawyers' association operation
- 962100016 Manufacturers' association operation
- 962100017 Medical association operation
- 962100018 Pastoralists' association operation
- 962100019 Professional sporting associations
- 962100020 Retail traders' association operation
- 962100021 Surveyors' association operation
- 962100022 Trade association operation (except trade union)
- 962100999 Business or professional association nec

962200 Labour Associations

This class includes employers mainly engaged in promoting the interests of employees, such as trade unions, councils and associations.

Primary Activities:

- 962200001 Industrial union operation
- 962200002 Trade union operation

962900 Interest Groups nec

This class includes employers mainly engaged in the promotion of community interests not elsewhere classified. It also includes political parties.

Exclusions and References:

(a) welfare organisations are included in the appropriate classes in Subdivision 87 Community Services;

(b) religious institutions are included in Class 961000 Religious Organisations;

(c) sporting associations or clubs are included in Class 931911 Sports and Services to Sports nec or Class 931912 Sports Administration Services; and

(d) commercial enterprises (e.g. coffee shops) of interest groups should be classified according to the business activity of the commercial enterprise.

Primary Activities:

- 962900001 Accident prevention association operation
- 962900002 Automobile association operation
- 962900003 Consumers' association operation
- 962900004 Housewives' association operation
- 962900005 Pensioners' association operation
- 962900006 Personal taxpayers' association operation
- 962900007 Political party operation
- 962900008 Ratepayers' association operation
- 962900009 Society operation (for the prevention of cruelty to animals)
- 962900999 Associations operation (for promotion of community, environmental or sectional interests) nec

963100 Police Services

This class includes employers of government police or security forces.

Primary Activities:

- 963100001 Police service (Government)
- 963100002 Police station operation (Government)
- 963100003 Security or intelligence organisation operation (Government)

963200 Corrective Centres

This class includes employers operating prisons or similar corrective services.

Exclusions and References:

Employers mainly engaged in providing juvenile corrective services are included in Class 872200 Residential Care Services nec.

Primary Activities:

- 963200001 Detention centre operation
- 963200002 Gaol operation
- 963200003 Prison farm operation
- 963200004 Prison operation
- 963200005 Remand centre operation

963300 Fire Brigade and Civil Emergency Services

This class includes employers mainly engaged in providing fire fighting or related services. Also included are employers mainly engaged in providing civil emergency services other than police services.

Primary Activities:

- 963300001 Airport fire service
- 963300002 Bush fire brigade service
- 963300003 Emergency service (other than defence and police)
- 963300004 Fire brigade service (except forest fire fighting service)
- 963300005 Fire detection service
- 963300006 Fire fighting service
- 963300007 Fire prevention service

963400 Waste Disposal Services

This class includes employers mainly engaged in collecting or disposing of refuse (except through sewerage systems). This class also includes employers mainly engaged in waste and scrap collecting, sorting, packing and on-selling.

Primary Activities:

- 963400001 Bin hiring and waste collection service
- 963400002 Garbage collection service

963400003	Garbage disposal service
963400004	Hazardous waste removal, collection and/or disposal service
963400005	Industrial waste collection and disposal service
963400006	Night soil collection and disposal service
963400007	On-site waste treatment or disposal service
963400008	Rubbish dump or tip operation
963400009	Sanitary disposal service
963400010	Septic tank waste collection and disposal service (except repairs and maintenance)
963400011	Street sweeping
963400012	Waste and scrap collecting, sorting, packing and on-selling
963400013	Waste material recovery operations
963400014	Waste material separating and sorting operations
963400015	Waste transfer station operation (for treatment, disposal or recovery)
963400999	Waste disposal service nec

Subdivision 97 - Private Household Employing Staff

Class	Title and Description
970000	<p>Private Households Employing Staff</p> <p>This class includes employers mainly engaged in employing caretakers, maids, chauffeurs, gardeners, butlers or other servants for domestic purposes.</p> <p><i>Exclusions and References:</i></p> <p><i>This class is only to be used where the householder is a natural person, not a corporate entity. The household staff of a corporate entity are to be included in the class applicable to the business activity of the entity.</i></p> <p>Primary Activities:</p>
970000001	Private households (employing staff)

Annexure B – Recovery of excess from employer as per s160 of 1987 Act

For the purposes of the definition of prescribed excess amount in section 160 (1) of the Act, the following excess amount is specified:

- a) if the employer concerned notified the relevant insurance scheme agent of the injury that led to the weekly compensation claim of the worker within 5 days of the employer becoming aware of it—\$0.
- b) in all other cases—the lesser of the following:
 - i) the amount that is the weekly payment of compensation to which the worker is entitled as determined by section 36 of the 1987 Act
 - ii) \$2,101.70.

Note:

Under section 160 (2) of the 1987 Act, an employer is required to repay the prescribed excess amount to the insurer under a policy of insurance in respect of each weekly compensation claim that the insurer has paid under the policy. However, if the amount that the insurer has paid in respect of any such claim is less than the prescribed excess amount, the amount the employer must repay is that lesser paid amount.

Annexure C – Late payment prescribed rate as per s172(5) of the 1987 Act

Policy year	% per month
Beginning 4.00pm, 30 June 2016	0.819% per month compounded monthly
Beginning 4.00pm, 30 June 2017	0.779% per month compounded monthly
Beginning 4.00pm, 30 June 2018	0.808% per month compounded monthly

Annexure D – Motor vehicle and accommodation allowance

Extent to which motor vehicle and accommodation allowances are to be excluded from wages

1. A motor vehicle allowance paid to a worker is to be excluded from wages for the purposes of these Guidelines to the extent of an amount calculated at whichever of the following rates is applicable in each case:
 - a) in the case of a worker paid an allowance under an award that specifies the allowance solely as a rate for each kilometre or part of a kilometre travelled by the worker in the course of their employment by means of a motor vehicle provided or maintained by the worker—the rate specified in the award
 - b) in the case of any other worker, for each kilometre or part of a kilometre travelled by the worker in the course of business journeys by means of a motor vehicle provided or maintained by the worker—the amount specified is in accordance with the table that forms part of this annexure for the relevant policy renewal.

Note: Where a worker is paid an allowance under an award that specifies the allowance wholly as a lump sum amount or partly as a lump sum amount and partly as a rate for each kilometre, or part of a kilometre travelled by the worker in the course of their employment by means of a motor vehicle provided or maintained by the worker—the amount of allowance to be excluded from wages is to be calculated in accordance with paragraph (b).

2. If the amount calculated in accordance with subclause (1) is greater than the amount actually paid to a worker as a motor vehicle allowance, only the amount actually paid is to be excluded from the calculation of wages.
3. The amount of motor vehicle allowance paid to a worker that is to be excluded from wages for the purposes of this Order is to be calculated using whichever of the following two methods the employer prefers:
 - a) the method set out in clause 4 (continuous recording calculation method)
 - b) the method set out in clause 5 (averaging calculation method).
4. An accommodation allowance paid to a worker is to be excluded from wages for the purposes of this Order to the extent of an amount calculated at whichever of the following rates is applicable in each case:
 - a) in the case of a worker paid an allowance under an award that specifies the allowance as a rate for each night the worker is absent from their usual place of residence—the rate specified in the award
 - b) in the case of any other worker, for each night the worker is absent from their usual place of residence in the course of their employment – the amount specified in the table that forms part of this annexure.
5. If the amount calculated in accordance with subclause (4) is greater than the amount actually paid to a worker as an accommodation allowance, only the amount actually paid is to be excluded from the calculation of wages.
6. In this clause, award means:
 - a) an industrial instrument within the meaning of the *Industrial Relations Act 1996*, or

- b) any agreement with respect to salaries or wages entered into under the provisions of any other law of the State between an employer constituted by that law and an association or organisation representing a group or class of employees, or
- c) an award, agreement or other instrument under the law of the Commonwealth or of another State or Territory, being an award, agreement or other instrument of a similar nature to an instrument or agreement referred to in paragraph (a) or (b).

4. Continuous recording calculation method

The continuous recording calculation method requires the following details to be kept and used for calculation:

- a) the odometer readings at the beginning and end of each business journey undertaken by the worker during a period of insurance by means of a motor vehicle provided or maintained by the worker
- b) the specific purpose for which each such business journey was taken
- c) the distance travelled by the worker during the period of insurance in the course of all such business journeys, calculated on the basis of the odometer readings referred to in paragraph (a).

5. Averaging calculation method

1. The averaging calculation method requires the following details to be kept and used for calculation for the first period of insurance in which a worker's employer chooses to adopt that method:
 - a) the odometer readings at the beginning and end of each business journey undertaken by the worker during the relevant 12-week period by means of a motor vehicle provided or maintained by the worker
 - b) the specific purpose for which each such business journey was taken
 - c) the distance travelled by the worker during the relevant 12-week period in the course of all such business journeys, calculated on the basis of the odometer readings referred to in paragraph (a)
 - d) the odometer readings at the beginning and end of the relevant 12-week period for each vehicle provided or maintained by the worker for the purpose of undertaking business journeys
 - e) the distance travelled by each such vehicle during the relevant 12-week period, calculated on the basis of the odometer readings referred to in paragraph (d)
 - f) the distance travelled by the worker in the course of business journeys undertaken by means of each such vehicle during the relevant 12-week period, calculated as a percentage of the distance travelled by that vehicle during that period
 - g) the distance travelled by the worker in the course of business journeys undertaken by means of each such vehicle during the period of insurance, calculated on the basis that the percentage for each such vehicle for the period of insurance is the same as the percentage for that vehicle for the relevant 12-week period.
2. After the first period of insurance in which odometer details are recorded in accordance with subclause (1), the calculation referred to in subclause (1) (g) is

to be employed for the purpose of calculating the distance travelled by the worker in the course of business journeys undertaken by means of each vehicle referred to in subclause (1) during each of the next succeeding four periods of insurance, calculated on the basis that the percentage for each such vehicle for the period of insurance concerned is the same as the percentage for that vehicle for the relevant 12-week period.

3. After the first period of insurance in which odometer details are recorded in accordance with subclause (1), a worker's employer is not required to record the details referred to in that subclause for the worker for the next succeeding 4 periods of insurance unless:
 - a) the Authority serves a notice on the employer before the commencement of a period of insurance during those 4 periods directing the employer to keep the details referred to in subclause (1) for those periods, or
 - b) the employer wishes to use the recording method referred to in this clause for one or more additional motor vehicles used by the worker in any period of insurance or for any other reason.

In a situation referred to in subclause (3) (b), a worker's employer may make a new record of odometer readings for a period of insurance in accordance with subclause (1) to replace the details previously recorded for the worker. The provisions of subclause (3) then apply in relation to the new record.

A worker's employer who has adopted and employed the method of recording referred to in this clause for a worker for four successive periods of insurance must, in the next succeeding period of insurance, make a fresh recording of the details specified in subclause (1) if the employer intends to continue to use the same method of recording for the worker.

If the odometer of a motor vehicle is replaced or recalibrated during any period for which its readings are relevant for the purposes of this clause, the odometer readings immediately before and after the replacement or recalibration are to be recorded.

For the purposes of making the calculation referred to in subclause (1) (g) for the period of insurance in which this clause commences, a worker's employer may estimate the distance travelled by a motor vehicle during any part of that period of insurance that occurs before that commencement.

6. Meaning of "relevant 12-week period"

1. In clause 5, relevant 12-week period means a continuous period of at least 12 weeks, selected by the worker's employer, throughout which a motor vehicle is provided or maintained by a worker. If the motor vehicle is provided or maintained for less than 12 weeks, the period must be the entire period for which the motor vehicle is provided or maintained.
2. The period may overlap the start or end of the period of insurance, so long as it includes part of the period.
3. If the averaging calculation method is used for two or more motor vehicles for the same period of insurance, the odometer readings for those motor vehicles must cover periods that are concurrent.

7. Replacing one motor vehicle with another motor vehicle

1. For the purposes of using the averaging calculation method, a worker's employer may nominate one motor vehicle as having replaced another motor vehicle with effect from a day specified in the nomination.
2. After the nomination takes effect, the replacement motor vehicle is treated as the original motor vehicle, and the original motor vehicle is treated as a different motor vehicle. An employer need not repeat for the replacement vehicle the steps already taken for the original motor vehicle.
3. An employer must record the nomination in writing in the period of insurance in which the nomination takes effect.
4. However, the Authority may allow an employer to record the nomination at a later time.

Amounts for exclusion from wages: Motor vehicle and accommodation allowances

Policy renewal year	Motor vehicles: Amount to be excluded from wages pursuant to clause 1(b) of this annexure	Accommodation: Amount to be excluded from wages in accordance with clause 4 (b) of this annexure
2016/2017	66c	\$255.45
2017/2018	66c	\$257.95
2018/2019	66c	\$266.70

Annexure E – Review of primary activity guideline

Request for review: Primary activity of a business

1. Review of Primary Activity

1.1 Background

The NSW Workers Compensation Industry Classification (WIC) System is based on the Australian Bureau of Statistics (ABS) industry data published in 1993 under the title of Australian and New Zealand Standard Industry Classification (ANZSIC) 1993.

The ABS has arranged large amounts of data about business units into groupings which are analytically useful and readily understandable. In the case of ANZSIC, business units are identified by their predominant or primary activity and are then grouped on the basis of carrying on similar productive activities to form an industry classification.

Under this guideline, the State Insurance Regulatory Authority (SIRA) is providing the process for employers to submit a Request for Review of their Primary Activity.

Please Note: All reviews will be undertaken without regard to relevant industry rates. This means that if SIRA determines that the primary activity is to be re-assigned to a different WIC, the applicable industry rate for all employers assigned to the primary activity concerned may increase, decrease or experience no change.

2. Submitting a Request for Review

2.1 When can I lodge a Request for Review?

In certain cases, an employer may consider that the primary activity they have been assigned is better grouped with other primary activities that are more similar to activities found within another industry group.

Where an employer accepts that the primary activity that has been assigned to their workers compensation policy is correct, but considers that their listed primary activity may be better grouped within another industry classification, they are encouraged to submit a request for review with SIRA.

Alternatively, if an employer feels that they are engaged in a primary activity that is not reflected in Annexure A of the Market Practice and Premium Guidelines, then the employer may make an application for consideration to be given for the inclusion of a new primary activity.

2.2 Who can request a review?

Employers may make a submission directly with SIRA or alternatively through a consultant or advisor. If the application for a review is being submitted by someone other than the employer then a letter of authority must accompany the application.

2.3 What do I need to include in my application?

The employer must provide detailed reasons as to why their primary activity has been incorrectly assigned to the current industry classification and also why the proposed industry classification or classifications is/are more appropriate.

Each submission must also provide substantial evidence to support the submission to re-allocate the primary activity. This should include an analysis of worker functions and activities within the business, as well as jurisdictional comparisons for the treatment of the primary activity. Trends and comparisons of claims data between the employer's

current primary activity and the proposed Workers Compensation Industry Classification (WIC) may also be submitted for consideration.

Submissions for a Request for Review of a primary activity should be made with the assistance of the insurer. The insurer can provide the employer with any claims data relevant to the employer's primary activity and the claims data relating to the destination WIC. The insurer will also be required to provide reasons why they support or do not support the employer's submission.

2.4 Where do I send the Request for Review?

Employers seeking the re-allocation of a primary activity into a different industry classification must complete the approved form for such reviews and send the application to:

Manager Premium and Prudential Supervision
SIRA
Locked Bag 2906
Lisarow NSW 2252

3. SIRA Reviews of Primary Activities

3.1 What happens after I make an application to SIRA?

Upon receipt of the Request for Review of the primary activity, SIRA will acknowledge the request within 5 working days.

As part of the review process SIRA may contact you to seek clarification or additional information. SIRA may consult with industry experts and the Australian Bureau of Statistics. Where applicable, SIRA will also give consideration to the treatment of such activities by other jurisdictions and government departments and agencies such as Office of State Revenue and Australian Tax Office.

Depending on the complexity of the Request for Review, SIRA will review your submission and issue its determination within 90 calendar days.

3.2 If my primary activity is moved to another WIC, when will the change take effect?

For reviews completed before 31 December, any changes to the primary activity will take effect from the commencement of the next premium filings in accordance with the Market Practice and Premium Guidelines.

Disclaimer

This publication may contain information that relates to the regulation of workers compensation insurance, motor accident third party (CTP) insurance and home building compensation in NSW. It may include details of some of your obligations under the various schemes that the State Insurance Regulatory Authority (SIRA) administers.

However, to ensure you comply with your legal obligations you must refer to the appropriate legislation as currently in force. Up to date legislation can be found at the NSW Legislation website legislation.nsw.gov.au

This publication does not represent a comprehensive statement of the law as it applies to particular problems or to individuals, or as a substitute for legal advice. You should seek independent legal advice if you need assistance on the application of the law to your situation.

This material may be displayed, printed and reproduced without amendment for personal, in-house or non-commercial use.

State Insurance Regulatory Authority
Workers and Home Building Compensation Regulation
Level 6, McKell building, 2-24 Rawson Place, Sydney NSW 2000
Customer Service Centre 13 10 50 | Website www.sira.nsw.gov.au

© State Insurance Regulatory Authority NSW 0518
ISBN 978-0-7347-4659-7 Catalogue no. SIRA08908