



Workers Compensation

Industry Classification System 2023-2024

Classification of an employer's business

- (a) The classification applicable to an employer is the class in the following industry classification table to which the employer's business corresponds. An employer's business means the employer's business or industrial activity.
- (b) An employer's average performance 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 (a).
- (c) An employer may carry on a single business or more than one business at the same time. Employers carrying on multiple businesses, which are separate and distinct, may be allocated to more than one workers compensation industry classification (WIC).

Notes

1. Employer activities incidental to the main business

The following activities are not considered as separate and distinct businesses and are not entitled to a separate industry classification but should be considered incidental to the employer's other activity or activities in New South Wales:

- (a) Clerical and/or Technical and/or Computer/Information Technology Support Services as defined in Subdivision 78 Business Services,
- (b) Management Services,
- (c) Administrative or maintenance Services,
- (d) Sales and Marketing, (including retail and wholesale trade agent),
- (e) Head Office Activities (provided to a NSW business or provided predominantly to related NSW employers),
- (f) Warehousing, storage or transport associated with Manufacturing, Wholesaling or Retailing.

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. Classification applicable to a single business

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.

3. Separate and distinct businesses

If an employer carries on more than one business, so that it can be said that the employer carries on separate and distinct businesses, Note 2 applies to each such separate and distinct business.

Generally, businesses are not separate and distinct if the operations and activities carried on in those businesses are incidental to one another - refer Note 1

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) whether each business' operations and activities are independent of the other business' operations and activities,
- (c) 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)

- (d) 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
 - 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.

4. Classification applicable to more than one business

In the event that an employer carries on separate and distinct businesses 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).

5. Employers (grouped or ungrouped) who provide services to a related employer

If an employer (whether grouped for workers compensation purposes or not) provides services referred to in Note 1 to a related employer in New South Wales, 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.
- (c) if the employer is able to provide supporting documentation to show that such services are provided to a related interstate and/or overseas entity and a worker predominantly provides such services to the related interstate and/or overseas entity 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 entity.

6. Employers (grouped or ungrouped) who provide services to two or more related employers

Where an employer (whether grouped for workers compensation purposes or not) provides services referred to in Note 1 to two or more other related employers in New South Wales, the premium payable by the employer is to be calculated:

- (a) by reference to the highest percentage rate of the classes applicable to the respective members to whom they provide services; 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 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

- (c) 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.

7. Corporate Head Office

This Note should be read in conjunction with WIC 785410 Corporate Head Office Administration.

i) Employers providing Corporate Head Office services outside NSW

Where an employer:

- (a) carries on a business and part of that business is located interstate and/or overseas, or is the Australian Head Office or National Head Office for a group of businesses, and a worker of the employer provides Corporate Head Office services predominantly to its business/es outside NSW and
- (b) 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.

Only one member of a group of related employers in NSW can be allocated to WIC 785410 Corporate Head Office, where there is documentary evidence to support it. In exceptional cases only, a second member of a group may be allocated to WIC 785410, for example where one group of employers acquires another group of employers and both continue to maintain their own corporate head office structure. Supporting evidence on how they qualify for WIC 785410 is required in such cases.

ii) Corporate Head Office functions

- (a) Corporate Head Office activities include high level policy direction, meeting corporate regulatory requirements, 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.

Workers whose wages may be eligible for WIC 785410 include:

- Chief Executive Officer and Board
- Chief Financial Officer
- Chief Human Resources Officer
- Senior Executives directly involved in high level corporate decision making

including their immediate Head Office executive support staff.

- (b) Employers in Class 785410 do not undertake operational control of activities directly integral to or related to the other day to day activities of the employer or group.

The wages of workers (and their support staff) who undertake or have operational control of the following functions for the employer/group are not to be included in WIC 785410 - design of product, production control, cost accounting, managing contracts, sales and marketing, payroll, debtor/creditor activities, purchasing, data collection, call centres and activities listed under Note 1.

iii) Eligibility criteria for Corporate Head Office

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.

Exception: A business which provides Corporate Head Office services only and exclusively to its coal mining operations undertaken either within or outside NSW may be classified under Class 785410 Corporate Head Office Administration. This only applies where its coal mining operations within NSW are required to take out workers compensation insurance with Coal Services Pty Ltd for all of its workers, apart from Corporate Head Office workers.

iv) Supporting documentation:

The employer must provide supporting documentation that verifies Corporate Head Office functions are the main activity of the worker/s and that these are carried out for its operations and/or related businesses located outside NSW, including:

- Breakdown of entities and operations across all jurisdictions/states showing:
 - location of operations and
 - the number of employees and
 - remuneration in the last financial year by
 - » corporate roles (per Note 7 ii) a),
 - » operational control functions per Note 7 iii) b) and
 - » other roles (e.g. manufacturing/production/business services), and
- Breakdown of head office business unit showing each function and titles for each staff role including the following against each role:
 - wages
 - services, by percentage, provided to NSW and outside NSW

8. Per capita classes

If an employer has a business that is covered by 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 average performance 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.

9. Ministers of religion

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.

10. Labour hire

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 1-7.

11. Definitions

In this annexure 'Mfg' means 'Manufacturing'.

Manufacturing in this annexure includes the industrial activities of assembly, installation, maintenance and repairing where these activities are not elsewhere classified.

'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.

In this annexure 'nec' means 'Not Elsewhere Classified'.

'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.

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*.

12. Guidelines for applying the NSW WIC System

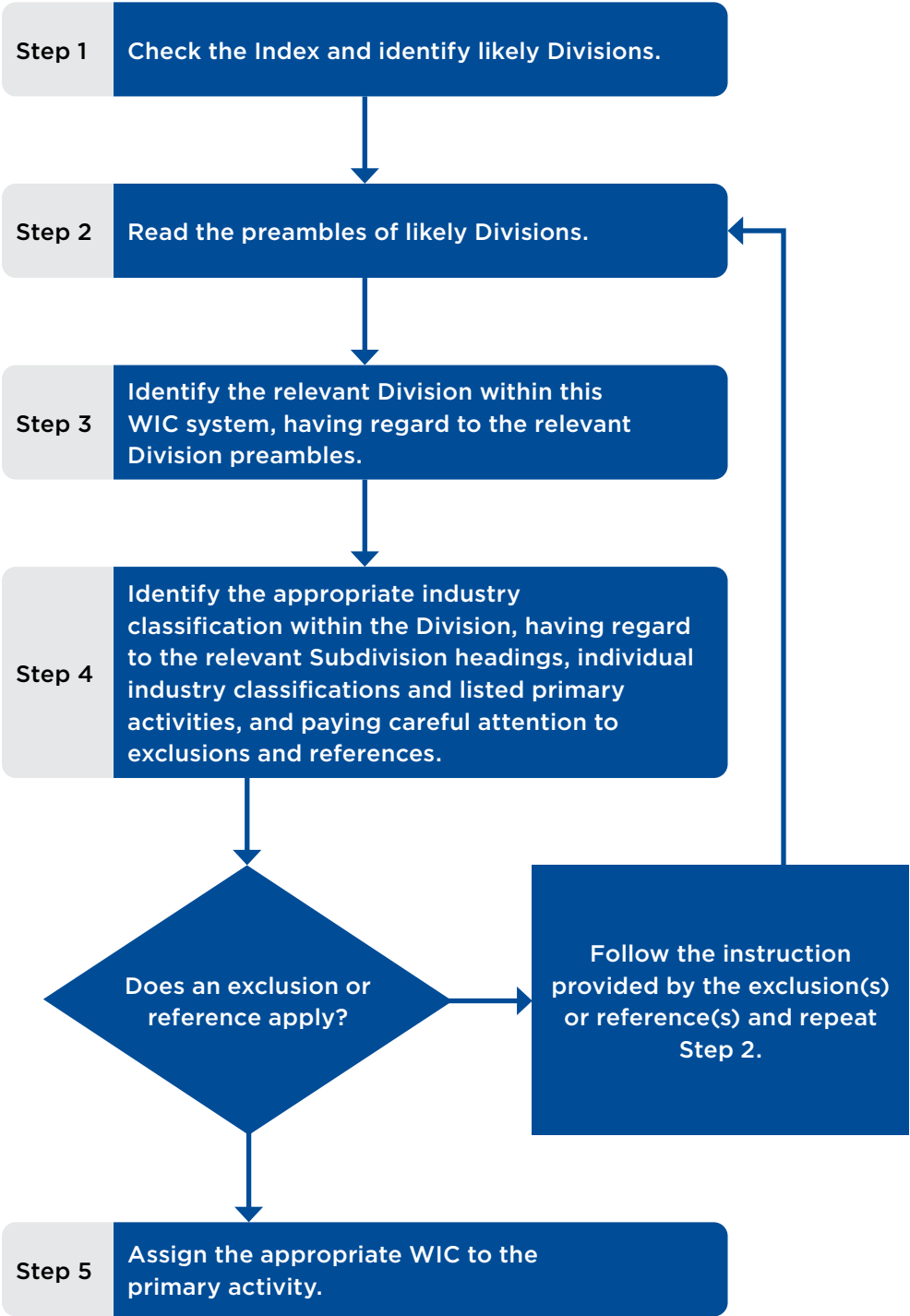
The State Insurance Regulatory Authority, from time to time, issue guidelines for the application of the NSW WIC System.

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How to determine an employer’s primary activity in accordance with 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

Column 1	Column 2
Class	Title and Description
0 1 1 1 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>growing flowers for seed collection are included in Class 011200 Cut Flower and Flower Seed Growing; and</i>
	(b) <i>growing forest nursery stock are included in Class 030300 Services to Forestry.</i>
	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

Column 1	Column 2
Class	Title and Description

0 1 1 2 0 0 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

0 1 1 3 0 0 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

Column 1	Column 2
Class	Title and Description
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

0 1 1 4 0 0 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

Column 1	Column 2
Class	Title and Description
011400003	Vineyard operation
011400004	Viticulture
011400005	Wine grape growing
011400999	Grape growing
0 1 1 5 0 0	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
0 1 1 6 0 0	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
0 1 1 7 0 0	Kiwi Fruit Growing
	This class includes employers mainly engaged in growing kiwi fruit.
	Primary Activities:
011700001	Kiwi fruit growing
0 1 1 9 0 0	Fruit Growing nec
	This class includes employers mainly engaged in growing bananas, pineapples, citrus fruit, tree nuts and other fruit not elsewhere classified.

Column 1	Column 2
Class	Title and Description

Primary Activities:

0119000001	Almond growing
0119000002	Avocado growing
0119000003	Banana growing
0119000004	Berry fruit growing
0119000005	Cashew nut growing
0119000006	Chestnut growing
0119000007	Citrus fruit growing
0119000008	Coconut growing
0119000009	Currant, Red or Black, growing
0119000010	Custard apple growing
0119000011	Fig growing
0119000012	Gooseberry growing
0119000013	Loganberry growing
0119000014	Loquat growing
0119000015	Macadamia nut growing
0119000016	Mango growing
0119000017	Mulberry growing
0119000018	Olive growing
0119000019	Passionfruit growing
0119000020	Pawpaw growing
0119000021	Pecan nut growing
0119000022	Persimmon growing
0119000023	Pineapple growing
0119000024	Raspberry growing
0119000025	Strawberry growing
0119000026	Tree nut growing nec
0119000027	Walnut growing
011900999	Fruit growing nec

0 1 2 1 0 0 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.

Column 1	Column 2
Class	Title and Description

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

0 1 2 2 0 0 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

Column 1	Column 2
Class	Title and Description
012200003	Prime lamb raising and grain growing
012200004	Sheep farming and grain growing
0 1 2 3 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>mixed grain-sheep or grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;</i>
	(b) <i>farming sheep are included in Class 012400 Sheep Farming;</i>
	(c) <i>farming beef cattle are included in Class 012510 Beef Cattle Farming; and</i>
	(d) <i>operating beef cattle feedlots are included in Class 012520 Beef Cattle Feedlots.</i>
	Primary Activities:
012300001	Beef cattle and sheep farming
0 1 2 4 0 0	Sheep Farming
	This class includes employers mainly engaged in farming sheep. This class also includes raising sheep for milk.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>mixed grain-sheep are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming; and</i>
	(b) <i>mixed sheep-beef cattle farming are included in Class 012300 Sheep-Beef Cattle Farming.</i>
	Primary Activities:
012400001	Prime lamb raising
012400002	Raw sheep milk production
012400003	Sheep farming
012400004	Wool growing

Column 1	Column 2
Class	Title and Description
0 1 2 5 1 0	Beef Cattle Farming <p>This class includes employers mainly engaged in farming beef cattle on open pasture.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>mixed grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;</i></p> <p>(b) <i>mixed sheep-beef cattle farming in Class 012300 Sheep-Beef Cattle Farming; and</i></p> <p>(c) <i>operating beef cattle feedlots are included in Class 012520 Beef Cattle Feedlots.</i></p> <p>Primary Activities:</p> <p>012510001 Beef cattle farming, grazing</p> <p>012510002 Buffalo, domesticated, grazing</p>
0 1 2 5 2 0	Beef Cattle Feedlots <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>mixed grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;</i></p> <p>(b) <i>mixed sheep-beef cattle farming in Class 012300 Sheep-Beef Cattle Farming; and</i></p> <p>(c) <i>beef cattle farming on open pasture is included in Class 012510 Beef Cattle Farming.</i></p> <p>Primary Activities:</p> <p>012520001 Beef cattle feedlot operation</p>
0 1 3 0 0 0	Dairy Cattle Farming <p>This class includes employers mainly engaged in farming dairy cattle.</p> <p>Primary Activities:</p> <p>013000001 Dairy cattle farming</p> <p>013000002 Dairy operation</p>

Column 1	Column 2
Class	Title and Description
013000003	Raw cattle milk production
013000004	Sharemilking dairy cattle
0 1 4 1 0 0	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
0 1 4 2 0 0	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)
0 1 5 1 0 0	Pig Farming
	This class includes employers mainly engaged in farming pigs.
	Primary Activities:
015100001	Pig breeding
015100002	Pig farming
015100003	Pig raising

Column 1	Column 2
Class	Title and Description
0 1 5 2 0 0	Horse Farming This class includes employers mainly engaged in horse farming. Primary Activities: 015200001 Horse breeding 015200002 Stud farm operation (horses)
0 1 5 3 0 0	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
0 1 5 9 0 0	Other Livestock Farming nec This class includes employers mainly engaged in raising or breeding farm or domestic animals not elsewhere classified. <i>Exclusions and References:</i> <i>Employers mainly engaged in farming aquatic animals are included in Class 042000 Aquaculture.</i> 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

Column 1	Column 2
Class	Title and Description
015900012	Rabbit farming
015900013	Snake farming
015900014	Worm farming
015900999	Livestock raising or farming nec
0 1 6 1 0 0	Sugar Cane Growing
	This class includes employers mainly engaged in growing sugar cane.
	Primary Activities:
016100001	Sugar cane growing
0 1 6 2 0 0	Cotton Growing
	This class includes employers mainly engaged in growing cotton.
	Primary Activities:
016200001	Cotton growing
0 1 6 9 0 0	Other Crop and Plant Growing nec
	This class includes employers mainly engaged in crops and growing plants not elsewhere classified.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in tobacco leaf redrying are included in Class 219000 Tobacco Product Mfg.</i>
	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

Column 1	Column 2
Class	Title and Description
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

Column 1	Column 2
Class	Title and Description

0 2 1 1 0 0 Cotton Ginning

This class includes employers mainly engaged in ginning cotton.

Primary Activities:

021100001 Cotton ginning

0 2 1 2 0 0 Shearing Services

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

Column 1	Column 2
Class	Title and Description
	Primary Activities:
021200001	Alpaca shearing
021200002	Goat shearing
021200003	Sheep shearing
021200999	Livestock shearing service nec
0 2 1 3 0 0	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
0 2 1 9 1 0	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
0 2 1 9 2 0	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.

Column 1	Column 2
Class	Title and Description

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

0 2 1 9 3 0 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

0 2 1 9 4 0 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

0 2 1 9 5 0 Other Services to Agriculture nec

Column 1	Column 2
Class	Title and Description

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

0 2 1 9 6 0 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

0 2 2 0 0 0 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

Column 1	Column 2
Class	Title and Description
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

Column 1	Column 2
Class	Title and Description
0 3 0 1 0 0	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
0 3 0 2 1 0	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
0 3 0 2 2 0	Hardwood and Other Timber Logging

Column 1	Column 2
Class	Title and Description

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

0 3 0 3 0 0 Services to Forestry

This class includes employers mainly engaged in providing services such as forest reforestation, conservation, native bush regeneration, management or maintenance 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:

Employers mainly engaged in

- (a) tree lopping or tree surgery are included in Class 952520 Amenity Tree Services;*
- (b) distilling of eucalyptus oil (not in the forest) or tea tree oil are included in Class 254900 Other Chemical Product mfg nec;*

Column 1	Column 2
Class	Title and Description
	<p>(c) <i>aerial pest control or baiting are included in class 021300 Aerial Agricultural Services; and</i></p> <p>(d) <i>wild animal control are included in Class 022000 Hunting and Trapping.</i></p> <p>Primary Activities:</p> <p>030300001 Bush regeneration service</p> <p>030300002 Eucalyptus oil distilling (forest)</p> <p>030300003 Forest conservation service</p> <p>030300004 Forest mushroom gathering</p> <p>030300005 Forest nursery operation or service</p> <p>030300006 Forest planting</p> <p>030300007 Forest products gathering</p> <p>030300008 Pine cone collecting</p> <p>030300009 Pest control service (forestry; except aerial or wild animal control)</p> <p>030300010 Reafforestation service</p> <p>030300011 Resin gathering</p> <p>030300012 Revegetation service</p> <p>030300013 Silviculture service</p> <p>030300014 Sphagnum moss gathering</p> <p>030300015 Timber plantation maintenance</p> <p>030300016 Timber tract maintenance</p> <p>030300017 Tree pruning (forest)</p> <p>030300018 Tree thinning (forest)</p> <p>030300999 Services to forestry nec</p>

Subdivision 04 - Commercial Fishing

Column 1	Column 2
Class	Title and Description

0 4 1 1 0 0 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

Column 1	Column 2
Class	Title and Description

(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:

0 4 1 1 0 0 0 0 1	Crab fishing or potting
0 4 1 1 0 0 0 0 2	Crayfish, saltwater, fishing
0 4 1 1 0 0 0 0 3	Rock lobster fishing or potting
0 4 1 1 0 0 0 0 4	Rock lobster fishing and processing (aboard vessel at sea)

0 4 1 2 0 0 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:

0 4 1 2 0 0 0 0 1	Prawn fishing
0 4 1 2 0 0 0 0 2	Prawn fishing and processing (aboard vessel at sea)
0 4 1 2 0 0 0 0 3	Scampi fishing

0 4 1 3 0 0 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.*

Column 1	Column 2
Class	Title and Description
	Primary Activities:
0 4 1 3 0 0 0 0 1	Beach seining, fishing
0 4 1 3 0 0 0 0 2	Bottom gill netting, fishing
0 4 1 3 0 0 0 0 3	Danish seining, fishing
0 4 1 3 0 0 0 0 4	Pair trawling
0 4 1 3 0 0 0 0 5	Purse seining
0 4 1 3 0 0 0 0 6	Set netting, fishing
0 4 1 3 0 0 0 0 7	Surface netting, fishing
0 4 1 3 0 0 9 9 9	Finfish trawling nec
0 4 1 4 0 0	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:
0 4 1 4 0 0 0 0 1	Squid jigging
0 4 1 5 0 0	Line Fishing
	This class includes employers mainly engaged in line fishing from ocean or coastal waters.
	Primary Activities:
0 4 1 5 0 0 0 0 1	Bottom long line fishing
0 4 1 5 0 0 0 0 2	Line fishing
0 4 1 5 0 0 0 0 3	Ocean trolling
0 4 1 5 0 0 0 0 4	Surface long line fishing
0 4 1 9 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in operating vessels used mainly in processing fish or fishery products not elsewhere classified are included in Class 217300 Seafood Processing.</i>

Column 1	Column 2
Class	Title and Description
	Primary Activities:
0 4 1 9 0 0 0 0 1	Abalone fishing
0 4 1 9 0 0 0 0 2	Freshwater eel fishing
0 4 1 9 0 0 0 0 3	Lake fishing
0 4 1 9 0 0 0 0 4	Marine water fishery products gathering
0 4 1 9 0 0 0 0 5	Oyster catching (except from cultivated oyster beds)
0 4 1 9 0 0 0 0 6	Pearling (except pearl oyster farming)
0 4 1 9 0 0 0 0 7	River fishing
0 4 1 9 0 0 0 0 8	Seaweed (algae) harvesting
0 4 1 9 0 0 0 0 9	Spat catching
0 4 1 9 0 0 0 1 0	Turtle hunting
0 4 1 9 0 0 9 9 9	Marine fishing nec
0 4 2 0 0 0 0	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:
0 4 2 0 0 0 0 0 1	Abalone farming (pond or tank)
0 4 2 0 0 0 0 0 2	Crustacean breeding or farming
0 4 2 0 0 0 0 0 3	Fish breeding or farming
0 4 2 0 0 0 0 0 4	Fish hatchery operation
0 4 2 0 0 0 0 0 5	Fishing (freshwater)
0 4 2 0 0 0 0 0 6	Molluscs breeding or farming
0 4 2 0 0 0 0 0 7	Ornamental fish farming
0 4 2 0 0 0 0 0 8	Oyster farming
0 4 2 0 0 0 0 0 9	Prawn farming
0 4 2 0 0 0 0 1 0	Pearl oyster farming
0 4 2 0 0 0 0 1 1	Salmon farming
0 4 2 0 0 0 0 1 2	Trout farming
0 4 2 0 0 0 0 1 3	Yabbie farming
0 4 2 0 0 0 9 9 9	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 whose employees work in or about a coal mine are required by the Coal Industry Act 2001 to obtain workers compensation insurance with Coal Mines Insurance.

Subdivision 12 - Oil and Gas Extraction

Column 1	Column 2
Class	Title and Description

1 2 0 0 0 0 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

Column 1	Column 2
Class	Title and Description
1 3 1 1 0 0	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
1 3 1 2 0 0	Copper Ore Mining—Underground This class includes employers mainly engaged in underground mining of copper ore. <i>Exclusions and References:</i> <i>Employers mainly engaged in custom smelting or refining of copper are included in Class 272300 Copper, Silver, Lead and Zinc Smelting, Refining.</i> Primary Activities:
131200001	Copper ore leaching, underground
131200002	Copper ore mining, underground
131200003	Electro won copper production, underground
1 3 1 3 0 0	Copper Ore Mining—Surface This class includes employers mainly engaged in open-cut mining of copper ore. <i>Exclusions and References:</i> <i>Employers mainly engaged in custom smelting or refining of copper are included in Class 272300 Copper, Silver, Lead and Zinc Smelting, Refining.</i> Primary Activities:
131300001	Copper ore leaching, surface
131300002	Copper ore mining, surface
131300003	Electro won copper production, surface
1 3 1 4 1 0	Gold Ore Mining—Underground

Column 1	Column 2
Class	Title and Description

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:

- 1 3 1 4 1 0 0 0 1 Gold bullion production from underground mines
- 1 3 1 4 1 0 0 0 2 Gold mining from underground mines
- 1 3 1 4 1 0 0 0 3 Gold ores roasting and flotation extraction including metallurgical hydro-extraction from underground mines

1 3 1 4 2 0 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:

- 1 3 1 4 2 0 0 0 1 Alluvial gold mining
- 1 3 1 4 2 0 0 0 2 Eluvial gold mining
- 1 3 1 4 2 0 0 0 3 Gold bullion production from surface mining operations
- 1 3 1 4 2 0 0 0 4 Gold dredging
- 1 3 1 4 2 0 0 0 5 Gold mining, surface or open-cut mines
- 1 3 1 4 2 0 0 0 6 Gold ore roasting and flotation extraction including metallurgical hydro-extraction from surface mining operations
- 1 3 1 4 2 0 0 0 7 Gold washing or sluicing
- 1 3 1 4 2 0 0 0 8 Reworking of mullock heaps or tailings for gold

1 3 1 5 0 0 Mineral Sand Mining

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

Column 1	Column 2
Class	Title and Description

Primary Activities:

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

1 3 1 6 1 0 Nickel Ore Mining—Underground

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

Primary Activities:

131610001	Nickel ore mining, underground
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1 3 1 6 2 0 Nickel Ore Mining—Surface

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

Primary Activities:

131620001	Nickel ore mining, surface
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1 3 1 7 1 0 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

Column 1	Column 2
Class	Title and Description
131710003	Silver ore mining, underground
131710004	Zinc ore mining, underground
1 3 1 7 2 0	Silver-Lead-Zinc Ore Mining—Surface
	This class includes employers mainly engaged in open-cut mining ores of silver, lead or zinc.
	<i>Exclusions and References:</i>
	<i>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.</i>
	Primary Activities:
131720001	Lead ore mining, surface
131720002	Silver-lead-zinc ore mining, surface
131720003	Silver ore mining, surface
131720004	Zinc ore mining, surface
1 3 1 9 1 0	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

Column 1	Column 2
Class	Title and Description

1 3 1 9 1 0 9 9 9 Metal ore mining nec, underground

1 3 1 9 2 0 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:

1 3 1 9 2 0 0 0 1 Aluminium ore mining, surface
 1 3 1 9 2 0 0 0 2 Antimony ore mining, surface
 1 3 1 9 2 0 0 0 3 Bauxite mining, surface
 1 3 1 9 2 0 0 0 4 Beryllium ore mining, surface
 1 3 1 9 2 0 0 0 5 Bismuth ore mining, surface
 1 3 1 9 2 0 0 0 6 Iron pyrite mining, surface
 1 3 1 9 2 0 0 0 7 Manganese ore mining, surface
 1 3 1 9 2 0 0 0 8 Metallic ore mining nec, surface
 1 3 1 9 2 0 0 0 9 Molybdenite mining, surface
 1 3 1 9 2 0 0 1 0 Platinum group metals mining, surface
 1 3 1 9 2 0 0 1 1 Tantalite mining, surface
 1 3 1 9 2 0 0 1 2 Tin ore mining, surface
 1 3 1 9 2 0 0 1 3 Tungsten ore mining, surface
 1 3 1 9 2 0 0 1 4 Uranium ore mining, surface
 1 3 1 9 2 0 9 9 9 Metal ore mining nec, surface

Subdivision 14 - Other Mining

Column 1	Column 2
Class	Title and Description

1 4 1 1 0 0 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*

Column 1	Column 2
Class	Title and Description

(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

1 4 1 9 0 0 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

Column 1	Column 2
Class	Title and Description
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
1 4 2 0 1 0	Other Mining nec—Underground
	This class includes employers mainly engaged in underground mining of minerals not elsewhere classified.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>refining of salt are included in Class 217900 Food Mfg nec;</i>
	(b) <i>manufacturing synthetic gemstones are included in Class 264020 Non-Metallic Mineral Product Mfg nec;</i>
	(c) <i>gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg; and</i>
	(d) <i>all NSW employers whose employees work in or about a coal mine are required by the Coal Industry Act 2001 to obtain workers compensation insurance with Coal Mines Insurances Pty Ltd.</i>
	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

Column 1	Column 2
Class	Title and Description
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

1 4 2 0 2 0 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*

Column 1	Column 2
Class	Title and Description
	(d) <i>all NSW employers whose employees work in or about a coal mine are required by the Coal Industry Act 2001 to obtain workers compensation insurance with Coal Mines Insurances Pty Ltd.</i>
	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

Column 1	Column 2
Class	Title and Description
142020031	Vermiculite mining, surface
142020032	Zeolite mining, surface
142020999	Mining nec, surface

Subdivision 15 - Services to Mining

Column 1	Column 2
Class	Title and Description

1 5 1 1 0 0 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

1 5 1 2 0 0 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

1 5 1 3 0 0 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.

Column 1	Column 2
Class	Title and Description

Primary Activities:

151300001 Own account exploration for minerals

1 5 1 4 0 0 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

1 5 2 0 0 0 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 782910 Laboratory Services nec.

Primary Activities:

152000001 Cementing oil and gas well castings

152000002 Contract mining services

152000003 Directional drilling and redrilling 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

Column 1	Column 2
Class	Title and Description
2 1 1 1 1 0	Abattoirs
	This class includes employers mainly engaged in slaughtering and boning animals (except poultry).
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in slaughtering poultry are included in Class 211210 Poultry Abattoirs.</i>
	Primary Activities:
2 1 1 1 0 0 0 1	Abattoir operation (except poultry abattoir operation)
2 1 1 1 2 0	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.
	<i>Exclusions and References:</i>
	<i>Employers engaged in</i>
	<i>(a) slaughtering animals (other than poultry) are included in Class 211110 Abattoirs;</i>
	<i>(b) packing or freezing poultry meat, where no slaughtering is undertaken by the employer, is included in Class 211220 Poultry Meat Processing; and</i>
	<i>(c) retailing fresh meat and butchers' shop operation are included in Class 512100 Fresh Meat, Fish and Poultry Retailing.</i>
	Primary Activities:
2 1 1 2 0 0 0 1	Animal meat packing and freezing (except poultry)
2 1 1 2 0 0 0 2	Beefburgers, frozen, mfg (except precooked)
2 1 1 2 0 0 0 3	Contract cutting and packaging of meat (except poultry)

Column 1	Column 2
Class	Title and Description

211120004 Frozen meat mfg (except poultry)

211120005 Meat packing, fresh (except poultry)

2 1 1 1 3 0 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 21110 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

2 1 1 1 4 0 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.*

Column 1	Column 2
Class	Title and Description

Primary Activities:

2 1 1 1 4 0 0 0 1	Animal oil or fat, unrefined, mfg
2 1 1 1 4 0 0 0 2	Boiling down works
2 1 1 1 4 0 0 0 3	Bung, cap or weasand, mfg
2 1 1 1 4 0 0 0 4	Gut material, hand or machine split, mfg (for further processing)
2 1 1 1 4 0 0 0 5	Rendering lard and/or tallow
2 1 1 1 4 0 0 0 6	Sausage casing, mfg
2 1 1 1 4 0 9 9 9	Animal by-product processing nec

2 1 1 2 1 0 Poultry Abattoirs

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

Exclusions and References:

Employers mainly engaged in

- (a) *dressing, freezing, packing or canning poultry, where no slaughtering is undertaken by the employer, 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:

2 1 1 2 1 0 0 0 1	Abattoir operation (poultry)
2 1 1 2 1 0 0 0 2	Game bird (eg pheasant, quail) slaughtering

2 1 1 2 2 0 Poultry Meat Processing

This class includes employers mainly engaged in dressing, freezing or packing poultry and game birds but does not include employers undertaking any slaughtering of poultry.

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:

2 1 1 2 2 0 0 0 1	Croquette mfg (from poultry meat)
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Column 1	Column 2
Class	Title and Description
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)
2 1 1 3 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(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
2 1 2 1 0 0	Milk and Cream Processing

Column 1	Column 2
Class	Title and Description

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

2 1 2 2 0 0 Ice Cream Manufacturing

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

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing ice cream mixes or milk based soft serve mixes are included in Class 212900 Dairy Product Mfg nec;*
- (b) ice cream retailing (for immediate consumption) where the ice cream is made on the premises for sale to the final consumer are included in Class 512500 Takeaway Food Retailing; and*

Column 1	Column 2
Class	Title and Description
	(c) <i>packaged ice cream retailing are included in Class 512900 Specialised Food Retailing nec.</i>
	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
2 1 2 9 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>processing liquid milk and cream are included in Class 212100 Milk and Cream Processing; and</i>
	(b) <i>manufacturing ice cream and frozen confections are included in Class 212200 Ice Cream Mfg.</i>
	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

Column 1	Column 2
Class	Title and Description
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

2 1 3 0 0 0 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)

Column 1	Column 2
Class	Title and Description
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

2 1 4 0 0 0 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 21140 Animal By-product Processing; and*
- (b) *distilling or refining essential oils are included in Class 254900 Chemical Product Mfg nec.*

Column 1	Column 2
Class	Title and Description

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	Neatsfoot oil mfg
214000010	Olive oil mfg
214000011	Tallow, refined, mfg
214000012	Vegetable oil, meal or cake mfg
214000999	Oil and fat mfg nec

2 1 5 1 0 0 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)

Column 1	Column 2
Class	Title and Description
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

2 1 5 2 0 0 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

Column 1	Column 2
Class	Title and Description
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

2 1 6 1 0 0 Bread Manufacturing

This class includes employers mainly engaged in manufacturing bread.

Exclusions and References:

Employers mainly engaged in

Column 1	Column 2
Class	Title and Description

(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

2 1 6 2 0 0 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

Column 1	Column 2
Class	Title and Description
216200009	Pastry mfg (except frozen pastry dough)
216200010	Pie mfg
216200011	Plum pudding mfg
216200999	Cake or pastry mfg nec
2 1 6 3 0 0	Biscuit Manufacturing
	This class includes employers mainly engaged in manufacturing biscuits (including unleavened bread).
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>manufacturing dog biscuits are included in Class 217400 Prepared Animal and Bird Feed Mfg; and</i>
	(b) <i>manufacturing hot bake biscuits or cookies for sale on the same premises to the public are included in Class 512400 Bread and Cake Retailing.</i>
	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
2 1 7 1 0 0	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

Column 1	Column 2
Class	Title and Description

217100005	Molasses mfg
217100006	Treacle mfg
217100999	Sugar mfg nec

2 1 7 2 0 0 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

2 1 7 3 0 0 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.*

Column 1	Column 2
Class	Title and Description

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

2 1 7 4 0 0 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.*

Column 1	Column 2
Class	Title and Description

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

2 1 7 9 0 0 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;*
- (d) *blending or packing tea are included in Class 471900 Grocery Wholesaling nec;*
- (e) *blending and roasting of coffee for immediate consumption are included in Class 573000 Cafes and Restaurants or Class 512500 Takeaway Food Retailing.*
- (f) *dairy milk mfg are included in Class 212900 Dairy Product Mfg nec*

Column 1	Column 2
Class	Title and Description

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
217900008	Gravy powder 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
217900032	Grain, fruit, legume, nut or seed milk mfg (except dairy milk)

Column 1	Column 2
Class	Title and Description

217900999 Food mfg nec

2 1 8 1 0 0 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

2 1 8 2 0 0 Beer and Malt Manufacturing

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

Column 1	Column 2
Class	Title and Description

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

2 1 8 3 0 0 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

Column 1	Column 2
Class	Title and Description

218300011 Wine making residue mfg

218300012 Wine based fruit drink 'cooler' mfg

218300999 Wine mfg nec

2 1 8 4 0 0 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

2 1 9 0 0 0 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

Column 1	Column 2
Class	Title and Description
219000999	Tobacco product mfg

Subdivision 22 - Textile, Clothing, Footwear and Leather Manufacturing

Column 1	Column 2
Class	Title and Description

2 2 1 1 0 0 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

2 2 1 2 0 0 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.

Column 1	Column 2
Class	Title and Description

*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:

2 2 1 2 0 0 0 0 1	Basic polymer mfg nec
2 2 1 2 0 0 0 0 2	Carbon fibre mfg (including kevlar material mfg)
2 2 1 2 0 0 0 0 3	Fabric, woven, mfg (elastic or elastomeric)
2 2 1 2 0 0 0 0 4	Fabric, woven, mfg (wholly or predominantly of synthetic fibre)
2 2 1 2 0 0 0 0 5	Fibreglass fabric mfg
2 2 1 2 0 0 0 0 6	Fibreglass, mat, mfg
2 2 1 2 0 0 0 0 7	Fibre mfg (except glass fibre)
2 2 1 2 0 0 0 0 8	Filament, continuous fibre, mfg
2 2 1 2 0 0 0 0 9	Household textile good mfg (of synthetic fibre fabric woven at the same unit)
2 2 1 2 0 0 0 1 0	Lacing, woven, mfg
2 2 1 2 0 0 0 1 1	Nylon fibre mfg
2 2 1 2 0 0 0 1 2	Polyester fibre mfg
2 2 1 2 0 0 0 1 3	Rayon fibre mfg
2 2 1 2 0 0 0 1 4	Synthetic fibre or filament mfg
2 2 1 2 0 0 0 1 5	Tyre cord yarn or fabric, synthetic fibre, mfg
2 2 1 2 0 0 0 1 6	Yarn, discontinuous, mfg (wholly or predominantly of synthetic fibre)
2 2 1 2 0 0 0 1 7	Yarn, elastic or elastomeric, mfg
2 2 1 2 0 0 9 9 9	Synthetic fibre textile mfg nec

2 2 1 3 0 0 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.

Column 1	Column 2
Class	Title and Description

*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:

2 2 1 3 0 0 0 0 1	Cotton sewing thread mfg
2 2 1 3 0 0 0 0 2	Household textile good mfg (of cotton fabrics woven at the same unit)
2 2 1 3 0 0 0 0 3	Tow mfg (from flax, hemp or jute)
2 2 1 3 0 0 0 0 4	Tyre cord yarn or fabric, cotton, mfg
2 2 1 3 0 0 0 0 5	Woven fabric, cotton, mfg
2 2 1 3 0 0 0 0 6	Yarn, cotton, flax or silk, mfg
2 2 1 3 0 0 9 9 9	Cotton textile mfg nec

2 2 1 4 0 0 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:

2 2 1 4 0 0 0 0 1	Household textile good mfg (woollen or mohair fabric woven at the same unit)
2 2 1 4 0 0 0 0 2	Woven fabric, woollen or worsted wool, mfg

Column 1	Column 2
Class	Title and Description

2 2 1 4 0 0 0 0 3 Yarn, woollen, mfg

2 2 1 4 0 0 9 9 9 Wool textile mfg nec

2 2 1 5 0 0 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:

2 2 1 5 0 0 0 0 1 Label, printed cloth, mfg

2 2 1 5 0 0 0 0 2 Textile dyeing

2 2 1 5 0 0 0 0 3 Textile printing, except screen printing (on commission or fee basis)

2 2 1 5 0 0 9 9 9 Textile finishing nec

2 2 2 1 1 0 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;*

Column 1	Column 2
Class	Title and Description

(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:

2 2 2 1 1 0 0 0 1	Animal blanket/cover mfg
2 2 2 1 1 0 0 0 2	Awning, canvas, mfg
2 2 2 1 1 0 0 0 3	Bed linen mfg
2 2 2 1 1 0 0 0 4	Blind, canvas mfg
2 2 2 1 1 0 0 0 5	Canvas good mfg nec
2 2 2 1 1 0 0 0 6	Curtain mfg (from fabric not woven at the same unit)
2 2 2 1 1 0 0 0 7	Flag or banner, mfg
2 2 2 1 1 0 0 0 8	Hose, canvas, mfg
2 2 2 1 1 0 0 0 9	Household textile good mfg nec
2 2 2 1 1 0 0 1 0	Inflatable canvas air mattress, pillow and cushion mfg
2 2 2 1 1 0 0 1 1	Life jacket mfg
2 2 2 1 1 0 0 1 2	Motor vehicle cover, textile, mfg
2 2 2 1 1 0 0 1 3	Parachute mfg
2 2 2 1 1 0 0 1 4	Sleeping bag mfg
2 2 2 1 1 0 0 1 5	Soft furnishing mfg (from fabrics not woven at the same unit)
2 2 2 1 1 0 0 1 6	Tent mfg (except oxygen tents or toy tents)
2 2 2 1 1 0 0 1 7	Waterbag, textile, mfg
2 2 2 1 1 0 0 1 8	Woollen textile furnishing manufacturing (from fabric not woven at the same unit)
2 2 2 1 1 0 9 9 9	Made-up textile product mfg nec

2 2 2 1 2 0 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;*

Column 1	Column 2
Class	Title and Description

(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:

2 2 2 1 2 0 0 0 1	Cushion, mfg
2 2 2 1 2 0 0 0 2	French polishing (where furniture is manufactured elsewhere)
2 2 2 1 2 0 0 0 3	Furniture cover—loose, mfg
2 2 2 1 2 0 0 0 4	Furniture staining and/or surface coating (where furniture is manufactured elsewhere)
2 2 2 1 2 0 0 0 5	Pillow or cushion, mfg (except rubber)
2 2 2 1 2 0 0 0 6	Reupholstering furniture
2 2 2 1 2 0 0 0 7	Sail, mfg
2 2 2 1 2 0 0 0 8	Seat cover, textile, mfg (except sheepskin)
2 2 2 1 2 0 0 0 9	Upholstering furniture (where furniture is manufactured elsewhere)
2 2 2 1 2 0 9 9 9	Furniture upholstery and cover mfg nec

2 2 2 1 3 0 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:

2 2 2 1 3 0 0 0 1	Awning, textile, mfg, other than canvas
2 2 2 1 3 0 0 0 2	Blind, textile, mfg (incl plastic coated), other than canvas
2 2 2 1 3 0 0 0 3	Shade or other window covering, textile, mfg, other than canvas

2 2 2 2 0 0 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:

Column 1	Column 2
Class	Title and Description

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

2 2 2 3 0 0 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

Column 1	Column 2
Class	Title and Description

222300006	Netting, textile, mfg
222300007	Rope mfg (except wire rope)
222300008	String mfg (except paper string)
222300009	Twine mfg

2 2 2 9 0 0 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

2 2 3 1 0 0 Hosiery Manufacturing

This class includes employers mainly engaged in manufacturing hosiery.

Column 1	Column 2
Class	Title and Description
	Primary Activities:
223100001	Hosiery mfg
223100002	Panty hose mfg
223100003	Sock mfg
223100004	Stocking mfg
223100005	Tights mfg
2 2 3 2 0 0	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
2 2 3 9 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in manufacturing</i>
	(a) <i>cardigans and pullovers or custom knitting of cardigans and pullovers are included in Class 223200 Cardigan and Pullover Mfg; and</i>
	(b) <i>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.</i>
	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)

Column 1	Column 2
Class	Title and Description
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
2 2 4 1 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in manufacturing</i>
	(a) <i>unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making;</i>
	(b) <i>clothing from fabrics knitted at the same employer are included in Class 223900 Knitting Mill Product Mfg nec;</i>
	(c) <i>leather or fur garments or waterproof headwear are included in Class 224900 Other Clothing Mfg nec; and</i>
	(d) <i>footwear are included in Class 225000 Footwear Mfg.</i>
	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)

Column 1	Column 2
Class	Title and Description
2 2 4 1 0 0 0 1 2	Suit, women's or girls', mfg (except from fabrics knitted at the same unit or from leather or plastic)
2 2 4 1 0 0 0 1 3	Trousers mfg
2 2 4 1 0 0 0 1 4	Tunic mfg
2 2 4 1 0 0 0 1 5	Uniform, men's or boys', mfg
2 2 4 1 0 0 0 1 6	Uniform, women's or girls', mfg
2 2 4 1 0 0 0 1 7	Waterproof clothing mfg (except headwear, footwear or leather clothing)
2 2 4 1 0 0 0 1 8	Wet suit mfg
2 2 4 1 0 0 0 1 9	Work clothing mfg (except from leather or fabrics knitted at the same unit)
2 2 4 1 0 0 9 9 9	Men's and women's clothing mfg nec

2 2 4 2 0 0 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:

2 2 4 2 0 0 0 0 1	Clothing alterations and/or repairs
2 2 4 2 0 0 0 0 2	Dress-making, made to order
2 2 4 2 0 0 0 0 3	Invisible mending
2 2 4 2 0 0 0 0 4	Tailoring

2 2 4 3 0 0 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.

Column 1	Column 2
Class	Title and Description

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

2 2 4 9 0 0 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)

Column 1	Column 2
Class	Title and Description
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

2 2 5 0 0 0 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

2 2 6 1 0 0 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

Column 1	Column 2
Class	Title and Description

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

Primary Activities:

2 2 6 1 0 0 0 0 1	Bleaching or currying of fur
2 2 6 1 0 0 0 0 2	Currying hides
2 2 6 1 0 0 0 0 3	Embossing hides and skins
2 2 6 1 0 0 0 0 4	Fellmongered wool mfg
2 2 6 1 0 0 0 0 5	Fellmongery operation
2 2 6 1 0 0 0 0 6	Fur rug mfg
2 2 6 1 0 0 0 0 7	Fur skin dressing or dyeing
2 2 6 1 0 0 0 0 8	Hide pickling, wet blueing, tanning, currying, dressing, finishing or dyeing
2 2 6 1 0 0 0 0 9	Japanning hides and skins
2 2 6 1 0 0 0 1 0	Leather mfg
2 2 6 1 0 0 0 1 1	Leather tanning
2 2 6 1 0 0 0 1 2	Pelt finishing and tanning
2 2 6 1 0 0 0 1 3	Pulling sheep or lamb skin
2 2 6 1 0 0 0 1 4	Scraping fur and pelt
2 2 6 1 0 0 0 1 5	Skin pickling, tanning, currying, dressing, finishing or dyeing
2 2 6 1 0 0 0 1 6	Slip or skin wool mfg
2 2 6 1 0 0 9 9 9	Leather tanning and fur dressing nec

2 2 6 2 0 0 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.

Column 1	Column 2
Class	Title and Description
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

Column 1	Column 2
Class	Title and Description

2 3 1 1 0 0 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.*

Column 1	Column 2
Class	Title and Description
	Primary Activities:
2 3 1 1 0 0 0 0 1	Bark, ground, mfg
2 3 1 1 0 0 0 0 2	Chemical preservation of logs (sawn at same workplace)
2 3 1 1 0 0 0 0 3	Log sawmilling
2 3 1 1 0 0 0 0 4	Sawn firewood mfg (from sawmilling)
2 3 1 1 0 0 0 0 5	Shook mfg (for containers)
2 3 1 1 0 0 0 0 6	Timber, resawn, mfg (from logs sawn at the same unit)
2 3 1 1 0 0 0 0 7	Timber, rough sawn, mfg
2 3 1 2 0 0	Wood Chipping
	This class includes employers mainly engaged in manufacturing softwood and hardwood woodchips.
	Primary Activities:
2 3 1 2 0 0 0 0 1	Hardwood woodchip mfg
2 3 1 2 0 0 0 0 2	Softwood woodchip mfg
2 3 1 3 0 0	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.
	<i>Exclusions and References:</i>
	<i>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.</i>
	Primary Activities:
2 3 1 3 0 0 0 0 1	Air-drying timber
2 3 1 3 0 0 0 0 2	Building timber, dressed, mfg
2 3 1 3 0 0 0 0 3	Dressed timber or moulding mfg
2 3 1 3 0 0 0 0 4	Kiln drying timber
2 3 1 3 0 0 0 0 5	Seasoning timber
2 3 1 3 0 0 0 0 6	Wooden flooring mfg (solid timber only)
2 3 1 3 0 0 9 9 9	Timber resawing and dressing nec

Column 1	Column 2
Class	Title and Description
2 3 2 1 0 0	Plywood and Veneer Manufacturing This class includes employers mainly engaged in manufacturing plywood, laminated wood or veneer timber products. Primary Activities:
2 3 2 1 0 0 0 1	Core, plywood or veneer mill, mfg
2 3 2 1 0 0 0 2	Glue laminated lumber (Glulam) mfg
2 3 2 1 0 0 0 3	Laminated veneer lumber (LVL) mfg
2 3 2 1 0 0 0 4	Plywood mfg
2 3 2 1 0 0 0 5	Veneer or veneer sheet, wooden, mfg
2 3 2 2 0 0	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:
2 3 2 2 0 0 0 1	Cellular wood panel mfg (except doors)
2 3 2 2 0 0 0 2	Chipboard mfg
2 3 2 2 0 0 0 3	Corestock mfg
2 3 2 2 0 0 0 4	Fabricated board, wooden, mfg
2 3 2 2 0 0 0 5	Fibreboard mfg
2 3 2 2 0 0 0 6	Hardboard mfg
2 3 2 2 0 0 0 7	Laminations of timber and non-timber material mfg
2 3 2 2 0 0 0 8	Medium density fibreboard (MDF) mfg
2 3 2 2 0 0 0 9	Oriented strand board (OSB) mfg
2 3 2 2 0 0 0 10	Particle board mfg
2 3 2 2 0 0 0 11	Resin-bonded board mfg (of wood chip, wood particle, wood wool or sawdust)
2 3 2 2 0 0 0 12	Softboard mfg
2 3 2 2 0 0 9 9	Fabricated wood mfg nec
2 3 2 3 0 0	Wooden Structural Component Manufacturing

Column 1	Column 2
Class	Title and Description

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

2 3 2 9 1 0 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

Column 1	Column 2
Class	Title and Description
2 3 2 9 2 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in manufacturing</i>
	<i>(a) shooks for containers are included in Class 231100 Log Sawmilling; and</i>
	<i>(b) wooden, cane or bamboo blinds are included in Class 232910 Wooden Blinds Mfg.</i>
	Primary Activities:
2 3 2 9 2 0 0 1	Bamboo flooring mfg
2 3 2 9 2 0 0 2	Bamboo product mfg (except furniture)
2 3 2 9 2 0 0 3	Barrel, wooden, mfg
2 3 2 9 2 0 0 4	Cane product mfg (except furniture)
2 3 2 9 2 0 0 5	Cask, wooden, mfg
2 3 2 9 2 0 0 6	Chemically preserving timber (except chemical preservation of logs sawn at the same workplace)
2 3 2 9 2 0 0 7	Container, wooden, mfg
2 3 2 9 2 0 0 8	Cork or cork good, mfg
2 3 2 9 2 0 0 9	Frame, wooden picture or mirror, mfg
2 3 2 9 2 0 0 10	Ornamental woodwork mfg
2 3 2 9 2 0 0 11	Packing case, wooden, mfg
2 3 2 9 2 0 0 12	Pallet (wooden) mfg
2 3 2 9 2 0 0 13	Parquet strip assembled in panel mfg
2 3 2 9 2 0 0 14	Picture or mirror frame, wooden, mfg
2 3 2 9 2 0 0 15	Tool handle, wooden, mfg
2 3 2 9 2 0 0 16	Trellis, wooden, mfg
2 3 2 9 2 0 0 17	Vat, wooden, mfg
2 3 2 9 2 0 0 18	Wood flour or wool mfg
2 3 2 9 2 0 0 19	Wood turning
2 3 2 9 2 0 9 9 9	Wood product mfg (except furniture) nec

Column 1	Column 2
Class	Title and Description
2 3 3 1 0 0	<p>Pulp, Paper and Paperboard Manufacturing</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>manufacturing (except commission printing) paper stationery are included in Class 241100 Paper Stationery Mfg;</i> (b) <i>printing paper stationery on a commission basis are included in Class 241210 Printing;</i> (c) <i>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;</i> (d) <i>manufacturing plastic coated paper or paperboard are included in Class 256300 Plastic Bag and Film Mfg;</i> (e) <i>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;</i> (f) <i>manufacturing chemically treated photocopying paper or sensitised photographic paper are included in Class 283100 Photographic and Optical Good Mfg; and</i> (g) <i>manufacturing moulded paper pulp products (e.g. pulp trays, cartons, egg cartons) are included in Class 233900 Other Paper Product Manufacturing nec.</i> <p>Primary Activities:</p> <ul style="list-style-type: none"> 2 3 3 1 0 0 0 1 Cardboard mfg nec 2 3 3 1 0 0 0 2 Newsprint mfg 2 3 3 1 0 0 0 3 Paper mfg nec 2 3 3 1 0 0 0 4 Paper pulp mfg 2 3 3 1 0 0 0 5 Paperboard mfg nec 2 3 3 1 0 0 0 6 Solid fibreboard sheet mfg 2 3 3 1 0 0 0 7 Wood pulp mfg
2 3 3 2 0 0	<p>Solid Paperboard Container Manufacturing</p> <p>This class includes employers mainly engaged in manufacturing solid paperboard boxes and containers.</p>

Column 1	Column 2
Class	Title and Description
	Primary Activities:
233200001	Box, solid paperboard, mfg
233200002	Container, solid paperboard, mfg
2 3 3 3 0 0	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
2 3 3 4 0 0	Paper Bag and Sack Manufacturing
	This class includes employers mainly engaged in manufacturing paper bags (including multiwall bags of paper).
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in manufacturing</i>
	(a) <i>bags or packets of composite material of paper and plastic are included in Class 256300 Plastic Bag and Film Mfg; and</i>
	(b) <i>bags or packets of composite material of paper and metal foil are included in Class 264020 Non-Metallic Mineral Product Mfg nec.</i>
	Primary Activities:
233400001	Bag, paper, mfg
233400999	Paper bag and sack mfg nec
2 3 3 9 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>

Column 1	Column 2
Class	Title and Description

- (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
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

Column 1	Column 2
Class	Title and Description

2 4 1 1 0 0 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:

2 4 1 1 0 0 0 1	Album mfg
2 4 1 1 0 0 0 2	Calendar mfg (except commission printing)
2 4 1 1 0 0 0 3	Game, printed paper or paperboard, mfg (except commission printing)
2 4 1 1 0 0 0 4	Greeting card mfg (except commission printing)
2 4 1 1 0 0 0 5	Label, paper, mfg (except commission printing)
2 4 1 1 0 0 0 6	Office machine paper roll mfg
2 4 1 1 0 0 0 7	Playing card mfg (except commission printing)
2 4 1 1 0 0 0 8	Toy, printed paper or paperboard, mfg (except commission printing)
2 4 1 1 0 0 9 9	Paper stationery mfg (except commission printing) nec

2 4 1 2 1 0 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;*

Column 1	Column 2
Class	Title and Description

(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.*

(h) *manufacturing products which include a 3D printing process are included in the appropriate classes under Division C Manufacturing.*

Primary Activities:

2 4 1 2 1 0 0 0 1	Commercial printing
2 4 1 2 1 0 0 0 2	Digital printing
2 4 1 2 1 0 0 0 3	General printing
2 4 1 2 1 0 0 0 4	Heat transfer on clothing or fabric
2 4 1 2 1 0 0 0 5	Job printing
2 4 1 2 1 0 0 0 6	Off-set lithographic printing
2 4 1 2 1 0 0 0 7	Photocopying, copying or similar document reproduction services
2 4 1 2 1 0 0 0 8	Relief printing, including letterpress and flexographic printing
2 4 1 2 1 0 0 0 9	Screen printing on made-up clothing
2 4 1 2 1 0 0 1 0	Serigraphy (screen printing)
2 4 1 2 1 0 0 1 1	Sign printing (various surfaces)
2 4 1 2 1 0 0 1 2	Stationery, paper, printing (on commission)
2 4 1 2 1 0 9 9 9	Printing nec

2 4 1 2 2 0 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.*

Column 1	Column 2
Class	Title and Description

Primary Activities:

2 4 1 2 2 0 0 0 1 Newspaper printing

2 4 1 3 1 0 Printing Trade Services

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

Primary Activities:

2 4 1 3 1 0 0 0 1 Bookbinding

2 4 1 3 1 0 0 0 2 Book repair service

2 4 1 3 1 0 9 9 9 Printing trade services nec

2 4 1 3 2 0 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:

2 4 1 3 2 0 0 0 1 Artwork preparation service

2 4 1 3 2 0 0 0 2 Colour separation film mfg

2 4 1 3 2 0 0 0 3 Colour separation service, printing

2 4 1 3 2 0 0 0 4 Desktop publishing service

2 4 1 3 2 0 0 0 5 Lithographic platemaking service

2 4 1 3 2 0 0 0 6 Phototypesetting and layout service

2 4 1 3 2 0 0 0 7 Platemaking film service

2 4 1 3 2 0 0 0 8 Platemaking service, printing

2 4 1 3 2 0 0 0 9 Pre-press printing service nec

2 4 1 3 2 0 0 1 0 Printing support service nec

Column 1	Column 2
Class	Title and Description
2 4 1 3 2 0 0 1 1	Process engraving service
2 4 1 3 2 0 0 1 2	Relief platemaking service
2 4 1 3 2 0 0 1 3	Rubber stamp mfg
2 4 1 3 2 0 0 1 4	Screen printing positive mfg
2 4 1 3 2 0 0 1 5	Typesetting and composing service
2 4 1 3 2 0 9 9 9	Services to printing and publishing nec

2 4 2 1 0 0 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:

- 2 4 2 1 0 0 0 0 1 Internet news and/or current affairs publishing
- 2 4 2 1 0 0 0 0 2 Newspaper publishing

2 4 2 2 0 0 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;*

Column 1	Column 2
Class	Title and Description

- (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

2 4 2 3 0 0 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.*

Column 1	Column 2
Class	Title and Description
	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

2 4 3 0 0 0 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. Employers mainly engaged in creating and disseminating ready-made (non-customised) computer(including app) software are included in this class.

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;*
- (d) *producing single video recordings for households are included in Class 952200 Photographic Film Processing;*
- (e) *wholesaling computer software are included in Class 461300 Computer Wholesaling; and*
- (f) *retailing computer software are included in Class 523400 Domestic Appliance Retailing..*

Column 1	Column 2
Class	Title and Description
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

Column 1	Column 2
Class	Title and Description
2 5 1 0 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>extracting crude oil or natural gas are included in Class 120000 Oil and Gas Extraction;</i>
	(b) <i>the recovery of lubricating oil or grease from used petroleum waste products are included in Class 252000 Petroleum and Coal Product Mfg nec; and</i>
	(c) <i>manufacturing town gas from petroleum are included in Class 362000 Gas Supply.</i>
	Primary Activities:
251000001	Automotive diesel mfg
251000002	Automotive petroleum mfg
251000003	Aviation fuel mfg
251000004	Blending petroleum fuel with ethanol

Column 1	Column 2
Class	Title and Description
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

2 5 2 0 0 0 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

Column 1	Column 2
Class	Title and Description
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
2 5 3 1 0 0	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

Column 1	Column 2
Class	Title and Description
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

2 5 3 2 0 0 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

Column 1	Column 2
Class	Title and Description
253200012	Nitrogen (gas and liquid) mfg
253200013	Nitrous oxide mfg
253200014	Oxygen mfg
253200999	Industrial gas mfg nec

2 5 3 3 0 0 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

Column 1	Column 2
Class	Title and Description
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

2 5 3 4 0 0 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

Column 1	Column 2
Class	Title and Description
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
2 5 3 5 0 0	Inorganic Industrial Chemical Manufacturing nec
	This class includes employers mainly engaged in manufacturing inorganic industrial chemicals not elsewhere classified.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>manufacturing cooking or table salt are included in Class 217900 Food Manufacturing nec; and</i>
	(b) <i>manufacturing silicon carbide or other synthetic abrasives are included in Class 264020 Non-Metallic Mineral Product Mfg nec.</i>
	Primary Activities:
253500001	Acid, inorganic, mfg
253500002	Aluminium hydroxide mfg
253500003	Ammonia mfg (except fertiliser grade)

Column 1	Column 2
Class	Title and Description
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
253500015	Water treating compound 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

Column 1	Column 2
Class	Title and Description

2 5 4 1 0 0 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:

2 5 4 1 0 0 0 0 1	Blasting powder mfg
2 5 4 1 0 0 0 0 2	Cap, detonating or fuse, mfg
2 5 4 1 0 0 0 0 3	Detonator mfg
2 5 4 1 0 0 0 0 4	Dynamite mfg
2 5 4 1 0 0 0 0 5	Firework mfg
2 5 4 1 0 0 0 0 6	Fuse, explosive, mfg
2 5 4 1 0 0 0 0 7	Gelignite mfg
2 5 4 1 0 0 0 0 8	Match mfg
2 5 4 1 0 0 0 0 9	Propellant powder mfg
2 5 4 1 0 0 0 1 0	Pyrotechnic good mfg nec
2 5 4 1 0 0 0 1 1	Safety fuse mfg
2 5 4 1 0 0 0 1 2	Signal flare mfg
2 5 4 1 0 0 9 9 9	Explosive mfg nec

2 5 4 2 0 0 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.*

Column 1	Column 2
Class	Title and Description

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 repellant coating mfg (for concrete and masonry)
254200016	Water shedding preparations mfg
254200017	Wood stain mfg (packed for sale)
254200999	Paint mfg nec

2 5 4 3 0 0 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.*

Column 1	Column 2
Class	Title and Description
	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
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
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

Column 1	Column 2
Class	Title and Description

2 5 4 4 0 0 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

2 5 4 5 0 0 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:

Column 1	Column 2
Class	Title and Description

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

2 5 4 6 0 0 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.*

Column 1	Column 2
Class	Title and Description

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

2 5 4 7 0 0 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.

Column 1	Column 2
Class	Title and Description
	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
2 5 4 9 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>manufacturing bituminous mastics or adhesives are included in Class 252000 Petroleum and Coal Product Manufacturing nec;</i>
	(b) <i>manufacturing soap or other detergents, abrasive cleansers or scourers are included in Class 254500 Soap and Other Detergent Mfg; and</i>
	(c) <i>contract packing of chemical products not elsewhere classified are included in Class 786700 Contract Packing Services nec.</i>
	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

Column 1	Column 2
Class	Title and Description
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

2 5 5 1 0 0 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

Column 1	Column 2
Class	Title and Description
255100004	Tyre retreading or recapping
255100005	Tyre, pneumatic, mfg
255100999	Rubber tyre mfg nec
2 5 5 9 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in manufacturing</i>
	(a) <i>rubber clothing are included in Class 224900 Other Clothing Mfg nec;</i>
	(b) <i>rubber footwear are included in Class 225000 Footwear Mfg;</i>
	(c) <i>raw synthetic rubber are included in Class 253300 Synthetic Resin Mfg;</i>
	(d) <i>rubber adhesives, glues or soling dough are included in Class 254900 Other Chemical Product Mfg nec; and</i>
	(e) <i>rubber toys are included in Class 294200 Toy and Sporting Good Mfg.</i>
	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

Column 1	Column 2
Class	Title and Description
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

2 5 6 1 0 0 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

2 5 6 2 0 0 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

Column 1	Column 2
Class	Title and Description

- (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

2 5 6 3 0 0 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

Column 1	Column 2
Class	Title and Description
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

2 5 6 4 0 0 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

2 5 6 5 0 0 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.

Column 1	Column 2
Class	Title and Description

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

2 5 6 6 0 0 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

Column 1	Column 2
Class	Title and Description
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

Column 1	Column 2
Class	Title and Description

2 6 1 0 0 0 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

Column 1	Column 2
Class	Title and Description
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

2 6 2 1 0 0 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)

Column 1	Column 2
Class	Title and Description

2 6 2 2 0 0 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

2 6 2 3 0 0 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.

Column 1	Column 2
Class	Title and Description
	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
2 6 2 9 0 0	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

Column 1	Column 2
Class	Title and Description
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
2 6 3 1 0 0	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
2 6 3 2 1 0	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

Column 1	Column 2
Class	Title and Description
2 6 3 2 2 0	<p>Plaster Product Manufacturing</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>manufacturing fibro-cement or asbestos sheeting are included in Class 263210 Fibro-Cement Mfg;</i></p> <p>(b) <i>manufacturing dental or medical plasters or cements are included in Class 283200 Medical and Surgical Equipment Mfg;</i></p> <p>(c) <i>fixing or finishing plasterboard or decorative plaster are included in Class 424120 Plasterboard and Decorative Plaster Fixing; and</i></p> <p>(d) <i>cement rendering or solid plastering are included in Class 424110 Cement Rendering and Plastering.</i></p> <p>Primary Activities:</p> <p>2 6 3 2 2 0 0 0 1 Acoustic tile, plaster, mfg</p> <p>2 6 3 2 2 0 0 0 2 Cornice, plaster, mfg</p> <p>2 6 3 2 2 0 0 0 3 Display model, plaster, mfg</p> <p>2 6 3 2 2 0 0 0 4 Expanded non-metallic mineral mfg</p> <p>2 6 3 2 2 0 0 0 5 Fibrous plaster product mfg</p> <p>2 6 3 2 2 0 0 0 6 Granulated slag mfg</p> <p>2 6 3 2 2 0 0 0 7 Insulating board, plaster, mfg</p> <p>2 6 3 2 2 0 0 0 8 Moulding, plaster, mfg</p> <p>2 6 3 2 2 0 0 0 9 Perlite, expanded, mfg</p> <p>2 6 3 2 2 0 0 1 0 Plaster board mfg</p> <p>2 6 3 2 2 0 0 1 1 Plaster of Paris mfg</p> <p>2 6 3 2 2 0 0 1 2 Processed lightweight aggregate mfg</p> <p>2 6 3 2 2 0 0 1 3 Sheet, plaster mfg</p> <p>2 6 3 2 2 0 0 1 4 Tile, plaster, mfg</p> <p>2 6 3 2 2 0 0 1 5 Vermiculite, expanded, mfg</p> <p>2 6 3 2 2 0 0 1 6 Wall or ceiling board, plaster, mfg</p> <p>2 6 3 2 2 0 9 9 9 Plaster product mfg (except dental or medical plasters) nec</p>

Column 1	Column 2
Class	Title and Description
2 6 3 3 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing dry mix concrete or mortar are included in Class 264020 Non-Metallic Mineral Product Mfg nec.</i> 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
2 6 3 4 0 0	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
2 6 3 5 1 0	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

Column 1	Column 2
Class	Title and Description
2 6 3 5 2 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing</i> (a) <i>concrete pipes, tanks or concrete box culverts are included in Class 263400 Concrete Pipe and Box Culvert Mfg; and</i> (b) <i>concrete bus shelters and other prefabricated concrete buildings are in Class 291900 Prefabricated Building Mfg nec.</i> Primary Activities:
2 6 3 5 2 0 0 0 1	Autoclaved aerated concrete product mfg
2 6 3 5 2 0 0 0 2	Block, concrete, mfg
2 6 3 5 2 0 0 0 3	Brick, concrete, mfg
2 6 3 5 2 0 0 0 4	Building board, cement based, mfg
2 6 3 5 2 0 0 0 5	Cistern, concrete, mfg
2 6 3 5 2 0 0 0 6	Concrete furniture mfg
2 6 3 5 2 0 0 0 7	Concrete/styrofoam composite product mfg
2 6 3 5 2 0 0 0 8	Floor or wall tile, concrete, mfg
2 6 3 5 2 0 0 0 9	Flower pot, concrete, mfg
2 6 3 5 2 0 0 1 0	Manhole cover, concrete, mfg
2 6 3 5 2 0 0 1 1	Meter box, concrete, mfg
2 6 3 5 2 0 0 1 2	Monument or grave marker, concrete, mfg
2 6 3 5 2 0 0 1 3	Moulding, concrete, mfg
2 6 3 5 2 0 0 1 4	Ornamental concrete product mfg
2 6 3 5 2 0 0 1 5	Panel or section, prefabricated concrete, mfg
2 6 3 5 2 0 0 1 6	Post or pole, concrete, mfg
2 6 3 5 2 0 0 1 7	Pre-stressed concrete product mfg (except pipes or box culverts)
2 6 3 5 2 0 0 1 8	Railway sleeper, concrete, mfg
2 6 3 5 2 0 0 1 9	Roof component, concrete, mfg
2 6 3 5 2 0 0 2 0	Roof tile, concrete, mfg
2 6 3 5 2 0 0 2 1	Sink or tub, concrete, mfg
2 6 3 5 2 0 0 2 2	Tile, concrete, mfg

Column 1	Column 2
Class	Title and Description

2 6 3 5 2 0 9 9 9 Concrete product mfg nec

2 6 4 0 1 0 Fibreglass Insulation Product Manufacturing

This class includes employers mainly engaged in manufacturing glass fibre and mineral and synthetic mineral fibre insulation products.

Primary Activities:

2 6 4 0 1 0 0 0 1 Fibreglass insulation mfg

2 6 4 0 1 0 0 0 2 Insulation, glass fibre or mineral wool, mfg

2 6 4 0 1 0 0 0 3 Mineral wool mfg

2 6 4 0 1 0 0 0 4 Mineral wool product mfg

2 6 4 0 1 0 0 0 5 Rockwool mfg

2 6 4 0 1 0 9 9 9 Fibreglass good mfg nec

2 6 4 0 2 0 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.

Column 1	Column 2
Class	Title and Description
	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

Column 1	Column 2
Class	Title and Description

2 7 1 1 0 0 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:

2 7 1 1 0 0 0 0 1	Band, steel, mfg
2 7 1 1 0 0 0 0 2	Bar, iron or steel, mfg
2 7 1 1 0 0 0 0 3	Blank, steel, mfg
2 7 1 1 0 0 0 0 4	Ferro-alloy mfg (including, manganese, silicon or chrome)
2 7 1 1 0 0 0 0 5	Flat-rolled product, iron or steel, mfg
2 7 1 1 0 0 0 0 6	High carbon tool steel mfg
2 7 1 1 0 0 0 0 7	High speed steel mfg
2 7 1 1 0 0 0 0 8	Pig iron mfg
2 7 1 1 0 0 0 0 9	Powder, iron or steel, mfg
2 7 1 1 0 0 0 1 0	Rail fastening or other rail accessory mfg
2 7 1 1 0 0 0 1 1	Rail, steel, mfg
2 7 1 1 0 0 0 1 2	Roof decking, steel, mfg
2 7 1 1 0 0 0 1 3	Section, steel, mfg

Column 1	Column 2
Class	Title and Description
2 7 1 1 0 0 0 1 4	Semi-finished product, iron or steel, mfg
2 7 1 1 0 0 0 1 5	Skelp, steel mfg
2 7 1 1 0 0 0 1 6	Spring steel mfg
2 7 1 1 0 0 0 1 7	Stainless steel mfg
2 7 1 1 0 0 0 1 8	Steel alloy mfg
2 7 1 1 0 0 0 1 9	Structural steel shape mfg (not fabricated)
2 7 1 1 0 0 0 2 0	Tinplate sheet or strip mfg
2 7 1 1 0 0 9 9 9	Iron and steel mfg nec

2 7 1 2 0 0 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:

2 7 1 2 0 0 0 0 1	Casting, iron, mfg
2 7 1 2 0 0 0 0 2	Casting, steel, mfg
2 7 1 2 0 0 0 0 3	Chain, cast steel, mfg
2 7 1 2 0 0 0 0 4	Chain, forged steel, mfg
2 7 1 2 0 0 0 0 5	Die-casting, steel, mfg
2 7 1 2 0 0 0 0 6	Direct casting, iron, mfg
2 7 1 2 0 0 0 0 7	Direct casting, steel, mfg
2 7 1 2 0 0 0 0 8	Fitting, steam, gas or water, mfg (cast or forged iron or steel)
2 7 1 2 0 0 0 0 9	Forging, iron or steel, mfg
2 7 1 2 0 0 0 1 0	Horse shoe, mass production
2 7 1 2 0 0 0 1 1	Moulded cast iron pipe or tube mfg
2 7 1 2 0 0 0 1 2	Pipe fitting (cast or forged iron or steel)
2 7 1 2 0 0 0 1 3	Tube, spun-cast iron, mfg
2 7 1 2 0 0 0 1 4	Valve or valve part, steam, gas or water, mfg (cast or forged iron or steel)

Column 1	Column 2
Class	Title and Description
2 7 1 3 0 0	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)
2 7 2 1 0 0	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
2 7 2 2 0 0	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

Column 1	Column 2
Class	Title and Description

2 7 2 3 0 0 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

2 7 2 9 0 0 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;*

Column 1	Column 2
Class	Title and Description

(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

2 7 3 1 0 0 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;*

(b) *manufacturing stranded, braided or insulated aluminium wire, cable or strip are included in Class 285200 Electric Cable and Wire Mfg; and*

Column 1	Column 2
Class	Title and Description

(c) *manufacturing metal (including aluminium) cans, drums, tubes and containers, not elsewhere classified, are included in Class 275100 Metal Container Manufacturing.*

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

2 7 3 2 0 0 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.*

Column 1	Column 2
Class	Title and Description

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)

2 7 3 3 0 0 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

2 7 4 1 0 0 Structural Steel Fabricating

This class includes employers mainly engaged in fabricating structural steel components for incorporation in buildings or other structures.

Column 1	Column 2
Class	Title and Description

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

2 7 4 2 0 0 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;*

Column 1	Column 2
Class	Title and Description

(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

2 7 4 9 0 0 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

Column 1	Column 2
Class	Title and Description
	<p>(a) <i>fabricating structural steel are included in Class 274100 Structural Steel Fabricating;</i></p> <p>(b) <i>manufacturing sheet metal products for building purposes such as downpipes, guttering or ducts are included in Class 275900 Sheet Metal Product Mfg nec;</i></p> <p>(c) <i>manufacturing metal blinds or awnings are included in Class 276900 Fabricated Metal Product Mfg nec; and</i></p> <p>(d) <i>installing windows or window frames are included in Class 424520 Glazing Services or Class 424510 Aluminium Door and Window Installation.</i></p>
	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

Column 1	Column 2
Class	Title and Description

2 7 5 1 0 0 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;*
- (b) *manufacturing boilers and plate work are in Class 276900 Fabricated Metal Product Mfg nec; and*
- (c) *manufacturing aluminium cans using recycled or waste goods are included in Class 272200 Aluminium Smelting.*

Primary Activities:

275100001	Aerosol containers mfg
275100002	Barrel, metal, mfg
275100003	Box, metal, mfg
275100004	Canister, metal, mfg
275100005	Can, metal (including aluminium), 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
275100016	Food and drink can mfg
275100999	Metal container mfg nec

Column 1	Column 2
Class	Title and Description
2 7 5 9 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>minting and pressing of coins, medals and badges are in Class 294100 Jewellery and Silverware Mfg; and</i>
	(b) <i>installing air conditioning duct work are included in Class 423300 Air Conditioning and Heating Services.</i>
	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

Column 1	Column 2
Class	Title and Description
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

2 7 6 1 0 0 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)

Column 1	Column 2
Class	Title and Description
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)
276100011	Axe head mfg
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

2 7 6 2 0 0 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.*

Column 1	Column 2
Class	Title and Description

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

2 7 6 3 0 0 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.

Column 1	Column 2
Class	Title and Description

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

2 7 6 4 0 0 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.*

Column 1	Column 2
Class	Title and Description
	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
2 7 6 5 0 0	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.
	<i>Exclusions and References:</i>
	<i>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</i>
	Primary Activities:
276500001	Fitting, steam, gas or water, mfg (non-ferrous metal)
276500002	Pipe fitting mfg (non-ferrous metal)

Column 1	Column 2
Class	Title and Description

276500003 Tube fitting mfg (non-ferrous metal)

276500004 Valve or valve part, steam, gas or water, mfg (non-ferrous metal)

2 7 6 9 0 0 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

Column 1	Column 2
Class	Title and Description
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

Column 1	Column 2
Class	Title and Description

2 8 1 1 0 0 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

2 8 1 2 0 0 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.

Column 1	Column 2
Class	Title and Description

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

2 8 1 3 0 0 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)

Column 1	Column 2
Class	Title and Description
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

2 8 1 9 0 0 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

Column 1	Column 2
Class	Title and Description

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

2 8 2 1 0 0 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

2 8 2 2 1 0 Boatbuilding

This class includes employers mainly engaged in manufacturing vessels of under 50 tonnes displacement.

Column 1	Column 2
Class	Title and Description

*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:

2 8 2 2 1 0 0 0 1	Boatbuilding
2 8 2 2 1 0 0 0 2	Dinghy mfg
2 8 2 2 1 0 0 0 3	Sailboat mfg
2 8 2 2 1 0 0 0 4	Yacht constructing

2 8 2 2 2 0 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:

2 8 2 2 2 0 0 0 1	Boat (less than 50 tonnes displacement) body repair and painting
2 8 2 2 2 0 0 0 2	Boat refitting
2 8 2 2 2 0 0 0 3	Boat maintenance

Column 1	Column 2
Class	Title and Description

282220004	Dinghy repairing
282220005	Marine upholstery service
282220006	Sailboat repairing
282220007	Yacht repairing

2 8 2 3 0 0 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

2 8 2 4 0 0 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 avionic 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

Column 1	Column 2
Class	Title and Description

282400005	Helicopter mfg or repairing
282400006	Microlight aircraft mfg or repairing
282400999	Aircraft mfg nec

2 8 2 9 0 0 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

2 8 3 1 0 0 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).

Column 1	Column 2
Class	Title and Description

*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

2 8 3 2 0 0 Medical and Surgical Equipment Manufacturing

This class includes employers mainly engaged in manufacturing medical, surgical or dental equipment, including dentures.

Column 1	Column 2
Class	Title and Description
	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

2 8 3 9 0 0 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.*

Column 1	Column 2
Class	Title and Description
	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
2 8 4 1 0 0	Computer and Business Machine Manufacturing
	This class includes employers mainly engaged in manufacturing computers or business machines.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in maintaining or repairing computers are included in Class 783300 Computer Maintenance Services.</i>
	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)

Column 1	Column 2
Class	Title and Description

2 8 4 1 0 0 0 1 1 Weighing machine/scale mfg, commercial and/or domestic

2 8 4 1 0 0 9 9 9 Computer and business machine mfg nec

2 8 4 2 0 0 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:

2 8 4 2 0 0 0 0 1 Closed circuit television equipment mfg

2 8 4 2 0 0 0 0 2 Modem equipment mfg

2 8 4 2 0 0 0 0 3 Radio broadcast studio equipment mfg

2 8 4 2 0 0 0 0 4 Radio telegraphic or telephonic receiver mfg

2 8 4 2 0 0 0 0 5 Radio, television or audio equipment parts mfg

2 8 4 2 0 0 0 0 6 Radio transceiver mfg

2 8 4 2 0 0 0 0 7 Radio transmitter mfg

2 8 4 2 0 0 0 0 8 Telecommunication equipment mfg

2 8 4 2 0 0 0 0 9 Telephone, cellular, mfg

2 8 4 2 0 0 0 1 0 Telephone equipment mfg

2 8 4 2 0 0 0 1 1 Telephone switching equipment mfg

2 8 4 2 0 0 0 1 2 Television studio equipment mfg

2 8 4 2 0 0 9 9 9 Telecommunication, broadcasting and transceiving equipment mfg nec

2 8 4 9 0 0 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

Column 1	Column 2
Class	Title and Description

- (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

Column 1	Column 2
Class	Title and Description
284900024	Tape recorder mfg
284900025	Television receiving set mfg
284900026	Transistor mfg
284900999	Electronic equipment mfg nec

2 8 5 1 0 0 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

Column 1	Column 2
Class	Title and Description
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

2 8 5 2 0 0 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;*

Column 1	Column 2
Class	Title and Description
	<p>(b) <i>laying or installing subterranean or overhead electric or telephone cable or wire are included in Class 412200 Non-Building Construction nec; and</i></p> <p>(c) <i>installing telecommunications cabling and wiring in buildings are included in Class 423400 Telecommunication, Alarm and Security System Installation Services.</i></p>
	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
2 8 5 3 0 0	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
2 8 5 4 0 0	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

Column 1	Column 2
Class	Title and Description
285400006	Neon sign mfg
285400007	Sign, electric, mfg
285400008	Spotlight mfg nec
285400999	Electric light and sign mfg nec

2 8 5 9 0 0 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

Column 1	Column 2
Class	Title and Description
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

2 8 6 1 0 0 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

2 8 6 2 0 0 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

Column 1	Column 2
Class	Title and Description
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

2 8 6 3 0 0 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

Column 1	Column 2
Class	Title and Description
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

2 8 6 4 1 0 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

Column 1	Column 2
Class	Title and Description
2 8 6 4 1 0 0 1 6	Welding or cutting equipment, gas, mfg and/or repair
2 8 6 4 1 0 0 1 7	Woodworking machinery mfg and/or repair nec
2 8 6 4 2 0 0	Metal Dies, Cutting, Sinking, Manufacture and Repair
	This class includes employers mainly engaged in manufacturing, cutting and sinking dies and die sets.
	Primary Activities:
2 8 6 4 2 0 0 0 1	Metal die, cutting, sinking mfg and/or repair (hand or machine tool)
2 8 6 4 2 0 0 0 2	Press die mfg
2 8 6 5 0 0 0	Lifting and Material Handling Equipment Manufacturing
	This class includes employers mainly engaged in manufacturing, and/or repair and/or maintenance of 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, installing, repair or maintenance of elevators, escalators or lifts, or in manufacturing tractors used for moving goods in warehouses, railway stations, airports etc, or tractors not elsewhere classified.
	<i>Exclusions and References:</i>
	<i>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.</i>
	Primary Activities:
2 8 6 5 0 0 0 0 1	Capstan mfg and/or repair (except for lathes)
2 8 6 5 0 0 0 0 2	Conveyor or conveying system mfg and/or repair
2 8 6 5 0 0 0 0 3	Crane mfg and/or repair
2 8 6 5 0 0 0 0 4	Derrick mfg and/or repair
2 8 6 5 0 0 0 0 5	Elevator installation and/or repair
2 8 6 5 0 0 0 0 6	Elevator or elevator part mfg and/or repair
2 8 6 5 0 0 0 0 7	Escalator installation and/or repair
2 8 6 5 0 0 0 0 8	Escalator or escalator part mfg and/or repair
2 8 6 5 0 0 0 0 9	Forklift truck mfg and/or repair
2 8 6 5 0 0 0 1 0	Hoists or hoisting equipment mfg and/or repair (except clothes hoists)
2 8 6 5 0 0 0 1 1	Jacking equipment mfg and/or repair

Column 1	Column 2
Class	Title and Description

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

2 8 6 6 0 0 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 bowzers 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 bowzers mfg and/or repair
286600004	Pumping equipment and/or repair mfg
286600999	Pump or compressor mfg and/or repair nec

2 8 6 7 0 0 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;*

Column 1	Column 2
Class	Title and Description

- (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

2 8 6 9 0 0 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);*
- (d) *manufacturing and/or repair of marine inboard diesel engines of 37kW brake power and over are included in Class 282100 Shipbuilding;*
- (e) *servicing and repair of automotive diesel engines are included in Class 532900 Automotive Repair and Services nec; and*
- (f) *motor vehicle engine manufacturing are included in Class 281100 Motor Vehicle Manufacturing.*

Column 1	Column 2
Class	Title and Description
	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 (other than automotive)
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

Column 1	Column 2
Class	Title and Description
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

Column 1	Column 2
Class	Title and Description

2 9 1 1 0 0 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*

Column 1	Column 2
Class	Title and Description

(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:

2 9 1 1 0 0 0 0 1	Building, prefabricated metal, mfg
2 9 1 1 0 0 0 0 2	Carport prefabricated metal, mfg
2 9 1 1 0 0 0 0 3	Garage prefabricated metal, mfg
2 9 1 1 0 0 0 0 4	Shed, metal, prefabricated, mfg

2 9 1 9 0 0 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 GeneralConstruction; 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:

2 9 1 9 0 0 0 0 1	Bus shelter, prefabricated, mfg
2 9 1 9 0 0 0 0 2	Carport, prefabricated, mfg nec
2 9 1 9 0 0 0 0 3	Concrete building, prefabricated, mfg nec
2 9 1 9 0 0 0 0 4	Conservatory, prefabricated, mfg nec
2 9 1 9 0 0 0 0 5	Container hut mfg
2 9 1 9 0 0 0 0 6	Garage, prefabricated, mfg nec
2 9 1 9 0 0 0 0 7	Gazebo, prefabricated, mfg nec

Column 1	Column 2
Class	Title and Description
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

2 9 2 1 0 0 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 and mainly engaged in assembly on-site of flat pack wooden furniture or 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

Column 1	Column 2
Class	Title and Description
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

2 9 2 2 0 0 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

2 9 2 3 0 0 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.

Column 1	Column 2
Class	Title and Description

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

2 9 2 9 0 0 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;*
- (c) *manufacturing furniture predominantly of sheet metal are included in Class 292200 Sheet Metal Furniture Mfg;and*
- (d) *carrying out office fitouts including building alterations, additions, renovations or general repairs of offices in non-residential buildings are included in Class 411300 Non-residential Building Construction.*

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 office furniture and fittings installation only nec

Column 1	Column 2
Class	Title and Description
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

2 9 4 1 0 0 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

Column 1	Column 2
Class	Title and Description

294100999 Jewellery and silverware mfg nec

2 9 4 2 0 0 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

Column 1	Column 2
Class	Title and Description
294200017	Surfboard mfg
294200018	Toy mfg nec (excluding fur and leather)
294200019	Tricycle mfg
294200020	Wooden toy mfg
2 9 4 9 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>manufacturing amplifiers, loudspeakers and other electronic musical equipment are included in Class 284900 Other Electronic Equipment Mfg nec;</i>
	(b) <i>manufacturing electric (including neon) signs are included in Class 285400 Electric Light and Sign Mfg;</i>
	(c) <i>signwriting are included in Class 785210 Signwriting;</i>
	(d) <i>manufacturing metal signs are included in Class 276900 Fabricated Metal Product Mfg nec;</i>
	(e) <i>printing of signs onto various surfaces are included in Class 241210 Printing; and</i>
	(f) <i>sign painting are included in Class 785210 Signwriting.</i>
	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

Column 1	Column 2
Class	Title and Description
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

Column 1	Column 2
Class	Title and Description

3 6 1 0 0 0 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:

3 6 1 0 0 0 0 1	Biomass electricity generation
3 6 1 0 0 0 0 2	Electricity distribution
3 6 1 0 0 0 0 3	Electricity generation
3 6 1 0 0 0 0 4	Electricity supply
3 6 1 0 0 0 0 5	Electricity transmission
3 6 1 0 0 0 0 6	Geothermal electricity generation
3 6 1 0 0 0 0 7	Hydro-electricity generation
3 6 1 0 0 0 0 8	Solar electricity generation
3 6 1 0 0 0 0 9	Sub-station operation (electricity supply)
3 6 1 0 0 0 0 10	Tidal electricity generation
3 6 1 0 0 0 0 11	Wind electricity generation

Column 1	Column 2
Class	Title and Description

3 6 2 0 0 0 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

Column 1	Column 2
Class	Title and Description

3 7 0 1 0 0 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

3 7 0 2 0 0 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.

Column 1	Column 2
Class	Title and Description
	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

Column 1	Column 2
Class	Title and Description
4 1 1 1 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>off-site production of prefabricated buildings or building components are included in the appropriate classes of Division C Manufacturing;</i>
	(b) <i>providing special trade services such as carpentry, electrical or plumbing are included in the appropriate classes in Subdivision 42 Construction Trade Services;</i>
	(c) <i>providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services; and</i>
	(d) <i>waterproofing exteriors of houses (post-construction) are included in Class 425930 Building Exterior Cleaning and Maintenance Services.</i>
	Primary Activities:
4 1 1 1 0 0 0 0 1	Bathroom renovation in houses, duplexes or low-rise units, flats or apartments
4 1 1 1 0 0 0 0 2	Dampcourse installation in houses, including chemical waterproofing barriers (during construction)
4 1 1 1 0 0 0 0 3	Duplex house construction
4 1 1 1 0 0 0 0 4	Alteration or addition to houses - general service
4 1 1 1 0 0 0 0 5	House, prefabricated, assembly, erection or installation (on-site)
4 1 1 1 0 0 0 0 6	Low-rise or 'walk-up' unit or flat, construction

Column 1	Column 2
Class	Title and Description
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

4 1 1 2 0 0 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

Column 1	Column 2
Class	Title and Description
4 1 1 3 0 0	<p>Non-Residential Building Construction</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>off-site production of prefabricated buildings or building components are included in the appropriate classes in Division C Manufacturing;</i> (b) <i>providing special trade services such as electrical or plumbing are included in the appropriate classes in Subdivision 42 Construction Trade Services;</i> (c) <i>providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services;</i> (d) <i>on-site assembly, erection or installation of prefabricated garages, sheds and/or carports are included in Class 425940 Construction Services nec;</i> (e) <i>waterproofing exteriors of civil construction projects (post-construction) are included in Class 425930 Building Exterior Cleaning and Maintenance Service; and</i> (f) <i>installing office furniture and fittings are included in Class 292900 Furniture Manufacturing nec.</i> <p>Primary Activities:</p> <ul style="list-style-type: none"> 4 1 1 3 0 0 0 0 1 Bathroom renovations in non-residential buildings eg motel bathroom, office shower, facilities in restaurants 4 1 1 3 0 0 0 0 2 Commercial building construction 4 1 1 3 0 0 0 0 3 Dampcourse installation in commercial buildings, including chemical waterproofing barriers (during construction) 4 1 1 3 0 0 0 0 4 Hotel construction 4 1 1 3 0 0 0 0 5 Industrial building construction 4 1 1 3 0 0 0 0 6 Institutional building construction 4 1 1 3 0 0 0 0 7 Office building construction 4 1 1 3 0 0 0 0 8 Power station building construction 4 1 1 3 0 0 0 0 9 Prefabricated non-residential building assembly, erection or installation (on-site) 4 1 1 3 0 0 0 1 0 Religious buildings construction 4 1 1 3 0 0 0 1 1 Repair (general) or renovation of non-residential buildings 4 1 1 3 0 0 0 1 2 Waterproofing of interior facilities in commercial buildings (during construction) e.g. motel bathroom, office shower, facilities in restaurants 4 1 1 3 0 0 9 9 9 Non-residential building construction nec

Column 1	Column 2
Class	Title and Description
4 1 2 1 0 0	Road and Bridge Construction <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>manufacturing bituminous surfacing materials (except hot-mix bituminous paving) are included in Class 252000 Petroleum and Coal Product Mfg nec;</i> (b) <i>the construction of tunnels for any purpose are included in Class 412200 Non-Building Construction nec;</i> (c) <i>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</i> (d) <i>waterproofing exteriors of civil construction projects are included in Class 425930 Building Exterior Cleaning and Maintenance Services.</i> <p>Primary Activities:</p> <ul style="list-style-type: none"> 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

Column 1	Column 2
Class	Title and Description
4 1 2 2 0 0	<p>Non-Building Construction nec</p> <p>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 maintenance or general repair of such structures, machinery or equipment or in organising or managing these activities as the prime contractor.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>the installation of factory assembled commercial or industrial boilers are included in Class 276900 Fabricated Metal Product Mfg nec;</i> (b) <i>the erection or installation (including on-site fabrication) of metal silos, reservoirs or storage tanks are included in Class 422400 Structural Steel Erection Services;</i> (c) <i>the installation of hot water systems are included in Class 423100 Plumbing Services;</i> (d) <i>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;</i> (e) <i>waterproofing exteriors of civil construction projects are included in Class 425930 Building Exterior Cleaning and Maintenance Services; and</i> (f) <i>swimming pool cleaning services are included in Class 525900 Retailing nec.</i> (g) <i>installation of telecommunication cabling and wiring in residential and/or non-residential buildings are included in Class 423400 Telecommunication, Alarm and Security System Installation Services.</i> <p>Primary Activities:</p> <ul style="list-style-type: none"> 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

Column 1	Column 2
Class	Title and Description
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)
412200038	Wind turbine construction
412200999	Non-building construction nec

Subdivision 42 - Construction Trade Services

Column 1	Column 2
Class	Title and Description
4 2 1 0 1 0	Demolition <p>This class includes employers mainly engaged in the demolition of buildings and structures, including partial demolition and removal of asbestos materials from buildings.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>quarrying sand or gravel are included in Class 141100 Gravel and Sand Quarrying;</i></p> <p>(b) <i>quarrying earth soil or filling (except in conjunction with construction activities at the same employer) are included in Class 141900 Construction Material Mining nec;</i></p> <p>(c) <i>selling sand, gravel or other quarried construction materials are included in Class 453900 Building Supplies Wholesaling nec.</i></p> <p>Primary Activities:</p> <p>4 2 1 0 1 0 0 1 Asbestos removal services</p> <p>4 2 1 0 1 0 0 2 Demolition of buildings or other structures</p>
4 2 1 0 2 0	Site Preparation Services <p>This class includes employers mainly engaged in earthmoving work such as levelling of construction sites, excavation of foundations or trench digging.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>quarrying sand or gravel are included in Class 141100 Gravel and Sand Quarrying;</i></p> <p>(b) <i>quarrying earth soil or filling (except in conjunction with construction activities at the same employer) are included in Class 141900 Construction Material Mining nec;</i></p> <p>(c) <i>selling sand, gravel or other quarried construction materials are included in Class 453900 Building Supplies Wholesaling nec; and</i></p> <p>(d) <i>preparation of mine sites and/or removal of overburden from mine sites are included in Class 152000 Other Mining Services.</i></p> <p>Primary Activities:</p> <p>4 2 1 0 2 0 0 1 Construction equipment and crane (fixed or mobile) operation</p> <p>4 2 1 0 2 0 0 2 Earthmoving</p> <p>4 2 1 0 2 0 0 3 Excavation</p> <p>4 2 1 0 2 0 0 4 Explosive laying (excluding mine or quarry sites)</p> <p>4 2 1 0 2 0 0 5 Ground de-watering</p> <p>4 2 1 0 2 0 0 6 Hiring earthmoving plant (with operators)</p> <p>4 2 1 0 2 0 0 7 Land clearing (except rural)</p> <p>4 2 1 0 2 0 0 8 Levelling (construction sites)</p> <p>4 2 1 0 2 0 0 9 Trench digging</p> <p>4 2 1 0 2 0 9 9 Site preparation services nec</p>

Column 1	Column 2
Class	Title and Description
4 2 2 1 1 0	<p>Concrete Construction Services</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (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. <p>Primary Activities:</p> <ul style="list-style-type: none"> 4 2 2 1 1 0 0 0 1 Concrete drilling and cutting (except for paths and driveways) 4 2 2 1 1 0 0 0 2 Concrete pumping, pouring, shotcreting and spraying operations (including formwork or paving) 4 2 2 1 1 0 0 0 3 Concrete work on construction projects, including related steel or other types of concrete reinforcement fixing 4 2 2 1 1 0 0 0 4 Formwork and formwork system, installation and dismantling 4 2 2 1 1 0 0 0 5 Foundation, concrete, construction, other than house construction 4 2 2 1 1 0 9 9 9 Concrete construction services nec
4 2 2 1 2 0	<p>Concrete Paving Services</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (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.

Column 1	Column 2
Class	Title and Description
	Primary Activities:
4 2 2 1 2 0 0 0 1	Concrete drilling and cutting for paths or driveways
4 2 2 1 2 0 0 0 2	Footpath, concrete, construction
4 2 2 1 2 0 0 0 3	Foundation, concrete, house construction
4 2 2 1 2 0 0 0 4	Kerb and guttering, concrete, construction
4 2 2 1 2 0 0 0 5	Repair and levelling of concrete floors
4 2 2 1 2 0 0 0 6	Repair of kerbs, gutters or other concrete structural products
4 2 2 1 2 0 9 9 9	Concrete paving services nec
4 2 2 2 0 0	Bricklaying Services
	This class includes employers mainly engaged in bricklaying or concrete block laying.
	Primary Activities:
4 2 2 2 0 0 0 0 1	Bricklaying
4 2 2 2 0 0 0 0 2	Concrete block laying
4 2 2 2 0 0 0 0 3	Repair of brickwork
4 2 2 2 0 0 0 0 4	Stonework on construction projects
4 2 2 3 0 0	Roofing Services
	This class includes employers mainly engaged in roof tiling, metal roof fixing and roofing repairs.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in the installation of acoustical and other insulation materials are included in Class 425940 Construction Services nec.</i>
	Primary Activities:
4 2 2 3 0 0 0 0 1	Fascia panel fixing
4 2 2 3 0 0 0 0 2	Metal roof fixing
4 2 2 3 0 0 0 0 3	Roof plumbing including guttering installation
4 2 2 3 0 0 0 0 4	Roof tiling
4 2 2 3 0 0 0 0 5	Roofing material installation nec
4 2 2 3 0 0 9 9 9	Roofing services nec

Column 1	Column 2
Class	Title and Description
4 2 2 4 0 0	Structural Steel Erection Services <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>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;</i> (b) <i>steel reinforcement fixing for concrete construction are included in Class 422110 Concrete Construction Services; and</i> (c) <i>construction/installation of complete wind turbines for generation of electricity are included in Class 412200 Non-Building Construction nec</i> <p>Primary Activities:</p> <ul style="list-style-type: none"> 4 2 2 4 0 0 0 0 1 Reinforcing steel erection (other than steel fixing for concrete construction) 4 2 2 4 0 0 0 0 2 Silo, metal, erection 4 2 2 4 0 0 0 0 3 Storage tank, metal, erection 4 2 2 4 0 0 0 0 4 Truss or joist, steel, erection 4 2 2 4 0 0 0 0 5 Welding work on construction projects 4 2 2 4 0 0 9 9 9 Structural steel erection services nec
4 2 3 1 0 0	Plumbing Services <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>the construction of sewerage or stormwater drainage systems are included in Class 412200 Non-Building Construction nec;</i> (b) <i>installation of garden sprinkler and/or drainage systems are included in Class 425100 Landscaping Services; and</i> (c) <i>roof plumbing including guttering installation are included in Class 422300 Roofing Services.</i> (d) <i>septic tank waste collection and disposal service are included in Class 963400 Waste Disposal Services.</i> <p>Primary Activities:</p> <ul style="list-style-type: none"> 4 2 3 1 0 0 0 0 1 Drains construction, cleaning or repairing (except sewerage or stormwater drains) 4 2 3 1 0 0 0 0 2 Fire sprinkler system installation

Column 1	Column 2
Class	Title and Description
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 (including repair and maintenance)
423100009	Solar hot water systems installation
423100999	Plumbing trade services nec (e.g. pipe freezing and leak location services)

4 2 3 2 0 0 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, facilities or structures. Electrical work arising from the installation of appliances is included in this class.

Exclusions and References:

Employers mainly engaged in

- (a) *installation, maintenance or repair of 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);*
- (d) *repair and/or maintenance of industrial electrical products, equipment and appliances not elsewhere classified goes to the appropriate class in Division C Manufacturing;*
- (e) *construction of traffic sign (electric) structure installation only and/or maintenance are included in Class 425940 Construction Services nec*

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)

Column 1	Column 2
Class	Title and Description
423200009	Repair or maintenance of traffic signal lights
423200010	Installation, repair or maintenance of fixed speed cameras
423200999	Electrical services nec
4 2 3 3 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>manufacturing air conditioning duct work are included in Class 275900 Sheet Metal Product Mfg nec;</i>
	(b) <i>the on-site assembly of industrial furnaces from prefabricated components are included in Class 412200 Non-Building Construction nec; and</i>
	(c) <i>installing motor vehicle air conditioning equipment are included in Class 462300 Motor Vehicle New or Used Part Dealing.</i>
	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

Column 1	Column 2
Class	Title and Description
4 2 3 4 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>installation of electrical wiring or fittings in buildings or other construction projects are included in Class 423200 Electrical Services;</i> (b) <i>installation of fire sprinklers are included in Class 423100 Plumbing Services;</i> (c) <i>installation of telecommunication cables and infrastructure in other than residential or non-residential buildings are included in Class 412200 Non-Building Construction nec;</i> (d) <i>security alarm monitoring service only, without response, is included in Class 786420 Building Caretaking Services; and</i> (e) <i>providing security alarm monitoring and response service are included in Class 786412 Security Services.</i> Primary Activities:
4 2 3 4 0 0 0 1	Alarm system, fire, installation excluding installing fire sprinklers
4 2 3 4 0 0 0 2	Cable, television, installation
4 2 3 4 0 0 0 3	Closed circuit video surveillance systems installation
4 2 3 4 0 0 0 4	Security system, installation
4 2 3 4 0 0 0 5	Smoke detector, installation
4 2 3 4 0 0 0 6	Telecommunications cabling and wiring
4 2 3 4 0 0 0 7	Telephone or telephonic equipment installation
4 2 3 4 0 0 9 9	Telecommunication, alarm and security system installation services nec
4 2 4 1 1 0	Cement Rendering and Plastering This class includes employers mainly engaged in cement rendering and solid plastering. Primary Activities:
4 2 4 1 1 0 0 1	Cement rendering of buildings (including acrylic mix rendering)
4 2 4 1 1 0 0 2	Solid plaster work

Column 1	Column 2
Class	Title and Description
4 2 4 1 2 0	Plasterboard and Decorative Plaster Fixing This class includes employers mainly engaged in plasterboard and decorative plaster fixing or finishing. Primary Activities:
4 2 4 1 2 0 0 1	Decorative plaster finishing
4 2 4 1 2 0 0 2	Fibrous plaster fixing or finishing
4 2 4 1 2 0 0 3	Plasterboard fixing or finishing
4 2 4 2 0 0	Carpentry Services This class includes employers mainly engaged in carpentry work on construction projects. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <ul style="list-style-type: none"> (a) <i>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;</i> (b) <i>bathroom renovations are included in the appropriate class in Subdivision 41 General Construction; and</i> (c) <i>handyman services, i.e.household odd-job services excluding cleaning, gardening or skilled trade services elsewhere classified, are included in Class 425940 Construction Services nec.</i> Primary Activities:
4 2 4 2 0 0 0 1	Carpentry work on construction projects
4 2 4 2 0 0 0 2	Flooring, wooden, fixing
4 2 4 2 0 0 0 3	Joinery work on construction projects (on-site fabrication only)
4 2 4 2 0 0 0 4	Kitchen mfg and installation (on-site fabrication only)
4 2 4 2 0 0 0 5	Roof truss, wooden, fixing
4 2 4 2 0 0 9 9	Carpentry services nec
4 2 4 3 0 0	Tiling and Carpeting Services This class includes employers mainly engaged in laying or setting wall or floor coverings to pre-existing surfaces. Primary Activities:
4 2 4 3 0 0 0 1	Carpet or carpet tile laying
4 2 4 3 0 0 0 2	Cork flooring laying
4 2 4 3 0 0 0 3	Floor sanding, polishing of pre-existing floors
4 2 4 3 0 0 0 4	Floor tiling (using ceramic, concrete or cut stone tiles)

Column 1	Column 2
Class	Title and Description
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
4 2 4 4 0 0	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
4 2 4 5 1 0	Aluminium Door and Window Installation
	This class includes employers mainly engaged in aluminium framed glass window and door installation.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in the fabrication of aluminium and timber framed glass products are included in the appropriate classes in Division C Manufacturing.</i>
	Primary Activities:
424510001	Aluminium door installation
424510002	Aluminium window installation
424510003	Aluminium window frame installation
424510999	Aluminium door and window installation nec

Column 1	Column 2
Class	Title and Description
4 2 4 5 2 0	Glazing Services This class includes employers mainly engaged in glazing, including glass installation and repair work other than aluminium window and door installation. <i>Exclusions and References:</i> <i>Employers mainly engaged in window tinting of commercial and domestic buildings are included in Class 532900 Automotive Repair and Services nec.</i> Primary Activities:
4 2 4 5 2 0 0 1	Glazing
4 2 4 5 2 0 0 2	Greenhouse installation
4 2 4 5 2 0 0 3	Skylight installation
4 2 4 5 2 0 0 4	Window curtain wall installation
4 2 4 5 2 0 0 5	Window frame installation (other than aluminium)
4 2 4 5 2 0 0 6	Window installation (other than aluminium)
4 2 4 5 2 0 0 7	Window insulation fixing
4 2 4 5 2 0 9 9	Glazing services nec
4 2 5 1 0 0	Landscaping Services This class includes employers mainly engaged in construction, maintenance or repair of 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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) landscape consultancy and design services are included in Class 782100 Architectural Services;</i> <i>(b) garden maintenance activities are included in Class 952510 Gardening Services; and</i> <i>(c) agricultural fencing services are included in class 021940 Agricultural Land Clearing and Fencing Services.</i> Primary Activities:
4 2 5 1 0 0 0 1	Artificial turf installation, maintenance or repair
4 2 5 1 0 0 0 2	Brick paving
4 2 5 1 0 0 0 3	Fence construction (except agricultural)

Column 1	Column 2
Class	Title and Description
4 2 5 1 0 0 0 4	Garden and streetscape planting
4 2 5 1 0 0 0 5	Garden design implementation
4 2 5 1 0 0 0 6	Garden drainage systems installation (except agricultural)
4 2 5 1 0 0 0 7	Garden sprinkler systems installation (except irrigation systems)
4 2 5 1 0 0 0 8	Landscape construction
4 2 5 1 0 0 0 9	Lawn construction
4 2 5 1 0 0 0 10	Pond construction
4 2 5 1 0 0 0 11	Retaining wall construction
4 2 5 1 0 0 0 12	Rockery work
4 2 5 1 0 0 9 9	Landscaping services nec
4 2 5 9 1 0	Scaffolding Services
	This class includes employers mainly engaged in erecting and dismantling scaffolding.
	<i>Exclusions and References:</i>
	<i>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.</i>
	Primary Activities:
4 2 5 9 1 0 0 0 1	Installation and dismantling of temporary personnel and materials hoists
4 2 5 9 1 0 0 0 2	Rigging work
4 2 5 9 1 0 0 0 3	Scaffolding construction
4 2 5 9 1 0 0 0 4	Scaffold hire and erection/dismantling with operator
4 2 5 9 1 0 9 9 9	Scaffolding services nec
4 2 5 9 2 0	Exterior/Interior Blind and Awning Installation Services
	This class includes employers mainly engaged in installation and maintenance of exterior blinds, shutters and awnings.
	Primary Activities:
4 2 5 9 2 0 0 0 1	Awning installation or repair
4 2 5 9 2 0 0 0 2	Blind installation or repair
4 2 5 9 2 0 0 0 3	Flywire screen, shutters or blinds installation
4 2 5 9 2 0 0 0 4	Garage door installation
4 2 5 9 2 0 0 0 5	Security roller door, shutter or grille installation
4 2 5 9 2 0 9 9 9	Exterior/interior blind and awning installation services nec

Column 1	Column 2
Class	Title and Description
4 2 5 9 3 0	Building Exterior Cleaning and Maintenance Services This class includes employers mainly engaged in cleaning and maintenance of building exteriors. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>waterproofing of house interiors are included in Class 411100 House Construction;</i> (b) <i>waterproofing of residential building interiors are included in Class 411200 Residential Building Construction nec;</i> (c) <i>waterproofing of non-residential building interiors eg motel bathroom, office shower facilities are included in Class 411300 Non-Residential Building Construction; and</i> (d) <i>dampcourse installation(during construction), including chemical waterproofing barriers, are included in the appropriate classes under Subdivision 41 General Construction.</i> Primary Activities:
4 2 5 9 3 0 0 0 1	Abrasive blasting of building exteriors
4 2 5 9 3 0 0 0 2	Dampcourse installation, including chemical waterproofing barriers (post-construction)
4 2 5 9 3 0 0 0 3	Steam-cleaning of building exteriors
4 2 5 9 3 0 0 0 4	Waterproofing of buildings (exteriors) (post-construction)
4 2 5 9 3 0 0 0 5	Waterproofing of civil construction projects (post construction)
4 2 5 9 3 0 0 0 6	Window cleaning—exterior
4 2 5 9 3 0 9 9 9	Building exterior cleaning and maintenance services nec

Column 1	Column 2
Class	Title and Description
4 2 5 9 4 0	Construction Services nec This class includes employers mainly engaged in special trade contract work or services not elsewhere classified. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>tile laying are included in Class 424300 Tiling and Carpeting Services;</i> (b) <i>trade services, including household construction or repairs, are included in the appropriate classes in Division E Construction; and</i> (c) <i>installation and maintenance of electrical wiring or fittings in buildings, construction projects, other premises, facilities or structures are included in Class 423200 Electrical Services.</i> Primary Activities:
4 2 5 9 4 0 0 1	Caulking of wall and floor tiles (not including tile laying)
4 2 5 9 4 0 0 2	House removal, transportation and re-stumping
4 2 5 9 4 0 0 3	Insulation materials installation
4 2 5 9 4 0 0 4	On-site assembly and/or erection of wooden or metal pre-fabricated garden sheds, carports or garages
4 2 5 9 4 0 0 5	Petrol bowser installation
4 2 5 9 4 0 0 6	Road and line marking
4 2 5 9 4 0 0 7	Stage, temporary, erection
4 2 5 9 4 0 0 8	Traffic sign (electric) structure installation and/or maintenance
4 2 5 9 4 0 0 9	Traffic sign (non-electric) installation and/or maintenance
4 2 5 9 4 0 0 10	Water bore drilling
4 2 5 9 4 0 0 11	Handyman services – household odd-job services excluding cleaning, gardening or skilled trade services elsewhere classified
4 2 5 9 4 0 9 9 9	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

Column 1	Column 2
Class	Title and Description
4 5 1 1 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>providing wool classing or reclassing services are included in Class 021950 Other Services to Agriculture nec;</i>
	(b) <i>providing wool dumping services are included in Class 664900 Services to Transport nec;</i>
	(c) <i>providing wool testing services are included in Class 782910 Laboratory Services nec; and</i>
	(d) <i>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.</i>
	Primary Activities:
4 5 1 1 0 0 0 0 1	Wool auctioning (goods handling)
4 5 1 1 0 0 0 0 2	Wool broker (goods handling)
4 5 1 1 0 0 0 0 3	Wool re-classing or bulk classing service
4 5 1 1 0 0 0 0 4	Wool valuing
4 5 1 1 0 0 9 9 9	Wool wholesaling nec

Column 1	Column 2
Class	Title and Description
4 5 1 2 0 0	Cereal Grain Wholesaling This class includes employers (including wholesaling employers operated by marketing authorities) mainly engaged in wholesaling wheat or other cereal grains. <i>Exclusions and References:</i> <i>Employers mainly engaged in wholesaling milled or polished rice are included in Class 471900 Grocery Wholesaling nec.</i> Primary Activities:
4 5 1 2 0 0 0 1	Cereal grain wholesaling
4 5 1 2 0 0 0 2	Rice wholesaling (except milled or polished rice)
4 5 1 2 0 0 0 3	Wheat wholesaling
4 5 1 9 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) wholesaling wool are included in Class 451100 Wool Wholesaling;</i> <i>(b) wholesaling cereal grains are in Class 451200 Cereal Grain Wholesaling;</i> <i>(c) wholesaling agricultural machinery and equipment are in Class 461100 Farm and Construction Machinery Wholesaling; and</i> <i>(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.</i> Primary Activities:
4 5 1 9 0 0 0 1	Agricultural chemical wholesaling
4 5 1 9 0 0 0 2	Drug, veterinary, wholesaling
4 5 1 9 0 0 0 3	Farm produce wholesaling
4 5 1 9 0 0 0 4	Farm supplies wholesaling
4 5 1 9 0 0 0 5	Feed wholesaling
4 5 1 9 0 0 0 6	Fence post wholesaling (except timber)
4 5 1 9 0 0 0 7	Fencing wire wholesaling
4 5 1 9 0 0 0 8	Fertiliser wholesaling
4 5 1 9 0 0 0 9	Flower, cut, wholesaling
4 5 1 9 0 0 0 10	Herbicide wholesaling
4 5 1 9 0 0 0 11	Hide wholesaling

Column 1	Column 2
Class	Title and Description
4 5 1 9 0 0 0 1 2	Horticultural, nursery stock, wholesaling
4 5 1 9 0 0 0 1 3	Insecticide wholesaling
4 5 1 9 0 0 0 1 4	Leather wholesaling
4 5 1 9 0 0 0 1 5	Livestock auctioning or valuing
4 5 1 9 0 0 0 1 6	Livestock wholesaling
4 5 1 9 0 0 0 1 7	Meat meal wholesaling
4 5 1 9 0 0 0 1 8	Orchard supplies wholesaling nec
4 5 1 9 0 0 0 1 9	Pesticide wholesaling
4 5 1 9 0 0 0 2 0	Seed, farm or garden, wholesaling
4 5 1 9 0 0 0 2 1	Sheep dip wholesaling
4 5 1 9 0 0 0 2 2	Sheep lick wholesaling
4 5 1 9 0 0 0 2 3	Skins wholesaling
4 5 1 9 0 0 0 2 4	Stockyard operation
4 5 1 9 0 0 0 2 5	Sugar, raw, wholesaling
4 5 1 9 0 0 0 2 6	Tallow wholesaling
4 5 1 9 0 0 0 2 7	Tobacco leaf wholesaling
4 5 1 9 0 0 0 2 8	Tree or shrub, potted, wholesaling
4 5 1 9 0 0 0 2 9	Vegetable oil meal wholesaling
4 5 1 9 0 0 0 3 0	Weedkiller wholesaling
4 5 1 9 0 0 9 9 9	Farm produce and supplies wholesaling nec
4 5 2 1 0 0	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:
4 5 2 1 0 0 0 0 1	Bitumen wholesaling
4 5 2 1 0 0 0 0 2	Crude oil wholesaling
4 5 2 1 0 0 0 0 3	Crude petroleum wholesaling
4 5 2 1 0 0 0 0 4	Diesel oil wholesaling
4 5 2 1 0 0 0 0 5	Distillate wholesaling
4 5 2 1 0 0 0 0 6	Fuel oil wholesaling
4 5 2 1 0 0 0 0 7	Heating oil dealing
4 5 2 1 0 0 0 0 8	Industrial oil or fat wholesaling
4 5 2 1 0 0 0 0 9	Kerosene wholesaling

Column 1	Column 2
Class	Title and Description
4 5 2 1 0 0 0 1 0	Liquefied petroleum gas (LPG) dealing (in bulk or in containers)
4 5 2 1 0 0 0 1 1	Metal and mineral wholesaling
4 5 2 1 0 0 0 1 2	Paraffin wholesaling
4 5 2 1 0 0 0 1 3	Petrol wholesaling
4 5 2 1 0 0 9 9 9	Petroleum product wholesaling nec
4 5 2 2 0 0	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:
4 5 2 2 0 0 0 0 1	Aluminium or aluminium alloy wholesaling
4 5 2 2 0 0 0 0 2	Bearing metal wholesaling
4 5 2 2 0 0 0 0 3	Briquette wholesaling
4 5 2 2 0 0 0 0 4	Charcoal wholesaling
4 5 2 2 0 0 0 0 5	Coal wholesaling
4 5 2 2 0 0 0 0 6	Coke wholesaling
4 5 2 2 0 0 0 0 7	Metal scrap wholesaling
4 5 2 2 0 0 0 0 8	Metallic ore wholesaling
4 5 2 2 0 0 0 0 9	Mineral earths wholesaling
4 5 2 2 0 0 0 1 0	Mineral wholesaling
4 5 2 2 0 0 0 1 1	Precious metal scrap dealing
4 5 2 2 0 0 0 1 2	Steel bar, plate, rod, sheet or strip wholesaling
4 5 2 2 0 0 9 9 9	Metal and mineral wholesaling nec
4 5 2 3 0 0	Chemical Wholesaling
	This class includes employers mainly engaged in wholesaling chemicals or allied products nec including waste or scrap chemicals.
	Primary Activities:
4 5 2 3 0 0 0 0 1	Acid wholesaling
4 5 2 3 0 0 0 0 2	Adhesive wholesaling
4 5 2 3 0 0 0 0 3	Alcohol, industrial, wholesaling
4 5 2 3 0 0 0 0 4	Bleaching compound wholesaling
4 5 2 3 0 0 0 0 5	Chemical colour wholesaling

Column 1	Column 2
Class	Title and Description
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

4 5 3 1 0 0 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

Column 1	Column 2
Class	Title and Description
4 5 3 9 0 0	Building Supplies Wholesaling nec This class includes employers mainly engaged in dealing in builders' hardware or building materials not elsewhere classified. <i>Exclusions and References:</i> <i>Employers mainly engaged in installing plumbing, insulation, tiles or most other building components are included in the appropriate classes in Division E Construction.</i> Primary Activities:
4 5 3 9 0 0 0 1	Abrasive wholesaling (except abrasive cleansers)
4 5 3 9 0 0 0 2	Asbestos cement sheet, pipe or board wholesaling
4 5 3 9 0 0 0 3	Awning wholesaling (except textile)
4 5 3 9 0 0 0 4	Bathroom or toilet fitting wholesaling
4 5 3 9 0 0 0 5	Brick wholesaling
4 5 3 9 0 0 0 6	Builders' hardware wholesaling nec
4 5 3 9 0 0 0 7	Building paper and paper board wholesaling
4 5 3 9 0 0 0 8	Cement wholesaling
4 5 3 9 0 0 0 9	Ceramic floor tile wholesaling
4 5 3 9 0 0 0 10	Clothes hoist wholesaling
4 5 3 9 0 0 0 11	Door or window wholesaling
4 5 3 9 0 0 0 12	Earthenware construction good wholesaling
4 5 3 9 0 0 0 13	Galvanised iron product wholesaling
4 5 3 9 0 0 0 14	Gas fitting wholesaling
4 5 3 9 0 0 0 15	Guttering or down pipe wholesaling
4 5 3 9 0 0 0 16	Hand tool wholesaling (incl power operated)
4 5 3 9 0 0 0 17	Hot water system wholesaling
4 5 3 9 0 0 0 18	Insulating material wholesaling
4 5 3 9 0 0 0 19	Lock wholesaling
4 5 3 9 0 0 0 20	Mineral turpentine wholesaling
4 5 3 9 0 0 0 21	Paint wholesaling
4 5 3 9 0 0 0 22	Plaster wholesaling
4 5 3 9 0 0 0 23	Plastic decorative laminated sheet wholesaling
4 5 3 9 0 0 0 24	Plastic wood wholesaling
4 5 3 9 0 0 0 25	Plumbers' fitting wholesaling
4 5 3 9 0 0 0 26	Plumbing tool wholesaling
4 5 3 9 0 0 0 27	Prefabricated shed wholesaling (not intended for human occupation)
4 5 3 9 0 0 0 28	Reinforcing wire wholesaling

Column 1	Column 2
Class	Title and Description
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

Column 1	Column 2
Class	Title and Description
4 6 1 1 0 0	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:
4 6 1 1 0 0 0 1	Agricultural implement wholesaling
4 6 1 1 0 0 0 2	Agricultural machinery wholesaling
4 6 1 1 0 0 0 3	Earthmoving machinery wholesaling
4 6 1 1 0 0 0 4	Excavation machinery wholesaling
4 6 1 1 0 0 0 5	Grader wholesaling
4 6 1 1 0 0 0 6	Harvester wholesaling
4 6 1 1 0 0 0 7	Parts, agricultural or construction machinery, wholesaling
4 6 1 1 0 0 0 8	Tractor wholesaling
4 6 1 1 0 0 0 9	Windmill wholesaling
4 6 1 1 0 0 9 9	Farm and construction machinery or equipment wholesaling nec
4 6 1 2 0 0	Professional Equipment Wholesaling This class includes employers mainly engaged in wholesaling scientific, medical or other professional equipment. <i>Exclusions and References:</i> <i>Employers mainly engaged in wholesaling mobility aids (motorised scooters, wheelchairs, walking frames etc) are included in Class 479910 Wholesaling nec.</i> Primary Activities:
4 6 1 2 0 0 0 1	Aeronautical equipment wholesaling
4 6 1 2 0 0 0 2	Dental instrument or equipment wholesaling nec
4 6 1 2 0 0 0 3	Drafting instrument wholesaling
4 6 1 2 0 0 0 4	Mathematical instrument wholesaling
4 6 1 2 0 0 0 5	Medical equipment wholesaling nec
4 6 1 2 0 0 0 6	Navigation equipment wholesaling
4 6 1 2 0 0 0 7	Optical instrument wholesaling
4 6 1 2 0 0 0 8	Scientific equipment wholesaling
4 6 1 2 0 0 0 9	Spectacle frame wholesaling
4 6 1 2 0 0 0 10	Sunglasses wholesaling
4 6 1 2 0 0 0 11	Surgical equipment wholesaling

Column 1	Column 2
Class	Title and Description
4 6 1 2 0 0 0 1 2	X-ray equipment or film wholesaling
4 6 1 2 0 0 9 9 9	Professional equipment wholesaling nec
4 6 1 3 0 0	Computer Wholesaling
	This class includes employers mainly engaged in wholesaling computers or computer peripheral equipment. Computer peripherals includes items such as keyboard / mouse; and household printers / scanners (including ink cartridges).
	<i>Exclusion and References:</i>
	<i>Employers mainly engaged in wholesaling business machines or equipment (other than computers) are included in Class 461400 business machine wholesaling nec.</i>
	Primary Activities:
4 6 1 3 0 0 0 0 1	Blank compact disc (CD) wholesaling
4 6 1 3 0 0 0 0 2	Blank computer disc wholesaling
4 6 1 3 0 0 0 0 3	Blank digital versatile disc (DVD) wholesaling
4 6 1 3 0 0 0 0 4	Computer game console/software wholesaling
4 6 1 3 0 0 0 0 5	Computer peripherals wholesaling
4 6 1 3 0 0 0 0 6	Computer, electronic, wholesaling
4 6 1 3 0 0 0 0 7	Mobile phone, smartphone and/or tablet wholesaling
4 6 1 3 0 0 0 0 8	Portable computing device wholesaling
4 6 1 3 0 0 9 9 9	Computer wholesaling nec
4 6 1 4 0 0	Business Machine Wholesaling nec
	This class includes employers mainly engaged in wholesaling office or business machines or equipment not elsewhere classified. Business machines include business printers, scanners, office document shredders, multifunction devices, electronic whiteboards / smartboards; and associated peripheral equipment.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in wholesaling computers or computer peripheral equipment are included in Class 461300 Computer Wholesaling.</i>
	Primary Activities:
4 6 1 4 0 0 0 0 1	Calculator wholesaling
4 6 1 4 0 0 0 0 2	Cash register wholesaling
4 6 1 4 0 0 0 0 3	Facsimile (fax) machine wholesaling
4 6 1 4 0 0 0 0 4	Photocopying / printing machine, including multi-function device, wholesaling
4 6 1 4 0 0 0 0 5	Shop or office scales wholesaling
4 6 1 4 0 0 9 9 9	Business machine or equipment wholesaling (except furniture or computing equipment) nec

Column 1	Column 2
Class	Title and Description
4 6 1 5 0 0	Electrical and Electronic Equipment Wholesaling nec This class includes employers mainly engaged in wholesaling electrical or electronic equipment not elsewhere classified. Primary Activities:
4 6 1 5 0 0 0 1	Air conditioning equipment, electric commercial, wholesaling
4 6 1 5 0 0 0 2	Alarm system, electric or electronic, wholesaling
4 6 1 5 0 0 0 3	Battery, dry cell, wholesaling
4 6 1 5 0 0 0 4	Bulb or tube, electric light, wholesaling
4 6 1 5 0 0 0 5	Cable or wire, electric, wholesaling
4 6 1 5 0 0 0 6	Communication equipment wholesaling
4 6 1 5 0 0 0 7	Communication equipment, industrial, wholesaling
4 6 1 5 0 0 0 8	Electric fittings wholesaling nec
4 6 1 5 0 0 0 9	Electrical equipment, industrial, wholesaling nec
4 6 1 5 0 0 0 10	Electrical distribution equipment wholesaling
4 6 1 5 0 0 0 11	Electrical measuring or testing instrument wholesaling
4 6 1 5 0 0 0 12	Electronic equipment, industrial, wholesaling nec
4 6 1 5 0 0 0 13	Generator, electricity, wholesaling
4 6 1 5 0 0 0 14	Light fitting, electric, wholesaling
4 6 1 5 0 0 0 15	Motor, electric, wholesaling
4 6 1 5 0 0 0 16	Refrigeration equipment, commercial, wholesaling
4 6 1 5 0 0 0 17	Sound recording or reproducing equipment, industrial, wholesaling
4 6 1 5 0 0 0 18	Switchgear, electrical, wholesaling
4 6 1 5 0 0 0 19	Telecommunication equipment part wholesaling
4 6 1 5 0 0 0 20	Telephone or electric cable ducting system wholesaling
4 6 1 5 0 0 0 21	Telephone or telegraph equipment wholesaling
4 6 1 5 0 0 0 22	Two-way radio equipment wholesaling
4 6 1 5 0 0 0 23	Welding equipment, electrical, wholesaling
4 6 1 9 0 0	Machinery and Equipment Wholesaling nec This class includes employers mainly engaged in wholesaling machinery, parts or equipment not elsewhere classified. Primary Activities:
4 6 1 9 0 0 0 1	Air conditioning equipment, non-electric commercial, wholesaling
4 6 1 9 0 0 0 2	Aircraft wholesaling
4 6 1 9 0 0 0 3	Bearing wholesaling

Column 1	Column 2
Class	Title and Description
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

Column 1	Column 2
Class	Title and Description
4 6 1 9 0 0 0 3 8	Textile working machinery or equipment wholesaling
4 6 1 9 0 0 0 3 9	Weighing machinery wholesaling nec
4 6 1 9 0 0 0 4 0	Welding machinery or equipment, non-electric, wholesaling
4 6 1 9 0 0 0 4 1	Wire working machinery or equipment wholesaling
4 6 1 9 0 0 0 4 2	Woodworking machinery or equipment wholesaling
4 6 1 9 0 0 9 9 9	Industrial machinery or equipment wholesaling nec
4 6 2 1 0 0 0	Car Wholesaling
	This class includes employers mainly engaged in wholesaling new and used motor cars.
	Primary Activities:
4 6 2 1 0 0 0 0 1	New car distributing
4 6 2 1 0 0 0 0 2	New car wholesaling
4 6 2 1 0 0 0 0 3	Used car wholesaling
4 6 2 2 0 0 0	Commercial Vehicle Wholesaling
	This class includes employers mainly engaged in wholesaling commercial motor vehicles, either new or used.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in repair of commercial vehicles are included in Class 532900 Automotive Repairs and Services nec.</i>
	Primary Activities:
4 6 2 2 0 0 0 0 1	Bus wholesaling
4 6 2 2 0 0 0 0 2	Truck wholesaling
4 6 2 2 0 0 9 9 9	Commercial vehicle wholesaling nec
4 6 2 3 0 0 0	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).
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in second hand car dealing are included in Class 531100 Car Retailing.</i>
	Primary Activities:
4 6 2 3 0 0 0 0 1	Automotive air conditioning wholesaling or installation
4 6 2 3 0 0 0 0 2	Automotive battery wholesaling
4 6 2 3 0 0 0 0 3	Car radio, compact disc (CD) or cassette player wholesaling, installation or repair

Column 1	Column 2
Class	Title and Description
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

4 6 2 4 0 0 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

Column 1	Column 2
Class	Title and Description
4 7 1 1 0 0	Meat Wholesaling
	This class includes employers mainly engaged in wholesaling fresh or frozen meat.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in wholesaling fresh or frozen poultry or rabbit meat are included in Class 471200 Poultry and Smallgood Wholesaling.</i>
	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
4 7 1 2 0 0	Poultry and Smallgood Wholesaling
	This class includes employers mainly engaged in wholesaling bacon, ham, smallgoods, poultry, or rabbit meat.
	Primary Activities:
471200001	Bacon wholesaling
471100002	Frankfurter wholesaling
471000003	Ham wholesaling
470900004	Poultry wholesaling (dressed, frozen or packed; except canned)
470800005	Rabbit meat wholesaling
470700006	Sausage wholesaling

Column 1	Column 2
Class	Title and Description
470600007	Saveloy wholesaling
470500999	Poultry and smallgood wholesaling nec
4 7 1 3 0 0	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
4 7 1 4 0 0	Fish Wholesaling
	This class includes employers mainly engaged in wholesaling fresh or frozen fish or other seafoods (except canned).
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>operating vessels which both catch and process fish or other seafoods are included in the appropriate classes in Subdivision 04Commercial Fishing; and</i>
	(b) <i>cleaning, cooking or freezing crustaceans or molluscs other than oysters or in freezing filleted fish are included in Class 217300 Seafood Processing.</i>
	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

Column 1	Column 2
Class	Title and Description
4 7 1 5 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in fruit drying (except sun drying) are included in Class 213000 Fruit and Vegetable Processing.</i> Primary Activities:
4 7 1 5 0 0 0 1	Fruit, fresh, wholesaling, washing or packing
4 7 1 5 0 0 0 2	Vegetable, fresh, wholesaling, washing or packing
4 7 1 6 0 0	Confectionery and Soft Drink Wholesaling This class includes employers mainly engaged in wholesaling confectionery or soft drinks. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) canning or bottling soft drinks, aerated waters or cordials are included in Class 218100 Soft Drink, Cordial and Syrup Mfg;</i> <i>(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</i> <i>(c) hire of household water cooler equipment, with or without supply of water, are included in Class 951900 Personal and Household Goods Hiring nec.</i> Primary Activities:
4 7 1 6 0 0 0 1	Aerated water wholesaling
4 7 1 6 0 0 0 2	Bottled water wholesaling
4 7 1 6 0 0 0 3	Confectionery wholesaling
4 7 1 6 0 0 0 4	Cordial, aerated or carbonated, wholesaling
4 7 1 6 0 0 0 5	Filtered or spring water, for water coolers, wholesaling (may include employers engaged in the supply of water and water coolers)
4 7 1 6 0 0 0 6	Nuts wholesaling (roasted, salted or sugar coated)
4 7 1 6 0 0 0 7	Potato crisp wholesaling
4 7 1 6 0 0 0 8	Soft drink wholesaling

Column 1	Column 2
Class	Title and Description
4 7 1 7 0 0	Liquor Wholesaling <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>blending wine are included in Class 218300 Wine Mfg; and</i></p> <p>(b) <i>blending brandy are included in Class 218400 Spirit Mfg.</i></p> <p>Primary Activities:</p> <p>4 7 1 7 0 0 0 0 1 Alcoholic beverage wholesaling</p>
4 7 1 8 0 0	Tobacco Product Wholesaling <p>This class includes employers mainly engaged in wholesaling cigarettes, cigars or other tobacco products (except leaf tobacco).</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in wholesaling tobacco leaf are included in Class 451900 Farm Produce and Supplies Wholesaling nec.</i></p> <p>Primary Activities:</p> <p>4 7 1 8 0 0 0 0 1 Tobacco product wholesaling</p>
4 7 1 9 0 0	Grocery Wholesaling nec <p>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.</p> <p>Primary Activities:</p> <p>4 7 1 9 0 0 0 0 1 Biscuit wholesaling</p> <p>4 7 1 9 0 0 0 0 2 Canned food wholesaling</p> <p>4 7 1 9 0 0 0 0 3 Cereal food wholesaling</p> <p>4 7 1 9 0 0 0 0 4 Chinese grocery wholesaling</p> <p>4 7 1 9 0 0 0 0 5 Coffee wholesaling</p> <p>4 7 1 9 0 0 0 0 6 Condiment wholesaling</p> <p>4 7 1 9 0 0 0 0 7 Contract packing of groceries (the wholesaling of which is primary to this class)</p> <p>4 7 1 9 0 0 0 0 8 Cooking oil or fat wholesaling</p> <p>4 7 1 9 0 0 0 0 9 Dietary and health food wholesaling</p> <p>4 7 1 9 0 0 0 1 0 Egg and egg product wholesaling</p> <p>4 7 1 9 0 0 0 1 1 Flour wholesaling</p> <p>4 7 1 9 0 0 0 1 2 Food wholesaling nec</p>

Column 1	Column 2
Class	Title and Description
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
4 7 2 1 0 0	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

Column 1	Column 2
Class	Title and Description
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
4 7 2 2 0 0	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
4 7 2 3 0 0	Footwear Wholesaling
	This class includes employers mainly engaged in wholesaling footwear.
	Primary Activities:
472300001	Sports footwear wholesaling
472300999	Footwear wholesaling nec
4 7 3 1 0 0	Household Appliance Wholesaling
	This class includes employers mainly engaged in wholesaling television or radio receiving sets or household appliances.

Column 1	Column 2
Class	Title and Description
	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
4 7 3 2 0 0	Furniture Wholesaling
	This class includes employers mainly engaged in wholesaling household furniture.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>wholesaling office furniture are included in Class 461900 Machinery and Equipment Wholesaling nec; and</i>
	(b) <i>wholesaling canvas blinds are included in Class 472100 Textile Product Wholesaling.</i>
	Primary Activities:
473200001	Blind wholesaling (except textile)
473200002	Mattress wholesaling
473200999	Furniture wholesaling (except office) nec

Column 1	Column 2
Class	Title and Description
4 7 3 3 0 0	Floor Covering Wholesaling This class includes employers mainly engaged in wholesaling floor coverings (except ceramic tiles). <i>Exclusions and References:</i> <i>Employers mainly engaged in wholesaling ceramic tiles are included in Class 453900 Building Supplies Wholesaling nec.</i> Primary Activities:
473300001	Floor covering wholesaling
4 7 3 9 0 0	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
4 7 9 1 0 0	Photographic Equipment Wholesaling This class includes employers mainly engaged in wholesaling photographic equipment or supplies. Primary Activities:
479100001	Camera wholesaling
479100002	Enlarger, photographic, wholesaling

Column 1	Column 2
Class	Title and Description
479100003	Film, photographic, wholesaling
479100004	Photographic chemical wholesaling
479100005	Projector, photographic, wholesaling
479100999	Photographic equipment wholesaling nec
4 7 9 2 0 0	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
4 7 9 3 0 0	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).
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>wholesaling sports clothing are included in Class 472200 Clothing Wholesaling; and</i>
	(b) <i>wholesaling sports footwear are included in Class 472300 Footwear Wholesaling.</i>
	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

Column 1	Column 2
Class	Title and Description
4 7 9 4 0 0	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
4 7 9 5 0 0	Paper Product Wholesaling This class includes employers mainly engaged in wholesaling stationery, greeting cards, paper or paper products. <i>Exclusions and References:</i> <i>Employers mainly engaged in wholesaling building paper and paper board are included in Class 453900 Building Supplies Wholesaling nec.</i> 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
4 7 9 6 0 0	Pharmaceutical and Toiletry Wholesaling This class includes employers mainly engaged in wholesaling drugs, medicines, cosmetics, perfumes, toiletries, soap or detergents. <i>Exclusions and References:</i> <i>Employers mainly engaged in wholesaling veterinary medicines are included in Class 451900 Farm Produce and Supplies Wholesaling nec.</i> Primary Activities:
479600001	Cosmetic wholesaling
479600002	Detergent wholesaling
479600003	Drug wholesaling (except veterinary)
479600004	Medicine wholesaling (except veterinary)
479600005	Perfume wholesaling
479600006	Soap wholesaling

Column 1	Column 2
Class	Title and Description
479600007	Toiletry wholesaling
479600008	Washing powder wholesaling
479600999	Pharmaceutical and toiletry wholesaling nec
4 7 9 9 1 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>wholesaling metal scrap are included in Class 452200 Metal and Mineral Wholesaling;</i>
	(b) <i>wholesaling paper or paper board containers are included in Class 479500 Paper Product Wholesaling;</i>
	(c) <i>wholesaling or retailing of car or box trailers are included in Class 531300 Trailer and Caravan Dealing; and</i>
	(d) <i>wholesaling or retailing of boat trailers are included in Class 524500 Marine Equipment Retailing.</i>
	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

Column 1	Column 2
Class	Title and Description
4 7 9 9 1 0 0 1 8	Wheelchair, mobility aid (eg motorised scooters, wheelchairs, walking frames etc) wholesaling nec
4 7 9 9 1 0 9 9 9	Wholesale trade nec
4 7 9 9 2 0 0	Wholesaling—No Goods Handling
	<p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in:</i></p> <ul style="list-style-type: none"> (a) <i>arranging wholesale travel and related services are included in Class 664100 Travel Agency Services;</i> (b) <i>providing wool broking services (goods handling) or stockyard operations are included in Class 451100 Wool Wholesaling;</i> (c) <i>real estate agent activities are included in Class 772000 Real Estate Services;</i> (d) <i>providing livestock agency services (goods handling) or stockyard operations are included in Class 451900 Farm Produce and Supplies Wholesaling nec; and</i> (e) <i>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;</i> <p><i>This class does not apply to an employer where:</i></p> <ul style="list-style-type: none"> (i) <i>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</i> (ii) <i>the employer is engaged in the delivery of the goods being sold.</i> <p>Primary Activities:</p>
4 7 9 9 2 0 0 0 1	Commission-based wholesaling on-line (no goods handling)
4 7 9 9 2 0 0 0 2	Import and export agent (no goods handling)
4 7 9 9 2 0 0 0 3	Internet based wholesaling (no goods handling)
4 7 9 9 2 0 0 0 4	Livestock agent (no goods handling)
4 7 9 9 2 0 0 0 5	Manufacturer's sales agent (no goods handling)
4 7 9 9 2 0 0 0 6	Stock and station agent (no goods handling)
4 7 9 9 2 0 0 0 7	Wool auctioning (no goods handling)
4 7 9 9 2 0 0 0 8	Wool broking (no goods handling)
4 7 9 9 2 0 9 9 9	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

Column 1	Column 2
Class	Title and Description
5 1 1 0 0 0	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.
	<i>Exclusions and References:</i>
	<i>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.</i>
	Primary Activities:
511000001	Asian food retailing
511000002	Grocery retailing
511000003	Grocery supermarket operation
511000004	Specific cultural grocery retailing
511000999	Supermarket and grocery stores nec
5 1 2 1 0 0	Fresh Meat, Fish and Poultry Retailing
	This class includes employers mainly engaged in retailing fresh meat, fish or poultry.
	<i>Exclusions and References:</i>
	<i>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.</i>
	Primary Activities:
512100001	Butchers' shop operation (retail)
512100002	Fish, fresh, retailing

Column 1	Column 2
Class	Title and Description
512100003	Meat retailing (except canned meat)
512100004	Poultry, fresh, retailing
512100005	Seafood, fresh, retailing
5 1 2 2 0 0	Fruit and Vegetable Retailing
	This class includes employers mainly engaged in retailing fresh fruit or vegetables.
	<i>Exclusions and References:</i>
	<i>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.</i>
	Primary Activities:
512200001	Fruit, fresh, retailing
512200002	Greengrocery operation (retail)
512200003	Vegetable, fresh, retailing
5 1 2 3 0 0	Liquor Retailing
	This class includes employers mainly engaged in retailing beer, wine or spirits for consumption off the premises only.
	<i>Exclusions and References:</i>
	(a) <i>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</i>
	(b) <i>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.</i>
	Primary Activities:
512300001	Alcoholic beverage retailing (for consumption off the premises only).
5 1 2 4 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>baking bread, cakes, pastries or biscuits are included in Subdivision 21Food, Beverage and Tobacco Mfg; and</i>
	(b) <i>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.</i>

Column 1	Column 2
Class	Title and Description
	Primary Activities:
512400001	Biscuit and/or cookie retailing
512400002	Bread retailing
512400003	Bread vendor
512400004	Cake retailing
512400005	Hot bread shop
512400006	Pastry retailing
5 1 2 5 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>selling prepared meals for consumption on the premises are included in Subdivision 57Accommodation, Cafes and Restaurants; and</i>
	(b) <i>delivery of food (meant for immediate consumption) where the product is not owned by the employer are included in Class 711200 Courier Services; and</i>
	(c) <i>packaged ice cream retailing are included in Class 512900 Specialised Food Retailing nec.</i>
	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) where the ice cream is made on the premises for sale to the final consumer
512500009	Kiosk operations
512500010	Milk drink retailing (for immediate consumption)
512500011	Mobile café or 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

Column 1	Column 2
Class	Title and Description
5 1 2 6 0 0	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)
5 1 2 9 0 0	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). <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>retailing a wide range of food lines are included in Class 511000 Supermarkets and Grocery Stores;</i> (b) <i>transport, delivery and restocking of vending machines with product not owned by the employer are included in Class 611020—Road Freight Transport—Short Distance;</i> (c) <i>fuel retailing are included in Class 532100 Automotive Fuel Retailing;</i> (d) <i>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</i> (e) <i>hire of household water cooler equipment, with or without supply of water, are included in Class 951900 Personal and Household Goods Hiring nec.</i> 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

Column 1	Column 2
Class	Title and Description
5 2 1 0 0 0	Department Stores <p>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:</p> <ul style="list-style-type: none"> (a) Fabric and other soft goods; (b) Clothing; (c) China, glassware and houseware; (d) Perfume, cosmetic and toiletries; (e) Furniture; (f) Household appliances. <p>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.</p> <p>Primary Activities:</p>
521000001	Department store operation
5 2 2 1 0 0	Clothing Retailing <p>This class includes employers mainly engaged in retailing clothing or clothing accessories.</p> <p>Primary Activities:</p>
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
5 2 2 2 0 0	Footwear Retailing <p>This class includes employers mainly engaged in retailing boots, shoes or other footwear.</p> <p>Primary Activities:</p>
522200001	Boots retailing

Column 1	Column 2
Class	Title and Description
522200002	Shoes retailing
522200003	Sports footwear retailing
522200999	Footwear retailing nec
5 2 2 3 0 0	Fabric and Other Soft Good Retailing
	This class includes employers mainly engaged in retailing fabrics, curtains or household textiles, or in installing curtains.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in manufacturing and/or installing shower curtains are included in Class 221200 Synthetic Fibre Textile Mfg.</i>
	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
5 2 3 1 0 0	Furniture Retailing
	This class includes employers mainly engaged in retailing household furniture, blinds or awnings.
	<i>Exclusions and References:</i>
	<i>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.</i>
	Primary Activities:
523100001	Antique reproduction furniture retailing
523100002	Awning retailing
523100003	Blind retailing
523100004	Mattress retailing
523100999	Furniture, household, retailing nec

Column 1	Column 2
Class	Title and Description
5 2 3 2 0 0	Floor Covering Retailing This class includes employers mainly engaged in retailing household floor coverings. <i>Exclusions and References:</i> <i>Employers mainly engaged in laying floor coverings are included in the appropriate classes in Division E Construction.</i> Primary Activities:
5 2 3 2 0 0 0 1	Carpet retailing
5 2 3 2 0 0 0 2	Floor rug retailing
5 2 3 2 0 0 0 3	Floor tile retailing (lino, vinyl, cork, carpet, rubber or ceramic)
5 2 3 2 0 0 0 4	Parquetry retailing
5 2 3 2 0 0 9 9	Floor covering retailing nec
5 2 3 3 0 0	Domestic Hardware and Houseware Retailing This class includes employers mainly engaged in retailing domestic hardware, kitchenware, china or glassware. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) retailing or wholesaling timber are included in Class 453100 Timber Wholesaling;</i> <i>(b) wholesaling builders' hardware or supplies (except timber) are included in Class 453900 Building Supplies Wholesaling nec; and</i> <i>(c) insulation installation are included in Class 425940 Construction Services nec.</i> Primary Activities:
5 2 3 3 0 0 0 1	Brushware, household, retailing
5 2 3 3 0 0 0 2	Chinaware retailing
5 2 3 3 0 0 0 3	Cooking utensil retailing (except electric)
5 2 3 3 0 0 0 4	Crockery retailing
5 2 3 3 0 0 0 5	Cutlery retailing
5 2 3 3 0 0 0 6	Enamelware retailing
5 2 3 3 0 0 0 7	Garden tool retailing
5 2 3 3 0 0 0 8	Glassware retailing
5 2 3 3 0 0 0 9	Insulation retailing
5 2 3 3 0 0 0 10	Kitchenware retailing
5 2 3 3 0 0 0 11	Lawn mower retailing
5 2 3 3 0 0 0 12	Lighting store, retail
5 2 3 3 0 0 0 13	Lock retailing

Column 1	Column 2
Class	Title and Description
5 2 3 3 0 0 0 1 4	Mineral turpentine retailing
5 2 3 3 0 0 0 1 5	Paint retailing
5 2 3 3 0 0 0 1 6	Picnicware retailing
5 2 3 3 0 0 0 1 7	Plastic container, household, retailing
5 2 3 3 0 0 0 1 8	Tool, household, retailing
5 2 3 3 0 0 0 1 9	Wallpaper retailing
5 2 3 3 0 0 9 9 9	Hardware, domestic, retailing nec
5 2 3 4 0 0	Domestic Appliance Retailing
	This class includes employers mainly engaged in retailing household appliances.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>repairing installed plumbing or in undertaking plumbing work arising from the installation of household appliances are included in Class 423100 Plumbing Services;</i>
	(b) <i>undertaking electrical work arising from the installation of household appliances are included in Class 423200 Electrical Services;</i>
	(c) <i>installing household, industrial or commercial heating, refrigeration or air conditioning equipment (except industrial furnaces) are included in Class 423300 Air Conditioning and Heating Services;</i>
	(d) <i>retailing bottled liquefied petroleum gas are included in Class 452100 Petroleum Product Wholesaling;</i>
	(e) <i>installing or repairing household electrical appliances not elsewhere classified are included in Class 526110 Household Equipment Repair Services (Electrical); and</i>
	(f) <i>hiring household appliances are included in Class 951900 Personal and Household Goods Hiring nec.</i>
	Primary Activities:
5 2 3 4 0 0 0 0 1	Air conditioner, household, retailing
5 2 3 4 0 0 0 0 2	Computer game console/software retailing
5 2 3 4 0 0 0 0 3	Computer peripherals retailing
5 2 3 4 0 0 0 0 4	Computer retailing
5 2 3 4 0 0 0 0 5	Computer software retailing
5 2 3 4 0 0 0 0 6	Fan, household electric, retailing
5 2 3 4 0 0 0 0 7	Floor polisher, household electric, retailing
5 2 3 4 0 0 0 0 8	Gas heating appliance, household, retailing
5 2 3 4 0 0 0 0 9	Heating equipment, household electric, retailing
5 2 3 4 0 0 0 1 0	Kerosene heater, household, retailing
5 2 3 4 0 0 0 1 1	Mobile phone, smartphone and/or tablet retailing

Column 1	Column 2
Class	Title and Description
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
5 2 3 5 0 0	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
5 2 4 1 0 0	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

Column 1	Column 2
Class	Title and Description
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
5 2 4 2 0 0	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
5 2 4 3 0 0	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

Column 1	Column 2
Class	Title and Description
5 2 4 3 0 0 0 1 1	Religious good retailing
5 2 4 3 0 0 0 1 2	Stationery retailing
5 2 4 3 0 0 0 1 3	Writing materials retailing
5 2 4 4 0 0	Photographic Equipment Retailing
	This class includes employers mainly engaged in retailing photographic equipment or supplies.
	Primary Activities:
5 2 4 4 0 0 0 0 1	Binocular retailing
5 2 4 4 0 0 0 0 2	Camera retailing
5 2 4 4 0 0 0 0 3	Photographic apparatus retailing
5 2 4 4 0 0 0 0 4	Photographic chemical retailing
5 2 4 4 0 0 0 0 5	Photographic film or paper retailing
5 2 4 4 0 0 0 0 6	Projector retailing
5 2 4 4 0 0 0 0 7	Video camera retailing
5 2 4 4 0 0 9 9 9	Photographic equipment retailing nec
5 2 4 5 0 0	Marine Equipment Retailing
	This class includes employers mainly engaged in retailing boats or boat accessories.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>repairing boats are included in Class 282220 Boatbuilding;</i>
	(b) <i>retailing sailboards, canoes or wetsuits are included in Class 524100 Sport and Camping Equipment Retailing; and</i>
	(c) <i>hiring of pleasure craft, with crew, are included in Class 931911 Sports and Services to Sports nec.</i>
	Primary Activities:
5 2 4 5 0 0 0 0 1	Boat trailer dealing
5 2 4 5 0 0 0 0 2	Boats dealing (including used)
5 2 4 5 0 0 0 0 3	Outboard motor retailing
5 2 4 5 0 0 0 0 4	Sailing or nautical accessory retailing
5 2 4 5 0 0 0 0 5	Yacht broking
5 2 4 5 0 0 9 9 9	Marine accessory retailing nec

Column 1	Column 2
Class	Title and Description
5 2 5 1 0 0	Pharmaceutical, Cosmetic and Toiletry Retailing This class includes employers mainly engaged in retailing prescription drugs or patent medicines, cosmetics or toiletries. <i>Exclusions and References:</i> <i>Employers mainly engaged in retailing mobility aids (motorised scooters, wheelchairs, walking frames etc) are included in Class 525900 Retailing nec.</i> Primary Activities:
5 2 5 1 0 0 0 1	Cosmetic retailing
5 2 5 1 0 0 0 2	Drug retailing
5 2 5 1 0 0 0 3	Patent medicine retailing
5 2 5 1 0 0 0 4	Perfume retailing
5 2 5 1 0 0 0 5	Pharmacy, retail, operation
5 2 5 1 0 0 0 6	Prescription, medicinal, dispensing
5 2 5 1 0 0 0 7	Toiletry retailing
5 2 5 2 0 0	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). <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) wholesaling or retailing second hand motor vehicles are included in Class 531100 Car Retailing; and</i> <i>(b) providing auctioning or valuing services (except in the case of real estate or livestock) are included in Class 786900 Business Services nec.</i> Primary Activities:
5 2 5 2 0 0 0 1	Antique retailing or auctioning
5 2 5 2 0 0 0 2	Coin dealing
5 2 5 2 0 0 0 3	Disposals retailing
5 2 5 2 0 0 0 4	Pawnbroking
5 2 5 2 0 0 0 5	Second hand book retailing
5 2 5 2 0 0 0 6	Second hand clothes retailing
5 2 5 2 0 0 0 7	Second hand furniture retailing or auctioning
5 2 5 2 0 0 0 8	Second hand jewellery retailing
5 2 5 2 0 0 0 9	Second hand sports card retailing
5 2 5 2 0 0 0 10	Stamp, collectable, dealing
5 2 5 2 0 0 9 9	Second hand good retailing (except motor vehicles) nec

Column 1	Column 2
Class	Title and Description
5 2 5 3 0 0	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
5 2 5 4 0 0	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
5 2 5 5 0 0	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

Column 1	Column 2
Class	Title and Description
5 2 5 9 0 0	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

Column 1	Column 2
Class	Title and Description
5 2 6 1 1 0	Household Equipment Repair Services (Electrical) This class includes employers mainly engaged in repairing or installing household electric appliances. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>undertaking electrical work arising from the installation of household appliances are included in Class 423200 Electrical Services;</i> (b) <i>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</i> (c) <i>repairing household electronic appliances are included in Class 526120 Household Equipment Repair Services (Electronic).</i> Primary Activities:
5 2 6 1 1 0 0 1	Air conditioner, portable household, repairing (including maintenance)
5 2 6 1 1 0 0 2	Heating equipment, portable household electric, repairing
5 2 6 1 1 0 0 3	Refrigerator, household electric, repairing
5 2 6 1 1 0 0 4	Repair or maintenance of household electric appliances (except heating equipment) not requiring electrical work
5 2 6 1 1 0 0 5	Repairing household electrical appliances
5 2 6 1 1 0 0 6	Sewing machine repairing
5 2 6 1 1 0 0 7	Shaver, electric, repairing
5 2 6 1 1 0 0 8	Stove or heater, household electric, repairing
5 2 6 1 1 0 0 9	Washing machine, household electric, repairing
5 2 6 1 1 0 9 9 9	Household electric appliance repairing nec
5 2 6 1 2 0	Household Equipment Repair Services (Electronic) This class includes employers mainly engaged in repairing or installing household electronic appliances. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>repairing or installing household electric appliances are included in Class 526110 Household Equipment Repair Services (Electrical);</i> (b) <i>car radio repairing are included in Class 462300 Motor Vehicle New or Used Part Dealing; and</i> (c) <i>repairing computers or computer peripherals are included in Class 783300 Computer Maintenance Services.</i>

Column 1	Column 2
Class	Title and Description
	Primary Activities:
5 2 6 1 2 0 0 0 1	Antenna signal amplifier repairing
5 2 6 1 2 0 0 0 2	Cassette player repairing
5 2 6 1 2 0 0 0 3	CD player repairing
5 2 6 1 2 0 0 0 4	DVD player repairing
5 2 6 1 2 0 0 0 5	Radio repairing (except car radios)
5 2 6 1 2 0 0 0 6	Repairing household sound reproduction equipment
5 2 6 1 2 0 0 0 7	Stereo equipment repairing
5 2 6 1 2 0 0 0 8	Television antennae, aerial and satellite dish installation
5 2 6 1 2 0 0 0 9	Television set repairing
5 2 6 1 2 0 0 1 0	VCR repairing
5 2 6 1 2 0 0 1 1	Video recording equipment repairing
5 2 6 1 2 0 9 9 9	Repairing household electronic equipment nec
5 2 6 9 0 0	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:
5 2 6 9 0 0 0 0 1	Boot repairing
5 2 6 9 0 0 0 0 2	Footwear repairing
5 2 6 9 0 0 0 0 3	Key cutting or duplicating service
5 2 6 9 0 0 0 0 4	Leather good (except apparel) repairing
5 2 6 9 0 0 0 0 5	Locksmith installation and repair service nec
5 2 6 9 0 0 0 0 6	Shoe repairs
5 2 6 9 0 0 9 9 9	Repairing non-electric household or personal goods nec

Subdivision 53 - Motor Vehicle Retailing and Services

Column 1	Column 2
Class	Title and Description
5 3 1 1 0 0	Car Retailing This class includes employers mainly engaged in retailing new or used cars. Primary Activities:
5 3 1 1 0 0 0 1	New car retailing
5 3 1 1 0 0 0 2	Used car retailing
5 3 1 2 0 0	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:
5 3 1 2 0 0 0 1	Go-Kart, motorised, retailing
5 3 1 2 0 0 0 2	Motor cycle or scooter dismantling
5 3 1 2 0 0 0 3	Motor cycle or scooter assembling from imported kits
5 3 1 2 0 0 0 4	Motor cycle or scooter tyre, tube, part or accessory wholesaling or retailing
5 3 1 2 0 0 0 5	Motor cycle or scooter repairing
5 3 1 2 0 0 0 6	Motor cycle or scooter wholesaling or retailing (new or used)
5 3 1 2 0 0 0 7	Motorised mini bike retailing
5 3 1 2 0 0 0 8	Motor cycle repairing
5 3 1 3 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <ul style="list-style-type: none"> (a) <i>dealing in prefabricated sheds not intended for permanent human occupation are included in Class 453900 Building Supplies Wholesaling nec;</i> (b) <i>dealing in boat trailers are included in Class 524500 Marine Equipment Retailing; and</i> (c) <i>hiring of trailers or caravans are included in Class 774220 Other Transport Equipment Leasing nec.</i> Primary Activities:
5 3 1 3 0 0 0 1	Caravan wholesaling or retailing
5 3 1 3 0 0 0 2	Horse float wholesaling or retailing
5 3 1 3 0 0 0 3	Mobile home dealing

Column 1	Column 2
Class	Title and Description

5 3 1 3 0 0 0 0 4 Motor home dealing

5 3 1 3 0 0 0 0 5 Trailer wholesaling or retailing (except boat trailers)

5 3 2 1 0 0 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:

5 3 2 1 0 0 0 0 1 Automotive compressed natural gas (CNG) retailing

5 3 2 1 0 0 0 0 2 Diesel oil retailing

5 3 2 1 0 0 0 0 3 Distillate retailing

5 3 2 1 0 0 0 0 4 Engine oil retailing

5 3 2 1 0 0 0 0 5 Kerosene retailing

5 3 2 1 0 0 0 0 6 Liquefied petroleum gas (LPG), automotive, retailing

5 3 2 1 0 0 0 0 7 Lubricating oil or grease retailing

5 3 2 1 0 0 0 0 8 Motor vehicle washing or cleaning service

5 3 2 1 0 0 0 0 9 Petrol retailing

5 3 2 1 0 0 0 1 0 Service station operation (mainly petrol retailing)

5 3 2 2 0 0 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.*

Column 1	Column 2
Class	Title and Description
	Primary Activities:
5 3 2 2 0 0 0 1	Auto-electrician operation
5 3 2 2 0 0 0 2	Automotive battery retailing
5 3 2 2 0 0 0 3	Electrical repairing, automotive
5 3 2 3 0 0	Smash Repairing
	This class includes employers mainly engaged in repairing, panel beating or spray painting smashed motor vehicles.
	<i>Exclusions and References:</i>
	<i>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.</i>
	Primary Activities:
5 3 2 3 0 0 0 1	Motor vehicle body repairing
5 3 2 3 0 0 0 2	Motor trimming
5 3 2 3 0 0 0 3	Motor vehicle smash repairing
5 3 2 3 0 0 0 4	Panel beating (motor body repairing)
5 3 2 3 0 0 0 5	Rustproofing, automotive
5 3 2 3 0 0 0 6	Spray painting (motor body repairing)
5 3 2 3 0 0 0 7	Towing service, motor vehicle
5 3 2 3 0 0 0 8	Truck, smash repairing (excluding permanent bodywork changes)
5 3 2 4 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	<i>(a) retreading, recapping or rerubbing motor vehicle tyres are included in Class 255100 Rubber Tyre Mfg; and</i>
	<i>(b) dealing in motor cycle tyres and tubes are included in Class 531200 Motor Cycle Dealing.</i>
	Primary Activities:
5 3 2 4 0 0 0 1	Tyre or tube, motor vehicle, repairing (except retreading)
5 3 2 4 0 0 0 2	Tyre or tube, motor vehicle, retailing

Column 1	Column 2
Class	Title and Description
5 3 2 9 0 0	Automotive Repair and Services nec This class includes employers mainly engaged in repairing motor vehicles and boats other than smash repairs. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>retreading, recapping or rerubbing motor vehicle tyres are included in Class 255100 Rubber Tyre Mfg;</i> (b) <i>engine reconditioning on a factory exchange basis are in Class 281900 Automotive Component Mfg nec; and</i> (c) <i>automotive electrical repairs are included in Class 532200 Automotive Electrical Services.</i> Primary Activities:
5 3 2 9 0 0 0 1	Auto accessory installation
5 3 2 9 0 0 0 2	Boat engine repairing
5 3 2 9 0 0 0 3	Car alarm and/or immobiliser installation or repair
5 3 2 9 0 0 0 4	Engine reconditioning, customised
5 3 2 9 0 0 0 5	Motor vehicle clutch or brake repairing
5 3 2 9 0 0 0 6	Motor vehicle radiator repairing
5 3 2 9 0 0 0 7	Motor vehicle window tinting service
5 3 2 9 0 0 0 8	Muffler repairing, automotive
5 3 2 9 0 0 0 9	Sun roof installation
5 3 2 9 0 0 0 10	Transmission or gearbox assemblies, motor vehicle, reconditioning or rebuilding
5 3 2 9 0 0 0 11	Window tinting after manufacture of windscreen
5 3 2 9 0 0 0 12	Window tinting of commercial and domestic buildings
5 3 2 9 0 0 0 13	Windscreen fitting
5 3 2 9 0 0 0 14	Automotive diesel engine servicing and repair
5 3 2 9 0 0 0 15	Automotive engine repair or reconditioning
5 3 2 9 0 0 9 9	Automotive repair and services

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

Column 1	Column 2
Class	Title and Description
5 7 1 0 0 0	Accommodation
	This class includes hotels, motels and similar employers mainly engaged in providing short term accommodation.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>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;</i>
	(b) <i>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 Contract), and</i>
	(c) <i>ski-slope operation (including ski-tow operation) are included in Class 931200 Sports Grounds and Facilities nec.</i>
	Primary Activities:
5 7 1 0 0 0 0 1	Bed and breakfast guest house operation
5 7 1 0 0 0 0 2	Camping ground operation
5 7 1 0 0 0 0 3	Caravan park operation
5 7 1 0 0 0 0 4	Guest house operation
5 7 1 0 0 0 0 5	Holiday house and flat operation
5 7 1 0 0 0 0 6	Hotel operation
5 7 1 0 0 0 0 7	Mobile home park operation
5 7 1 0 0 0 0 8	Motel operation
5 7 1 0 0 0 0 9	Private hotel operation (short term accommodation)
5 7 1 0 0 0 0 10	Relocatable home park operation
5 7 1 0 0 0 0 11	Serviced apartments
5 7 1 0 0 0 0 12	Ski-lodge and ski-slope operation
5 7 1 0 0 0 0 13	Ski-lodge operation
5 7 1 0 0 0 0 14	Resort operation
5 7 1 0 0 0 0 15	Student residence operation (except boarding schools)
5 7 1 0 0 0 0 16	Time-share accommodation operation
5 7 1 0 0 0 0 17	University halls of residence/accommodation services
5 7 1 0 0 0 0 18	Youth hostel operation
5 7 1 0 0 0 0 19	Conference centre operation (mainly accommodation)

Column 1	Column 2
Class	Title and Description
5 7 2 0 0 0	<p>Pubs, Taverns and Bars</p> <p>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).</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>retailing alcoholic beverages for consumption off the premises are included in Class 512300 Liquor Retailing;</i> (b) <i>operating licensed clubs are included in Class 574000 Clubs (Hospitality); and</i> (c) <i>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 Contract).</i> <p>Primary Activities:</p> <ul style="list-style-type: none"> 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)
5 7 3 0 0 0	<p>Cafes and Restaurants</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers which are mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>retailing ready-to-consume food or beverages in take away containers are included in Class 512500 Takeaway Food Retailing;</i> (b) <i>selling alcoholic beverages for consumption on the premises (except clubs) are included in Class 572000 Pubs, Taverns and Bars;</i> (c) <i>operating hospitality clubs are included in Class 574000 Clubs (Hospitality);</i> (d) <i>internet cafe operation without food or beverage service are included in Class 712000 Telecommunications Services; and</i> (e) <i>delivery of food (meant for immediate consumption) where the product is not owned by the employer are included in Class 711200 Courier Services.</i> (f) <i>offsite coffee manufacturing, including grinding and roasting, are included in Class 217900 Food Manufacturing nec.</i>

Column 1	Column 2
Class	Title and Description
	Primary Activities:
573000001	Airline food catering service
573000002	Cafe operation (including onsite roasting of coffee for sale on the premises)
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
5 7 4 0 0 0	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.
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

Column 1	Column 2
Class	Title and Description
6 1 1 0 1 0	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. This includes bulk freight of construction materials such as cement, gravel, sand and bitumen where the driver operates an electronic button or switch to release the materials. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>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;</i> (b) <i>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;</i> (c) <i>crating or packing for road freight transport on a contract or fee basis are included in Class 664900 Services to Transport nec; and</i> (d) <i>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.</i> Primary Activities:
6 1 1 0 1 0 0 1	Bulk freight transport (road)
6 1 1 0 1 0 0 2	Container transport (road)
6 1 1 0 1 0 0 3	Truck hire service (with driver), bulk freight
6 1 1 0 1 0 0 4	Truck relocation service
6 1 1 0 1 0 0 5	Log haulage service (road)

Column 1	Column 2
Class	Title and Description
6 1 1 0 2 0	<p>Road Freight Transport—Short Distance</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>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;</i> (b) <i>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 Freight Transport—Long Distance;</i> (c) <i>packing, delivery and relocation of household and office furniture by road are included in Class 611040—Furniture Removal;</i> (d) <i>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;</i> (e) <i>road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling;</i> (f) <i>leasing or hiring trucks from own stocks, without drivers are included in Class 774100 Motor Vehicle Hiring; and</i> (g) <i>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.</i> <p>Primary Activities:</p> <ul style="list-style-type: none"> 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

Column 1	Column 2
Class	Title and Description
6 1 1 0 3 0	<p>Road Freight Transport—Long Distance</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>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;</i> (b) <i>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</i> (c) <i>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.</i> <p>Primary Activities:</p> <p>611030001 Bulk newspaper delivery service, long distance</p> <p>611030002 Delivery service, road (except courier), long distance</p> <p>611030003 Taxi truck service (with driver), long distance</p> <p>611030004 Truck hire service (with driver), long distance</p> <p>611030999 Road freight transport-long distance nec</p>
6 1 1 0 4 0	<p>Furniture Delivery and Removal Service</p> <p>This class includes employers mainly engaged in the packing, delivery and relocation of household and office furniture by road.</p> <p><i>Exclusions and References:</i></p> <p><i>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.</i></p> <p>Primary Activities:</p> <p>611040001 Furniture removal service</p> <p>611040002 Home furniture delivery service</p> <p>611040003 Office furniture delivery service</p>

Column 1	Column 2
Class	Title and Description
6 1 2 1 0 0	<p>Long Distance Bus Transport</p> <p>This class includes employers mainly engaged in operating buses for the transportation of passengers over long distances.</p> <p><i>Exclusions and References:</i></p> <p><i>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.</i></p> <p>Primary Activities:</p> <p>612100001 Charter bus service, long distance</p> <p>612100002 Passenger transport service, bus, long distance</p> <p>612100003 Tourist coach service, long distance</p>
6 1 2 2 0 0	<p>Short Distance Bus Transport (including Tramway)</p> <p>This class includes employers mainly engaged in operating urban buses for the transportation of passengers, or in operating tramways for the transportation of passengers.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>tramway rolling stock repair are included in Class 282300 Railway Equipment Mfg;</i></p> <p>(b) <i>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</i></p> <p>(c) <i>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.</i></p> <p>Primary Activities:</p> <p>612200001 Airport bus service</p> <p>612200002 Charter bus service, short distance</p> <p>612200003 Metropolitan bus service</p> <p>612200004 O-bahn bus service</p> <p>612200005 Passenger transport service, bus, short distance</p> <p>612200006 School bus service</p> <p>612200007 Tourist coach service, short distance</p> <p>612200008 Tramway passenger transport service</p>

Column 1	Column 2
Class	Title and Description
6 1 2 3 1 0	<p>Taxi Drivers—Metropolitan—T-Plate</p> <p>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.</p> <p>Exclusions and References:</p> <p>Employers mainly engaged in</p> <ul style="list-style-type: none"> (a) <i>operating taxi trucks with drivers are included in the applicable class of this subdivision;</i> (b) <i>leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and</i> (c) <i>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.</i> <p>Primary Activities:</p>
6 1 2 3 1 0 0 1	Taxi cab service, metropolitan
6 1 2 3 1 5	<p>Taxi Drivers—Metropolitan—T-plate (up to 2 shifts per week)</p> <p>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.</p> <p>Exclusions and References:</p> <p><i>Plate operators that are limited proprietary companies are not eligible for this class.</i></p> <p>Employers mainly engaged in</p> <ul style="list-style-type: none"> (a) <i>operating taxi trucks with drivers are included in the applicable class of this subdivision;</i> (b) <i>leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and</i> (c) <i>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.</i> <p>Primary Activities:</p>
6 1 2 3 1 5 0 1	Taxi cab service, metropolitan, using other drivers up to 2 shifts per week

Column 1	Column 2
Class	Title and Description
6 1 2 3 2 0	<p>Taxi Drivers—Non-metropolitan—TC-plate</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>operating taxi trucks with drivers are included in the applicable class of this subdivision;</i> (b) <i>leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and</i> (c) <i>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.</i> <p>Primary Activities:</p>
6 1 2 3 2 0 0 1	Taxi cab service, non-metropolitan
6 1 2 3 2 2	<p>Taxi Drivers—Non-Metropolitan—TC-plate (no intention to employ)</p> <p>This class includes owner/operators engaged in operating taxi cabs with TC-plates in country areas with no intention to employ other drivers.</p> <p><i>Exclusions and References:</i></p> <p><i>Plate operators that are limited proprietary companies are not eligible for this class.</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>operating taxi trucks with drivers are included in the applicable class of this subdivision;</i> (b) <i>leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and</i> (c) <i>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.</i> <p>Primary Activities:</p>
6 1 2 3 2 2 0 1	Taxi cab service, non-metropolitan, with no intention to employ

Column 1	Column 2
Class	Title and Description
6 1 2 3 2 4	<p>Taxi Drivers—Non-Metropolitan—TC-plate (up to 1 shift per week)</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Plate operators that are limited proprietary companies are not eligible for this class.</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>operating taxi trucks with drivers are included in the applicable class of this subdivision;</i> (b) <i>leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and</i> (c) <i>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.</i> <p>Primary Activities:</p>
6 1 2 3 2 4 0 0 1	Taxi cab service, non-metropolitan, using other drivers up to 1 shift per week
6 1 2 3 2 6	<p>Taxi Drivers—Non-Metropolitan—TC-plate (up to 2 shifts per week)</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Plate operators that are limited proprietary companies are not eligible for this class.</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>operating taxi trucks with drivers are included in the applicable class of this subdivision;</i> (b) <i>leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and</i> (c) <i>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.</i> <p>Primary Activities:</p>
6 1 2 3 2 6 0 0 1	Taxi cab service, non-metropolitan, using other drivers up to 2 shifts per week

Column 1	Column 2
Class	Title and Description
6 1 2 3 3 0	Hire Car Drivers <p>This class includes employers engaged in operating hire cars with HC-plates with drivers for the transportation of passengers.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>operating taxi trucks with drivers are included in the applicable class of this subdivision;</i></p> <p>(b) <i>leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and</i></p> <p>(c) <i>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.</i></p> <p>Primary Activities:</p>
6 1 2 3 3 0 0 0 1	Hire car with drivers
6 1 2 3 4 0	Other Road Passenger Transport nec <p>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), taxi call centres and ride-share booking services.</p> <p>Primary Activities:</p>
6 1 2 3 4 0 0 0 1	Hire car service operator (without HC-plates)
6 1 2 3 4 0 0 0 2	Road passenger transport nec
6 1 2 3 4 0 0 0 3	Taxi booking operation (except for taxi trucks)
6 1 2 3 4 0 0 0 4	Taxi cab management service (ie operation on behalf of owner)
6 1 2 3 4 0 0 0 5	Taxi network operation (except for taxi trucks)
6 1 2 3 4 0 0 0 6	Taxi radio base operation (except for taxi trucks)
6 1 2 3 4 0 0 0 7	Ride-share car with drivers
6 1 2 3 4 0 0 0 8	Ride-share booking service

Subdivision 62 - Rail Transport

Column 1	Column 2
Class	Title and Description
6 2 0 0 0 0	Rail Transport <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>repairing railway rolling stock or locomotives are included in Class 282300 Railway Equipment Mfg;</i> (b) <i>constructing, maintaining or repairing railway permanent way are included in Class 412200 Non-Building Construction nec;</i> (c) <i>providing catering services are included in Class 573000 Cafes and Restaurants;</i> (d) <i>operating tramways for the transport of passengers are included in Class 612200 Short Distance Bus Transport (Including Tramway);</i> (e) <i>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</i> (f) <i>operating railways as a tourist attraction are included in Class 933000 Other Recreation Services.</i> <p>Primary Activities:</p> <ul style="list-style-type: none"> 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

Column 1	Column 2
Class	Title and Description
6 3 0 1 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>repairing, refitting or converting ships are included in Class 282100 Shipbuilding;</i> (b) <i>operating sea transport terminals are included in Class 662200 Water Transport Terminals;</i> (c) <i>providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;</i> (d) <i>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</i> (e) <i>leasing, hiring, or charter of ships without crew are included in Class 774210 Boat and Ferry Hiring.</i> Primary Activities:
6 3 0 1 0 0 0 1	Freight transport service (international sea transport)
6 3 0 1 0 0 0 2	Ocean cruise services (between domestic and foreign ports)
6 3 0 1 0 0 0 3	Passenger transport service (international sea transport)
6 3 0 1 0 0 0 4	Ship management service for international sea transport (ie operation of ships on behalf of owners)

Column 1	Column 2
Class	Title and Description
6 3 0 2 0 0	<p>Coastal Water Transport</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>operating ships or boats within harbours or inland waters for the transportation of passengers or freight are included in Class 630300 Inland Water Transport;</i> (b) <i>operating sea transport terminals are included in Class 662200 Water Transport Terminals;</i> (c) <i>providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;</i> (d) <i>operating tugboats or towing vessels are included in Class 662920 Services to Water Transport nec;</i> (e) <i>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;</i> (f) <i>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</i> (g) <i>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.</i> <p>Primary Activities:</p> <ul style="list-style-type: none"> 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

Column 1	Column 2
Class	Title and Description
6 3 0 3 0 0	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). <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>operating vehicular punts are included in Class 661900 Services to Road Transport nec;</i> (b) <i>providing tug boat or lighterage services are included in Class 662920 Services to Water Transport nec; and</i> (c) <i>hiring or renting pleasure boats from own stocks, without crew, are included in Class 774210 Boat and Ferry Hiring.</i> Primary Activities:
6 3 0 3 0 0 0 1	Cruise operation (river, harbour or lake; with or without restaurant facilities)
6 3 0 3 0 0 0 2	Freight transport service (river, harbour or lake)
6 3 0 3 0 0 0 3	Passenger ferry operation (river, harbour or lake)
6 3 0 3 0 0 0 4	Passenger transport service (river, harbour or lake)
6 3 0 3 0 0 0 5	Water taxi service (river, harbour or lake)

Subdivision 64 - Air and Space Transport

Column 1	Column 2
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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>repairing aircraft are included in Class 282400 Aircraft Mfg;</i> (b) <i>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;</i> (c) <i>operating ticket sales or booking offices of non-resident airlines are included in Class 664100 Travel Agency Services; and</i> (d) <i>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.</i>

Column 1	Column 2
Class	Title and Description
	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>repairing aircraft are included in Class 282400 Aircraft Mfg;</i>
	(b) <i>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</i>
	(c) <i>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.</i>
	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)

Column 1	Column 2
Class	Title and Description
640300	<p>Non-Scheduled Air and Space Transport</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>aerial crop dusting, helicopter cattle mustering or in the provision of other aerial agricultural services are included in Class 021300 Aerial Agricultural Services;</i> (b) <i>repairing aircraft are included in Class 282400 Aircraft Mfg;</i> (c) <i>civil airport operation (except air transport terminals) are included in Class 663000 Services to Air Transport;</i> (d) <i>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;</i> (e) <i>leasing or hiring aircraft without crew, from own stocks are included in Class 774220 Other Transport Equipment Leasing nec; and</i> (f) <i>aerial surveying or photography are included in Class 782200 Surveying Services.</i> <p>Primary Activities:</p> <ul style="list-style-type: none"> 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

Column 1	Column 2
Class	Title and Description
6 5 0 1 0 0	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:
6 5 0 1 0 0 0 1	Pipeline operation (for the transport of oil, gas, water or other materials on a contract or fee basis)
6 5 0 9 0 0	Transport nec This class includes employers mainly engaged in the transportation of passengers or freight not elsewhere classified. Primary Activities:
6 5 0 9 0 0 0 1	Aerial cable car operation (except tramway)
6 5 0 9 0 0 0 2	Chair lift operation
6 5 0 9 0 0 0 3	Freight transport operation nec
6 5 0 9 0 0 0 4	Monorail operation
6 5 0 9 0 0 0 5	Over snow transport operation
6 5 0 9 0 0 0 6	Passenger transport operation nec
6 5 0 9 0 0 0 7	Shopping trolley collection service
6 5 0 9 0 0 9 9	Transport operation nec

Subdivision 66 - Services to Transport

Column 1	Column 2
Class	Title and Description
661100	Parking Services <p>This class includes employers mainly engaged in providing motor vehicle parking facilities.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in providing security services to parking station operators are included in Class 786412 Security Services</i></p> <p>Primary Activities:</p>
661100001	Car park operation
661100002	Parking station operation
661900	Services to Road Transport nec <p>This class includes employers mainly engaged in providing services to road transport not elsewhere classified.</p> <p><i>Exclusions and References:</i></p> <p><i>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.</i></p> <p>Primary Activities:</p>
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 <p>This class includes employers mainly engaged in the provision of labour for the loading or unloading of vessels.</p> <p>Primary Activities:</p>
662100001	Ship loading or unloading service (provision of labour only)
662100002	Stevedoring

Column 1	Column 2
Class	Title and Description
662200	<p>Water Transport Terminals</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>providing stevedoring services are included in Class 662100 Stevedoring.</i></p> <p>(b) <i>providing security services to Water Transport Terminal operators are included in Class 786412 Security Services</i></p> <p>Primary Activities:</p> <p>662200001 Coal loader operation (sea transport)</p> <p>662200002 Container terminal operation (marine cargo)</p> <p>662200003 Freight terminal operation (sea transport)</p> <p>662200004 Grain loader operation (sea transport)</p> <p>662200005 Passenger terminal operation (sea transport)</p> <p>662200006 Ship mooring service</p> <p>662200007 Terminal operation (sea transport)</p>
662300	<p>Port Operators</p> <p>This class includes employers mainly engaged in the maintenance and leasing of port facilities to facilitate the land-sea transition of goods and passengers.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>constructing port facilities are included in Class 412200 Non-Building Construction nec; and</i></p> <p>(b) <i>planning port facilities are included in the appropriate classes within Subdivision 78 Business Services.</i></p> <p>Primary Activities:</p> <p>662300001 Port operation</p> <p>662300002 Wharf facility leasing</p> <p>662300003 Wharf provision</p> <p>662300004 Wharf operation</p>

Column 1	Column 2
Class	Title and Description
662910	<p>Water Transport Agency Services nec</p> <p>This class includes employers mainly engaged in providing administrative and agency services to water transport not elsewhere classified.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>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;</i> (b) <i>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.</i> (c) <i>operating water transport terminal facilities are included in Class 662200 Water Transport Terminals;</i> (d) <i>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;</i> (e) <i>providing customs agency services are included in Class 664410 Customs Agencies—Goods Handling or Class 664420 Customs Agencies—No Goods Handling</i> (f) <i>ship broking are included in Class 664900 Services to Transport nec; and</i> (g) <i>operating marina facilities for pleasure craft are included in Class 931911 Sports and Services to Sports nec.</i> <p>Primary Activities:</p>
662910001	Ship registration service
662910002	Ship agency service
662920	<p>Services to Water Transport nec</p> <p>This class includes employers mainly engaged in providing port and harbour services not elsewhere classified.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in repairing ships or boats are included in Classes 282100 Shipbuilding, 282220 Boat Repairing or 532900 Automotive Repair and Services nec.</i></p> <p>Primary Activities:</p>
662920001	Distressed vessel towing service
662920002	Harbour service nec
662920003	Lift span bridge operation
662920004	Ligherage service

Column 1	Column 2
Class	Title and Description
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	<p>Services to Air Transport nec</p> <p>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</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>aircraft repair are included in Class 282400 Aircraft Mfg;</i></p> <p>(b) <i>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;</i></p> <p>(c) <i>operating ticket sales offices of non-resident airlines are included in Class 664100 Travel Agency Services;</i></p> <p>(d) <i>aircraft leasing without crew, from own stocks, for periods of one year or more, are included in Class 774220 Other Transport Equipment Leasing nec;</i></p> <p>(e) <i>providing security services at airports are included in Class 786412 Security Services; and</i></p> <p>(f) <i>airline food catering are included in Class 573000 Cafes and Restaurants.</i></p> <p>Primary Activities:</p>
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	<p>Travel Agency Services</p> <p>This class includes employers mainly engaged in providing travel agency services such as transport and/or accommodation bookings and tour wholesaling or retailing.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in providing transport for tourist travel are included in the appropriate class in Subdivisions 61, 62, 63 or 64.</i></p>

Column 1	Column 2
Class	Title and Description
	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>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;</i>
	(b) <i>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</i>
	(c) <i>transport or delivery of goods by road are included in the appropriate class in Subdivision 61 Road Transport.</i>
	Primary Activities:
664210001	Freight forwarding service (road)—goods handling

Column 1	Column 2
Class	Title and Description
664220	<p>Freight Forwarding (Road)—No Goods Handling</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>freight forwarding by road who undertake any manual or mechanical handling of goods are included in 664210 Freight Forwarding (Road)—Goods Handling;</i> (b) <i>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</i> (c) <i>transport or delivery of goods by road are included in the appropriate class in Subdivision 61 Road Transport.</i> <p>Primary Activities:</p>
664220001	Freight forwarding service (road)—no goods handling
664310	<p>Freight Forwarding (Other than Road)—Goods Handling</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>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;</i> (b) <i>road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and</i> (c) <i>freight brokerage are included in Class 664900 Services to Transport nec.</i> <p>Primary Activities:</p>
664310001	Freight forwarding service (except by road), goods handling
664310002	Rail freight forwarding

Column 1	Column 2
Class	Title and Description
664320	<p>Freight Forwarding (Other than Road)—No Goods Handling</p> <p>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 any manual or mechanical handling of the goods involved.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>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;</i></p> <p>(b) <i>road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and</i></p> <p>(c) <i>freight brokerage are included in Class 664900 Services to Transport nec.</i></p> <p>Primary Activities:</p>
664320001	Freight forwarding service (except by road), no goods handling
664410	<p>Customs Agencies—Goods Handling</p> <p>This class includes employers mainly engaged in providing customs services which involve any manual or mechanical handling of goods.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>customs agency services which do not involve any handling of goods are included in Class 664420 Customs Agencies—No Goods Handling; and</i></p> <p>(b) <i>international freight forwarding are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.</i></p> <p>Primary Activities:</p>
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

Column 1	Column 2
Class	Title and Description
664420	<p>Customs Agencies—No Goods Handling</p> <p>This class includes employers mainly engaged in providing customs services which do not involve any manual or mechanical handling of goods.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>customs agency services which involve any handling of goods are included in Class 664410 Customs Agencies—Goods Handling; and</i></p> <p>(b) <i>international freight forwarding are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.</i></p> <p>Primary Activities:</p>
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	<p>Services to Transport nec</p> <p>This class includes employers mainly engaged in the provision of services to transport not elsewhere classified.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in hiring or leasing pallets, from own stocks, are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator.</i></p> <p>Primary Activities:</p>
664900001	Crating or packing service (for transport)
664900002	Freight brokerage
664900003	Transport container repair or refurbishing
664900004	Wool dumping

Subdivision 67 - Storage

Column 1	Column 2
Class	Title and Description
670100	Grain Storage <p>This class includes employers mainly engaged in the storage of cereal grains.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in operating grain loading facilities at water transport terminals are included in Class 662200 Water Transport Terminals.</i></p> <p>Primary Activities:</p>
670100001	Grain elevator operation
670100002	Grain silo operation
670100003	Grain storage
670100004	Grain storage service
670900	Storage nec <p>This class includes employers mainly engaged in providing storage or warehousing services not elsewhere classified.</p> <p><i>Exclusions and References:</i></p> <p>Employers mainly engaged in</p> <p>(a) <i>self storage operations where employees only perform administration and/or managerial duties are in Class 771220 Commercial Property Operators and Developers; and</i></p> <p>(b) <i>transport or delivery are in the appropriate class in Subdivision 61 Road Transport.</i></p> <p>Primary Activities:</p>
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

Column 1	Column 2
Class	Title and Description
670900999	Storage service nec <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>self storage operations where employees only perform administration and/or managerial duties are in Class 771220 Commercial Property Operators and Developers; and</i> (b) <i>transport or delivery are in the appropriate class in Subdivision 61 Road Transport.</i> 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

Column 1	Column 2
Class	Title and Description
7 1 1 1 1 0	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. <i>Exclusions and References:</i> <i>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.</i> Primary Activities:
7 1 1 1 0 0 1	Advertising brochures and pamphlets, letter box delivery
7 1 1 1 0 0 2	Mail services, delivery and collection
7 1 1 1 2 0	Postal Agency Services This class includes employers mainly engaged in post office agencies and sale of postage stamps. <i>Exclusions and References:</i> <i>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.</i> Primary Activities:
7 1 1 2 0 0 1	Mailbox rental services
7 1 1 2 0 0 2	Post office operation
7 1 1 2 0 0 3	Postal agency operation

Column 1	Column 2
Class	Title and Description
7 1 1 2 0 0	<p>Courier Services</p> <p>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 courier takes delivery of the items being delivered and they are not owned by the employer (courier).</p> <p><i>Exclusions and references:</i></p> <p><i>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.</i></p> <p>Primary Activities:</p> <p>711200001 Alcohol delivery service from retail bottle shop or liquor outlet</p> <p>711200002 Courier service</p> <p>711200003 Customised express pick up and delivery service</p> <p>711200004 Messenger service</p> <p>711200005 Retail food delivery service from restaurant or takeaway food outlet</p>
7 1 2 0 0 0	<p>Telecommunication Services</p> <p>This class includes employers mainly engaged in providing telecommunication services to the public by wire, cable or radio.</p> <p><i>Exclusions and References:</i></p> <p>Employers mainly engaged in</p> <p>(a) <i>manufacturing communication equipment are included in the appropriate classes in Division C Manufacturing;</i></p> <p>(b) <i>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;</i></p> <p>(c) <i>operating call centres, telephone answering services or message delivery services are included in Class 786900 Business Services nec;</i></p> <p>(d) <i>operating radio or television broadcasting services are included in Classes 912100 Radio Services and 912200 Television Services; and</i></p> <p>(e) <i>operating internet cafes with food and/or beverage service are included in Class 573000 Cafes and Restaurants.</i></p> <p>Primary Activities:</p> <p>712000001 Cable service (communication)</p> <p>712000002 Communication channel service</p> <p>712000003 International telephone network operation</p> <p>712000004 Internet service provider</p> <p>712000005 Local telephone network</p>

Column 1	Column 2
Class	Title and Description
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

Column 1	Column 2
Class	Title and Description
7 3 1 0 0 0	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:
7 3 1 0 0 0 0 1	Financial regulatory service
7 3 1 0 0 0 0 2	Government central bank operation
7 3 2 1 0 0	Banks
	This class includes employers mainly engaged in the banking activities of recognised banks.
	Primary Activities:
7 3 2 1 0 0 0 1	Development bank operation
7 3 2 1 0 0 0 2	Savings bank operation
7 3 2 1 0 0 0 3	Merchant bank operation
7 3 2 1 0 0 0 4	Trading bank operation
7 3 2 2 0 0	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:
7 3 2 2 0 0 0 1	Building society operation
7 3 2 3 0 0	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:
7 3 2 3 0 0 0 1	Credit union operation

Column 1	Column 2
Class	Title and Description
7 3 2 4 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in finance broking or in arranging finance for others are included in Class 751900 Services to Finance and Investment nec.</i> Primary Activities:
7 3 2 4 0 0 0 1	Bill of exchange discounting or financing (except by banks)
7 3 2 4 0 0 0 2	Money market dealer
7 3 2 9 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in finance broking or in arranging finance for others are included in Class 751900 Services to Finance and Investment nec.</i> Primary Activities:
7 3 2 9 0 0 0 1	Commercial finance company operation
7 3 2 9 0 0 0 2	Financial intermediation nec
7 3 3 0 0 0	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. <i>Exclusions and References:</i> <i>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.</i> Primary Activities:
7 3 3 0 0 0 0 1	Financing nec
7 3 3 0 0 0 0 2	Motor vehicle leasing on purely financial basis
7 3 3 0 0 0 0 3	Terminating building society operation (except terminating building society management on a commission or fee basis)

Column 1	Column 2
Class	Title and Description
7 3 4 0 0 0	Financial Asset Investors <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>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.</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>providing benefits through separately constituted funds are included in 741200 Superannuation Funds;</i> (b) <i>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;</i> (c) <i>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</i> (d) <i>operating real property are included in Subdivision 77 Property Services.</i> <p>Primary Activities:</p> <ul style="list-style-type: none"> 7 3 4 0 0 0 0 0 1 Charitable/educational trust or foundation operation (investment type; in mainly financial assets, except trust management services on a commission or fee basis) 7 3 4 0 0 0 0 0 2 Friendly Society operation (investment type; in predominantly financial assets) 7 3 4 0 0 0 0 0 3 Investment operation (own account; in predominantly financial assets; except superannuation funds) 7 3 4 0 0 0 0 0 4 Employer or unit trust operation (investment type; in predominantly financial assets; except trust management on a commission or fee basis) 7 3 4 0 0 0 0 0 5 Holding company operation (viz holding shares in subsidiary companies)

Subdivision 74 - Insurance

Column 1	Column 2
Class	Title and Description
7 4 1 1 0 0	Life Insurance <p>This class includes employers mainly engaged in providing life insurance cover.</p> <p><i>Exclusions and References:</i></p> <p><i>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.</i></p> <p>Primary Activities:</p> <p>7 4 1 1 0 0 0 1 Life insurance provision</p> <p>7 4 1 1 0 0 0 2 Life reinsurance provision</p>
7 4 1 2 0 0	Superannuation Funds <p>This class includes employers of separately constituted funds mainly engaged in providing retirement benefits.</p> <p><i>Exclusions and References:</i></p> <p><i>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.</i></p> <p>Primary Activities:</p> <p>7 4 1 2 0 0 0 1 Approved Deposit Fund (Superannuation) operation</p> <p>7 4 1 2 0 0 0 2 Pension fund, separately constituted, operation</p> <p>7 4 1 2 0 0 0 3 Superannuation fund, separately constituted, operation</p>
7 4 2 1 0 0	Health Insurance <p>This class includes employers mainly engaged in providing insurance cover for hospital, medical, dental, pharmaceutical or funeral expenses or costs.</p> <p>Primary Activities:</p> <p>7 4 2 1 0 0 0 1 Dental insurance provision</p> <p>7 4 2 1 0 0 0 2 Funeral benefit provision</p> <p>7 4 2 1 0 0 0 3 Health insurance provision</p>

Column 1	Column 2
Class	Title and Description
7 4 2 2 0 0	General Insurance This class includes employers mainly engaged in providing motor vehicle, fire, marine, comprehensive household or insurance cover not elsewhere classified. <i>Exclusions and References:</i> <i>Insurance broking employers of foreign based insurance underwriters, not carrying insurance domestically, are included in Class 752000 Services to Insurance.</i> 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

Column 1	Column 2
Class	Title and Description
7 5 1 1 0 0	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:
7 5 1 1 0 0 0 1	Commodity futures broking or dealing (on a commission or transaction fee basis)
7 5 1 1 0 0 0 2	Financial asset broking service
7 5 1 1 0 0 0 3	Mortgage broking service
7 5 1 1 0 0 0 4	Stock broking or trading (on a commission or transaction fee basis)
7 5 1 9 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>fund raising for charitable or welfare purposes on their own account are included in Class 872920 Non-Residential Services nec; and</i> (b) <i>fund raising for disease and medical condition research on their own account are included in Class 781000 Scientific Research.</i> Primary Activities:
7 5 1 9 0 0 0 1	Charitable fund raising (on a commission or fee basis)
7 5 1 9 0 0 0 2	Credit card administration service
7 5 1 9 0 0 0 3	Disease and medical condition research fund raising (on a commission or fee basis)
7 5 1 9 0 0 0 4	Executor service
7 5 1 9 0 0 0 5	Finance consultant service
7 5 1 9 0 0 0 6	Financial asset investment consultant service

Column 1	Column 2
Class	Title and Description
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
7 5 2 0 0 0	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.
	<i>Exclusions and References:</i>
	<i>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.</i>
	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

Column 1	Column 2
Class	Title and Description
7 7 1 1 1 0	Residential Strata Schemes This class consists of residential strata schemes. Primary Activities:
7 7 1 1 1 0 0 1	Community association (as defined under section 3 (1) of the Community Land Management Act 1989)
7 7 1 1 1 0 0 2	Neighbourhood association (as defined under section 3 (1) of the Community Land Management Act 1989)
7 7 1 1 1 0 0 3	Precinct association (as defined under section 3 (1) of the Community Land Management Act 1989)
7 7 1 1 1 0 0 4	Residential strata scheme (owners corporation)
7 7 1 1 2 0	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) <i>undertaking or supervising construction work arising from the subdivision or development of land are included in the appropriate industry classes in Division E Construction;</i> (b) <i>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</i> (c) <i>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.</i> Primary Activities:
7 7 1 1 2 0 0 1	Apartment (except holiday apartments) renting or leasing
7 7 1 1 2 0 0 2	Building renting or leasing, residential
7 7 1 1 2 0 0 3	Caravan park, residential (other than holiday) operation
7 7 1 1 2 0 0 4	Flat (except holiday flat) renting or leasing
7 7 1 1 2 0 0 5	House (except holiday houses) renting or leasing
7 7 1 1 2 0 0 6	Manufactured or mobile home villages where accommodation is on a long term basis

Column 1	Column 2
Class	Title and Description
7 7 1 2 1 0	Commercial Property Strata Schemes This class consists of commercial property strata schemes. Primary Activities:
7 7 1 2 1 0 0 1	Commercial property strata schemes (owners corporation)
7 7 1 2 2 0	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 <ul style="list-style-type: none"> (a) <i>organisation, management or supervision of construction activity or site preparation services are included in the relevant class in Division E Construction;</i> (b) <i>self storage operations with goods handling and storage operations are in Class 670900 Storage nec;</i> (c) <i>shopping centre facilities management including provision of cleaning and/or security services are included in the relevant classes of Subdivision 78 Business Services; and</i> (d) <i>general repair or maintenance services of commercial facilities are included in 411300 Non-Residential Building Construction.</i> Primary Activities:
7 7 1 2 2 0 0 1	Building, non-residential, renting or leasing
7 7 1 2 2 0 0 2	Factory renting or leasing
7 7 1 2 2 0 0 3	Non-residential land development or subdivision (except where there is also site preparation or construction activity)
7 7 1 2 2 0 0 4	Office space renting or leasing
7 7 1 2 2 0 0 5	Property, non-residential, renting or leasing
7 7 1 2 2 0 0 6	Residential property developer (except construction)
7 7 1 2 2 0 0 7	Self storage operation where employee only perform administrative and/or managerial duties
7 7 1 2 2 0 0 8	Shopping centre facilities management (excluding provision of cleaning or security services)
7 7 1 2 2 0 0 9	Shopping centre renting or leasing
7 7 1 2 2 0 0 10	Warehouse renting or leasing
7 7 1 2 2 0 0 11	Conference centre operation (except mainly accommodation - where the same unit owns the facility)

Column 1	Column 2
Class	Title and Description
7 7 2 0 0 0	<p>Real Estate Agents</p> <p>This class includes employers mainly engaged in valuing, purchasing, selling (by auction or private treaty), managing or renting real estate for others.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in providing a real estate title transfer service performed by qualified legal practitioners are included in Class 784100 Legal Services.</i></p> <p>Primary Activities:</p> <p>772000001 Broking service (real estate)</p> <p>772000002 Conveyancing service (other than by employees of qualified legal practitioners)</p> <p>772000003 Real estate agency service</p> <p>772000004 Real estate auctioning service</p> <p>772000005 Real estate broking service</p> <p>772000006 Real estate management service</p> <p>772000007 Real estate owners corporation management service</p> <p>772000008 Real estate rental agency service</p> <p>772000009 Real estate title transfer service (other than by employees of qualified legal practitioners)</p> <p>772000010 Real estate valuer</p> <p>772000011 Time share apartment management service</p> <p>772000012 Title searching service</p> <p>772000013 Valuing service (real estate)</p>
7 7 3 0 0 0	<p>Non-Financial Asset Investors</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p><i>(a) holding real estate from which they derive income are included in Class 771220 Commercial Property Operators and Real Estate Developers; and</i></p> <p><i>(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.</i></p> <p>Primary Activities:</p> <p>773000001 Investing in patents and copyrights</p> <p>773000002 Investing in tangible artistic work</p>

Column 1	Column 2
Class	Title and Description
773000003	Taxi cab plate leasing
773000004	Franchise agreement leasing
773000999	Non-financial asset investing nec
7 7 4 1 0 0	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) <i>hiring motor vehicles with drivers are included in the appropriate classes in Subdivision 61 Road Transport;</i>
	(b) <i>leasing, hiring or renting licensed taxi cabs or hire cars are included in the appropriate class in Subdivision 61 Road Transport;</i>
	(c) <i>leasing motor vehicles on a purely financial service basis are included in Class 733000 Other Financiers; and</i>
	(d) <i>hiring transport equipment with driver are included in the relevant class in Division I Transport and Storage.</i>
	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)
7 7 4 2 1 0	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:
	<i>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.</i>
	Primary Activities:
774210001	Boat lease, hire or charter (without crew) for fishing or recreation
774210002	Boat leasing
774210003	Houseboat leasing
774210004	Ship leasing

Column 1	Column 2
Class	Title and Description
7 7 4 2 2 0	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:
7 7 4 2 2 0 0 0 1	Aircraft leasing
7 7 4 2 2 0 0 0 2	Caravan hiring
7 7 4 2 2 0 0 0 3	Container hiring
7 7 4 2 2 0 0 0 4	Horse trailer hiring
7 7 4 2 2 0 0 0 5	Mobile advertising billboard service
7 7 4 2 2 0 0 0 6	Railway stock hiring
7 7 4 2 2 0 0 0 7	Shipping container rental
7 7 4 2 2 0 0 0 8	Trailer hiring (including boat trailers)
7 7 4 3 1 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods are included in Subdivision 73 Finance);</i>
	(b) <i>fixed or mobile crane operation on construction or building sites are included in Class 421020 Site Preparation Services;</i>
	(c) <i>leasing transport equipment without driver are included in Class 774100 Motor Vehicle Hiring;</i>
	(d) <i>assembly of scaffolding or formwork are included in Class 425910 Scaffolding Services;</i>
	(e) <i>wholesaling of water for water coolers are included in Class 471600 Confectionery and Soft Drink Wholesaling;</i>
	(f) <i>retailing of water for water coolers are included in Class 512900 Specialised Food Retailing nec; and</i>
	(g) <i>hiring of household water cooler equipment, (with or without supply of water) are included in 951900 Personal and Household Goods Hiring nec.</i>
	Primary Activities:
7 7 4 3 1 0 0 0 1	Agricultural machinery leasing
7 7 4 3 1 0 0 0 2	Amusement machine, coin operated, hiring

Column 1	Column 2
Class	Title and Description
7 7 4 3 1 0 0 0 3	Audio-visual equipment hiring and/or leasing (without installation)
7 7 4 3 1 0 0 0 4	Construction machinery leasing
7 7 4 3 1 0 0 0 5	Crowd and/or traffic barrier hiring and/or leasing
7 7 4 3 1 0 0 0 6	Forklift leasing, hiring or renting without operator
7 7 4 3 1 0 0 0 7	Juke box machine, hiring and/or leasing
7 7 4 3 1 0 0 0 8	Leasing, hiring or renting of scaffolding or formwork from own stocks and not assembled by the employer
7 7 4 3 1 0 0 0 9	Leasing of demountable buildings, school rooms and/or construction sheds
7 7 4 3 1 0 0 1 0	Leasing of plant or equipment (from own stocks; without operators; except transport equipment)
7 7 4 3 1 0 0 1 1	Mobile crane hiring and/or leasing
7 7 4 3 1 0 0 1 2	Motion picture recording equipment hiring and/or leasing
7 7 4 3 1 0 0 1 3	Pallet hiring or leasing (from own stocks)
7 7 4 3 1 0 0 1 4	Public address system hiring and/or leasing
7 7 4 3 1 0 0 1 5	Scientific, medical or professional equipment hiring and/or leasing
7 7 4 3 1 0 0 1 6	Sound equipment hiring and/or leasing
7 7 4 3 1 0 0 1 7	Vending machine hiring and/or leasing
7 7 4 3 1 0 0 1 8	Water cooler equipment hire, commercial (with or without supply of water)
7 7 4 3 1 0 9 9 9	Plant and machinery hiring and leasing without operator nec

7 7 4 3 2 0 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.*

Column 1	Column 2
Class	Title and Description
	Primary Activities:
7 7 4 3 2 0 0 0 1	Audio-visual equipment hiring and/or leasing with operator
7 7 4 3 2 0 0 0 2	Concrete pumping equipment hiring and/or leasing with operator (excluding formwork, paving and/or finishing services)
7 7 4 3 2 0 0 0 3	Industrial machinery leasing, with operator
7 7 4 3 2 0 0 0 4	Mobile crane hiring and/or leasing with operator (other than for construction or building site)
7 7 4 3 2 0 0 0 5	Motion picture equipment hiring and/or leasing with operator
7 7 4 3 2 0 0 0 6	Sound equipment hiring and/or leasing with operator
7 7 4 3 2 0 9 9 9	Plant and machinery hiring and leasing with operator nec
7 7 4 3 3 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in:</i>
	(a) <i>leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods) are included in Subdivision 73 Finance);</i>
	(b) <i>wholesaling business machines or equipment are included in Class 461400 Business Machine Wholesaling nec; and</i>
	(c) <i>wholesaling computers ad computer peripherals are included in Class 461300 Computer Wholesaling.</i>
	Primary Activities:
7 7 4 3 3 0 0 0 1	Computer leasing
7 7 4 3 3 0 0 0 2	Computer peripheral leasing
7 7 4 3 3 0 0 0 3	Office machinery or equipment hiring

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Column 1	Column 2
Class	Title and Description
7 8 1 0 0 0	Scientific Research This class includes employers mainly engaged in undertaking research in the agricultural, biological, physical or social sciences. Exclusions and References: (a) <i>Employers mainly engaged in providing technical or engineering consultancy services are included in Class 782300 Consulting Engineering Services;</i> (b) <i>Employers mainly engaged in providing market research or similar services for businesses are included in Class 785300 Market Research Services;</i> (c) <i>Employers mainly engaged in providing pathological services for the medical profession are included in Class 863100 Pathology Services;</i> (d) <i>Universities mainly engaged in undertaking basic or applied research are included in Class 843100 Higher Education; and</i> (e) <i>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.</i> 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
7 8 2 1 0 0	Architectural Services This class includes employers mainly engaged in providing architectural services. Exclusions and References: <i>Employers mainly engaged in managing, organising or supervising construction projects are included in the appropriate classes in Division E Construction.</i>

Column 1	Column 2
Class	Title and Description
	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
7 8 2 2 0 0	Surveying Services
	This class includes employers mainly engaged in providing surveying services (including exploration surveying services on contract).
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>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);</i>
	(b) <i>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</i>
	(c) <i>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.</i>
	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

Column 1	Column 2
Class	Title and Description
7 8 2 3 0 0	Consulting Engineering Services <p>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.</p> <p><i>Exclusions and References:</i></p> <ul style="list-style-type: none"> (a) <i>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;</i> (b) <i>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;</i> (c) <i>Employers who are mainly engaged in providing scientific or technical testing services are included in Class 782920 Technical Services nec;</i> (d) <i>Research and scientific institutions are included in Class 781000 Scientific Research;</i> (e) <i>Universities mainly engaged in undertaking basic or applied research are included in Class 843100 Higher Education; and</i> (f) <i>Employers who are mainly engaged in carrying out office fitouts including building alterations, additions, renovations or general repairs of offices in non-residential buildings, or in organising or managing these as the prime contractor, are included in Class 411300 Non-residential Building Construction.</i> <p>Primary Activities:</p> <ul style="list-style-type: none"> 7 8 2 3 0 0 0 0 1 Boat designing service 7 8 2 3 0 0 0 0 2 Building consultancy service 7 8 2 3 0 0 0 0 3 Building inspection service 7 8 2 3 0 0 0 0 4 Chemical engineering service (consulting) 7 8 2 3 0 0 0 0 5 Civil engineering service (consulting) 7 8 2 3 0 0 0 0 6 Drawing office service (engineering) 7 8 2 3 0 0 0 0 7 Electrical engineering service (consulting) 7 8 2 3 0 0 0 0 8 Electronic engineering service (consulting) 7 8 2 3 0 0 0 0 9 Hydraulic engineering service (consulting) 7 8 2 3 0 0 0 1 0 Marine engineering service (consulting) 7 8 2 3 0 0 0 1 1 Materials handling engineering service (consulting) 7 8 2 3 0 0 0 1 2 Mining engineering service (consulting)

Column 1	Column 2
Class	Title and Description
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
7 8 2 9 1 0	Laboratory Services nec
	This class includes employers mainly engaged in operating laboratories or testing services.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>providing engineering consultancy services are included in Class 782300 Consulting Engineering Services; and</i>
	(b) <i>providing pathology services for the medical profession are included in Class 863100 Pathology Services.</i>
	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
7 8 2 9 2 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>providing engineering consultancy services are included in Class 782300 Consulting Engineering Services; and</i>
	(b) <i>providing pathology services for the medical profession are included in Class 863100 Pathology Services.</i>

Column 1	Column 2
Class	Title and Description
	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
782920006	Soil testing service
782920007	Seismic survey data analysis service
782920008	Weather station operation
782920009	Archaeology service (except university, museum, government or mining employer elsewhere classified)
782920999	Scientific or technical service nec
7 8 3 1 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;</i>
	(b) <i>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;</i>
	(c) <i>providing a computer data storage and retrieval service (other than libraries) are included in Class 783200 Information Storage and Retrieval Services; and</i>
	(d) <i>providing a computer consultancy or programming service are included in Class 783400 Computer Consultancy Services.</i>
	Primary Activities:
783100001	Computer time sharing service
783100002	Data entry service
783100003	Data processing service
783100004	Tabulating service

Column 1	Column 2
Class	Title and Description
7 8 3 2 0 0	Information Storage and Retrieval Services This class includes employers mainly engaged in providing information storage and retrieval services (other than library or bibliographic services). <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;</i> (b) <i>leasing or hiring electronic computers or other data processing equipment are included in Class 774330 Office Equipment Hiring and Leasing;</i> (c) <i>providing a data processing service are included in Class 783100 Data Processing Services;</i> (d) <i>providing a computer consultancy or programming service are included in Class 783400 Computer Consultancy Services; and</i> (e) <i>providing library or bibliographic services are included in Class 921000 Libraries.</i> Primary Activities:
7 8 3 2 0 0 0 1	Information storage and retrieval service (other than library)
7 8 3 3 0 0	Computer Maintenance Services This class includes employers mainly engaged in providing computer and computer peripherals maintenance or repair services. <i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing computers are included in Class 284100 Computer and Business Machine Mfg.</i> Primary Activities:
7 8 3 3 0 0 0 1	Computer maintenance service
7 8 3 3 0 0 0 2	Computer peripheral repair service
7 8 3 3 0 0 0 3	Computer repair service

Column 1	Column 2
Class	Title and Description
7 8 3 4 0 0	Computer Consultancy Services This class includes employers mainly engaged in providing computer consultancy services, computer systems analysis, computer programming services or website design services. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;</i> (b) <i>leasing or hiring electronic computers or other data processing equipment are included in Class 774330 Office Equipment Leasing and Hiring;</i> (c) <i>providing a data processing service are included in Class 783100 Data Processing Services;</i> (d) <i>providing a computer data storage and retrieval service (other than libraries) are included in Class 783200 Information Storage and Retrieval Services;</i> (e) <i>publishing content on the internet are included in the appropriate classes of Subdivision 24 Printing, Publishing and Recorded Media;</i> (f) <i>internet audio broadcasting and/or internet video broadcasting are included in the appropriate classes of Subdivision 91 Motion Picture, Radio and Television Services;</i> (g) <i>computer and computer peripherals retailing are included in Class 523400 Domestic Appliance Retailing;</i> (h) <i>computer and computer peripherals wholesaling are included in Class 461300 Computer Wholesaling;</i> (i) <i>call centre helpdesk/ information technology/ computer support on a fee-for-service basis are included in Class 786900 Business Services nec; and</i> (j) <i>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.</i> 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

Column 1	Column 2
Class	Title and Description
7 8 4 1 0 0	Legal Services <p>This class includes employers mainly engaged in providing legal services.</p> <p><i>Exclusions and References:</i></p> <p><i>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.</i></p> <p>Primary Activities:</p> <p>784100001 Advocate (own account)</p> <p>784100002 Barrister (own account)</p> <p>784100003 Conveyancing service (provided by employers of qualified legal practitioners)</p> <p>784100004 Legal aid service</p> <p>784100005 Notary (own account)</p> <p>784100006 Patent attorney (own account)</p> <p>784100007 Solicitor (own account)</p>
7 8 4 2 0 0	Accounting Services <p>This class includes employers mainly engaged in providing accounting, auditing or bookkeeping services.</p> <p>Primary Activities:</p> <p>784200001 Accountant (own account)</p> <p>784200002 Accounting service</p> <p>784200003 Auditing service</p> <p>784200004 Auditor (own account)</p> <p>784200005 Bookkeeping service</p> <p>784200006 Tax agent (own account)</p>

Column 1	Column 2
Class	Title and Description
7 8 5 1 0 0	Advertising Services This class includes employers mainly engaged in providing advertising services (except sale of advertising space in their own publications or broadcasts). <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>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;</i> (b) <i>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;</i> (c) <i>the sale of sample or show bags or promotional packs are included in the appropriate classes of Division G Retail Trade; and</i> (d) <i>contract packing of sample or show bags or promotional packs are included in Class 786700 Contract Packing Services nec.</i> Primary Activities:
7 8 5 1 0 0 0 1	Advertising agency service
7 8 5 1 0 0 0 2	Advertising placement service
7 8 5 1 0 0 0 3	Advertising preparation service
7 8 5 1 0 0 0 4	Advertising service (except sale of advertising space in own publications or broadcasts)
7 8 5 1 0 0 0 5	Advertising space selling (on a commission or fee basis)
7 8 5 1 0 0 0 6	Bill posting agency service
7 8 5 1 0 0 0 7	Samples distribution service
7 8 5 2 1 0	Sign Writing This class includes employers mainly engaged in painting or writing advertising or other signs. Primary Activities:
7 8 5 2 1 0 0 1	Sign writing
7 8 5 2 1 0 0 2	Sign painting

Column 1	Column 2
Class	Title and Description
7 8 5 2 2 0	Commercial Art and Display Services <p>This class includes employers mainly engaged in providing graphic design services or ticket writing on a custom or order basis.</p> <p><i>Exclusions and References:</i></p> <p><i>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.</i></p> <p>Primary Activities:</p> <p>7 8 5 2 2 0 0 1 Commercial art service</p> <p>7 8 5 2 2 0 0 2 Graphic design service (for advertising)</p> <p>7 8 5 2 2 0 0 3 Ticket writing</p>
7 8 5 3 0 0	Market Research Services <p>This class includes employers mainly engaged in providing market research services.</p> <p>Primary Activities:</p> <p>7 8 5 3 0 0 0 1 Market research service</p> <p>7 8 5 3 0 0 0 2 Public opinion research service</p>
7 8 5 4 0 0	Business Administrative Services <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers who predominantly provide</i></p> <p>(a) <i>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</i></p> <p>(b) <i>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.</i></p> <p>Primary Activities:</p> <p>7 8 5 4 0 0 0 1 Business administrative services (general)</p>

Column 1	Column 2
Class	Title and Description
7 8 5 4 1 0	<p>Corporate Head Office Administration</p> <p>This class includes employers whose workers are mainly engaged in undertaking high level corporate functions for its own operations, or for related employers, outside NSW. It is typically the central Head Office for a large multi-workplace company or group of companies and is primarily concerned with meeting corporate regulatory requirements, managing the company structure, managing and/or undertaking the strategic or organisational planning and decision making. Employers in this class may also maintain the share registry for related businesses. An employer in this class is generally described by the employer as the Australian Head Office or National Head Office.</p> <p>This description should be read in conjunction with WIC System Notes.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers who provide</i></p> <ul style="list-style-type: none"> (a) <i>services outlined in Note 1 supporting the NSW operations of that business or to other related businesses in NSW are to be classified in accordance with the Notes;</i> (b) <i>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;</i> (c) <i>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</i> (d) <i>specific support services outlined in Note 1 to unrelated employers are included in the appropriate class or classes for the services provided.</i> <p>Primary Activities:</p>
7 8 5 4 1 0 0 1	Head Office

Column 1	Column 2
Class	Title and Description
7 8 5 5 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>providing data processing services are included in Class 783100 Data Processing Services;</i> (b) <i>providing government statistical services are included in the appropriate classes in Subdivision 81 Government Administration;</i> (c) <i>providing comprehensive on-site facilities management services should be included in the appropriate class of the facility or facilities being managed;</i> (d) <i>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;</i> (e) <i>providing migration consulting services to individuals are included in Class 952920 Personal Services nec; and</i> (f) <i>providing a sports statistics service, requiring attendance at sporting events, are included in Class 931911 Sports and Services to Sport nec.</i> Primary Activities:
7 8 5 5 0 0 0 1	Business statistical service (except tabulating service or government statistical services)
7 8 5 5 0 0 0 2	Efficiency advisory service
7 8 5 5 0 0 0 3	Environmental consultancy service (excluding laboratory service)
7 8 5 5 0 0 0 4	Forestry and logging management consulting service
7 8 5 5 0 0 0 5	Event management service (excluding provision of equipment hire, venue hire and/or provision of event staff)
7 8 5 5 0 0 0 6	Government relations consultancy service
7 8 5 5 0 0 0 7	Lobbyist (own account)
7 8 5 5 0 0 0 8	Management consultancy service
7 8 5 5 0 0 0 9	Merchandising consultancy service
7 8 5 5 0 0 1 0	Operations research service (commercial)
7 8 5 5 0 0 1 1	Personality (celebrity, media and sports) management services
7 8 5 5 0 0 1 2	Personnel management service
7 8 5 5 0 0 1 3	Public relations counselling service
7 8 5 5 0 0 1 4	Sales advisory service
7 8 5 5 0 0 1 5	Tariff consultancy service
7 8 5 5 0 0 1 6	Tourism development consultancy service

Column 1	Column 2
Class	Title and Description

785500017 Migration consulting service – for businesses

785500999 Business management service nec

7 8 6 1 0 0 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 1-7;*
- (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

Column 1	Column 2
Class	Title and Description
786100006	Group training operation
786100007	Labour on-hiring service
786100008	Outplacement service
786100009	Temporary labour hire service

7 8 6 3 0 0 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
786300009	Clerical service
786300010	Reception service

7 8 6 4 1 1 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.

Column 1	Column 2
Class	Title and Description
	Primary Activities:
7 8 6 4 1 1 0 0 1	Commercial agency
7 8 6 4 1 1 0 0 2	Detective agency service (except police)
7 8 6 4 1 1 0 0 3	Enquiry agency service
7 8 6 4 1 1 0 0 4	Mercantile agency
7 8 6 4 1 2	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>providing police services are included in Class 963100 Police Services;</i>
	(b) <i>security alarm monitoring service only, without response, are included in Class 786420 Building Caretaking Services;</i>
	(c) <i>facilities management (excluding cleaning or security services) are included in 771220 Commercial Property Operators and Real Estate Developers; and</i>
	(d) <i>facilities management (mainly cleaning services) are included in Class 786610 Cleaning Services (Non NSW Government Contract).</i>
	(e) <i>facilities management (mainly corrective services) are included in Class 963200 Corrective Services.</i>
	Primary Activities:
7 8 6 4 1 2 0 0 1	Armoured car service
7 8 6 4 1 2 0 0 2	Bodyguard service
7 8 6 4 1 2 0 0 3	Burglary protection service (except police)
7 8 6 4 1 2 0 0 4	Conduct electronic sweeps
7 8 6 4 1 2 0 0 5	Facilities management (mainly security)
7 8 6 4 1 2 0 0 6	Guard dog services
7 8 6 4 1 2 0 0 7	Maintain public security (e.g. in hospitals, banks, malls, hotels, stadiums)
7 8 6 4 1 2 0 0 8	On site traffic control service (including building and other construction sites and events)
7 8 6 4 1 2 0 0 9	Patrol property or business premises (e.g. business parks, service stations, malls, parking lots, shopping centres)
7 8 6 4 1 2 0 1 0	Personal protection service (except police)
7 8 6 4 1 2 0 1 1	Property protection
7 8 6 4 1 2 0 1 2	Retail loss prevention
7 8 6 4 1 2 0 1 3	Security alarm monitoring and response service
7 8 6 4 1 2 0 1 4	Security service (except police)

Column 1	Column 2
Class	Title and Description

7 8 6 4 1 2 0 1 5 Event security guards, ushers and marshals

7 8 6 4 1 2 9 9 9 Security service nec

7 8 6 4 2 0 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 Whole of Government Cleaning Contracts);*
- (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;*
- (h) *facilities management (mainly cleaning services) are included in Class 786610 Cleaning Services (Non NSW Government Contract);*
- (i) *facilities management (mainly corrective services) are included in Class 963200 Corrective Services; and*
- (j) *cleaning, maintenance and repair of artificial turf surfaces, including sports fields, are included in Class 425100 Landscaping Services.*

Primary Activities:

7 8 6 4 2 0 0 0 1 Building caretaking service

7 8 6 4 2 0 0 0 2 Building concierge service

7 8 6 4 2 0 0 0 3 Night watchman service

7 8 6 4 2 0 0 0 4 Saleyard caretaking service

7 8 6 4 2 0 0 0 5 Security alarm monitoring service

Column 1	Column 2
Class	Title and Description
7 8 6 5 0 0	<p>Pest Control Services</p> <p>This class includes employers mainly engaged in providing industrial or household pest control services, including weed control services.</p> <p><i>Exclusions and References:</i></p> <p><i>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.</i></p> <p>Primary Activities:</p> <p>786500001 Installation of physical pest control barriers</p> <p>786500002 Pest control service (industrial or household)</p> <p>786500003 Weed control service (industrial or household)</p> <p>786500004 Fumigation (industrial or household)</p>
7 8 6 6 1 0	<p>Cleaning Services (Non NSW Government Contract)</p> <p>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 Whole of Government Cleaning Contract No 8006109 for NSW Government agencies in the Sydney Business District Area.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>the cleaning of building exteriors (including steam cleaning, sand or other abrasive blasting) are included in Class 425930 Building Exterior Cleaning and Maintenance Services;</i> (b) <i>cleaning or shampooing carpets, drapes or curtains are included in Class 952130 Carpet Cleaners;</i> (c) <i>operating under New South Wales Whole of Government Cleaning Contracts awarded by the NSW Public Works Advisory including contracts awarded by the NSW Government for cleaning services in public schools in NSW are included in Class 786620 Cleaning Services (NSW Whole of Government Cleaning Contracts);</i> (d) <i>operating under New South Wales Whole of Government cleaning contract nos 8061001, 8061002, 8061003, 8061004, 8061005, 8061006, 8061007 and 8061008 are included in Class 786620 Cleaning Services (NSW Whole of Government Cleaning Contracts);</i> (e) <i>facilities management (excluding cleaning or security services) are included in 771220 Commercial Property Operators and Real Estate Developers;</i> (f) <i>facilities management (mainly security services) are included in Class 786412 Security Services.</i> (g) <i>facilities management (mainly corrective services) are included in Class 963200 Corrective Services; and</i> (h) <i>cleaning, maintenance and repair of artificial grass surfaces, including sports fields or recreational areas, are included in Class 425100 Landscaping Services.</i>

Column 1	Column 2
Class	Title and Description

Primary Activities:

7 8 6 6 1 0 0 0 1	Abrasive and/or sand blasting other than building exteriors
7 8 6 6 1 0 0 0 2	Building cleaning service (interior)
7 8 6 6 1 0 0 0 3	Chimney cleaning service
7 8 6 6 1 0 0 0 4	Cleaning of garbage and recycling bins and skips
7 8 6 6 1 0 0 0 5	Facilities management (mainly cleaning)
7 8 6 6 1 0 0 0 6	House cleaning service
7 8 6 6 1 0 0 0 7	Housekeeping and/or cleaning services to hotels and/or the accommodation industry
7 8 6 6 1 0 0 0 8	NSW Government Cleaning Contract No. 8006109 for NSW Government Agencies in the Sydney Business District Area
7 8 6 6 1 0 0 0 9	Office cleaning service
7 8 6 6 1 0 0 1 0	Window cleaning service (interior)
7 8 6 6 1 0 9 9 9	Cleaning service nec

7 8 6 6 2 0 Cleaning Services (NSW Whole of Government Cleaning Contracts)

This class consists of employers operating under New South Wales Government Cleaning Contracts administered by the NSW Public Works Advisory and employers operating under New South Wales Government cleaning contracts nos 8061001, 8061002, 8061003, 8061004, 8061005, 8061006, 8061007 and 8061008.

*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 Whole of Government Cleaning Contract No 8006109 for NSW Government agencies in the Sydney Business District Area is included in Class 786610 Cleaning Services (Non NSW Government Contract);*

Primary Activities:

7 8 6 6 2 0 0 0 1	Cleaning services provided under New South Wales Government Cleaning Contracts awarded by the NSW Public Works Advisory; and
7 8 6 6 2 0 0 0 2	Cleaning and facilities management services provided under New South Wales Government cleaning contracts nos 8061001, 8061002, 8061003, 8061004, 8061005, 8061006, 8061007 and 8061008

Column 1	Column 2
Class	Title and Description
7 8 6 7 0 0	<p>Contract Packing Services nec</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>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</i></p> <p>(b) <i>packing or crating goods for transport are included in Class 664900 Services to Transport nec.</i></p> <p>Primary Activities:</p>
786700001	Contract packing or filling (except agricultural produce, food, beverages or tobacco, or crating or packing goods for transport)
786700002	Shrink wrapping service
7 8 6 9 0 0	<p>Business Services nec</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>auctioning or valuing wool or livestock are included in Subdivision 45 Basic Material Wholesaling;</i></p> <p>(b) <i>auctioning or valuing real estate are included in Class 772000 Real Estate Agents;</i></p> <p>(c) <i>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</i></p> <p>(d) <i>providing print broking services (involved in the print process) are included in Class 241210 Printing.</i></p> <p>Primary Activities:</p>
786900001	Account collection service
786900002	Auction room operation
786900003	Auctioning service (except real estate, wool or livestock)
786900004	Call centre (incoming call management service)
786900005	Collection agency service (accounts; except real estate)

Column 1	Column 2
Class	Title and Description
786900006	Consumer credit reporting service
786900007	Credit bureau or agency service
786900008	Credit rating service
786900009	Debt collection service
786900010	Fashion design service (no mfg)
786900011	Interior design service (no mfg, installation or construction activities)
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 (including student visa application service)
786900018	Telemarketing service (outbound sales/survey calls. Merchandise is not owned by the employer)
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

Column 1	Column 2
Class	Title and Description
8 1 1 1 0 0	Central Government Administration This class includes employers mainly engaged in formulating and administering Central Government policy (except justice and defence). <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>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;</i> (b) <i>the operation or administration of judicial authorities or commissions are included in Class 812000 Justice; and</i> (c) <i>defence administration and provision of defence logistical services are included in Class 820000 Defence.</i> Primary Activities:
8 1 1 1 0 0 0 1	Central Government administration (except justice and defence)
8 1 1 1 0 0 0 2	Financial and economic management except banking (Central Government)
8 1 1 1 0 0 0 3	Governor-General's unit operation
8 1 1 1 0 0 0 4	Legislation enactment and enforcement (Central Government)
8 1 1 1 0 0 0 5	Parliament operation (Central Government)
8 1 1 1 0 0 0 6	Policy formulation and administration (Central Government)
8 1 1 2 0 0	State Government Administration This class includes employers mainly engaged in formulating and administering State Government policy (except justice). <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>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</i> (b) <i>the operation or administration of judicial authorities or commissions are included in Class 812000 Justice.</i>

Column 1	Column 2
Class	Title and Description
	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)
8 1 1 3 0 0	Local Government Administration
	This class includes employers mainly engaged in Local Government administration. This class also includes Aboriginal Land Councils.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>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</i>
	(b) <i>the operation or administration of judicial authorities or commissions are included in Class 812000 Justice.</i>
	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)

Column 1	Column 2
Class	Title and Description
8 1 2 0 0 0	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
8 1 3 0 0 0	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

Column 1	Column 2
Class	Title and Description
8 2 0 0 0 0	<p>Defence</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>manufacturing activities are included in the appropriate classes in Division C Manufacturing; and</i></p> <p>(b) <i>operating academies or research school operation are included in the appropriate class in Subdivision 84 Education.</i></p> <p>Primary Activities:</p> <p>820000001 Armed forces unit operation (except manufacturing or educational)</p> <p>820000002 Civil defence operation</p> <p>820000003 Defence base facilities management</p> <p>820000004 Government administration (defence)</p>

DIVISION N - EDUCATION

This Division includes all employers engaged in providing education.

Subdivision 84 - Education

Column 1	Column 2
Class	Title and Description
8 4 1 0 0 0	Preschools and Kindergartens
	This class includes employers mainly engaged in providing preschool education.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>providing pre-primary school education in conjunction with mainstream primary school education are included in Class 842100 Infants and Primary Schools;</i>
	(b) <i>providing child minding or day nursery services are included in Class 871000 Child Care Services; and</i>
	(c) <i>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.</i>
	Primary Activities:
8 4 1 0 0 0 0 1	Kindergarten, pre-school, operation (except child minding centre)
8 4 1 0 0 0 0 2	Pre-school centre operation (except child minding centre)
8 4 2 1 0 0	Infants and Primary Schools
	This class includes employers mainly engaged in providing infants and primary school education (except combined primary/secondary school education).
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and</i>
	(b) <i>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.</i>
	Primary Activities:
8 4 2 1 0 0 0 1	Boarding school operation (primary school; except combined primary/secondary school)
8 4 2 1 0 0 0 2	Combined infants and primary school operation
8 4 2 1 0 0 0 3	Infants school operation
8 4 2 1 0 0 0 4	Primary school operation (except combined primary/secondary school)

Column 1	Column 2
Class	Title and Description
8 4 2 2 0 0	<p>Secondary Education</p> <p>This class includes employers mainly engaged in providing secondary school education (except combined primary/secondary school education).</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and</i></p> <p>(b) <i>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.</i></p> <p>Primary Activities:</p> <p>8 4 2 2 0 0 0 1 Agricultural high school operation (except combined primary/secondary school)</p> <p>8 4 2 2 0 0 0 2 Boarding school operation (secondary school education; except combined primary/secondary school)</p> <p>8 4 2 2 0 0 0 3 Matriculation college operation (except combined primary/secondary school)</p> <p>8 4 2 2 0 0 0 4 Secondary college operation (except combined primary/secondary school)</p> <p>8 4 2 2 0 0 0 5 Secondary school operation (except combined primary/secondary school)</p>
8 4 2 3 0 0	<p>Combined Primary and Secondary Education</p> <p>This class includes employers mainly engaged in providing both primary and secondary school education.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in providing student accommodation (except boarding schools) are included in Class 571000 Accommodation.</i></p> <p>Primary Activities:</p> <p>8 4 2 3 0 0 0 1 Agricultural high school operation (combined primary/secondary school)</p> <p>8 4 2 3 0 0 0 2 Area school operation (combined primary/secondary school)</p> <p>8 4 2 3 0 0 0 3 Boarding school operation (combined primary/secondary school)</p> <p>8 4 2 3 0 0 0 4 Central school operation (combined primary/secondary school)</p> <p>8 4 2 3 0 0 0 5 District school operation (combined primary/secondary school)</p> <p>8 4 2 3 0 0 0 6 Secondary college operation (combined primary/secondary school)</p> <p>8 4 2 3 0 0 0 7 Secondary school operation (combined primary/secondary school)</p>

Column 1	Column 2
Class	Title and Description
8 4 2 4 0 0	<p>Special School Education</p> <p>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).</p> <p><i>Exclusions and References:</i></p> <p><i>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.</i></p> <p>Primary Activities:</p> <p>8 4 2 4 0 0 0 1 Special school operation (for children with disability or special needs; not providing mainstream primary or secondary school education)</p>
8 4 3 1 0 0	<p>Higher Education</p> <p>This class includes employers mainly engaged in providing undergraduate or post graduate teaching or research.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>operating student halls of residence are included in Class 571000 Accommodation;</i></p> <p>(b) <i>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</i></p> <p>(c) <i>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 .</i></p> <p>Primary Activities:</p> <p>8 4 3 1 0 0 0 1 Post graduate school, university, operation</p> <p>8 4 3 1 0 0 0 2 Research school, university, operation</p> <p>8 4 3 1 0 0 0 3 Specialist institute or college providing undergraduate and postgraduate courses</p> <p>8 4 3 1 0 0 0 4 University operation</p> <p>8 4 3 1 0 0 0 5 Undergraduate school, university operation</p>
8 4 3 2 0 0	<p>Technical and Further Education</p> <p>This class includes employers mainly engaged in providing technical or vocational education or courses.</p> <p>Primary Activities:</p> <p>8 4 3 2 0 0 0 1 Technical and further education college operation</p> <p>8 4 3 2 0 0 0 2 Technical college operation</p>

Column 1	Column 2
Class	Title and Description
8 4 4 0 1 0	Driving Schools <p>This class includes employers mainly engaged in providing motor vehicle driving schools.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec.</i></p> <p>Primary Activities:</p>
8 4 4 0 1 0 0 1	Driving school, motor vehicle, operation
8 4 4 0 2 0	Other Education and Training nec <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in:</i></p> <p>(a) <i>providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec;</i></p> <p>(b) <i>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</i></p> <p>(c) <i>providing undergraduate, postgraduate, technical or vocational education or courses are to be classified in the appropriate class in Subdivision 84 Education.</i></p> <p>Primary Activities:</p>
8 4 4 0 2 0 0 1	Art school operation nec
8 4 4 0 2 0 0 2	Ballet school operation
8 4 4 0 2 0 0 3	Ballet teaching (own account)
8 4 4 0 2 0 0 4	Business college operation nec (except technical and further education colleges or universities)
8 4 4 0 2 0 0 5	Coaching college operation
8 4 4 0 2 0 0 6	Community and Other Education
8 4 4 0 2 0 0 7	Computer software training
8 4 4 0 2 0 0 8	Correspondence school operation nec
8 4 4 0 2 0 0 9	Dancing school/studio
8 4 4 0 2 0 0 10	Distance education (except technical and further education colleges or universities)

Column 1	Column 2
Class	Title and Description
8 4 4 0 2 0 0 1 1	Drama and acting school operation
8 4 4 0 2 0 0 1 2	Elocution school operation
8 4 4 0 2 0 0 1 3	Engineering school operation nec
8 4 4 0 2 0 0 1 4	First Aid training
8 4 4 0 2 0 0 1 5	Instruction through Universities of the Third Age and Schools for Seniors
8 4 4 0 2 0 0 1 6	Internet-based education services (except technical and further education colleges or universities)
8 4 4 0 2 0 0 1 7	Language school/college operation
8 4 4 0 2 0 0 1 8	Music school operation nec
8 4 4 0 2 0 0 1 9	Music teaching (own account)
8 4 4 0 2 0 0 2 0	Nursing college operation nec
8 4 4 0 2 0 0 2 1	Work Health and Safety training
8 4 4 0 2 0 0 2 2	On-line education services
8 4 4 0 2 0 0 2 3	Paramedical training college operation nec
8 4 4 0 2 0 0 2 4	Teachers college operation nec
8 4 4 0 2 0 0 2 5	Theological college or seminary operation nec
8 4 4 0 2 0 0 2 6	Tutoring service, academic
8 4 4 0 2 0 0 2 7	Social and interpersonal skills and/or lifestyle training
8 4 4 0 2 0 9 9 9	Education nec

DIVISION O - HEALTH AND COMMUNITY SERVICES

This Division includes all employers engaged in providing health and community services.

Subdivision 86 - Health Services

Column 1	Column 2
Class	Title and Description
8 6 1 1 0 0	Hospitals (Except Psychiatric Hospitals) 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. Exclusions and References: Employers mainly engaged in (a) <i>providing psychiatric hospital facilities are included in Class 861200 Psychiatric Hospitals;</i> (b) <i>providing nursing or convalescent home facilities are included in Class 861300 Nursing Homes; and</i> (c) <i>providing outpatient dental hospital facilities are included in Class 862300 Dental Services.</i> Primary Activities:
8 6 1 1 0 0 0 1	Children's hospital operation
8 6 1 1 0 0 0 2	Day surgery, hospital, operation
8 6 1 1 0 0 0 3	Ear, nose and throat hospital operation
8 6 1 1 0 0 0 4	Eye hospital operation
8 6 1 1 0 0 0 5	General hospital operation
8 6 1 1 0 0 0 6	Hospital operation (except psychiatric, dental or veterinary hospitals)
8 6 1 1 0 0 0 7	Infectious diseases hospital operation (including human quarantine stations)
8 6 1 1 0 0 0 8	Maternity hospital operation
8 6 1 1 0 0 0 9	Obstetric hospital operation
8 6 1 1 0 0 0 10	Repatriation hospital operation
8 6 1 1 0 0 0 11	Women's hospital operation
8 6 1 2 0 0	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:
8 6 1 2 0 0 0 1	Psychiatric hospital operation

Column 1	Column 2
Class	Title and Description
8 6 1 3 0 0	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). <i>Exclusions and References:</i> <i>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.</i> Primary Activities:
8 6 1 3 0 0 0 1	Convalescent home operation
8 6 1 3 0 0 0 2	Hospice operation
8 6 1 3 0 0 0 3	Nursing home operation
8 6 2 1 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>operating hospitals or nursing homes are included in the appropriate classes of Subdivision 86Health Services ;</i> (b) <i>providing services of specialist medical practitioners are included in Class 862200 Specialist Medical Services;</i> (c) <i>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</i> (d) <i>providing paramedical services on their own account are included in Class 863900 Other Health Services nec.</i> Primary Activities:
8 6 2 1 0 0 0 1	Clinic, general practice medical, operation
8 6 2 1 0 0 0 2	Doctors, general practitioners
8 6 2 1 0 0 0 3	Flying doctor service
8 6 2 1 0 0 0 4	General practitioner, medical

Column 1	Column 2
Class	Title and Description
8 6 2 2 0 0	<p>Specialist Medical Services</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>operating hospitals or nursing homes are included in the appropriate classes of Subdivision 86 Health Services;</i> (b) <i>providing services of registered general practice medical practitioners are included in Class 862100 General Practice Medical Services;</i> (c) <i>providing pathology laboratory operation services are included in Class 863100 Pathology Services;</i> (d) <i>providing X-ray clinic operation services are included in Class 863900 Other Health Services nec;</i> (e) <i>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</i> (f) <i>providing paramedical services on their own account are included in Class 863900 Other Health Services nec.</i> <p>Primary Activities:</p> <ul style="list-style-type: none"> 8 6 2 2 0 0 0 1 Allergist (own account) 8 6 2 2 0 0 0 2 Anaesthetist (own account) 8 6 2 2 0 0 0 3 Clinic, specialist medical, operation 8 6 2 2 0 0 0 4 Dermatologist (own account) 8 6 2 2 0 0 0 5 Gynaecologist (own account) 8 6 2 2 0 0 0 6 Hair restoration service (by registered medical practitioner) 8 6 2 2 0 0 0 7 Medical service, specialist, (own account) 8 6 2 2 0 0 0 8 Neurologist (own account) 8 6 2 2 0 0 0 9 Obstetrician (own account) 8 6 2 2 0 0 1 0 Ophthalmologist (own account) 8 6 2 2 0 0 1 1 Orthopaedic specialist (own account) 8 6 2 2 0 0 1 2 Otorhinolaryngologist (own account)

Column 1	Column 2
Class	Title and Description
8 6 2 2 0 0 0 1 3	Paediatrician (own account)
8 6 2 2 0 0 0 1 4	Pathologist (own account)
8 6 2 2 0 0 0 1 5	Physician, consultant (own account)
8 6 2 2 0 0 0 1 6	Plastic surgeon (own account)
8 6 2 2 0 0 0 1 7	Psychiatrist (own account)
8 6 2 2 0 0 0 1 8	Radiologist (own account)
8 6 2 2 0 0 0 1 9	Rheumatologist (own account)
8 6 2 2 0 0 0 2 0	Specialist medical practitioner (own account)
8 6 2 2 0 0 0 2 1	Surgeon (own account)
8 6 2 2 0 0 0 2 2	Thoracic specialist (own account)
8 6 2 2 0 0 0 2 3	Urologist (own account)
8 6 2 2 0 0 9 9 9	Medical service, specialist, (except in association with paramedical, nursing or health related social workers' services within the same employer) nec
8 6 2 3 0 0	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:
8 6 2 3 0 0 0 0 1	Clinic, dental, operation
8 6 2 3 0 0 0 0 2	Dental hospital (outpatient) operation
8 6 2 3 0 0 0 0 3	Dental surgeon (own account)
8 6 2 3 0 0 0 0 4	Endodontist (own account)
8 6 2 3 0 0 0 0 5	Oral pathologist (own account)
8 6 2 3 0 0 0 0 6	Oral surgeon (own account)
8 6 2 3 0 0 0 0 7	Orthodontist (own account)
8 6 2 3 0 0 0 0 8	Paedodontist (own account)
8 6 2 3 0 0 0 0 9	Periodontist (own account)
8 6 2 3 0 0 0 1 0	Prosthodontist (own account)
8 6 2 3 0 0 9 9 9	Dental services nec

Column 1	Column 2
Class	Title and Description
8 6 3 1 0 0	Pathology Services <p>This class includes employers mainly engaged in operating pathology laboratories.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>providing chemical testing and analysis services (other than pathology services) are included in Class 782920 Technical Services nec;</i> (b) <i>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</i> (c) <i>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.</i> <p>Primary Activities:</p>
8 6 3 1 0 0 0 1	Medical laboratory operation
8 6 3 1 0 0 0 2	Pathology laboratory operation
8 6 3 2 0 0	Optometry and Optical Dispensing <p>This class includes employers of registered optometrists mainly engaged in testing sight, diagnosing sight defects or in prescribing or dispensing spectacles or contact lenses.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>manufacturing ophthalmic articles or spectacle frames or in grinding spectacle lenses are included in Class 283100 Photographic and Optical Good Mfg; and</i> (b) <i>retailing spectacles and sunglasses are included in 525500 Watch, Spectacles and Jewellery Retailing.</i> <p>Primary Activities:</p>
8 6 3 2 0 0 0 1	Contact lenses dispensing
8 6 3 2 0 0 0 2	Eye testing (optometrist)
8 6 3 2 0 0 0 3	Optical dispensing
8 6 3 2 0 0 0 4	Optician (own account)
8 6 3 2 0 0 0 5	Orthoptist (own account)
8 6 3 2 0 0 0 6	Spectacles dispensing

Column 1	Column 2
Class	Title and Description
8 6 3 3 0 0	Ambulance Services This class includes employers mainly engaged in providing ambulance services. Primary Activities:
8 6 3 3 0 0 0 1	Aerial ambulance service
8 6 3 3 0 0 0 2	Ambulance service
8 6 3 4 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>providing medical services are included in one of Classes 862100 General Practice Medical Services or 862200 Specialist Medical Services;</i> (b) <i>operating pathology laboratories are included in Class 863100 Pathology Services;</i> (c) <i>providing paramedical (on their own account) are included in Class 863900 Other Health Services nec;</i> (d) <i>providing alcohol, drug or other counselling services nec are included in Class 872920 Non-Residential Care Services nec; and</i> (e) <i>providing paramedical, nursing or personal hygiene services to clients in their homes are included in 872910 Home Care Services.</i> Primary Activities:
8 6 3 4 0 0 0 1	Child health centre operation
8 6 3 4 0 0 0 2	Community health centre operation
8 6 3 4 0 0 0 3	Drug referral centre operation
8 6 3 4 0 0 0 4	Medical service, GP or specialist (in association with paramedical nursing and/or health related social workers' services within the same unit)
8 6 3 4 0 0 0 5	Nursing service
8 6 3 4 0 0 0 6	Paramedical service nec
8 6 3 5 0 0	Physiotherapy Services This class includes employers mainly engaged in providing physiotherapy services. Primary Activities:
8 6 3 5 0 0 0 1	Physiotherapy service

Column 1	Column 2
Class	Title and Description
8 6 3 6 0 0	Chiropractic Services This class includes employers mainly engaged in providing chiropractic services. Primary Activities:
8 6 3 6 0 0 0 1	Chiropractor service
8 6 3 6 0 0 0 2	Osteopath service
8 6 3 9 0 0	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 or providing allied health services in behavioural intervention and support not elsewhere classified. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>operating health farms or health resorts which provide accommodation are included in Class 571000 Accommodation;</i> (b) <i>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;</i> (c) <i>providing physiotherapy services are included in Class 863500 Physiotherapy Services;</i> (d) <i>providing chiropractic services are included in Class 863600 Chiropractic Services;</i> (e) <i>operating weight loss clinics are included in Class 952920 Personal Services nec; and</i> (f) <i>providing epilation services using laser hair removal are included in Class 952600 Hairdressing and Beauty Salon.</i> Primary Activities:
8 6 3 9 0 0 0 1	Acupuncture service
8 6 3 9 0 0 0 2	Aromatherapy service
8 6 3 9 0 0 0 3	Audiology service
8 6 3 9 0 0 0 4	Blood bank operation
8 6 3 9 0 0 0 5	Clinical massage service
8 6 3 9 0 0 0 6	Clinical psychology service
8 6 3 9 0 0 0 7	Complementary medical services nec
8 6 3 9 0 0 0 8	Dietitian (own account)
8 6 3 9 0 0 0 9	Hair restoration service (except by registered medical practitioner)

Column 1	Column 2
Class	Title and Description
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
8 6 4 0 0 0	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

Column 1	Column 2
Class	Title and Description
8 7 1 0 0 0	Child Care Services <p>This class includes employers mainly engaged in providing child care services.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>providing preschool education are included in Class 841000 Preschools and Kindergartens; and</i></p> <p>(b) <i>providing baby-sitting services in the client's home are included in 952920 Personal Services nec.</i></p> <p>Primary Activities:</p> <p>8 7 1 0 0 0 0 1 Before and/or after school (including vacation) care</p> <p>8 7 1 0 0 0 0 2 Child care centre operation</p> <p>8 7 1 0 0 0 0 3 Child care service (except baby sitting service)</p> <p>8 7 1 0 0 0 0 4 Childminding centre operation (except home or school)</p> <p>8 7 1 0 0 0 0 5 Children's nursery operation (except preschool education)</p> <p>8 7 1 0 0 0 0 6 Family day care service (not centre)</p>
8 7 2 1 0 0	Accommodation for the Aged <p>This class includes employers mainly engaged in providing care, accommodation or homes for senior citizens where nursing or medical care is not provided.</p> <p><i>Exclusions and References:</i></p> <p><i>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.</i></p> <p>Primary Activities:</p> <p>8 7 2 1 0 0 0 1 Accommodation for the aged operation</p> <p>8 7 2 1 0 0 0 2 Aged care hostel operation</p> <p>8 7 2 1 0 0 0 3 Residential care for the aged operation</p> <p>8 7 2 1 0 0 0 4 Retirement village operation (except nursing homes)</p> <p>8 7 2 1 0 0 0 5 Self care and independent living unit operation</p>

Column 1	Column 2
Class	Title and Description
8 7 2 2 0 0	<p>Residential Care Services nec</p> <p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>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 77120 Residential Property Operators.</i></p> <p>Primary Activities:</p> <p>872200001 Accommodation for people with disability</p> <p>872200002 Children's home operation</p> <p>872200003 Crisis care accommodation operation</p> <p>872200004 Juvenile corrective institution operation</p> <p>872200005 Juvenile detention centre operation</p> <p>872200006 Residential refuge operation</p> <p>872200007 Respite residential care operation</p> <p>872200999 Home for the disadvantaged operation nec</p>
8 7 2 9 1 0	<p>Home Care Services</p> <p>This class includes employers mainly engaged in providing paramedical, nursing or personal hygiene services to clients in their homes.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>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</i></p> <p>(b) <i>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.</i></p> <p>Primary Activities:</p> <p>872910001 Home care service, nursing, paramedical or personal hygiene</p> <p>872910002 Respite care service provided to clients in their own homes</p>

Column 1	Column 2
Class	Title and Description
8 7 2 9 2 0	<p>Non-Residential Care Services nec</p> <p>This class includes employers mainly engaged in providing welfare services not elsewhere classified. This class also includes services to assist clients to manage/plan disability funding or community transport services provided on account of government agencies or not-for-profit organisations to clients who are aged or have a disability.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <ul style="list-style-type: none"> (a) <i>providing paramedical, nursing or personal hygiene services to clients in their own homes are included in Class 872910 Home Care Services;</i> (b) <i>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;</i> (c) <i>providing employment placement services for clients with disability are included in class 786100 Employment Placement Services;</i> (d) <i>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;</i> (e) <i>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;</i> (f) <i>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;</i> (g) <i>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;</i> (h) <i>fund raising for disease and medical condition research on their own account are included in Class 781000 Scientific Research;</i> (i) <i>providing a specific rehabilitation service are included in the appropriate classes under Division O Health and Community Services;</i> (j) <i>providing a range of rehabilitation services which do not predominantly come from any one class and are not elsewhere classified, are included in Class 863900 Other Health Services nec;and</i> (k) <i>providing allied health services in behavioural intervention and support (on their own account) not elsewhere classified are included in Class 863900 Other Health.</i> <p>Primary Activities:</p> <ul style="list-style-type: none"> 8 7 2 9 2 0 0 1 Adoption service 8 7 2 9 2 0 0 2 Adult day care centre operation 8 7 2 9 2 0 0 3 Advocacy service

Column 1	Column 2
Class	Title and Description
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
872920022	Rehabilitation 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

Column 1	Column 2
Class	Title and Description
9 1 1 1 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>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; and</i> (b) <i>musical composition, the literary arts, and visual arts such as painting, drawing, sculpture, pottery or actors (on their own account) are included in Class 924200 Creative Arts.</i> Primary Activities:
9 1 1 0 0 0 0 1	Computer graphic animation and special effect post-production service
9 1 1 0 0 0 0 2	Film or tape closed captioning
9 1 1 0 0 0 0 3	Film or video transfer service
9 1 1 0 0 0 0 4	Motion picture editing
9 1 1 0 0 0 0 5	Motion picture film or tape production
9 1 1 0 0 0 0 6	Motion picture production, special effects
9 1 1 0 0 0 0 7	Newsreel production
9 1 1 0 0 0 0 8	Post synchronisation sound dubbing
9 1 1 0 0 0 0 9	Sound dubbing service, motion picture
9 1 1 0 0 0 0 10	Subtitling of motion picture, film or video
9 1 1 0 0 0 0 11	Television advertisement production
9 1 1 0 0 0 0 12	Television film editing service
9 1 1 0 0 0 0 13	Television film or tape production
9 1 1 0 0 0 0 14	Television postproduction service
9 1 1 0 0 0 0 15	Video production
9 1 1 0 0 9 9 9	Film and video production nec

Column 1	Column 2
Class	Title and Description
9 1 1 2 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in hiring pre-recorded video cassettes to the general public are included in Class 951100 Video Hire Outlets.</i> 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)
9 1 1 3 0 0	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
9 1 2 1 0 0	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

Column 1	Column 2
Class	Title and Description
9 1 2 2 0 0	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.
	<i>Exclusions and references:</i>
	<i>Employers mainly engaged in musical composition, the literary arts, visual arts such as painting, drawing, sculpture, pottery or actors (on their own account) are included in Class 924200 Creative Arts.</i>
	Primary Activities:
912200001	Internet video broadcasting or live streaming media service
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

Column 1	Column 2
Class	Title and Description
9 2 1 0 0 0	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

Column 1	Column 2
Class	Title and Description
921000009	Photographic archive service
921000010	Public library service
921000011	Reference library operation
921000012	Sound archive service
9 2 2 0 0 0	Museums
	This class includes employers mainly engaged in operating museums of all kinds. This class also includes employers engaged in historic house operation.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in selling works of art are included in Class 525900 Retailing nec.</i>
	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
9 2 3 1 0 0	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

Column 1	Column 2
Class	Title and Description
9 2 3 9 0 0	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:
9 2 3 9 0 0 0 1	Bird reserve operation
9 2 3 9 0 0 0 2	Conservation park operation
9 2 3 9 0 0 0 3	Flora reserve operation
9 2 3 9 0 0 0 4	National or state/territory park or reserve operation
9 2 3 9 0 0 0 5	Parks and gardens operation
9 2 3 9 0 0 0 6	Picnic ground operation
9 2 3 9 0 0 0 7	Recreation ground operation (except sporting)
9 2 3 9 0 0 0 8	Tourist caves operation
9 2 3 9 0 0 0 9	Wildlife sanctuary operation (wildlife not actively managed)
9 2 4 1 1 0	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:
9 2 4 1 1 0 0 1	Choirs/ choral group operation
9 2 4 1 1 0 0 2	Concert Band operation
9 2 4 1 1 0 0 3	Dance and ballet company operation
9 2 4 1 1 0 0 4	Musical comedy company operation
9 2 4 1 1 0 0 5	Musical productions
9 2 4 1 1 0 0 6	Opera company operation
9 2 4 1 1 0 0 7	Orchestra operation
9 2 4 1 1 0 0 8	Puppet show operation
9 2 4 1 1 0 0 9	Theatrical company operation
9 2 4 1 2 0	Other Theatre and Musical Performance This class includes employers mainly engaged in providing live musical performances, other than orchestras and concert bands. Primary Activities:
9 2 4 1 2 0 0 1	Compere/host of club and hotel bingo and trivia games
9 2 4 1 2 0 0 2	Live musical performance group, other than choir, concert band or orchestra
9 2 4 1 2 0 0 3	Live musical presentation/performance by disc jockey

Column 1	Column 2
Class	Title and Description
9 2 4 1 2 0 0 0 4	Master of ceremonies
9 2 4 1 2 0 0 0 5	Solo musician, vocalist or performance artist
9 2 4 1 2 0 9 9 9	Theatre and musical performance nec
9 2 4 2 0 0	Creative Arts
	This class includes employers mainly engaged in musical composition, the literary arts, and visual arts such as painting, drawing, sculpture, pottery etc.
	<i>Exclusions and references:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>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;</i>
	(b) <i>the production of television programs including paid actors, whether live or on tape or other recording medium by such employers, for their own use are included in Class 912200 Television Services; and</i>
	(c) <i>providing live performance art or musical performances are included in Class 924120 Other Theatre and Musical Performance.</i>
	Primary Activities:
9 2 4 2 0 0 0 0 1	Artist (own account)
9 2 4 2 0 0 0 0 2	Cartoonist (own account)
9 2 4 2 0 0 0 0 3	Choreography service (own account)
9 2 4 2 0 0 0 0 4	Composer (music; own account)
9 2 4 2 0 0 0 0 5	Painter (artist; own account)
9 2 4 2 0 0 0 0 6	Playwright (own account)
9 2 4 2 0 0 0 0 7	Poet (own account)
9 2 4 2 0 0 0 0 8	Scriptwriter (own account)
9 2 4 2 0 0 0 0 9	Sculptor (own account)
9 2 4 2 0 0 0 1 0	Song writer (own account)
9 2 4 2 0 0 0 1 1	Speaker service (including radio and television announcing) (own account)
9 2 4 2 0 0 0 1 2	Writer (own account)
9 2 4 2 0 0 0 1 3	Writing technical manuals
9 2 4 2 0 0 0 1 4	Actor (own account)
9 2 4 2 0 0 9 9 9	Creative arts service nec

Column 1	Column 2
Class	Title and Description
9 2 5 1 0 0	Sound Recording Studios This class includes employers mainly engaged in operating sound recording studios. <i>Exclusions and References:</i> <i>Employers mainly engaged in recording radio programmes are included in Class 912100 Radio Services.</i> Primary Activities:
9 2 5 1 0 0 0 1	Sound recording post-production service
9 2 5 1 0 0 0 2	Sound recording studio operation
9 2 5 2 0 0	Performing Arts Venues This class includes employers mainly engaged in operating performing arts venues. Primary Activities:
9 2 5 2 0 0 0 1	Concert hall operation
9 2 5 2 0 0 0 2	Entertainment centre operation
9 2 5 2 0 0 0 3	Music bowl operation
9 2 5 2 0 0 0 4	Music hall operation (excl theatre restaurant operation)
9 2 5 2 0 0 0 5	Opera house operation
9 2 5 2 0 0 0 6	Playhouse operation
9 2 5 2 0 0 0 7	Theatre operation (except motion picture theatre)
9 2 5 2 0 0 9 9	Performing arts venue operation nec
9 2 5 9 1 0	Agency Services to the Arts This class includes employers mainly engaged in providing agency services to the arts. Primary Activities:
9 2 5 9 1 0 0 1	Casting agency operation
9 2 5 9 1 0 0 2	Performing arts ticket agency operation (computerised or manual)

Column 1	Column 2
Class	Title and Description
9 2 5 9 2 0	Services to the Arts nec
	This class includes employers mainly engaged in providing services to the arts not elsewhere classified.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in set design including mfg are included in classes 292100 Wooden Furniture and Upholstered Seat Mfg or 292900 Furniture Manufacturing nec.</i>
	Primary Activities:
9 2 5 9 2 0 0 0 1	Costume design service
9 2 5 9 2 0 0 0 2	Set designing service (no mfg)
9 2 5 9 2 0 0 0 3	Set dressing service (no mfg)
9 2 5 9 2 0 0 0 4	Theatre lighting service
9 2 5 9 2 0 9 9 9	Services to the arts nec

Subdivision 93 - Sport and Recreation

Column 1	Column 2
Class	Title and Description
9 3 1 1 1 0	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.
	<i>Exclusions and References:</i>
	<i>Horse racing jockeys and horse racing harness drivers are included in Classes 931120 Horse Racing Jockeys and 931130 Horse Racing Harness Drivers.</i>
	Primary Activities:
9 3 1 1 1 0 0 0 1	Dog training (for racing)
9 3 1 1 1 0 0 0 2	Farrier service
9 3 1 1 1 0 0 0 3	Greyhound training
9 3 1 1 1 0 0 0 4	Race course or track operation nec
9 3 1 1 1 0 0 0 5	Race horse training
9 3 1 1 1 0 0 0 6	Racing kennels operation
9 3 1 1 1 0 0 0 7	Racing stables operation
9 3 1 1 2 0	Horse Racing Jockeys
	This class consists of employers of horse racing jockeys.
	Primary Activities:
9 3 1 1 2 0 0 0 1	Jockey

Column 1	Column 2
Class	Title and Description
9 3 1 1 3 0	Horse Racing Harness Drivers This class consists of employers of horse racing harness drivers. Primary Activities:
9 3 1 1 3 0 0 1	Horse racing harness driver
9 3 1 2 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <ul style="list-style-type: none"> (a) <i>operating sporting grounds or facilities in conjunction with a licensed club are included in Class 574000 Clubs (Hospitality);</i> (b) <i>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);</i> (c) <i>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;</i> (d) <i>ski lodge operation are included in Class 571000 Accommodation;</i> (e) <i>providing medical and/or other health services to persons engaged in sporting activity are included in the relevant classes in Subdivision 86 Health Services;</i> (f) <i>providing cleaning, repair and maintenance of artificial turf surfaces, including sports grounds or recreational areas, are included in Class 425100 Landscaping Services.</i> Primary Activities:
9 3 1 2 0 0 0 1	Athletic field or stadium operation
9 3 1 2 0 0 0 2	Basketball court or stadium operation
9 3 1 2 0 0 0 3	Billiard, snooker or pool hall operation
9 3 1 2 0 0 0 4	Bowling alley, tenpin, operation
9 3 1 2 0 0 0 5	Bowling green operation (except licensed club)
9 3 1 2 0 0 0 6	Boxing stadium operation
9 3 1 2 0 0 0 7	Cable water ski park operation
9 3 1 2 0 0 0 8	Cricket ground operation
9 3 1 2 0 0 0 9	Football field or stadium operation nec
9 3 1 2 0 0 0 10	Golf course or practice range operation (except licensed club)
9 3 1 2 0 0 0 11	Gymnasium operation
9 3 1 2 0 0 0 12	Health and fitness centre operation

Column 1	Column 2
Class	Title and Description
9 3 1 2 0 0 0 1 3	Indoor cricket centre operation
9 3 1 2 0 0 0 1 4	Ice or roller skating rink operation
9 3 1 2 0 0 0 1 5	Motor racing track or speedway operation
9 3 1 2 0 0 0 1 6	Netball court or stadium operation
9 3 1 2 0 0 0 1 7	Rifle range operation
9 3 1 2 0 0 0 1 8	Rugby league football ground
9 3 1 2 0 0 0 1 9	Ski-slope operation (including ski-tow operation)
9 3 1 2 0 0 0 2 0	Sports ground, stadium or venue operation (except licensed club)
9 3 1 2 0 0 0 2 1	Squash court operation
9 3 1 2 0 0 0 2 2	Swimming pool operation
9 3 1 2 0 0 0 2 3	Surf lifesaving service
9 3 1 2 0 0 0 2 4	Tennis court operation

9 3 1 9 1 1 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;*
- (d) *boat charter, lease or rental (with crew) for coastal water transport, except for recreational purposes, are included in Class 630200 Coastal Water Transport;*
- (e) *providing an office-based sports statistics service, without attendance at sporting events, to unrelated businesses, are included in Class 785500 Business Management Services; and*
- (f) *providing, cleaning, repair and maintenance of artificial turf surfaces, including sports grounds or recreational areas, are included in Class 425100 Landscaping Services.*

Primary Activities:

- 9 3 1 9 1 1 0 0 1 Aviation club
- 9 3 1 9 1 1 0 0 2 Boat operation – recreational –with crew, eg fishing boat charter or sightseeing tour
- 9 3 1 9 1 1 0 0 3 Cricket club operation (except licensed)
- 9 3 1 9 1 1 0 0 4 Exercise class instructor

Column 1	Column 2
Class	Title and Description
9 3 1 9 1 1 0 0 5	Hockey club operation (except licensed)
9 3 1 9 1 1 0 0 6	Marina operation (pleasure craft)
9 3 1 9 1 1 0 0 7	Martial arts instruction
9 3 1 9 1 1 0 0 8	Personal trainer
9 3 1 9 1 1 0 0 9	Riding school operation
9 3 1 9 1 1 0 1 0	Scuba diving (recreational) instruction
9 3 1 9 1 1 0 1 1	Ski-tow operation (excluding ski-slope operation)
9 3 1 9 1 1 0 1 2	Sporting club or association (apart from sports administration service)
9 3 1 9 1 1 0 1 3	Sports coaching service
9 3 1 9 1 1 0 1 4	Sports competition official service
9 3 1 9 1 1 0 1 5	Sports referee service
9 3 1 9 1 1 0 1 6	Sports statistics service (including attendance at matches and sporting events)
9 3 1 9 1 1 0 1 7	Sports training service
9 3 1 9 1 1 0 1 8	Swimming schools
9 3 1 9 1 1 0 1 9	Yacht club operation (except licensed)
9 3 1 9 1 2	Sports Administration Services
	This class included employers engaged in providing only administration services to the sporting industry.
	<i>Exclusions and References:</i>
	<i>Employers engaged in</i>
	(a) <i>providing referees, coaches, competition officials, sports coaching and training services are included in Class 931911 Sports and Services to Sports nec;</i>
	(b) <i>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</i>
	(c) <i>providing medical and/or other health services to persons engaged in sporting activity are included in the relevant classes in Subdivision 86 Health Services.</i>
	Primary Activities:
9 3 1 9 1 2 0 0 1	Sports administration service
9 3 1 9 2 0	Professional Footballers
	This class consists of employers of professional and semi-professional football players.
	Primary Activities:
9 3 1 9 2 0 0 0 1	Professional Australian Rules football players
9 3 1 9 2 0 0 0 2	Professional football players (Soccer)
9 3 1 9 2 0 0 0 3	Professional Rugby League football players
9 3 1 9 2 0 0 0 4	Professional Rugby Union football players

Column 1	Column 2
Class	Title and Description
9 3 1 9 3 0	Professional Boxing <p>This class consists of employers of persons engaged in professional boxing (fist fighting) sports, contests, displays or exhibitions.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers of professional combatants mainly engaged in kickboxing, or styles of boxing other than fist boxing, are included in Class 931950 Professional Combat Sports.</i></p> <p>Primary Activities:</p> <p>9 3 1 9 3 0 0 0 1 Professional boxing (fist fighting)</p>
9 3 1 9 4 0	Professional Wrestling <p>This class consists of employers of persons engaged in professional wrestling sports, contests, displays or exhibitions.</p> <p>Primary Activities:</p> <p>9 3 1 9 4 0 0 0 1 Professional wrestlers</p>
9 3 1 9 5 0	Professional Combat Sports <p>This class consists of employers of persons engaged in professional combat sports, contests, displays or exhibitions.</p> <p><i>Exclusions and References</i></p> <p><i>Employers of persons mainly engaged in</i></p> <p><i>(a) professional boxing (fist fighting) are included in Class 931930 Professional Boxing; and</i></p> <p><i>(b) professional wrestling are included in Class 931940 Professional Wrestling.</i></p> <p>Primary Activities:</p> <p>9 3 1 9 5 0 0 0 1 Cage fighting, in any of its styles</p> <p>9 3 1 9 5 0 0 0 2 Ju-jitsu or Jiu-jitsu, in any of its styles</p> <p>9 3 1 9 5 0 0 0 3 Kick boxing, in any of its styles</p> <p>9 3 1 9 5 0 0 0 4 Mixed Martial Arts, in any of its styles</p> <p>9 3 1 9 5 0 0 0 5 Muay Thai, in any of its styles</p> <p>9 3 1 9 5 0 0 0 6 Thai boxing, in any of its styles</p> <p>9 3 1 9 5 0 0 0 7 Ultimate fighting, in any of its styles</p>

Column 1	Column 2
Class	Title and Description
9 3 2 1 0 0	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
9 3 2 2 0 0	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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) providing food or liquor and gaming machine services only are included in Subdivision 57Accommodation, Cafes and Restaurants; and</i> <i>(b) operating lotteries and selling lottery products are included in Class 932100 Lotteries.</i> Primary Activities:
932200001	Casino operation
9 3 2 9 0 0	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

Column 1	Column 2
Class	Title and Description
9 3 3 0 0 0	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.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec.</i>
	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

Column 1	Column 2
Class	Title and Description
9 5 1 1 0 0	Video and DVD Hire Outlets
	This class includes employers mainly engaged in hire of pre-recorded video cassettes/ DVDs for personal use.
	Primary Activities:
9 5 1 1 0 0 0 1	Pre-recorded video cassettes hire to the general public
9 5 1 1 0 0 0 2	Pre-recorded DVD hire to the general public
9 5 1 9 0 0	Personal and Household Goods Hiring nec
	This class includes employers mainly engaged in hire of personal or household goods not elsewhere classified.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in hire of goods for commercial or business use are included in the appropriate class of Subdivision 77 Property Services.</i>
	Primary Activities:
9 5 1 9 0 0 0 1	Artwork hire
9 5 1 9 0 0 0 2	Bicycle hire
9 5 1 9 0 0 0 3	Camping equipment hire
9 5 1 9 0 0 0 4	Costume hire
9 5 1 9 0 0 0 5	Domestic appliance hire
9 5 1 9 0 0 0 6	Fishing tackle hire
9 5 1 9 0 0 0 7	Furniture hire
9 5 1 9 0 0 0 8	Hobby equipment hire
9 5 1 9 0 0 0 9	Jukebox machine hire and/or lease
9 5 1 9 0 0 0 10	Photographic equipment hire
9 5 1 9 0 0 0 11	Refrigerator hire
9 5 1 9 0 0 0 12	Snow ski hire
9 5 1 9 0 0 0 13	Sound reproducing equipment, household, hire
9 5 1 9 0 0 0 14	Sports and recreation equipment hire
9 5 1 9 0 0 0 15	Stove or heater hire
9 5 1 9 0 0 0 16	Suit hire
9 5 1 9 0 0 0 17	Television hire

Column 1	Column 2
Class	Title and Description
9 5 1 9 0 0 0 1 8	Video recorder or equipment hire
9 5 1 9 0 0 0 1 9	Washing machine hire
9 5 1 9 0 0 0 2 0	Water cooler equipment hire, household (may include supply of water)
9 5 1 9 0 0 9 9 9	Hire of personal or household goods nec
9 5 2 1 1 0	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).
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in providing self-service laundries and dry cleaning agencies are included in Class 952120 Self-service Laundries and Dry Cleaning Agencies.</i>
	Primary Activities:
9 5 2 1 1 0 0 0 1	Curtain cleaning service
9 5 2 1 1 0 0 0 2	Dry-cleaning
9 5 2 1 1 0 0 0 3	Dyeing service, clothes, nec
9 5 2 1 1 0 0 0 4	Laundry service, commercial
9 5 2 1 1 0 0 0 5	Linen hire service
9 5 2 1 1 0 0 0 6	Pressing or ironing service
9 5 2 1 2 0	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:
9 5 2 1 2 0 0 0 1	Dry-cleaning agency operation
9 5 2 1 2 0 0 0 2	Laundromats
9 5 2 1 2 0 0 0 3	Laundry service, domestic
9 5 2 1 2 0 0 0 4	Self-service laundry operation
9 5 2 1 3 0	Carpet Cleaners
	This class includes employers mainly engaged in providing carpet, rug and upholstered furniture cleaning services.
	Primary Activities:
9 5 2 1 3 0 0 0 1	Carpet and rug cleaning service
9 5 2 1 3 0 0 0 2	Carpet dyeing service
9 5 2 1 3 0 0 0 3	Upholstered furniture cleaning service

Column 1	Column 2
Class	Title and Description
9 5 2 2 0 0	Photographic Film Processing <p>This class includes employers mainly engaged in developing, printing or other processing of motion picture or other photographic film.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>Motion picture film production are included in Class 911100 Film and Video Production; and</i></p> <p>(b) <i>Portrait or other photography are included in Class 952300 Photographic Studios.</i></p> <p>Primary Activities:</p>
9 5 2 2 0 0 0 1	Photographic film processing
9 5 2 3 0 0	Photographic Studios <p>This class includes employers mainly engaged in undertaking portrait or other photography.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>retailing photographic equipment or supplies are included in Class 524400 Photographic Equipment Retailing;</i></p> <p>(b) <i>providing aerial photography services are included in Class 782200 Surveying Services;</i></p> <p>(c) <i>motion picture production are included in Class 911100 Film and Video Production;</i></p> <p>(d) <i>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</i></p> <p>(e) <i>developing, printing or other processing of motion picture or other photographic film are included in Class 952200 Photographic Film Processing.</i></p> <p>Primary Activities:</p>
9 5 2 3 0 0 0 1	Commercial photography service (except aerial photography, motion picture production or photographic film processing)
9 5 2 3 0 0 0 2	Photographic vending machine service
9 5 2 3 0 0 0 3	Photography service (except aerial photography, motion picture production or photographic film processing)
9 5 2 3 0 0 0 4	Portrait photography service
9 5 2 3 0 0 0 5	Street photography service
9 5 2 3 0 0 0 6	Studio photography service
9 5 2 3 0 0 0 7	Video filming service, nec

Column 1	Column 2
Class	Title and Description
9 5 2 4 0 0	Funeral Directors, Crematoria and Cemeteries
	This class includes employers mainly engaged in managing funerals, cremations or burials.
	Primary Activities:
952400001	Cemetery operation
952400002	Crematorium operation
952400003	Funeral directing
952400004	Undertaking service
9 5 2 5 1 0	Gardening Services
	This class includes employers mainly engaged in providing gardening and lawn mowing services only.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>agricultural weed eradication services are included in either Class 021920 Services to Crop Farming nec or 021930 Services to Fruit and Vegetable Growing nec;</i>
	(b) <i>domestic or other non-agricultural weed eradication services are included in Class 786500 Pest Control Services; and</i>
	(c) <i>landscape gardening (involving major earthworks and the building or retaining walls and paths etc) are included in Class 425100 Landscaping Services.</i>
	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
9 5 2 5 2 0	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

Column 1	Column 2
Class	Title and Description
952520004	Stump grinding
952520005	Tree removal
952520006	Tree surgery
9 5 2 6 0 0	Hairdressing and Beauty Salons
	This class includes employers mainly engaged in hairdressing or in providing beauty treatment services.
	<i>Exclusions and references:</i>
	<i>Employers mainly engaged in providing dermal treatment services by a specialist medical practitioner are included in Class 862200 Specialist Medical Services.</i>
	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
952600007	Dermal filling, injection or treatment services for cosmetic purposes (other than treatment by a specialist medical practitioner)
9 5 2 9 1 0	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

Column 1	Column 2
Class	Title and Description
9 5 2 9 2 0	Personal Services nec
	This class includes employers mainly engaged in providing personal services not elsewhere classified.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in</i>
	(a) <i>the operation of health farms mainly providing accommodation are included in Subdivision 57 Accommodation, Cafes and Restaurants;</i>
	(b) <i>surgical hair restoration or hair transplanting services are included in Class 862200 Specialist Medical Services;</i>
	(c) <i>providing therapeutic massage services or operation of health farms mainly providing medical services are included in Class 863900 Other Health Services nec; and</i>
	(d) <i>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.</i>
	(e) <i>providing migration consulting services to unrelated businesses are included in Class 785500 Business Management Services.</i>
	Primary Activities:
9 5 2 9 2 0 0 0 1	Astrology service
9 5 2 9 2 0 0 0 2	Baby sitting service (except in child care centres or preschools)
9 5 2 9 2 0 0 0 3	Chauffeur service
9 5 2 9 2 0 0 0 4	Cloak room service
9 5 2 9 2 0 0 0 5	Fortune telling service
9 5 2 9 2 0 0 0 6	Genealogy service
9 5 2 9 2 0 0 0 7	Hair restoration service (cosmetic)
9 5 2 9 2 0 0 0 8	Heraldry service
9 5 2 9 2 0 0 0 9	Introduction agency service
9 5 2 9 2 0 0 1 0	Marriage celebrant (own account)
9 5 2 9 2 0 0 1 1	Massage service nec
9 5 2 9 2 0 0 1 2	Pet grooming service
9 5 2 9 2 0 0 1 3	Sauna bath operation
9 5 2 9 2 0 0 1 4	Tattooing service
9 5 2 9 2 0 0 1 5	Toilet, public, operation
9 5 2 9 2 0 0 1 6	Turkish bath operation
9 5 2 9 2 0 0 1 7	Weight reducing service (mainly diet planning programs)
9 5 2 9 2 0 0 1 8	Migration consulting service - for individuals
9 5 2 9 2 0 9 9 9	Domestic service nec (on a contract or fee basis)

Subdivision 96 - Other Services

Column 1	Column 2
Class	Title and Description
961000	Religious Organisations <p>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 <i>Workplace Injury Management and Workers Compensation Act 1998</i>.</p> <p><i>Exclusions and References:</i></p> <p><i>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.</i></p> <p>Primary Activities:</p>
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 <p>This class includes employers mainly engaged in promoting the interests of specific groups of employers or self-employed persons.</p> <p>Primary Activities:</p>
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

Column 1	Column 2
Class	Title and Description
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	<p>Labour Associations</p> <p>This class includes employers mainly engaged in promoting the interests of employees, such as trade unions, councils and associations.</p> <p>Primary Activities:</p>
962200001	Industrial union operation
962200002	Trade union operation
962900	<p>Interest Groups nec</p> <p>This class includes employers mainly engaged in the promotion of community interests not elsewhere classified. It also includes political parties.</p> <p><i>Exclusions and References:</i></p> <ul style="list-style-type: none"> (a) <i>welfare organisations are included in the appropriate classes in Subdivision 87 Community Services;</i> (b) <i>religious institutions are included in Class 961000 Religious Organisations;</i> (c) <i>sporting associations or clubs are included in Class 931911 Sports and Services to Sports nec or Class 931912 Sports Administration Services; and</i> (d) <i>commercial enterprises (e.g. coffee shops) of interest groups should be classified according to the business activity of the commercial enterprise.</i>

Column 1	Column 2
Class	Title and Description
	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 institutions. Employers who provide facilities management services to corrective centres are included in this class.
	<i>Exclusions and References:</i>
	<i>Employers mainly engaged in providing juvenile corrective services are included in Class 872200 Residential Care Services nec.</i>
	Primary Activities:
963200001	Detention centre operation
963200002	Gaol operation
963200003	Prison farm operation
963200004	Prison operation
963200005	Remand centre operation
963200006	Corrective centre facilities management

Column 1	Column 2
Class	Title and Description
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. <i>Exclusions and references</i> <i>Employers mainly engaged in septic tank repairs and maintenance are included in Class 423100 Plumbing Services.</i> 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

Column 1	Column 2
Class	Title and Description
9 7 0 0 0 0	<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)



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