Explanatory Note - Classification of employer’s business

(1) 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.

(2) 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 (1).

(3) An employer may carry on a single business or more than one business at the same time.

(4) If an employer carries on a single business, the classification applicable to the business is that which most accurately describes the entire business of the employer. The entire business includes not only the operations and activities directly involved in the conduct of the business, but also all operations and activities incidental to the conduct of the business.

(5) If an employer carries on more than one business, so that it can be said that the employer carries on separate and distinct businesses, subclause (4) applies to each such separate and distinct business.

(6) Generally, businesses are not separate and distinct if the operations and activities carried on in those businesses are incidental to one another.

(7) In determining whether businesses are separate and distinct (for classification purposes) it is relevant to take the following into account:

   (a) the nature of the operations and activities (including incidental operations and activities) respectively carried on in the businesses,

   (b) differences in the identity of the workers respectively engaged in the businesses (and in particular of the workers engaged in the manufacturing or industrial activities and operations),

   (c) differences in locations of the businesses, for example, differences in locations may vary from sites far removed from each other, or separate floors in a given building, or even separate parts on the one floor level of a building (the important element in relation to location is that normally separate and distinct businesses have exclusive use of the particular area in which the operations and activities of the business are carried on).
Notes

1. The following activities should not be considered as separate and distinct businesses as referred to in the explanatory note on page 1:

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

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

2. In the event that an employer carries on separate and distinct businesses as referred to in the explanatory note on page 1 then workers engaged in the activities listed in Note 1 are to each be allocated to one of those two or more separate and distinct businesses. Any such allocation will be on the following basis:

   (a) if such a worker is occupied wholly or predominantly in just one of the employer’s separate and distinct businesses in New South Wales then the entire wages of the worker will attract the percentage rate of the class appropriate to that business,
   (b) if such a worker is predominantly occupied in more than one of the employer’s separate and distinct businesses in New South Wales then the entire wages of the worker will attract the lowest percentage rate of the classes appropriate to the various business activities in which the worker is occupied. (In the event that those two or more separate and distinct businesses each have the same percentage rate then the worker’s entire wages will attract the class with the lowest number).

3. Where an employer carries on a business and part of that business is located interstate and/or overseas, and a worker of the employer predominantly provides Corporate Head Office services to those interstate and/or overseas businesses and the employer can provide supporting documentation to show that such services are provided to those interstate and/or overseas businesses, the entire wages of the worker will attract the percentage rate of Class 785410 Corporate Head Office Administration. Head Office activities may include policy direction, corporate planning, management accounting, internal audit, corporate promotional work, investment management, property management, share registry operation, superannuation fund administration and other activities with a similar focus. The following factors should be taken into account in determining Head Office status:

   (a) Head Office function is undertaken by a separately identifiable group of workers;
   (b) Functions undertaken are of a generic nature (common to the management structure of most industries); and
   (c) Activities of the Head Office are undertaken in a manner that is mainly directed towards the employer’s operations outside of New South Wales.

4. If an employer is a member of a group, and provides services referred to in Note 1 to an employer who is also a member of the group, or if a non-grouped employer provides services referred to in Note 1 to a related employer, the premium payable by the employer is to be calculated on the following basis:

   (a) by reference to the highest percentage rate of the classes applicable to the second employer, to whom the services are provided, or
(b) if the employer is able to provide supporting documentation to show that such services are mainly provided to a particular business operation of the second employer – by reference to the rate for the class applicable to the business operation of the second employer.

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

(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.

5. If an employer, who is the registered Australian Head Office or National Head Office, provides Corporate Head Office services and can provide supporting documentation to show that such services are provided to related interstate and/or overseas entities and a worker predominantly provides such services to related interstate and/or overseas entities, the entire wages of the worker will attract the percentage rate of Class 785410 Corporate Head Office Administration. Corporate Head Office activities may include policy direction, corporate planning, management accounting, internal audit, corporate promotional work, investment management, property management, share registry operation, superannuation fund administration and other activities with a similar focus. The following factors should be taken into account in determining Corporate Head Office status:

(a) Corporate Head Office function is undertaken by a separately identifiable group of workers;

(b) Functions undertaken are of a generic nature (common to the management structure of most industries); and

(c) Activities of the Corporate Head Office are undertaken in a manner that is mainly directed towards the employer’s operations outside of New South Wales.

6. If an employer has a business that is covered by 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.

7. In relation to the class applicable to ministers of religion (961000) note that clauses 17 and 18 of Schedule 1 to the Workplace Injury Management and Workers Compensation Act 1998 provide special procedures by which ministers of religion may be treated as workers for the purposes of the Act.

8. In the case of a labour hire business more than one class may apply. The class applicable to each category of worker hired out is the class that applies to the activity most closely associated with the occupation of the worker provided by the labour hire business. The office staff of labour hire companies, group training companies or group apprenticeship schemes whose role is the placement of workers with host employers is included in Class 786100 Employment Placement Services. However, this Note does not apply to the staff of employers who provide employment placement services to their own business or to a related business and should be classified as per Notes 1-5.
9. In this annexure ‘Mfg’ means ‘Manufacturing’.

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

11. ‘Dealing’ in this annexure refers to contact, interaction and transactions with other people or organisations for business purposes including the activities of commerce, trade, industry, selling and production.

12. In this annexure ‘nec’ means ‘Not Elsewhere Classified’.

13. ‘Predominantly’, in relation to services provided by the worker of an employer, refers to the proportion of time that a worker spends in providing services which during the policy period represents or is likely to represent more than any other activities combined of the worker to the total services provided by the worker.

14. A ‘related’ business, employer or entity in this annexure has the same meaning as being a related employer for grouping under Division 2B of Part 7 of the Workers Compensation Act 1987.

15. The State Insurance Regulatory Authority, from time to time, issue guidelines for the application of the NSW WIC System.
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2019-2020 NSW Workers Compensation Industry Classification System

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How to determine an employer’s primary activity in accordance with the NSW Workers Compensation Industry Classification System

**Step 1**
Check the Index and identify likely Divisions.

**Step 2**
Read the preambles of likely Divisions.

**Step 3**
Identify the relevant Division within this WIC system, having regard to the relevant Division preambles.

**Step 4**
Identify the appropriate industry classification within the Division, having regard to the relevant Subdivision headings, individual industry classifications and listed primary activities, and paying careful attention to exclusions and references.

**Step 5**
Assign the appropriate WIC to the primary activity.

Does an exclusion or reference apply?

Follow the instruction provided by the exclusion(s) or reference(s) and repeat Step 2.
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

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
<tr>
<td>011100</td>
<td>Plant Nurseries</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
</tbody>
</table>

Exclusions and References:

Employers mainly engaged in

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

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

Primary Activities:

011100001 Bulb propagating - outdoors
011100002 Bulb propagating - under cover
011100003 Fruit tree nursery operation - outdoors
011100004 Fruit tree nursery operation -under cover
011100005 Ornamental plant growing - outdoors
011100006 Ornamental plant growing - under cover
011100007 Plant propagation
011100008 Plant stock growing (except forest nursery) - outdoors nec
011100009 Plant stock growing (except forest nursery) - under cover nec
011100010 Seedling growing - outdoors
011100011 Seedling growing - under cover
011100012 Turf growing
011100013 Vine stock nursery operation - outdoors
011100014 Vine stock nursery operation - under cover
011100999 Plant nurseries nec

011200 Cut Flower and Flower Seed Growing

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

Exclusions and References:

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>011200001</td>
<td>Display foliage growing - outdoors</td>
</tr>
<tr>
<td>011200002</td>
<td>Display foliage growing - under cover</td>
</tr>
<tr>
<td>011200003</td>
<td>Flower growing - outdoors</td>
</tr>
<tr>
<td>011200004</td>
<td>Flower growing - under cover</td>
</tr>
<tr>
<td>011200005</td>
<td>Seed, flower, growing - outdoors</td>
</tr>
<tr>
<td>011200006</td>
<td>Seed, flower, growing - under cover</td>
</tr>
<tr>
<td>011200999</td>
<td>Cut flower and flower seed growing nec</td>
</tr>
</tbody>
</table>

### 011300 Vegetable Growing

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

#### Exclusions and References:

Employers mainly engaged in

(a) growing dry field peas or beans or soybeans are included in Class 012100 Grain Growing;
(b) growing vegetables for fodder are included in Class 016900 Crop and Plant Growing nec; and
(c) gathering forest mushrooms are included in Class 030300 Services to Forestry.

#### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>011300001</td>
<td>Beans growing (except dry field beans or soybeans) - outdoors</td>
</tr>
<tr>
<td>011300002</td>
<td>Beans growing (except dry field beans or soybeans) - under cover</td>
</tr>
<tr>
<td>011300003</td>
<td>Capsicum growing - outdoors</td>
</tr>
<tr>
<td>011300004</td>
<td>Capsicum growing - under cover</td>
</tr>
<tr>
<td>011300005</td>
<td>Cucumber growing - outdoors</td>
</tr>
<tr>
<td>011300006</td>
<td>Cucumber growing - under cover</td>
</tr>
<tr>
<td>011300007</td>
<td>Garlic growing</td>
</tr>
<tr>
<td>011300008</td>
<td>Herb growing nec - outdoors</td>
</tr>
<tr>
<td>011300009</td>
<td>Herb growing nec - under cover</td>
</tr>
<tr>
<td>011300010</td>
<td>Kumara growing</td>
</tr>
<tr>
<td>011300011</td>
<td>Lettuce growing - outdoors</td>
</tr>
<tr>
<td>011300012</td>
<td>Lettuce growing - under cover</td>
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<tr>
<td>011300013</td>
<td>Melon growing</td>
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<td>011300014</td>
<td>Onion growing</td>
</tr>
<tr>
<td>011300015</td>
<td>Potato growing</td>
</tr>
<tr>
<td>011300016</td>
<td>Seed potato growing</td>
</tr>
<tr>
<td>011300017</td>
<td>Sprout growing - under cover</td>
</tr>
<tr>
<td>011300018</td>
<td>Sugar beet growing</td>
</tr>
<tr>
<td>011300019</td>
<td>Sweetcorn growing</td>
</tr>
<tr>
<td>011300020</td>
<td>Sweet potato (kumara) growing</td>
</tr>
<tr>
<td>011300021</td>
<td>Tomato growing - outdoors</td>
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<tr>
<td>011300022</td>
<td>Tomato growing - under cover</td>
</tr>
<tr>
<td>011300023</td>
<td>Vegetable growing (except dry field peas or beans or soybeans) - outdoors</td>
</tr>
<tr>
<td>011300024</td>
<td>Vegetable growing (except dry field peas or beans or soybeans) - under cover</td>
</tr>
<tr>
<td>011300025</td>
<td>Vegetable seed growing - outdoors</td>
</tr>
</tbody>
</table>
011300026 Vegetable seed growing - under cover
011300999 Vegetable growing nec

011400 **Grape Growing**
This class includes employers mainly engaged in growing or sun-drying grapes.

*Exclusions and References:*
Employers mainly engaged in
(a) preserving (except sun-drying) grapes are included in Class 213000 Fruit and Vegetable Processing; and
(b) manufacturing wine are included in Class 218300 Wine Mfg.

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

011500 **Apple and Pear Growing**
This class includes employers mainly engaged in growing or sun-drying apples or pears. This class also includes growing other pome fruit.

**Primary Activities:**
011500001 Apple growing
011500002 Nashi pear growing
011500003 Quince growing
011500999 Pear growing nec

011600 **Stone Fruit Growing**
This class includes employers mainly engaged in growing or sun-drying stone fruit.

**Primary Activities:**
011600001 Apricot growing
011600002 Cherry growing
011600003 Nectarine growing
011600004 Peach growing
011600005 Plum or prune growing
011600999 Stone fruit growing nec

011700 **Kiwi Fruit Growing**
This class includes employers mainly engaged in growing kiwi fruit.

**Primary Activities:**
011700001 Kiwi fruit growing
011900 Fruit Growing nec
This class includes employers mainly engaged in growing bananas, pineapples, citrus fruit, tree nuts and other fruit not elsewhere classified.

Primary Activities:
011900001 Almond growing
011900002 Avocado growing
011900003 Banana growing
011900004 Berry fruit growing
011900005 Cashew nut growing
011900006 Chestnut growing
011900007 Citrus fruit growing
011900008 Coconut growing
011900009 Currant, Red or Black, growing
011900010 Custard apple growing
011900011 Fig growing
011900012 Gooseberry growing
011900013 Loganberry growing
011900014 Loquat growing
011900015 Macadamia nut growing
011900016 Mango growing
011900017 Mulberry growing
011900018 Olive growing
011900019 Passionfruit growing
011900020 Pawpaw growing
011900021 Pecan nut growing
011900022 Persimmon growing
011900023 Pineapple growing
011900024 Raspberry growing
011900025 Strawberry growing
011900026 Tree nut growing nec
011900027 Walnut growing
011900999 Fruit growing nec

012100 Grain Growing
This class includes employers mainly engaged in growing cereal or coarse grains or other cereal crops. This class also includes employers engaged in growing oilseeds, peanuts, lupins, dry field peas or beans.

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

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<td>012100002</td>
<td>Canola growing</td>
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<td>012100003</td>
<td>Cereal grain growing</td>
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<tr>
<td>012100004</td>
<td>Coarse grain growing</td>
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<tr>
<td>012100005</td>
<td>Dry field pea or field bean growing</td>
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<td>012100006</td>
<td>Grain seed growing</td>
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<td>012100007</td>
<td>Lupin growing</td>
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<td>012100008</td>
<td>Maize growing</td>
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<td>Millet growing (except broom millet)</td>
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<td>Rice growing</td>
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<td>Sorghum growing (except forage sorghum)</td>
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<td>Wheat growing</td>
</tr>
<tr>
<td>012100099</td>
<td>Grain growing nec</td>
</tr>
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</table>

### 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming

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

#### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>012200001</td>
<td>Beef cattle farming and grain growing</td>
</tr>
<tr>
<td>012200002</td>
<td>Grain growing and sheep or beef cattle farming</td>
</tr>
<tr>
<td>012200003</td>
<td>Prime lamb raising and grain growing</td>
</tr>
<tr>
<td>012200004</td>
<td>Sheep farming and grain growing</td>
</tr>
</tbody>
</table>

### 012300 Sheep-Beef Cattle Farming

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

#### Exclusions and References:

Employers mainly engaged in

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

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

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

(d) operating beef cattle feedlots are included in Class 012520 Beef Cattle Feedlots.
Primary Activities:
012300001 Beef cattle and sheep farming

012400 Sheep Farming
This class includes employers mainly engaged in farming sheep. This class also includes raising sheep for milk.

Exclusions and References:
Employers mainly engaged in
(a) mixed grain-sheep are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming; and
(b) mixed sheep-beef cattle farming are included in Class 012300 Sheep-Beef Cattle Farming.

Primary Activities:
012400001 Prime lamb raising
012400002 Raw sheep milk production
012400003 Sheep farming
012400004 Wool growing

012510 Beef Cattle Farming
This class includes employers mainly engaged in farming beef cattle on open pasture.

Exclusions and References:
Employers mainly engaged in
(a) mixed grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;
(b) mixed sheep-beef cattle farming in Class 012300 Sheep-Beef Cattle Farming; and
(c) operating beef cattle feedlots are included in Class 012520 Beef Cattle Feedlots.

Primary Activities:
012510001 Beef cattle farming, grazing
012510002 Buffalo, domesticated, grazing

012520 Beef Cattle Feedlots
This class includes employers mainly engaged in operating beef cattle feedlots where cattle are kept confined in a yard area with watering and feeding facilities.

Exclusions and References:
Employers mainly engaged in
(a) mixed grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;
(b) mixed sheep-beef cattle farming in Class 012300 Sheep-Beef Cattle Farming; and
(c) beef cattle farming on open pasture is included in Class 012510 Beef Cattle Farming.

Primary Activities:
012520001 Beef cattle feedlot operation
013000 Dairy Cattle Farming
This class includes employers mainly engaged in farming dairy cattle.

Primary Activities:
013000001 Dairy cattle farming
013000002 Dairy operation
013000003 Raw cattle milk production
013000004 Sharemilking dairy cattle

014100 Poultry Farming (Meat)
This class includes employers mainly engaged in raising poultry for production of meat or in hatching meat breed chicks. This class also includes the raising of game birds for meat or in hatching game birds for raising for meat.

Primary Activities:
014100001 Chicken farming (for meat)
014100002 Duck farming
014100003 Game bird farming
014100004 Goose farming
014100005 Ostrich farming
014100006 Poultry farming (for meat)
014100007 Poultry hatchery operation (meat breeds)
014100008 Turkey farming

014200 Poultry Farming (Eggs)
This class includes employers mainly engaged in farming poultry for production of eggs or in hatching egg breed chicks.

Primary Activities:
014200001 Egg farm operation
014200002 Poultry farming (for eggs)
014200003 Poultry hatchery operation (egg breeds)

015100 Pig Farming
This class includes employers mainly engaged in farming pigs.

Primary Activities:
015100001 Pig breeding
015100002 Pig farming
015100003 Pig raising

015200 Horse Farming
This class includes employers mainly engaged in horse farming.
Primary Activities:
015200001 Horse breeding
015200002 Stud farm operation (horses)

015300 Deer Farming
This class includes employers mainly engaged in farming deer.

Primary Activities:
015300001 Deer breeding
015300002 Deer farming for venison
015300003 Deer velvet production

015900 Other Livestock Farming nec
This class includes employers mainly engaged in raising or breeding farm or domestic animals not elsewhere classified.

Exclusions and References:
Employers mainly engaged in farming aquatic animals are included in Class 042000 Aquaculture.

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

016100 Sugar Cane Growing
This class includes employers mainly engaged in growing sugar cane.

Primary Activities:
016100001 Sugar cane growing

016200 Cotton Growing
This class includes employers mainly engaged in growing cotton.
2019-2020 NSW Workers Compensation Industry Classification System

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>016200001</td>
<td>Cotton growing</td>
</tr>
</tbody>
</table>

**016900** Other Crop and Plant Growing nec

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

**Exclusions and References:**

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

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>016900001</td>
<td>Arrowroot growing</td>
</tr>
<tr>
<td>016900002</td>
<td>Bamboo growing</td>
</tr>
<tr>
<td>016900003</td>
<td>Broom millet growing</td>
</tr>
<tr>
<td>016900004</td>
<td>Chicory growing</td>
</tr>
<tr>
<td>016900005</td>
<td>Coffee growing</td>
</tr>
<tr>
<td>016900006</td>
<td>Drug plants growing</td>
</tr>
<tr>
<td>016900007</td>
<td>Flax growing</td>
</tr>
<tr>
<td>016900008</td>
<td>Fodder growing</td>
</tr>
<tr>
<td>016900009</td>
<td>Forage sorghum growing</td>
</tr>
<tr>
<td>016900010</td>
<td>Ginger growing</td>
</tr>
<tr>
<td>016900011</td>
<td>Hay growing</td>
</tr>
<tr>
<td>016900012</td>
<td>Hop growing</td>
</tr>
<tr>
<td>016900013</td>
<td>Jute growing</td>
</tr>
<tr>
<td>016900014</td>
<td>Lavender growing</td>
</tr>
<tr>
<td>016900015</td>
<td>Lucerne growing</td>
</tr>
<tr>
<td>016900016</td>
<td>Mushroom growing</td>
</tr>
<tr>
<td>016900017</td>
<td>Mustard growing</td>
</tr>
<tr>
<td>016900018</td>
<td>Pasture seed growing</td>
</tr>
<tr>
<td>016900019</td>
<td>Ramie growing</td>
</tr>
<tr>
<td>016900020</td>
<td>Rubber growing</td>
</tr>
<tr>
<td>016900021</td>
<td>Seed growing nec</td>
</tr>
<tr>
<td>016900022</td>
<td>Silage production</td>
</tr>
<tr>
<td>016900023</td>
<td>Spice crop growing</td>
</tr>
<tr>
<td>016900024</td>
<td>Sudan grass growing</td>
</tr>
<tr>
<td>016900025</td>
<td>Tea growing</td>
</tr>
<tr>
<td>016900026</td>
<td>Tea tree growing</td>
</tr>
<tr>
<td>016900027</td>
<td>Tobacco farming (including tobacco leaf drying but not redrying)</td>
</tr>
<tr>
<td>016900028</td>
<td>Vegetable growing (for fodder)</td>
</tr>
<tr>
<td>016900999</td>
<td>Crop and plant growing nec</td>
</tr>
</tbody>
</table>
## Subdivision 02 - Services to Agriculture, Hunting and Trapping

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
<tr>
<td>----------</td>
<td>------------------------</td>
</tr>
<tr>
<td>021100</td>
<td>Cotton Ginning</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in ginning cotton.</td>
</tr>
<tr>
<td></td>
<td><strong>Primary Activities:</strong></td>
</tr>
<tr>
<td></td>
<td>0211000001 Cotton ginning</td>
</tr>
<tr>
<td>021200</td>
<td>Shearing Services</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in providing shearing services for sheep, goats and other livestock raised mainly for their hair.</td>
</tr>
<tr>
<td></td>
<td><strong>Primary Activities:</strong></td>
</tr>
<tr>
<td></td>
<td>0212000001 Alpaca shearing</td>
</tr>
<tr>
<td></td>
<td>0212000002 Goat shearing</td>
</tr>
<tr>
<td></td>
<td>0212000003 Sheep shearing</td>
</tr>
<tr>
<td></td>
<td>021200999 Livestock shearing service nec</td>
</tr>
<tr>
<td>021300</td>
<td>Aerial Agricultural Services</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in providing aerial seeding, crop or pasture dusting or spraying services or aerial mustering services.</td>
</tr>
<tr>
<td></td>
<td><strong>Primary Activities:</strong></td>
</tr>
<tr>
<td></td>
<td>0213000001 Aerial crop spraying or dusting</td>
</tr>
<tr>
<td></td>
<td>0213000002 Aerial fertiliser spreading</td>
</tr>
<tr>
<td></td>
<td>0213000003 Aerial mustering</td>
</tr>
<tr>
<td></td>
<td>0213000004 Aerial pasture spraying or dusting</td>
</tr>
<tr>
<td></td>
<td>0213000005 Aerial pest control or baiting</td>
</tr>
<tr>
<td></td>
<td>0213000006 Aerial seeding service</td>
</tr>
<tr>
<td></td>
<td>0213000007 Aerial topdressing</td>
</tr>
<tr>
<td></td>
<td>021300999 Aerial agricultural services nec</td>
</tr>
<tr>
<td>021910</td>
<td>Services to Livestock Farming nec</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in providing services related to the raising and farming of beef and dairy cattle, sheep and other livestock.</td>
</tr>
<tr>
<td></td>
<td><strong>Primary Activities:</strong></td>
</tr>
<tr>
<td></td>
<td>0219100001 Agistment service</td>
</tr>
<tr>
<td></td>
<td>0219100002 Livestock dipping</td>
</tr>
<tr>
<td></td>
<td>0219100003 Livestock drafting and droving</td>
</tr>
<tr>
<td></td>
<td>0219100004 Mulesing</td>
</tr>
<tr>
<td></td>
<td>0219100005 Livestock pest control services</td>
</tr>
</tbody>
</table>
2019-2020 NSW Workers Compensation Industry Classification System

021910999 Services to livestock farming nec

021920 Services to Crop Farming nec
This class includes employers mainly engaged in providing services to cereal grain farming, cotton growing and other crop, pasture and turf farming.

Primary Activities:
021920001 Crop harvesting
021920002 Farm irrigation service
021920003 Fertiliser spreading (except aerial)
021920004 Hay baling or pressing
021920005 Lighting for aerial crop spraying
021920006 Pest and weed control for crop and pasture growing (except aerial)
021920007 Seed cleaning or grading
021920999 Services to crop and pasture farming nec

021930 Services to Fruit and Vegetable Growing nec
This class includes employers mainly engaged in providing services to fruit, vegetable growing and plant nurseries.

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

021940 Agricultural Land Clearing and Fencing Services
This class includes employers mainly engaged in providing agricultural land clearing, fencing and related services not elsewhere classified.

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

Primary Activities:
021940001 Fencing, agricultural
021940002 Land clearing, agricultural

021950 Other Services to Agriculture nec
This class includes employers mainly engaged in providing specialist technical and professional services to agriculture not elsewhere classified.

Exclusions and References:
Employers mainly engaged in wool broking, including reclassing or bulk classing as an incidental activity, are included in Class 451100 Wool Wholesaling.
Primary Activities:
021950001 Artificial insemination services
021950002 Chicken sexing and debeaking
021950003 Crop breeding
021950004 Dairy herd testing
021950005 Wool classing (including reclassing or bulk classing)
021950999 Professional and technical services to agriculture nec

021960 Pet Boarding and Kennels nec
This class includes employers mainly engaged in providing care and boarding services for domestic pets such as cats and dogs.

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

Primary Activities:
021960001 Domestic pet boarding services
021960002 Dog kennels
021960003 Catteries

022000 Hunting and Trapping
This class includes employers mainly engaged in hunting, trapping or taking animals, birds or reptiles in the wild for commercial, population control or pest control purposes.

Primary Activities:
022000001 Bird trapping
022000002 Buffalo hunting
022000003 Crocodile hunting
022000004 Culling of wild animals
022000005 Deer hunting
022000006 Dingo hunting or trapping
022000007 Fur skin animal hunting or trapping
022000008 Game preserve, commercial, operation
022000009 Kangaroo hunting
022000010 Mutton bird catching
022000011 Possum hunting and trapping
022000012 Rabbit hunting or trapping
022000013 Snake catching
022000999 Hunting and trapping nec
### Subdivision 03 - Forestry and Logging

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
</tbody>
</table>

030100  Forestry

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

**Primary Activities:**
03010001 Forestry

030210  Softwood Timber Plantation Logging

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

**Primary Activities:**
03021001 Logging, softwood timber plantation

030220  Hardwood and Other Timber Logging

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

**Exclusions and References:**

Employers mainly engaged in:

- a) harvesting or logging softwood plantation timber are included in Class 030210 Softwood Timber Plantation Logging; and
- b) manufacturing sawn firewood (from sawmilling) are included in Class 231100 Log Sawmilling.

**Primary Activities:**
030220001 Firewood cutting (forest)
030220002 Logging hardwood timber (forest)
030220003 Mine timbers hewing (forest)
030220004 Pole hewing (forest)
030220005 Posts shaping (forest)
030220006 Pulpwood cutting (forest or bush)
030220007 Railway sleepers hewing (forest)
030220008 Rough shaping of forest timber
030220009 Timber hewing (forest)
030220010 Tree cutting or felling, natural forests
030220999 Hardwood and other timber logging nec
030300 Services to Forestry

This class includes employers mainly engaged in providing services such as forest reaforestation, conservation or plantation maintenance on a fee or contract basis. This class also includes employers mainly engaged in operating forest nurseries and employers mainly engaged in gathering other forest products or in distilling of eucalyptus oil in the forest.

Exclusions and References:

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;
c) aerial pest control or baiting are included in class 021300 Aerial Agricultural Services; and
d) wild animal control are included in Class 022000 Hunting and Trapping.

Primary Activities:

030300001 Bush regeneration service
030300002 Eucalyptus oil distilling (forest)
030300003 Forest conservation service
030300004 Forest mushroom gathering
030300005 Forest nursery operation or service
030300006 Forest planting
030300007 Forest products gathering
030300008 Pine cone collecting
030300009 Pest control service (forestry; except aerial or wild animal control)
030300010 Reforestation service
030300011 Resin gathering
030300012 Revegetation service
030300013 Silviculture service
030300014 Sphagnum moss gathering
030300015 Timber plantation maintenance
030300016 Timber tract maintenance
030300017 Tree pruning (forest)
030300018 Tree thinning (forest)
030300999 Services to forestry nec
### Subdivision 04 - Commercial Fishing

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Class</strong></td>
<td><strong>Title and Description</strong></td>
</tr>
<tr>
<td>041100</td>
<td>Rock Lobster Fishing</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in catching rock lobsters from ocean or coastal waters.</td>
</tr>
</tbody>
</table>

*Exclusions and References:*

Employers mainly engaged in

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

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

*Primary Activities:*

- 04110001 Crab fishing or potting
- 04110002 Crayfish, saltwater, fishing
- 04110003 Rock lobster fishing or potting
- 04110004 Rock lobster fishing and processing (aboard vessel at sea)

| 041200   | Prawn Fishing  |
|          | This class includes employers mainly engaged in catching prawns from ocean or coastal waters. |

*Exclusions and References:*

Employers mainly engaged in

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

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

*Primary Activities:*

- 04120001 Prawn fishing
- 04120002 Prawn fishing and processing (aboard vessel at sea)
- 04120003 Scampi fishing

| 041300   | Finfish Trawling  |
|          | This class includes employers mainly engaged in trawling, seining or netting for finfish in ocean or coastal waters. |

*Exclusions and References:*

Employers mainly engaged in

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>041300001</td>
<td>Beach seining, fishing</td>
</tr>
<tr>
<td>041300002</td>
<td>Bottom gill netting, fishing</td>
</tr>
<tr>
<td>041300003</td>
<td>Danish seining, fishing</td>
</tr>
<tr>
<td>041300004</td>
<td>Pair trawling</td>
</tr>
<tr>
<td>041300005</td>
<td>Purse seining</td>
</tr>
<tr>
<td>041300006</td>
<td>Set netting, fishing</td>
</tr>
<tr>
<td>041300007</td>
<td>Surface netting, fishing</td>
</tr>
<tr>
<td>041300999</td>
<td>Finfish trawling nec</td>
</tr>
</tbody>
</table>

#### 041400 Squid Jigging

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

### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>041400001</td>
<td>Squid jigging</td>
</tr>
</tbody>
</table>

#### 041500 Line Fishing

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

### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>041500001</td>
<td>Bottom long line fishing</td>
</tr>
<tr>
<td>041500002</td>
<td>Line fishing</td>
</tr>
<tr>
<td>041500003</td>
<td>Ocean trolling</td>
</tr>
<tr>
<td>041500004</td>
<td>Surface long line fishing</td>
</tr>
</tbody>
</table>

#### 041900 Marine Fishing nec

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

### Exclusions and References:

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

### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>041900001</td>
<td>Abalone fishing</td>
</tr>
<tr>
<td>041900002</td>
<td>Freshwater eel fishing</td>
</tr>
<tr>
<td>041900003</td>
<td>Lake fishing</td>
</tr>
<tr>
<td>041900004</td>
<td>Marine water fishery products gathering</td>
</tr>
<tr>
<td>041900005</td>
<td>Oyster catching (except from cultivated oyster beds)</td>
</tr>
<tr>
<td>041900006</td>
<td>Pearling (except pearl oyster farming)</td>
</tr>
<tr>
<td>041900007</td>
<td>River fishing</td>
</tr>
<tr>
<td>041900008</td>
<td>Seaweed (algae) harvesting</td>
</tr>
<tr>
<td>041900009</td>
<td>Spat catching</td>
</tr>
<tr>
<td>041900010</td>
<td>Turtle hunting</td>
</tr>
<tr>
<td>041909999</td>
<td>Marine fishing nec</td>
</tr>
</tbody>
</table>
Aquaculture

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

**Primary Activities:**

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

DIVISION B - MINING

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

<table>
<thead>
<tr>
<th>Subdivision 12 - Oil and Gas Extraction</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Column 1</strong></td>
</tr>
<tr>
<td>Class</td>
</tr>
<tr>
<td>120000</td>
</tr>
</tbody>
</table>

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.
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
12000999 Oil and gas extraction nec

**Subdivision 13 - Metal Ore Mining**

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<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Title and Description</th>
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<tbody>
<tr>
<td>131100</td>
<td>Iron Ore Mining</td>
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<tr>
<td></td>
<td>This class includes employers mainly engaged in mining iron ore or iron sands.</td>
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</tbody>
</table>

**Primary Activities:**
131100001 Iron ore dressing or beneficiating
131100002 Iron ore mining
131100003 Iron sand mining

131200 Copper Ore Mining—Underground
This class includes employers mainly engaged in underground mining of copper ore.

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

**Primary Activities:**
131200001 Copper ore leaching, underground
131200002 Copper ore mining, underground
131200003 Electro won copper production, underground

131300 Copper Ore Mining—Surface
This class includes employers mainly engaged in open-cut mining of copper ore.

**Exclusions and References:**
Employers mainly engaged in custom smelting or refining of copper are included in Class 272300 Copper, Silver, Lead and Zinc Smelting, Refining.
Primary Activities:
131300001 Copper ore leaching, surface
131300002 Copper ore mining, surface
131300003 Electro won copper production, surface

131410 Gold Ore Mining—Underground
This class includes employers mainly engaged in underground mining of gold ores and in beneficiating ore or in the preliminary extraction of gold from ore mined by the same employer by smelting or by extraction of gold from a liquor.

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

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

131420 Gold Ore Mining—Surface
This class includes employers mainly engaged in alluvial or open-cut mining of gold ores and in beneficiating ore or in the preliminary extraction of gold from ore mined by the same employer by smelting or by extraction of gold from a liquor.

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

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

131500 Mineral Sand Mining
This class includes employers mainly engaged in mining mineral sands (except iron sands).

Primary Activities:
131500001 Ilmenite sand mining
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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

131610 Nickel Ore Mining—Underground
This class includes employers mainly engaged in underground mining of nickel ores.

Primary Activities:
131610001 Nickel ore mining, underground

131620 Nickel Ore Mining—Surface
This class includes employers mainly engaged in open-cut mining of nickel ores.

Primary Activities:
131620001 Nickel ore mining, surface

131710 Silver-Lead-Zinc Ore Mining—Underground
This class includes employers mainly engaged in underground mining ores of silver, lead or zinc.

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

Primary Activities:
131710001 Lead ore mining, underground
131710002 Silver-lead-zinc ore mining, underground
131710003 Silver ore mining, underground
131710004 Zinc ore mining, underground

131720 Silver-Lead-Zinc Ore Mining—Surface
This class includes employers mainly engaged in open-cut mining ores of silver, lead or zinc.

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

Primary Activities:
131720001 Lead ore mining, surface
131720002 Silver-lead-zinc ore mining, surface
131720003 Silver ore mining, surface
131720004 Zinc ore mining, surface
131910  Other Metal Ore Mining nec—Underground
This class includes employers mainly engaged in underground mining of metallic mineral ores not elsewhere classified.

Primary Activities:
131910001 Antimony ore mining, underground
131910002 Beryllium ore mining, underground
131910003 Bismuth ore mining, underground
131910004 Iron pyrite mining, underground
131910005 Manganese ore mining, underground
131910006 Metallic ore mining nec, underground
131910007 Molybdenite mining, underground
131910008 Platinum group metals mining, underground
131910009 Tantalite mining, underground
131910010 Tin ore mining, underground
131910011 Tungsten ore mining, underground
131910012 Uranium ore mining, underground
131910999 Metal ore mining nec, underground

131920  Other Metal Ore Mining nec—Surface
This class includes employers mainly engaged in open-cut mining of metallic mineral ores not elsewhere classified.

Primary Activities:
131920001 Aluminium ore mining, surface
131920002 Antimony ore mining, surface
131920003 Bauxite mining, surface
131920004 Beryllium ore mining, surface
131920005 Bismuth ore mining, surface
131920006 Iron pyrite mining, surface
131920007 Manganese ore mining, surface
131920008 Metallic ore mining nec, surface
131920009 Molybdenite mining, surface
131920010 Platinum group metals mining, surface
131920011 Tantalite mining, surface
131920012 Tin ore mining, surface
131920013 Tungsten ore mining, surface
131920014 Uranium ore mining, surface
131920999 Metal ore mining nec, surface

Subdivision 14 - Other Mining

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<td>Class</td>
<td>Title and Description</td>
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<tr>
<td>141100</td>
<td>Gravel and Sand Quarrying</td>
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</tbody>
</table>
This class includes employers mainly engaged in quarrying, washing or screening of sand or natural gravel.

Exclusions and References:
Employers mainly engaged in
(a) quarrying, crushing or screening crushed or broken stone are included in Class 141900 Construction Material Mining nec; and
(b) quarrying silica for industrial purposes are included in Class 142020 Other Mining nec—Surface.

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

141900 Construction Material Mining nec
This class includes employers mainly engaged in quarrying, crushing or screening crushed or broken stone or in quarrying dimension stone or construction materials not elsewhere classified. This class also includes the quarrying of clay, marble, granite, limestone, slate or dolomite for use as a manufacturing input.

Exclusions and References:
Employers mainly engaged in
(a) quarrying river gravel are included in Class 141100 Gravel and Sand Quarrying;
(b) manufacturing within the same employer non-metallic mineral products (such as bricks, glass, cement, slate paving, cut and polished ornamental stone) are included in the appropriate classes of Division C Manufacturing; and
(c) incidental quarrying of earth, soil or filling carried out by the contractor at construction site is primary to the appropriate class in Division E Construction.

Primary Activities:
141900001 Aggregate quarrying
141900002 Bentonite quarrying
141900003 Blue metal stone quarrying
141900004 Brick shale quarrying
141900005 Building stone quarrying
141900006 Cement clay quarrying
141900007 Chalk quarrying
141900008 Clay quarrying
141900009 Construction material crushing or screening (except sand or gravel)
141900010 Dimension stone quarrying
141900011 Earth, soil or filling quarrying
141900012 Fuller’s earth quarrying
141900013 Granite quarrying
141900014 Limestone quarrying
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141900015 Marble quarrying
141900016 Road fill quarrying
141900017 Sandstone quarrying
141900018 Slate quarrying
141900019 Stone quarrying
141900020 Tile clay quarrying
141900999 Construction material mining nec

142010 Other Mining nec—Underground
This class includes employers mainly engaged in underground mining of minerals not elsewhere classified.

Exclusions and References:
Employers mainly engaged in
(a) refining of salt are included in Class 217900 Food Mfg nec;
(b) manufacturing synthetic gemstones are included in Class 264020 Non-Metallic Mineral Product Mfg nec;
(c) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg; and
(d) all NSW employers undertaking coal mining are required by the Coal Industry Act 2001 to obtain workers compensation insurance with Coal Mines Insurances Pty Ltd.

Primary Activities:
142010001 Abrasives mining, underground
142010002 Alabaster mining, underground
142010003 Alum mining, underground
142010004 Alunite mining, underground
142010005 Barite mining, underground
142010006 Chrysoprase mining, underground
142010007 Diamond mining, underground
142010008 Diatomite mining, underground
142010009 Fluorspar mining, underground
142010010 Gemstone mining, underground
142010011 Glauconite mining, underground
142010012 Graphite mining, underground
142010013 Green sand mining, underground
142010014 Gypsum mining, underground
142010015 Jade mining, underground
142010016 Kyanite mining, underground
142010017 Lithium minerals mining, underground
142010018 Magnesite mining, underground
142010019 Mica mining, underground
142010020 Mineral pigment mining nec, underground
142010021 Non-metallic mineral mining nec, underground
142010022 Opal mining, underground
142010023 Peat cutting, including horticultural peat, underground
142010024 Phosphate rock mining, underground
This class includes employers mainly engaged in open-cut mining or quarrying of minerals not elsewhere classified.

Exclusions and References:
Employers mainly engaged in
(a) refining of salt are included in Class 217900 Food Mfg nec;
(b) manufacturing synthetic gemstones are included in Class 264020 Non-Metallic Mineral Product Mfg nec;
(c) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg; and
(d) all NSW employers undertaking coal mining are required by the Coal Industry Act 2001 to obtain workers compensation insurance with Coal Mines Insurances Pty Ltd.
142020025 Peat cutting, including horticultural peat, surface
142020026 Phosphate rock mining, surface
142020027 Quartz quarrying nec, surface
142020028 Salt harvesting, surface
142020029 Silica mining (for industrial purposes), surface
142020030 Talc quarrying, surface
142020031 Vermiculite mining, surface
142020032 Zeolite mining, surface
142020999 Mining nec, surface

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<thead>
<tr>
<th>Subdivision 15 - Services to Mining</th>
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<td>Column 1</td>
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<td>151300001</td>
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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

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

Exclusions and References:
Employers mainly engaged in
(a) carrying out an entire mining operation are classified according to the deposit type;
(b) providing geological or geophysical surveying services on a contract or fee basis are included in Class 782200 Surveying Services; and
(c) providing ore testing, assaying or similar laboratory type services on a contract or fee basis are included in Class 782900 Technical Services nec.

Primary Activities:
152000001 Cementing oil and gas well castings
152000002 Contract mining services
152000003 Directional drilling and 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

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>21110</td>
<td>Abattoirs</td>
<td>This class includes employers mainly engaged in slaughtering and boning animals (except poultry).</td>
</tr>
</tbody>
</table>

Exclusions and References:
Employers mainly engaged in slaughtering poultry are included in Class 211210 Poultry Abattoirs.

Primary Activities:
211110001 Abattoir operation (except poultry abattoir operation)

211120    Meat Packing and Freezing
This class includes employers mainly engaged in boning, freezing or packing fresh meat (except poultry), but does not include employers undertaking any slaughtering of animals.

Exclusions and References:
Employers engaged in
(a) slaughtering animals (other than poultry) are included in Class 211110 Abattoirs;
(b) packing or freezing poultry meat, where no slaughtering is undertaken by the employer, is included in Class 211220 Poultry Meat Processing; and
(c) retailing fresh meat and butchers’ shop operation are included in Class 512100 Fresh Meat, Fish and Poultry Retailing.

Primary Activities:
211120001 Animal meat packing and freezing (except poultry)
211120002 Beefburgers, frozen, mfg (except precooked)
211120003 Contract cutting and packaging of meat (except poultry)
211120004 Frozen meat mfg (except poultry)
211120005 Meat packing, fresh (except poultry)
211130  Meat Processing
This class includes employers mainly engaged in preserving, dehydrating and canning meat (except bacon or ham), but does not include employers undertaking any slaughtering of animals. This class also includes manufacturing meals from abattoir by-products (except from products of poultry slaughtering).

Exclusions and References:
Employers mainly engaged in
(a) slaughtering animals (other than poultry) are included in Class 211110 Abattoirs;
(b) manufacturing or canning bacon or ham are included in Class 211300 Bacon, Ham and Smallgoods Mfg; and
(c) retailing processed meat products are included in the appropriate class in Subdivision 51 Food Retailing.

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

211140  Animal By-product Processing nec
This class includes employers mainly engaged in rendering lard or tallow and processing animal by-products for use in other manufacturing processes, not elsewhere classified.

Exclusions and References:
Employers mainly engaged in manufacturing
(a) refined animal oils or fats are included in Class 214000 Oil and Fat Mfg; and
(b) musical instrument strings or surgical sutures from animal gut are included in Class 294900 Manufacturing nec.

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

211210  Poultry Abattoirs
This class includes employers 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:**

- Class 211210001 Abattoir operation (poultry)
- Class 211210002 Game bird (e.g., pheasant, quail) slaughtering

**211220 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:**

- Class 211220001 Croquette mfg (from poultry meat)
- Class 211220002 Frozen poultry mfg
- Class 211220003 Meals, poultry offal, mfg
- Class 211220004 Poultry meat or bone meal mfg
- Class 211220005 Poultry meat packing
- Class 211220006 Poultry meat processing (including canning)

**211300 Bacon, Ham and Smallgood Manufacturing**

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

**Exclusions and References:**

Employers mainly engaged in
(a) rendering lard are included in Class 211140 Animal By-product Processing; and
(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:**

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

212100 Milk and Cream Processing
This class includes employers mainly engaged in grading, filtering, chilling fresh liquid whole milk or cream, or manufacturing, bottling or cartoning pasteurised liquid whole milk, flavoured liquid whole or skim milk, liquid skim milk, liquid standardised milk, cream, sour cream, cultured buttermilk or yoghurt.

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

Primary Activities:
212100001 Buttermilk, cultured, mfg
212100002 Cream, pasteurised, mfg (except canned)
212100003 Flavoured liquid whole or skim milk mfg
212100004 Milk, low fat, mfg
212100005 Milk, pasteurised, mfg
212100006 Milk, processed liquid, mfg (except condensed, concentrated or evaporated milk, or liquid buttermilk)
212100007 Milk receival or distribution depot operation
212100008 Skim milk, liquid, mfg
212100009 Sour cream mfg
212100010 Standardised liquid milk mfg
212100011 Ultra heat treatment milk mfg
212100012 Yoghurt mfg
212100999 Milk and cream processing nec

212200 Ice Cream Manufacturing
This class includes employers mainly engaged in manufacturing ice cream or frozen confectionery.

Exclusions and References:
Employers mainly engaged in

(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

(c) packaged ice cream retailing are included in Class 512900 Specialised Food Retailing nec.

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

212900  Dairy Product Manufacturing nec
This class includes employers mainly engaged in manufacturing butter, cheese, condensed, concentrated or evaporated milk, milk powder, and dairy products not elsewhere classified.

Exclusions and References:
Employers mainly engaged in
(a) processing liquid milk and cream are included in Class 212100 Milk and Cream Processing;
and
(b) manufacturing ice cream and frozen confections are included in Class 212200 Ice Cream Mfg.

Primary Activities:
212900001  Anhydrous milkfat mfg (butter oil)
212900002  Baby food, milk based, mfg (in powder form)
212900003  Butter mfg (except cocoa butter)
212900004  Buttermilk mfg (except cultured)
212900005  Casein mfg (except hardened)
212900006  Cheese mfg
212900007  Cream, canned, mfg
212900008  Evaporated milk mfg
212900009  Flavoured milk mfg
212900010  Health beverage, infants’ or invalids’ milk based, mfg (in powder form)
212900011  Ice cream mix, liquid or dried, mfg
212900012  Lactose mfg
212900013  Malted milk powder mfg
212900014  Milk and coffee mixture, condensed or concentrated, mfg
212900015  Milk based mix mfg (for soft serves or thick shakes)
212900016  Milk, condensed or evaporated, mfg
212900017  Milk or cream, liquid, canning
212900018  Milk powder mfg
212900019  Skim milk based stock feed, dried protein enriched, mfg
212900020  Skim milk, dried, mfg
212900021  Whey or whey powder mfg
212900999  Dairy product mfg nec
213000       Fruit and Vegetable Processing

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

Exclusions and References:
Employers mainly engaged in
(a) sun-drying fruit are included in the appropriate class or classes of the fruit being sundried in Subdivision 01 Agriculture;
(b) manufacturing Worcestershire sauce or potato crisps or similar snack foods are included in Class 217900 Food Mfg nec;
(c) manufacturing, canning, bottling or cartoning fruit juices or fruit juice drinks of less than single strength are included in Class 218100 Soft Drink, Cordial and Syrup Mfg;
(d) manufacturing wine vinegar are included in Class 218300 Wine Mfg; and
(e) packing fresh fruit are included in Class 471500 Fruit and Vegetable Wholesaling.

Primary Activities:
213000001 Baby food, canned or bottled, mfg (except milk based)
213000002 Baked bean mfg
213000003 Bean/legume, dried or canned, mfg
213000004 Candied or preserved peel mfg
213000005 Chutney or relish mfg
213000006 Coconut, desiccated, mfg
213000007 Dehydrated or evaporated fruit mfg (except sun-drying)
213000008 Fruit canning or bottling
213000009 Fruit drying (except sun-drying)
213000010 Fruit, frozen, mfg
213000011 Fruit juice, single strength or concentrated, mfg
213000012 Fruit pulp, puree or spread, mfg
213000013 Fruit salad mfg
213000014 Health, invalid or baby food mfg (cereal based)
213000015 Jam mfg (including conserve, jelly or fruit spread)
213000016 Mixed meat and cereal, mfg
213000017 Mixed meat and vegetable mfg
213000018 Preserved fruit mfg (except sun-drying)
213000019 Preserved grape mfg (except sun-drying)
213000020 Rice preparation, canned, mfg
213000021 Sauce mfg (except Worcestershire sauce)
213000022 Soup mfg
213000023 Spaghetti, canned, mfg
213000024 Vegetable juice or soup mfg
213000025 Vegetable, preserved, mfg (including canned, dehydrated, dried or quick-frozen)
213000026 Vegetable salad mfg
213000027 Vinegar mfg (except wine vinegar)
213000999 Fruit and vegetable processing nec
214000  Oil and Fat Manufacturing
This class includes employers mainly engaged in manufacturing crude vegetable or marine oils, fats, cake or meal, margarine, compound cooking oils or fats, blended table or salad oils, or refined or hydrogenated oils or fats not elsewhere classified.

Exclusions and References:
Employers mainly engaged in
(a) manufacturing unrefined animal oils or fats or in rendering tallow or lard are included in Class 211140 Animal By-product Processing; and
(b) distilling or refining essential oils are included in Class 254900 Chemical Product Mfg nec.

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

215100  Flour Mill Product Manufacturing
This class includes employers mainly engaged in milling flour, (except rice flour) or in manufacturing cereal starch, gluten, starch sugars or arrowroot.

Exclusions and References:
Employers mainly engaged in
(a) manufacturing milled rice, rice flour, meal or offal, hulled or shelled oats, oatmeal for human consumption, prepared cereal breakfast foods or self-raising flour are included in Class 215200 Cereal Food and Baking Mix Mfg;
(b) manufacturing prepared animal or bird foods from cereals, or in manufacturing cereal meal, grain offal or crushed grain for use as fodder (from whole grain, except from rice or rye) are included in Class 217400 Prepared Animal and Bird Feed Mfg;
(c) repacking flour or cereal foods are included in Class 471900 Grocery Wholesaling nec; and
(d) malt manufacturing are included in Class 218200 Beer and Malt Mfg.

Primary Activities:
215100001  Arrowroot mfg
215100002  Atta flour mfg
215100003  Barley meal or flour mfg (for human consumption; except prepared breakfast food)
215100004  Bran, wheaten, mfg (except prepared breakfast food)
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2151  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

2152  Cereal Food and Baking Mix Manufacturing

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

Exclusions and References:
Employers mainly engaged in
(a) manufacturing prepared animal or bird foods from cereals, or in manufacturing cereal meal, grain offal or crushed grain for use as fodder (from whole grain, except from rice or rye) are included in Class 217400 Prepared Animal and Bird Feed Mfg; and
(b) repacking cereal food products are included in Class 471900 Grocery Wholesaling nec.

Primary Activities:
215200001  Baking mix, prepared, mfg
215200002  Baking powder mfg
215200003  Batter mix mfg
215200004  Bread dough, frozen, mfg
215200005  Bread mix, dry, mfg
215200006  Cake mix mfg
215200007  Cereal breakfast food, prepared, mfg
215200008  Cereal food mfg nec
215200009  Crumb or coating mfg (made from cereal food; except biscuit or breadcrumbs)
215200010  Custard powder mfg
215200011  Dessert, prepared, mfg (in dry form) nec
215200012  Farina mfg
215200013  Jelly crystal mfg
215200014  Milled rice mfg
215200015  Noodle mfg
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215200016  Oatmeal mfg (for human consumption)
215200017  Oats, hulled or shelled, mfg
215200018  Oats, kilned or unkilned, mfg
215200019  Pasta, fresh or dried, mfg
215200020  Pastry dough, frozen mfg
215200021  Pastry mix mfg
215200022  Pizza base mix mfg (dry)
215200023  Rice flour, meal or offal mfg
215200024  Rice mfg (except fried)
215200025  Sago mfg
215200026  Scone mix mfg
215200027  Self-raising flour mfg
215200028  Tapioca mfg
215200999  Cereal food and baking mix mfg nec

216100  Bread Manufacturing
This class includes employers mainly engaged in manufacturing bread.

Exclusions and References:
Employers mainly engaged in
(a) selling to the public bread baked on the same premises are included in Class 512400 Bread and Cake Retailing; and
(b) manufacturing unleavened bread are included in Class 216300 Biscuit Mfg.

Primary Activities:
216100001  Bagel mfg
216100002  Bread bakery operation
216100003  Bread dough, frozen mfg
216100004  Breadcrumb mfg
216100005  Bread roll mfg
216100006  English muffin mfg
216100007  Fruit loaf mfg
216100008  Leavened bread mfg
216100009  Panini mfg
216100010  Pita bread mfg
216100011  Pizza base or pizza dough mfg
216100999  Bread mfg nec

216200  Cake and Pastry Manufacturing
This class includes employers mainly engaged in manufacturing cakes, pastries, pies or similar bakery products (including canned or frozen bakery products).

Exclusions and References:
Employers mainly engaged in selling cakes or pastries, produced on their premises, directly to the general public are included in Class 512400 Bread and Cake Retailing.
Primary Activities:
216200001 Baked fruit or yoghurt slice mfg
216200002 Cake icing or decorating
216200003 Cake or pastry-based pudding and dessert mfg
216200004 Cake or pastry-based slice mfg
216200005 Crumpet mfg
216200006 Doughnut mfg
216200007 Fruit or yoghurt slice, mfg
216200008 Meat pie mfg
216200009 Pastry mfg (except frozen pastry dough)
216200010 Pie mfg
216200011 Plum pudding mfg
216200999 Cake or pastry mfg nec

216300 Biscuit Manufacturing
This class includes employers mainly engaged in manufacturing biscuits (including unleavened bread).

Exclusions and References:
Employers mainly engaged in
(a) manufacturing dog biscuits are included in Class 217400 Prepared Animal and Bird Feed Mfg;
and
(b) manufacturing hot bake biscuits or cookies for sale on the same premises to the public are included in Class 512400 Bread and Cake Retailing.

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

217100 Sugar Manufacturing
This class includes employers mainly engaged in manufacturing raw or refined sugar, or molasses.

Primary Activities:
217100001 Brown sugar mfg
217100002 Cane syrup mfg
217100003 Caster sugar mfg
217100004 Icing sugar or icing sugar mixture mfg
217100005 Molasses mfg
217100006 Treacle mfg
217100999 Sugar mfg nec
217200  Confectionery Manufacturing
This class includes employers mainly engaged in manufacturing confectionery, chocolate or cocoa products, with or without sugar.

Primary Activities:
217200001 Chewing gum mfg
217200002 Chocolate mfg
217200003 Cocoa butter mfg
217200004 Cocoa product mfg
217200005 Confectionery mfg
217200006 Crystallised or glace fruit mfg
217200007 Drinking chocolate mfg
217200008 Licorice candy mfg
217200009 Marshmallow mfg
217200010 Marzipan mfg
217200011 Nut, candied, mfg
217200012 Popcorn, candied, mfg
217209999 Confectionery mfg nec

217300  Seafood Processing
This class includes employers mainly engaged in processing fish or other seafoods. This class also includes employers engaged in operating vessels which process but do not catch fish or other seafoods.

Exclusions and References:
Employers mainly engaged in
(a) operating vessels which both catch and process fish or other seafoods are included in the appropriate classes in Subdivision 04 Commercial Fishing; and
(b) freezing whole fin fish, or shelling or freezing oysters or bottling oysters in brine are included in Class 471400 Fish Wholesaling.

Primary Activities:
217300001 Crustacean, processed, mfg (including cooked and/or frozen) nec
217300002 Fish, canned, mfg
217300003 Fish cleaning or filleting
217300004 Fish, dried or smoked, mfg
217300005 Fish fillet mfg
217300006 Fish loaf or cake mfg
217300007 Fish paste mfg
217300008 Fish pate mfg
217300009 Mollusc, processed, mfg (including shelled; except oysters)
217300010 Oyster, canned, mfg
217300011 Scallop, preserved, mfg
217300012 Seafood, canned, mfg
217300013 Seafood, preserved, mfg
217300999  Seafood processing nec

217400  Prepared Animal and Bird Feed Manufacturing
This class includes employers mainly engaged in manufacturing prepared animal or bird feed, including cereal meal, grain offal or crushed grain for use as fodder (from whole grain, except from rice or rye).

Exclusions and References:
Employers mainly engaged in
(a) slaughtering animals for pet food are included in Class 211110 Abattoirs or 211210 Poultry Abattoirs;
(b) boning, freezing or packing fresh meat are included in Class 211120 Meat Packing and Freezing;
(c) manufacturing animal feeds prepared from dried skim milk powder are included in Class 212900 Dairy Product Mfg nec;
(d) manufacturing crushed rye, or rye flour, meal or offal for use as fodder are included in Class 215100 Flour Mill Product Mfg; and
(e) manufacturing crushed rice, or rice flour, meal or offal for use as fodder are included in Class 215200 Cereal Food and Baking Mix Mfg.

Primary Activities:
217400001  Animal feed, prepared, mfg (except uncanned meat or bone meal or protein enriched skim milk powder)
217400002  Animal food, canned, mfg
217400003  Bird feed mfg
217400004  Cattle lick mfg
217400005  Cereal meal mfg (for fodder; except from rice or rye)
217400006  Chaff mfg
217400007  Crushed grain mfg (including mixed; for fodder)
217400008  Dehydrated lucerne mfg
217400009  Dog and cat biscuit mfg
217400010  Fodder, prepared, mfg
217400011  Grain offal mfg (for fodder; except from rice or rye)
217400012  Lucerne cube mfg
217400013  Lucerne meal mfg
217400014  Pet food, canned, mfg
217400015  Poultry feed, prepared, mfg
217400016  Salt lick mfg
217400017  Sheep lick mfg
217400999  Prepared animal and bird feed mfg nec

217900  Food Manufacturing nec
This class includes employers mainly engaged in manufacturing food products not elsewhere classified (including snack foods and prepared meals).
Exclusions and References:
Employers mainly engaged in
(a) manufacturing sugar are included in Class 217100 Sugar Mfg;
(b) refining salt for industrial purposes are included in Class 253500 Inorganic Industrial Chemical Mfg nec;
(c) egg pulping or drying are included in Class 471900 Grocery Wholesaling nec;
(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.

Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>217900001</td>
<td>Coffee mfg</td>
</tr>
<tr>
<td>217900002</td>
<td>Corn chip mfg</td>
</tr>
<tr>
<td>217900003</td>
<td>Dessert mix, liquid, mfg</td>
</tr>
<tr>
<td>217900004</td>
<td>Flavoured water pack mfg (for freezing into flavoured ice)</td>
</tr>
<tr>
<td>217900005</td>
<td>flavouring, food, mfg</td>
</tr>
<tr>
<td>217900006</td>
<td>Food colouring mfg</td>
</tr>
<tr>
<td>217900007</td>
<td>Food dressing mfg</td>
</tr>
<tr>
<td>217900008</td>
<td>Gravy powder mfg</td>
</tr>
<tr>
<td>217900009</td>
<td>Fried rice mfg</td>
</tr>
<tr>
<td>217900010</td>
<td>Gelatine mfg</td>
</tr>
<tr>
<td>217900011</td>
<td>Ginger product mfg (except confectionery)</td>
</tr>
<tr>
<td>217900012</td>
<td>Herbs, processed, mfg</td>
</tr>
<tr>
<td>217900013</td>
<td>Honey, blended, mfg</td>
</tr>
<tr>
<td>217900014</td>
<td>Hop extract, concentrated, mfg</td>
</tr>
<tr>
<td>217900015</td>
<td>Ice mfg (except dry ice)</td>
</tr>
<tr>
<td>217900016</td>
<td>Meat or ham paste mfg</td>
</tr>
<tr>
<td>217900017</td>
<td>Nut food mfg (except candied)</td>
</tr>
<tr>
<td>217900018</td>
<td>Pearl barley mfg</td>
</tr>
<tr>
<td>217900019</td>
<td>Potato crisp mfg</td>
</tr>
<tr>
<td>217900020</td>
<td>Pre-prepared meal mfg nec</td>
</tr>
<tr>
<td>217900021</td>
<td>Pretzel mfg</td>
</tr>
<tr>
<td>217900022</td>
<td>Rice preparation mfg nec</td>
</tr>
<tr>
<td>217900023</td>
<td>Salt, cooking or table, mfg</td>
</tr>
<tr>
<td>217900024</td>
<td>Savoury speciality mfg</td>
</tr>
<tr>
<td>217900025</td>
<td>Seasoning, food, mfg</td>
</tr>
<tr>
<td>217900026</td>
<td>Soya bean concentrate, isolate or textured protein mfg</td>
</tr>
<tr>
<td>217900027</td>
<td>Spice mfg</td>
</tr>
<tr>
<td>217900028</td>
<td>Taco, tortilla and tostada shell mfg</td>
</tr>
<tr>
<td>217900029</td>
<td>Tea mfg</td>
</tr>
<tr>
<td>217900030</td>
<td>Worcestershire sauce mfg</td>
</tr>
<tr>
<td>217900031</td>
<td>Yeast or yeast extract mfg</td>
</tr>
<tr>
<td>217900999</td>
<td>Food mfg nec</td>
</tr>
</tbody>
</table>
218100 **Soft Drink, Cordial and Syrup Manufacturing**

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

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

**Primary Activities:**

- 218100001 Beer, non-alcoholic, mfg
- 218100002 Carbonated waters or cordials mfg
- 218100003 Cider, non-alcoholic, mfg
- 218100004 Cordial mfg
- 218100005 Energy drink mfg
- 218100006 Fruit juice or fruit juice drinks mfg (less than single strength)
- 218100007 Ginger beer, non-alcoholic, mfg
- 218100008 Mineral water mfg
- 218100009 Perry, non-alcoholic, mfg
- 218100010 Powder flavours mfg (for soft drinks)
- 218100011 Purified water mfg
- 218100012 Soda water mfg
- 218100013 Soft drink mfg
- 218100014 Soft drink mix, powdered, mfg
- 218100015 Syrup (chocolate, vanilla, etc) mfg
- 218100016 Syrup, fruit, mfg
- 218100017 Tonic water mfg
- 218100999 Soft drink, cordial and syrup mfg nec

218200 **Beer and Malt Manufacturing**

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

*Exclusions and References:*
(a) manufacturing malt extract are included in Class 215100 Flour Mill Product Mfg; and
(b) manufacturing malted milk powder are included in Class 212900 Dairy Product Mfg nec.

**Primary Activities:**

- 218200001 Barley malt mfg
- 218200002 Beer mfg (except non-alcoholic beer)
- 218200003 Malt mfg (except malt extract)
- 218200004 Oaten malt mfg
- 218200005 Porter mfg
- 218200006 Wheaten malt mfg
- 218200999 Beer and malt mfg nec
218300 Wine Manufacturing
This class includes employers mainly engaged in manufacturing or blending of wine, fermented cider or wine vinegar, or alcoholic beverages not elsewhere classified.

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

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

218400 Spirit Manufacturing
This class includes employers mainly engaged in manufacturing or blending fortifying spirits or potable spirits.

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

Primary Activities:
218400001 Brandy mfg
218400002 Distillery residue mfg
218400003 Fortified spirit mfg
218400004 Liqueur mfg
218400005 Spirit-based mixed drink mfg
218400999 Spirit, potable, mfg nec

219000 Tobacco Product Manufacturing
This class includes employers mainly engaged in manufacturing cigarettes, cigars, smoking or chewing tobacco, snuff or in redrying tobacco leaf.
Exclusions and References:
Employers mainly engaged in drying (except redrying) tobacco leaf are included in Class 016900 Crop and Plant Growing nec.

Primary Activities:
- 21900001 Chewing tobacco mfg
- 21900002 Cigarette mfg
- 21900003 Cigar mfg
- 21900004 Pipe tobacco mfg
- 21900005 Snuff mfg
- 21900006 Tobacco leaf redrying
- 219000999 Tobacco product mfg

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
<tr>
<td>221100</td>
<td>Wool Scouring</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in scouring, carbonising, carding or combing of wool or in manufacturing unspun wool tops.</td>
</tr>
</tbody>
</table>

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:
- 22110001 Lanolin mfg (except toilet lanolin)
- 22110002 Noil, wool, mfg
- 22110003 Scoured wool mfg
- 22110004 Slag wool mfg
- 22110005 Top, unspun wool, mfg
- 22110006 Wool grease mfg
- 22110007 Wool, carded or combed, mfg
- 22110008 Wool wax mfg

221200 Synthetic Fibre Textile Manufacturing
This class includes employers mainly engaged in manufacturing continuous fibre filament, fibre staple or yarns, tyre cord yarn or fabric or woven fabrics from those yarns or mixed yarns predominantly of manufactured fibres or household textile goods from synthetic fibre fabrics woven at the same employers. This class also includes employers mainly engaged in manufacturing elastic or elastomeric yarns or threads or fabrics.
Exclusions and References:

Employers mainly engaged in
(a) manufacturing household textiles or mass-produced curtains from fabrics not woven at the same employer are included in Class 222110 Made-Up Textile Product Mfg;
(b) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg;
(c) manufacturing glass fibres are included in Class 264010 Fibreglass Insulation Products Manufacturing; and
(d) making and installing curtains (except shower curtains) are included in Class 522300 Fabric and Other Soft Good Retailing.

Primary Activities:

221200001 Basic polymer mfg nec
221200002 Carbon fibre mfg (including kevlar material mfg)
221200003 Fabric, woven, mfg (elastic or elastomeric)
221200004 Fabric, woven, mfg (wholly or predominantly of synthetic fibre)
221200005 Fibreglass fabric mfg
221200006 Fibreglass, mat, mfg
221200007 Fibre mfg (except glass fibre)
221200008 Filament, continuous fibre, mfg
221200009 Household textile good mfg (of synthetic fibre fabric woven at the same unit)
221200010 Lacing, woven, mfg
221200011 Nylon fibre mfg
221200012 Polyester fibre mfg
221200013 Rayon fibre mfg
221200014 Synthetic fibre or filament mfg
221200015 Tyre cord yarn or fabric, synthetic fibre, mfg
221200016 Yarn, discontinuous, mfg (wholly or predominantly of synthetic fibre)
221200017 Yarn, elastic or elastomeric, mfg
221200999 Synthetic fibre textile mfg nec

221300 Cotton Textile Manufacturing

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

Exclusions and References:

Employers mainly engaged in
(a) manufacturing household textile goods or curtains from fabrics not woven at the same employer are included in Class 222110 Made-Up Textile Product Mfg;
(b) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg; and
(c) making and installing curtains (except shower curtains) are included in Class 522300 Fabric and Other Soft Good Retailing.
### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>221300001</td>
<td>Cotton sewing thread mfg</td>
</tr>
<tr>
<td>221300002</td>
<td>Household textile good mfg (of cotton fabrics woven at the same unit)</td>
</tr>
<tr>
<td>221300003</td>
<td>Tow mfg (from flax, hemp or jute)</td>
</tr>
<tr>
<td>221300004</td>
<td>Tyre cord yarn or fabric, cotton, mfg</td>
</tr>
<tr>
<td>221300005</td>
<td>Woven fabric, cotton, mfg</td>
</tr>
<tr>
<td>221300006</td>
<td>Yarn, cotton, flax or silk, mfg</td>
</tr>
<tr>
<td>221300999</td>
<td>Cotton textile mfg nec</td>
</tr>
</tbody>
</table>

### 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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>221400001</td>
<td>Household textile good mfg (woollen or mohair fabric woven at the same unit)</td>
</tr>
<tr>
<td>221400002</td>
<td>Woven fabric, woollen or worsted wool, mfg</td>
</tr>
<tr>
<td>221400003</td>
<td>Yarn, woollen, mfg</td>
</tr>
<tr>
<td>221400999</td>
<td>Wool textile mfg nec</td>
</tr>
</tbody>
</table>

### 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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>221500001</td>
<td>Label, printed cloth, mfg</td>
</tr>
<tr>
<td>221500002</td>
<td>Textile dyeing</td>
</tr>
<tr>
<td>221500003</td>
<td>Textile printing, except screen printing (on commission or fee basis)</td>
</tr>
<tr>
<td>221500999</td>
<td>Textile finishing nec</td>
</tr>
</tbody>
</table>
222110 Made-up Textile Product Manufacturing
This class includes employers mainly engaged in manufacturing textile goods from fabrics not woven by the same employers, such as curtains, canvas blinds, tents, tarpaulins, other canvas goods or related materials not elsewhere classified.

Exclusions and References:
Employers mainly engaged in
(a) manufacturing textile furniture covers are included in Class 222120 Furniture Upholstery and Covers Manufacturing;
(b) manufacturing blinds and awnings made from textiles other than canvas are included in Class 222130 Non-canvas Textile Blind and Awning Mfg;
(c) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg;
(d) manufacturing canvas bags for packaging goods are included in Class 222900 Other Textile Product Mfg nec;
(e) manufacturing canvas suitcases, trunks or similar containers are included in Class 226200 Leather and Leather Substitute Product Mfg;
(f) manufacturing electric blankets in Class 285100 Household Appliance Mfg; and
(g) installing curtains are included in Class 522300 Fabric and Other Soft Good Retailing.

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

222120 Furniture Upholstery and Cover Manufacturing
This class includes employers mainly engaged in upholstery and reupholstering furniture not manufactured by the same employer and employers engaged in manufacturing textile furniture covers. This class also includes sail-making.
Exclusions and References:
Employers mainly engaged in
(a) manufacturing upholstered furniture are included in Class 292100 Wooden Furniture and Upholstered Seat Manufacturing;
(b) manufacturing rubber pillows or cushions are included in Class 299500 Other Rubber Product Manufacturing nec; and
(c) manufacturing sheepskin seat covers are included in Class 2249000 Other Clothing Manufacturing nec.

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

222130 Non-canvas Textile Blind and Awning Manufacturing
This class includes employers mainly engaged in manufacturing blinds and awnings from textiles other than canvas.

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

Primary Activities:
222130001 Awning, textile, mfg, other than canvas
222130002 Blind, textile, mfg (incl plastic coated), other than canvas
222130003 Shade or other window covering, textile, mfg, other than canvas

222200 Textile Floor Covering Manufacturing
This class includes employers mainly engaged in manufacturing carpets, rugs or other textile floor coverings. This class also includes employers engaged in manufacturing felt or felt products (except clothing), mats or matting of jute or twisted rags.

Exclusions and References:
Employers mainly engaged in manufacturing
(a) felt headwear are included in Class 224900 Other Clothing Mfg nec;
(b) rubber floor coverings or underlays are included in Class 255900 Other Rubber Product Mfg nec; and
(c) grass, sisal or coir mats or matting are included in Class 294900 Manufacturing nec.
Primary Activities:

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

222200

Primary Activities:

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

222300

Rope, Cordage and Twine Manufacturing

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

Exclusions and References:

Employers mainly engaged in manufacturing
(a) tyre cord yarns or fabrics of synthetic fibres are included in Class 221200 Synthetic Fibre Textile Mfg;
(b) tyre cord yarns or fabrics of cotton are included in Class 221300 Cotton Textile Mfg; and
(c) wire ropes or cables are included in Class 276200 Spring and Wire Product Mfg.

Primary Activities:

222300001 Cable mfg (from natural or synthetic fibres)
222300002 Cord mfg (except wire rope or tyre cord)
222300003 Cordage mfg
222300004 Fish net mfg
222300005 Net mfg nec
222300006 Netting, textile, mfg
222300007 Rope mfg (except wire rope)
222300008 String mfg (except paper string)
222300009 Twine mfg

222900

Other Textile Product Manufacturing nec

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

Exclusions and References:

Employers mainly engaged in manufacturing
(a) printed textile labels are included in Class 221500 Textile Finishing; and
(b) textile suitcases and similar containers are included in Class 226200 Leather and Leather Substitute Product Mfg.

Primary Activities:

222900001 Bag or sack, textile or canvas, mfg (for packaging)
222900002 Binding, textile, mfg
## 223100 Hosiery Manufacturing
This class includes employers mainly engaged in manufacturing hosiery.

### Primary Activities:
- 223100001 Hosiery mfg
- 223100002 Panty hose mfg
- 223100003 Sock mfg
- 223100004 Stocking mfg
- 223100005 Tights mfg

## 223200 Cardigan and Pullover Manufacturing
This class includes employers mainly engaged in manufacturing knitted cardigans, pullovers or similar garments.

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

## 223900 Knitting Mill Product Manufacturing nec
This class includes employers mainly engaged in manufacturing knitted or crocheted fabrics or knitted clothing nec from fabrics knitted at the same employers.

### Exclusions and References:
Employers mainly engaged in manufacturing
(a) cardigans and pullovers or custom knitting of cardigans and pullovers are included in Class 223200 Cardigan and Pullover Mfg; and
(b) knitted clothing from fabrics not knitted at the same employer are included in the appropriate classes in Subdivision 22 Textile, Clothing, Footwear and Leather Mfg.
Primary Activities:
223900001 Crocheted fabric mfg
223900002 Knitted fabric mfg
223900003 Outerwear, knitted, mfg (from fabric knitted at the same unit except hosiery, cardigans or pullovers)
223900004 Sleepwear, knitted, mfg (from fabric knitted at the same unit)
223900005 Swimwear, knitted, mfg (from fabric knitted at the same unit)
223900006 T-shirt mfg, knitted, mfg (from fabric knitted at the same unit)
223900007 Underwear, knitted, mfg (from fabric knitted at the same unit; except hosiery)
223900008 Work clothing, knitted, mfg (from fabric knitted at the same unit)
223900999 Knitting mill product mfg nec

224100 Men’s and Women’s Clothing Manufacturing
This class includes employers mainly engaged in manufacturing men’s, boys’, women’s or girls’ outerwear from purchased or transferred in materials, except headwear, footwear or garments made from leather or fur.

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

Primary Activities:
224100001 Blouse mfg (except from fabrics knitted at the same unit)
224100002 Clothing, plastic or rubber, mfg (except headwear or footwear)
224100003 Coat or jacket, men’s or boys’, mfg (except from fabric knitted at the same unit or from fur or leather)
224100004 Coat or jacket mfg (except from fabric knitted at the same unit or from fur, leather, plastic or rubber)
224100005 Dust coat mfg
224100006 Jeans, men’s or boys’, mfg
224100007 Jeans, women’s or girls’, mfg
224100008 Outerwear mfg (except from fabrics knitted at the same unit or from fur, leather, plastic or rubber)
224100009 Overalls mfg
224100010 Shorts mfg
224100011 Suit, men’s or boys’, mfg (except from fabrics knitted at the same unit or from leather or plastic)
224100012 Suit, women’s or girls’, mfg (except from fabrics knitted at the same unit or from leather or plastic)
224100013 Trousers mfg
224100014 Tunic mfg
224100015 Uniform, men’s or boys’, mfg
224100016 Uniform, women’s or girls’, mfg
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224100017  Waterproof clothing mfg (except headwear, footwear or leather clothing)
224100018  Wet suit mfg
224100019  Work clothing mfg (except from leather or fabrics knitted at the same unit)
224100999  Men’s and women’s clothing mfg nec

224200  Tailoring and Dress-making
This class includes employers mainly engaged in producing made-to-order garments and accessories to a client’s individual order. This class also includes tailoring and clothing repair and alteration services.

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

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

224300  Sleepwear, Underwear and Baby Clothing Manufacturing
This class includes employers mainly engaged in manufacturing foundation garments, underwear, sleepwear or baby clothing from purchased or transferred in materials.

Exclusions and References:
Employers mainly engaged in manufacturing (a) unique garments to a client’s individual order are included in Class 224200 Tailoring and Dress-making; and (b) clothing from fabrics knitted at the same employer are included in the appropriate classes in Subdivision 22 Textile, Clothing, Footwear and Leather Mfg.

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

224900  Other Clothing Manufacturing nec
This class includes employers mainly engaged in manufacturing headwear, fur or leather clothing, clothing or clothing accessories not elsewhere classified. This class also includes employers engaged in providing clothing trade services such as hem stitching, basque knitting or buttonholing.
Exclusions and References:
Employers mainly engaged in manufacturing
(a) unique garments to a client’s individual order are included in Class 224200 Tailoring and Dress-making;
(b) rubber gloves or bathing caps are included in Class 255900 Other Rubber Product Mfg nec;
(c) sports gloves are included in Class 294200 Toy and Sporting Good Mfg; and
(d) other than simple safety headwear (eg welding masks, gas masks, smoke helmets) are included in appropriate classes elsewhere.

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

225000  Footwear Manufacturing
This class includes employers mainly engaged in manufacturing footwear or footwear components.

Primary Activities:
225000001 Boot mfg
225000002 Footwear component mfg
225000003 Footwear mfg (incl Safety or protective footwear)
225000004 Orthopaedic shoe mfg
225000005 Sandal mfg
225000006 Shoe mfg
225000007 Slipper mfg
225000008 Thong (footwear) mfg
225000999 Footwear mfg nec
226100  Leather Tanning and Fur Dressing
This class includes employers mainly engaged in tanning, currying, dressing, finishing, dyeing, embossing or japanning leather, animal skins or fur. This class also includes employers engaged in production of fellmongered wool, pelt or slipe wool.

Exclusions and References:
Employers mainly engaged in manufacturing
(a) fur or leather clothing are included in Class 224900 Other Clothing Mfg nec; and
(b) leather and substitute products not elsewhere classified are included in Class 226200 Leather and Leather Substitute Product Mfg.

Primary Activities:
226100001 Bleaching or currying of fur
226100002 Currying hides
226100003 Embossing hides and skins
226100004 Fellmongered wool mfg
226100005 Fellmongery operation
226100006 Fur rug mfg
226100007 Fur skin dressing or dyeing
226100008 Hide pickling, wet blueing, tanning, currying, dressing, finishing or dyeing
226100009 Japanning hides and skins
226100010 Leather mfg
226100011 Leather tanning
226100012 Pelt finishing and tanning
226100013 Pulling sheep or lamb skin
226100014 Scraping fur and pelt
226100015 Skin pickling, tanning, currying, dressing, finishing or dyeing
226100016 Slipe or skin wool mfg
226100999 Leather tanning and fur dressing nec

226200  Leather and Leather Substitute Product Manufacturing
This class includes employers mainly engaged in manufacturing products of leather or leather substitutes (except footwear or leather clothing) such as machine belting, industrial packing, suitcases, handbags, wallets or similar products, saddlery or harnesses. Employers who manufacture canvas suitcases, trunks or similar containers are included in this class.

Exclusions and References:
Employers mainly engaged in manufacturing
(a) textile or canvas bags for packaging are included in Class 222900 Other Textile Product Mfg nec;
(b) fur or leather clothing are included in Class 224900 Other Clothing Mfg nec; and
(c) footwear are included in Class 225000 Footwear Mfg.

Primary Activities:
226200001 Bag, leather or leather substitute, mfg
226200002 Handbag, ladies’, mfg (incl metal mesh handbags)
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<td>226200006</td>
<td>Saddle mfg</td>
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<td>226200007</td>
<td>Suitcase mfg</td>
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<td>226200008</td>
<td>Toys, leather or fur, mfg</td>
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<td>226200009</td>
<td>Wallet mfg (incl metal mesh wallets)</td>
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<td>226200999</td>
<td>Leather or leather substitute good mfg nec</td>
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### Subdivision 23 - Wood and Paper Product Manufacturing

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<td>231100</td>
<td>Log Sawmilling</td>
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This class includes employers mainly engaged in producing rough sawn timber, sleepers, palings, scantlings, etc, resawn timber from logs sawn at the same employers. This class also includes chemical preservation of rough timber or logs produced in the same employer.

Exclusions and References:

Employers mainly engaged in

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

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

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

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

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

Primary Activities:

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

231200   Wood Chipping

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

Primary Activities:

231200001 Hardwood woodchip mfg
231200002 Softwood woodchip mfg
231300  Timber Resawing and Dressing  
This class includes employers mainly engaged in producing dressed timber such as floorboards, weatherboards or mouldings, resawn timber from timber already sawn at other employers, or in kiln drying or seasoning timber.

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

Primary Activities:
231300001  Air-drying timber  
231300002  Building timber, dressed, mfg  
231300003  Dressed timber or moulding mfg  
231300004  Kiln drying timber  
231300005  Seasoning timber  
231300006  Wooden flooring mfg (solid timber only)  
231300099  Timber resawing and dressing nec

232100  Plywood and Veneer Manufacturing  
This class includes employers mainly engaged in manufacturing plywood, laminated wood or veneer timber products.

Primary Activities:
232100001  Core, plywood or veneer mill, mfg  
232100002  Glue laminated lumber (Glulam) mfg  
232100003  Laminated veneer lumber (LVL) mfg  
232100004  Plywood mfg  
232100005  Veneer or veneer sheet, wooden, mfg

232200  Fabricated Wood Manufacturing  
This class includes employers mainly engaged in manufacturing particle boards, chip boards, other fabricated boards of wood or wood-like products. This class also includes employers mainly engaged in manufacturing laminated non-timber materials (including decorative plastic laminates on resin-bonded boards or other timber substrates).

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

232300  Wooden Structural Component Manufacturing
This class includes employers mainly engaged in manufacturing wooden structural fittings, wooden components for prefabricated wooden buildings, wooden or wooden framed doors or wooden roof trusses or wall frames or shop fronts, etc (from standard wooden components or from wooden components manufactured at the same employer) or wooden joinery not elsewhere classified. This class also includes employers mainly engaged in installing (except on-site fabrication) shop fronts made of wood, or joinery (including custom made prefabricated built-in furniture).

Exclusions and References:
Employers mainly engaged in
(a) manufacturing cores (for sale or transfer out as such) are included in Class 232200 Fabricated Wood Mfg;
(b) manufacturing wooden furniture (except custom made built-in furniture) are included in Class 292100 Wooden Furniture and Upholstered Seat Mfg; and
(c) on-site fabrication of built-in furniture or other joinery are included in the appropriate classes in Division E Construction.

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

232910  Wooden Blind Manufacturing
This class includes employers mainly engaged in manufacturing wooden blinds.

Primary Activities:
232910001  Blind, cane and bamboo, mfg
232910002  Blind, wooden, mfg

232920  Other Wood Product Manufacturing nec
This class includes employers mainly engaged in manufacturing wooden containers, pallets or packing cases, or articles of cork, or wood, bamboo or cane products, not elsewhere classified (including turned wood products, ornamental woodwork, wooden picture or mirror frames or parquet strips assembled into panels). This class also includes employers engaged in chemically preserving timber from purchased or transferred in logs or sawn timber.
Exclusions and References:
Employers mainly engaged in manufacturing
(a) shooks for containers are included in Class 231100 Log Sawmilling; and
(b) wooden, cane or bamboo blinds are included in Class 232910 Wooden Blinds Mfg.

Primary Activities:
232920001 Bamboo flooring mfg
232920002 Bamboo product mfg (except furniture)
232920003 Barrel, wooden, mfg
232920004 Cane product mfg (except furniture)
232920005 Cask, wooden, mfg
232920006 Chemically preserving timber (except chemical preservation of logs sawn at the same workplace)
232920007 Container, wooden, mfg
232920008 Cork or cork good, mfg
232920009 Frame, wooden picture or mirror, mfg
232920010 Ornamental woodwork mfg
232920011 Packing case, wooden, mfg
232920012 Pallet (wooden) mfg
232920013 Parquet strip assembled in panel mfg
232920014 Picture or mirror frame, wooden, mfg
232920015 Tool handle, wooden, mfg
232920016 Trellis, wooden, mfg
232920017 Vat, wooden, mfg
232920018 Wood flour or wool mfg
232920019 Wood turning
232920999 Wood product mfg (except furniture) nec

233100 Pulp, Paper and Paperboard Manufacturing
This class includes employers mainly engaged in manufacturing wood pulp, paper or paperboard. It includes the manufacture of bulk paper from any fibre, and the production of pulp from recycled paper.

Exclusions and References:
Employers mainly engaged in manufacturing (except commission printing) paper stationery are included in Class 241100 Paper Stationery Mfg;
(b) printing paper stationery on a commission basis are included in Class 241210 Printing;
(c) manufacturing bitumen or tar treated papers, felts or foils (including laminated or impregnated) in which the lamination or impregnation is the main ingredient are included in Class 252000 Petroleum and Coal Product Mfg nec;
(d) manufacturing plastic coated paper or paperboard are included in Class 256300 Plastic Bag and Film Mfg;
(e) manufacturing non-bituminous and non-plastic laminations of paper or paperboard with other materials, non-bituminised building paper or paperboard, or abrasive coated papers, in which the lamination or coating is the main ingredient are included in Class 264020 Non-Metallic Mineral Product Mfg nec;
(f) manufacturing chemically treated photocopying paper or sensitised photographic paper are included in Class 283100 Photographic and Optical Good Mfg; and

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

**Primary Activities:**

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

**233200 Solid Paperboard Container Manufacturing**

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

**Primary Activities:**

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

**233300 Corrugated Paperboard Container Manufacturing**

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

**Primary Activities:**

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

**233400 Paper Bag and Sack Manufacturing**

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

**Exclusions and References:**

Employers mainly engaged in manufacturing

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

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

**Primary Activities:**

- 233400001 Bag, paper, mfg
- 233400999 Paper bag and sack mfg nec
Other Paper Product Manufacturing nec

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

Exclusions and References:
Employers mainly engaged in
(a) manufacturing wood pulp, paper or paperboard, or in manufacturing bulk stocks of paper are included in Class 233100 Pulp, Paper and Paperboard Mfg;
(b) manufacturing (except commission printing) paper stationery are included in Class 241100 Paper Stationery Mfg;
(c) printing paper stationery on a commission basis are included in Class 241210 Printing;
(d) manufacturing bitumen treated papers, felts or foils (including laminated or impregnated) in which the treatment is the main ingredient are included in Class 252000 Petroleum and Coal Product Mfg nec;
(e) manufacturing plastic coated paper or paperboard or pressure sensitive adhesive tapes (except surgical tapes) are included in Class 256300 Plastic Bag and Film Mfg;
(f) manufacturing non-bituminous and non-plastic laminations of paper or paperboard with other materials, non-bituminised building paper or paperboard, or abrasive coated papers, in which the lamination or coating is the main ingredient are included in Class 264020 Non-Metallic Mineral Product Mfg nec;
(g) manufacturing chemically treated photocopying paper or sensitised photographic paper are included in Class 283100 Photographic and Optical Good Mfg; and
(h) manufacturing surgical tapes are included in Class 222900 Other Textile Product Mfg nec.

Primary Activities:

- 233900001 Cellulose (converted paper) fibre insulation material mfg
- 233900002 Disposable paper (cellulose-based) nappy mfg
- 233900003 Insulation material, cellulose fibre, mfg
- 233900004 Moulded paper pulp product (e.g. trays, cartons, egg cartons) mfg
- 233900005 Paper napkin mfg
- 233900006 Paper towel mfg
- 233900007 Sanitary napkin mfg
- 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

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241100 Paper Stationery Manufacturing

This class includes employers mainly engaged in manufacturing (except commission printing) paper stationery.
Exclusions and References:
Employers mainly engaged in printing paper stationery on a commission basis are included in Class 241210 Printing.

Primary Activities:
241100001 Album mfg
241100002 Calendar mfg (except commission printing)
241100003 Game, printed paper or paperboard, mfg (except commission printing)
241100004 Greeting card mfg (except commission printing)
241100005 Label, paper, mfg (except commission printing)
241100006 Office machine paper roll mfg
241100007 Playing card mfg (except commission printing)
241100008 Toy, printed paper or paperboard, mfg (except commission printing)
241100999 Paper stationery mfg (except commission printing) nec

241210 Printing
This class includes employers mainly engaged in commercial or job printing (including commission printing of paper stationery), including printing onto textiles or other surfaces.

Exclusions and References:
Employers mainly engaged in
(a) manufacturing paper stationery are included in Class 241100 Paper Stationery Mfg;
(b) printing newspapers are included in Class 241220 Newspaper Printing;
(c) manufacturing and printing of paper and/or cardboard products except paper stationery products are to be included in the appropriate classes of Subdivision 23 Wood and Paper Product Manufacturing;
(d) manufacturing signs are included in 294900 Manufacturing nec;
(e) manufacturing metal signs are included in Class 276900 Fabricated Metal Product Mfg nec;
(f) manufacturing electric (including neon) signs are included in Class 285400 Electric Light and Sign Mfg; and
(g) sign painting are included in Class 785210 Sign Writing.

Primary Activities:
241210001 Commercial printing
241210002 Digital printing
241210003 General printing
241210004 Heat transfer on clothing or fabric
241210005 Job printing
241210006 Off-set lithographic printing
241210007 Photocopying, copying or similar document reproduction services
241210008 Relief printing, including letterpress and flexographic printing
241210009 Screen printing on made-up clothing
241210010 Serigraphy (screen printing)
241210011 Sign printing (various surfaces)
241210012 Stationery, paper, printing (on commission)
241220 | Newspaper Printing
This class includes employers mainly engaged in printing their own newspapers or printing newspapers for a publisher. It includes employers who both undertake publishing and printing activities.

Exclusions and References:
Employers mainly engaged in
(a) printing other than printing newspapers are included in Class 241210 Printing;
(b) publishing newspapers which are printed by another employer are included in Class 242100 Newspaper Publishing;
(c) publishing bound magazines, or periodicals with a frequency less than weekly are included in Class 242200 Other Periodical Publishing;
(d) publishing books, prints, maps or sheet music are included in Class 242300 Book and Other Publishing; and
(e) selling advertising space other than in their own newspapers are primary to Class 785100 Advertising Services.

Primary Activities:
241220001 | Newspaper printing

241310 | Printing Trade Services
This class includes employers mainly engaged in bookbinding and printing trade services not elsewhere classified.

Primary Activities:
241310001 | Bookbinding
241310002 | Book repair service
241310999 | Printing trade services nec

241320 | Services to Printing and Publishing nec
This class includes employers mainly engaged in providing services to printing and publishing not elsewhere classified.

Exclusions and References:
Employers mainly engaged in
(a) engraving on metal as a finishing process are included in Class 276400 Metal Coating and Finishing; and
(b) engraving metal jewellery, plates and trophies etc are included in Class 294100 Jewellery and Silverware Mfg.

Primary Activities:
241320001 | Artwork preparation service
241320002 | Colour separation film mfg
241320003 | Colour separation service, printing
241320004 | Desktop publishing service
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<td>Lithographic platemaking service</td>
</tr>
<tr>
<td>241320006</td>
<td>Phototypesetting and layout service</td>
</tr>
<tr>
<td>241320007</td>
<td>Platemaking film service</td>
</tr>
<tr>
<td>241320008</td>
<td>Platemaking service, printing</td>
</tr>
<tr>
<td>241320009</td>
<td>Pre-press printing service nec</td>
</tr>
<tr>
<td>241320010</td>
<td>Printing support service nec</td>
</tr>
<tr>
<td>241320011</td>
<td>Process engraving service</td>
</tr>
<tr>
<td>241320012</td>
<td>Relief platemaking service</td>
</tr>
<tr>
<td>241320013</td>
<td>Rubber stamp mfg</td>
</tr>
<tr>
<td>241320014</td>
<td>Screen printing positive mfg</td>
</tr>
<tr>
<td>241320015</td>
<td>Typesetting and composing service</td>
</tr>
<tr>
<td>241320999</td>
<td>Services to printing and publishing nec</td>
</tr>
</tbody>
</table>

242100  **Newspaper Publishing**

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

**Exclusions and References:**

Employers mainly engaged in

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

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

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

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

242100001  Internet news and/or current affairs publishing

242100002  Newspaper publishing

242200  **Other Periodical Publishing**

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

**Exclusions and References:**

Employers mainly engaged in

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

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

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

(d) publishing books, prints, maps or sheet music are included in Class 242300 Book and Other Publishing; and
(e) selling advertising space other than in their own publications are primary to Class 785100 Advertising Services.

**Primary Activities:**
242200001 Internet journal publishing
242200002 Internet magazine publishing
242200003 Internet periodical publishing
242200004 Periodical publishing

**242300 Book and Other Publishing**
This class includes employers mainly engaged in publishing books, sheet music, maps or other printed articles, including publishing and/or posting content on the internet. Employers are included if their main source of income is the sale of advertising space in their own publications.

**Exclusions and References:**
Employers mainly engaged in
(a) printing other than printing newspapers are included in Class 241210 Printing;
(b) printing newspapers are included in Class 241220 Newspaper Printing;
(c) newspaper publishing, including internet news publishing, are included in Class 242100 Newspaper Publishing;
(d) publishing bound magazines, or periodicals are included in Class 242200 Other Periodical Publishing;
(e) selling advertising space other than in their own publications are primary to Class 785100 Advertising Services;
(f) internet audio broadcasting and/or internet video broadcasting are included in the appropriate classes of Subdivision 91 Motion Picture, Radio and Television Services; and
(g) data processing services, information storage and retrieval services, computer maintenance services or computer consultancy services are included the appropriate classes of Subdivision 78 Business Services.

**Primary Activities:**
242300001 Art print publishing
242300002 Diary publishing
242300003 Internet art print publishing
242300004 Internet atlas publishing
242300005 Internet book publishing
242300006 Internet directory publishing
242300007 Internet encyclopaedia and dictionary publishing
242300008 Internet greeting card publishing
242300009 Postcard publishing
242300010 Maps publishing
242300011 Sheet music publishing
242300999 Book publishing nec
Recorded Media Manufacturing and Publishing
This class includes employers mainly engaged in manufacturing or publishing pre-recorded audio, video or data media, including phonograph records, cassette tapes, video tapes, compact discs or computer tapes, disks and software.

Exclusions and References:
Employers mainly engaged in
(a) providing original or customised computer programs on magnetic or optical media are included in Class 783400 Computer Consultancy Services;
(b) producing original motion picture or video films on own account or for businesses are included in Class 911100 Film and Video Production;
(c) producing master audio recordings are included in Class 925100 Sound Recording Studios; and
(d) producing single video recordings for households are included in Class 952200 Photographic Film Processing.

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

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

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>251000</td>
<td>Petroleum Refining</td>
</tr>
</tbody>
</table>

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

Exclusions and References:
Employers mainly engaged in
(a) extracting crude oil or natural gas are included in Class 120000 Oil and Gas Extraction;
(b) the recovery of lubricating oil or grease from used petroleum waste products are included in Class 252000 Petroleum and Coal Product Mfg nec; and
(c) manufacturing town gas from petroleum are included in Class 362000 Gas Supply.

Primary Activities:
251000001 Automotive diesel mfg
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251000002  Automotive petroleum mfg
251000003  Aviation fuel mfg
251000004  Blending petroleum fuel with ethanol
251000005  Gas or fuel oil mfg
251000006  Gasoline refining or blending
251000007  Heating oil mfg
251000008  Industrial diesel mfg
251000009  Kerosene mfg
251000010  Liquefied petroleum gas (LPG) mfg (in conjunction with petroleum refining)
251000011  Lubricating oil or grease base stock mfg
251000012  Mineral turpentine mfg
251000013  Motor spirit mfg
251000014  Oil or grease base stock, lubricating, mfg
251000015  Paraffin wax mfg
251000016  Petroleum jelly mfg
251000017  Petroleum solvent mfg
251000018  Solvent cleaner mfg
251000019  Synthetic motor oil mfg
251000020  Synthetic petrol mfg
251000999  Petroleum refining or blending nec

252000  Petroleum and Coal Product Manufacturing nec
This class includes employers mainly engaged in manufacturing petroleum or coal products not elsewhere classified, including bituminous surfacing materials (except hot-mix bituminous paving), bitumen or tar treated papers, felts or foils, bituminous mastics or adhesives, or refined tar. This class also includes employers engaged in the recovery of lubricating oil or grease from used petroleum waste products.

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

Primary Activities:
252000001  Adhesive, bituminous, mfg
252000002  Aromatic hydrocarbon (e.g. benzene, toluene) mfg
252000003  Blending of tar, asphalt and/or bitumen material
252000004  Char mfg (except bone char)
252000005  Coal product mfg nec
252000006  Emulsion, bituminous, mfg
252000007  Fuel briquette mfg (except charcoal)
252000008  Grinding oil mfg
252000009  Mastic, bituminous, mfg
252000010  Naphthalene mfg
252000011  Paints, bituminous, mfg
252000012  Paper or paperboard, bituminized, mfg
252000013  Paving material, mfg (except hot-mix)
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:
- Ammonia aqua, fertiliser grade, mfg
- Ammonium nitrate mfg
- Ammonium phosphate fertiliser mfg
- Ammonium sulphate mfg
- Animal or vegetable fertiliser mfg
- Bonedust mfg
- Bonemeal fertiliser mfg
- Controlled release fertiliser preparation mfg
- Fishmeal fertiliser mfg
- Humic substance mfg
- Nitrogenous fertiliser material mfg
- Organic fertiliser mfg
- Phosphate, ground, mfg
- Potash fertiliser mfg
- Potassium chloride fertiliser mfg
- Prilled ammonium nitrate mfg
- Sodium nitrate fertiliser mfg
- Sulphuric lime (dry or solution) mfg
- Superphosphate mfg
- Urea, fertiliser grade, mfg
- Fertiliser mfg nec

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:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>253200001</td>
<td>Acetylene gas mfg</td>
</tr>
<tr>
<td>253200002</td>
<td>Ammonia gas mfg</td>
</tr>
<tr>
<td>253200003</td>
<td>Argon gas mfg</td>
</tr>
<tr>
<td>253200004</td>
<td>Butane gas mfg</td>
</tr>
<tr>
<td>253200005</td>
<td>Carbon dioxide gas mfg</td>
</tr>
<tr>
<td>253200006</td>
<td>Carbon monoxide mfg</td>
</tr>
<tr>
<td>253200007</td>
<td>Compressed natural gas mfg</td>
</tr>
<tr>
<td>253200008</td>
<td>Ethylene gas mfg</td>
</tr>
<tr>
<td>253200009</td>
<td>Dry ice mfg</td>
</tr>
<tr>
<td>253200010</td>
<td>Hydrogen mfg</td>
</tr>
<tr>
<td>253200011</td>
<td>Liquefied natural gas mfg</td>
</tr>
<tr>
<td>253200012</td>
<td>Nitrogen (gas and liquid) mfg</td>
</tr>
<tr>
<td>253200013</td>
<td>Nitrous oxide mfg</td>
</tr>
<tr>
<td>253200014</td>
<td>Oxygen mfg</td>
</tr>
<tr>
<td>253200999</td>
<td>Industrial gas mfg nec</td>
</tr>
</tbody>
</table>

**253300 Synthetic Resin Manufacturing**

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

**Exclusions and References:**

Employers mainly engaged in manufacturing
(a) organic industrial chemicals not elsewhere classified are included in Class 253400 Organic Industrial Chemical Mfg nec;
(b) synthetic resin adhesives or plastic adhesives are included in Class 254900 Other Chemical Product Mfg nec;
(c) plastic bottles and other plastic products are included in the appropriate class in Subdivision 25 Petroleum, Coal, Chemical and Associated Product mfg; and
(d) polycarbonate sheet are included in Class 256200 Plastic Extruded Product Mfg.

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>253300001</td>
<td>Carbon black mfg</td>
</tr>
<tr>
<td>253300002</td>
<td>Cellulose acetate mfg</td>
</tr>
<tr>
<td>253300003</td>
<td>Cellulose nitrate mfg</td>
</tr>
<tr>
<td>253300004</td>
<td>Cellulosic resin mfg</td>
</tr>
<tr>
<td>253300005</td>
<td>Cresol formaldehyde mfg</td>
</tr>
<tr>
<td>253300006</td>
<td>Ethyl cellulose mfg</td>
</tr>
<tr>
<td>253300007</td>
<td>Gelatin (including chemically hardened) mfg</td>
</tr>
<tr>
<td>253300008</td>
<td>Gun-cotton mfg</td>
</tr>
<tr>
<td>253300009</td>
<td>Melamine formaldehyde mfg</td>
</tr>
<tr>
<td>253300010</td>
<td>Methyl cellulose mfg</td>
</tr>
</tbody>
</table>
### 2533 Synthetic Resin Mfg
- 253300011 Methylstyrene mfg
- 253300012 Non-cellulose resin mfg
- 253300013 Non-vulcanisable elastomer mfg
- 253300014 Phenol formaldehyde mfg
- 253300015 Plastic raw material mfg
- 253300016 Plastic recycling, reprocessing
- 253300017 Polyacrylate mfg
- 253300018 Polycarbonate mfg (except polycarbonate sheet)
- 253300019 Polyethylene mfg
- 253300020 Polypropylene mfg
- 253300021 Polystyrene mfg
- 253300022 Polyurethane mfg
- 253300023 Polyvinyl acetate mfg
- 253300024 Polyvinyl chloride mfg
- 253300025 Rubber recycling
- 253300026 Synthetic rubber or synthetic rubber composite mfg
- 253300027 Urea formaldehyde mfg
- 253300099 Synthetic resin mfg (except adhesives) nec

### 2534 Organic Industrial Chemical Manufacturing nec
This class includes employers mainly engaged in manufacturing organic industrial chemicals not elsewhere classified.

**Exclusions and References:**
- Employers mainly engaged in
  - (a) manufacturing plastics materials, synthetic resins or synthetic rubber are included in Class 253300 Synthetic Resin Mfg; and
  - (b) synthetic resin adhesives or plastic adhesives are included in Class 254900 Other Chemical Product Mfg nec.

**Primary Activities:**
- 253400001 Acetaldehyde mfg
- 253400002 Acetic acid mfg
- 253400003 Acid, organic, mfg
- 253400004 Carbon tetrachloride mfg
- 253400005 Charcoal briquette mfg
- 253400006 Chemical colour, organic, mfg (except prepared tinting colour for paints)
- 253400007 Chloroform mfg
- 253400008 Citric acid mfg
- 253400009 Colour, lake, mfg
- 253400010 Dye intermediate mfg
- 253400011 Dyeing extract, organic, mfg
- 253400012 Ethanol mfg
- 253400013 Ethylene glycol mfg
- 253400014 Formaldehyde mfg
- 253400015 Industrial fatty acid mfg
**Inorganic Industrial Chemical Manufacturing nec**

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

*Exclusions and References:*

*Employers mainly engaged in*

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

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

**Primary Activities:**

<table>
<thead>
<tr>
<th>Activity Code</th>
<th>Activity Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2535000001</td>
<td>Acid, inorganic, mfg</td>
</tr>
<tr>
<td>2535000002</td>
<td>Aluminium hydroxide mfg</td>
</tr>
<tr>
<td>2535000003</td>
<td>Ammonia mfg (except fertiliser grade)</td>
</tr>
<tr>
<td>2535000004</td>
<td>Calcium chloride (lime) mfg</td>
</tr>
<tr>
<td>2535000005</td>
<td>Chemical colour, inorganic, mfg (except prepared tinting colours for paints)</td>
</tr>
<tr>
<td>2535000006</td>
<td>Chloride of lime mfg</td>
</tr>
<tr>
<td>2535000007</td>
<td>Chlorine mfg</td>
</tr>
<tr>
<td>2535000008</td>
<td>Chromium sulphate mfg (for application in leather tanning)</td>
</tr>
<tr>
<td>2535000009</td>
<td>Dyeing extract, inorganic, mfg</td>
</tr>
<tr>
<td>2535000010</td>
<td>Fluoride mfg</td>
</tr>
<tr>
<td>2535000011</td>
<td>Fluorine salt, complex, mfg</td>
</tr>
<tr>
<td>2535000012</td>
<td>Hydrochloric acid mfg</td>
</tr>
<tr>
<td>2535000013</td>
<td>Hydrogen peroxide mfg</td>
</tr>
<tr>
<td>2535000014</td>
<td>Hypophosphite mfg</td>
</tr>
<tr>
<td>2535000015</td>
<td>Water treating compound mfg</td>
</tr>
<tr>
<td>2535000016</td>
<td>Nitric acid mfg</td>
</tr>
<tr>
<td>2535000017</td>
<td>Nitrite mfg</td>
</tr>
<tr>
<td>2535000018</td>
<td>Oleum mfg</td>
</tr>
<tr>
<td>2535000019</td>
<td>Phosphoric acid mfg</td>
</tr>
</tbody>
</table>
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- 253500020 Pigment, inorganic, mfg
- 253500021 Polyposphoric acid mfg
- 253500022 Salt refining (except cooking or table salt)
- 253500023 Silicate mfg
- 253500024 Sodium bicarbonate mfg
- 253500025 Sodium carbonate mfg
- 253500026 Sodium hydroxide mfg
- 253500027 Sodium mfg
- 253500028 Sulphide mfg
- 253500029 Sulphur compound mfg
- 253500030 Sulphuric acid mfg (other than smelter by-product)
- 253500031 Tanning extract inorganic, mfg
- 253500032 Zinc oxide mfg
- 253500033 Zinc peroxide mfg
- 253500999 Inorganic industrial chemical mfg nec

254100 Explosive Manufacturing

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

Exclusions and References:

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

Primary Activities:
- 254100001 Blasting powder mfg
- 254100002 Cap, detonating or fuse, mfg
- 254100003 Detonator mfg
- 254100004 Dynamite mfg
- 254100005 Firework mfg
- 254100006 Fuse, explosive, mfg
- 254100007 Gelignite mfg
- 254100008 Match mfg
- 254100009 Propellent powder mfg
- 254100010 Pyrotechnic good mfg nec
- 254100011 Safety fuse mfg
- 254100012 Signal flare mfg
- 254100999 Explosive mfg nec

254200 Paint Manufacturing

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

Exclusions and References:

Employers mainly engaged in manufacturing
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(a) bituminous paints are included in Class 252000 Petroleum and Coal Product Mfg nec; (b) organic chemical colours, dyes or pigments (except prepared tinting colours for paints) are included in Class 253400 Organic Industrial Chemical Mfg nec; and (c) inorganic chemical colours, dyes or pigments (except prepared tinting colours for paints) are included in Class 253500 Inorganic Industrial Chemical Mfg nec.

**Primary Activities:**

254200001 Caulking compound mfg
254200002 Enamel paint mfg
254200003 Filler or putty mfg
254200004 Lacquer mfg
254200005 Paint mfg (except bituminous)
254200006 Paint or varnish remover, prepared, mfg
254200007 Paint tinting colour, prepared, mfg
254200008 Primer or undercoat, paint, mfg
254200009 Rubbing compound mfg
254200010 Sealant mfg
254200011 Shellac mfg
254200012 Stain mfg (including decking stains and oils)
254200013 Varnish mfg
254200014 Waterproofing products mfg
254200015 Water repellant coating mfg (for concrete and masonry)
254200016 Water shedding preparations mfg
254200017 Wood stain mfg (packed for sale)
254200999 Paint mfg nec

254300 Medicinal and Pharmaceutical Product Manufacturing

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

**Exclusions and References:**

Employers mainly engaged in manufacturing
(a) sheep or cattle dips or blowfly specifics or pesticides are included in Class 254400 Pesticide Mfg; and
(b) manufacturing rubber condoms are included in Class 255900 Other Rubber Product Mfg nec.

**Primary Activities:**

254300001 Ampoule mfg
254300002 Analgesic mfg
254300003 Anthelmintic mfg
254300004 Antibacterial mfg
254300005 Antibiotic mfg
254300006 Antibody mfg
254300007 Antigen mfg
254300008 Antitoxin mfg
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254300001 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

254400 Pesticide Manufacturing
This class includes employers mainly engaged in the formulation or preparation of chemicals for controlling pest, weeds or fungi.

Exclusions and References:
Employers mainly engaged in
(a) manufacturing basic organic chemicals used in preparing pesticides are included in Class 253400 Organic Industrial Chemical Mfg nec;
(b) manufacturing basic inorganic chemicals used in preparing pesticides are included in Class 253500 Inorganic Industrial Chemical Mfg nec; and
(c) contract packing of prepared pest control chemicals are included in Class 786700 Contract Packing Services nec.

Primary Activities:
254400001 Animal spray mfg
254400002 Dip, animal, mfg
254400003 Fly spray mfg
254400004 Formulated pest control product mfg
254400005 Fungicide mfg
254400006 Herbicide mfg
### Soap and Other Detergent Manufacturing

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

**Exclusions and References:**

Employers mainly engaged in

- (a) manufacturing shaving soap or cream and hair shampoo are included in Class 254600 Cosmetic and Toiletry Preparation Mfg; and
- (b) contract packing of soap or other detergents are included in Class 786700 Contract Packing Services nec.

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Activity</th>
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</thead>
<tbody>
<tr>
<td>254500001</td>
<td>Candle mfg</td>
</tr>
<tr>
<td>254500002</td>
<td>Cleanser, abrasive, mfg</td>
</tr>
<tr>
<td>254500003</td>
<td>Cleansing preparation mfg</td>
</tr>
<tr>
<td>254500004</td>
<td>Denture cleanser mfg</td>
</tr>
<tr>
<td>254500005</td>
<td>Detergent mfg</td>
</tr>
<tr>
<td>254500006</td>
<td>Dishwashing detergent mfg</td>
</tr>
<tr>
<td>254500007</td>
<td>Disinfectant mfg (incl phenyl or antiseptic disinfectant)</td>
</tr>
<tr>
<td>254500008</td>
<td>Glycerine mfg</td>
</tr>
<tr>
<td>254500009</td>
<td>Laundry bleach mfg</td>
</tr>
<tr>
<td>254500010</td>
<td>Scouring compound mfg</td>
</tr>
<tr>
<td>254500011</td>
<td>Soap mfg</td>
</tr>
<tr>
<td>254500012</td>
<td>Toothpaste mfg</td>
</tr>
<tr>
<td>254500013</td>
<td>Washing powder or liquid, mfg</td>
</tr>
<tr>
<td>254500999</td>
<td>Soap and other detergent mfg nec</td>
</tr>
</tbody>
</table>

### 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; and
- (b) manufacturing soap or toothpaste are included in Class 254500 Soap and Other Detergent Mfg; and
(c) contract packing of cosmetics or toilet preparations are included in Class 786700 Contract Packing Services nec.

**Primary Activities:**
254600001  After-shave lotion mfg
254600002  Bath salt mfg
254600003  Beauty cream or lotion mfg
254600004  Cosmetic mfg
254600005  Deodorant mfg
254600006  Depilatory mfg
254600007  Eye shadow mfg
254600008  Face lotion mfg
254600009  Face powder mfg
254600010  Hair conditioner mfg
254600011  Hair shampoo mfg
254600012  Hairdressing preparation mfg
254600013  Hand cream or lotion mfg (except barrier cream)
254600014  Lip balm mfg
254600015  Lipstick mfg
254600016  Mascara mfg
254600017  Nail care preparation mfg
254600018  Nail polish mfg
254600019  Perfume mfg
254600020  Shaving preparation mfg
254600021  Sunscreen preparation mfg
254600022  Talcum powder mfg
254600023  Toilet cream or lotion mfg (except toilet lanolin)
254600999  Cosmetic and toilet preparation mfg nec

**254700  Ink Manufacturing**
This class includes employers mainly engaged in manufacturing ink.

*Exclusions and References:*
Employers mainly engaged in manufacturing carbon blacks are included in Class 253300 Synthetic Resin Mfg.

**Primary Activities:**
254700001  Carbon ink mfg
254700002  Drawing ink mfg
254700003  Indelible ink mfg
254700004  India ink mfg
254700005  Printing ink mfg
254700006  Silk screen ink mfg
254700007  Writing ink mfg
254700999  Ink mfg nec
254900  Other Chemical Product Manufacturing nec
This class includes employers mainly engaged in manufacturing or formulating polishes or cleaners (except abrasive), waxes, dry cleaning preparations, essential oils (refined or crude), adhesives (except bituminous) or chemical products not elsewhere classified.

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

Primary Activities:
254900001 Adhesive mfg (except bituminous)
254900002 Antifreeze compound mfg
254900003 Beeswax mfg
254900004 Casein glue mfg
254900005 Concrete additive or masonry surface treatment mfg (except water shedding preparations)
254900006 Cream polish mfg
254900007 Dry cleaning compound mfg
254900008 Embalming compound mfg
254900009 Essential oil distilling
254900010 Eucalyptus oil distilling (not in the forest)
254900011 Flux, soldering or welding mfg
254900012 Gelatin mfg (except chemically hardened)
254900013 Glue mfg
254900014 Hydraulic brake fluid mfg
254900015 Incense mfg
254900016 Liquid polish mfg
254900017 Oven cleaner mfg
254900018 Rubber soling dough mfg
254900019 Rubber solution mfg
254900020 Sandalwood oil mfg
254900021 Rust remover mfg
254900022 Stain remover mfg
254900023 Stove cleaner mfg
254900024 Surface cleaning or degreasing preparation mfg
254900025 Tea tree oil distilling
254900026 Wax polish mfg
254900999 Chemical product mfg nec

255100  Rubber Tyre Manufacturing
This class includes employers mainly engaged in manufacturing inflatable rubber tyres, using natural or synthetic rubber mixed in any proportions.
Exclusions and References:
Employers mainly engaged in
(a) manufacturing rubber soling dough are included in Class 254900 Other Chemical Products Mfg nec;
(b) manufacturing solid or semi-pneumatic rubber tyres or tubing (not hose) are included in Class 255900 Other Rubber Product Mfg nec; and
(c) repairing tyres, other than retreading, are included in Class 532400 Tyre Retailing.

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

255900 Other Rubber Product Manufacturing nec
This class includes employers mainly engaged in manufacturing mattresses, floor coverings, hot water bottles, stationers bands, rubber gloves and products made from natural or synthetic rubber not elsewhere classified.

Exclusions and References:
Employers mainly engaged in manufacturing
(a) rubber clothing are included in Class 224900 Other Clothing Mfg nec;
(b) rubber footwear are included in Class 225000 Footwear Mfg;
(c) raw synthetic rubber are included in Class 253300 Synthetic Resin Mfg;
(d) rubber adhesives, glues or soling dough are included in Class 254900 Other Chemical Product Mfg nec; and
(e) rubber toys are included in Class 294200 Toy and Sporting Good Mfg.

Primary Activities:
255900001 Automotive rubber hose, mfg
255900002 Balloon, rubber, mfg
255900003 Bath mat, rubber, mfg
255900004 Bathing cap, rubber, mfg
255900005 Belt, rubber, mfg
255900006 Boat, inflatable, mfg
255900007 Condom, natural rubber, mfg
255900008 Cushion or pillow, rubber, mfg
255900009 Dinghy, inflatable, mfg
255900010 Diaphragm, rubber, mfg
255900011 Dummy, rubber, mfg
255900012 Eraser, rubber, mfg
255900013 Erosion control rubber matting mfg
255900014 Floor covering, rubber, mfg
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<table>
<thead>
<tr>
<th>Code</th>
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<tr>
<td>255900015</td>
<td>Glove, rubber, mfg</td>
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<td>255900016</td>
<td>Ground sheet, rubber, mfg</td>
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<td>Hose, rubber, mfg</td>
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<td>255900019</td>
<td>Hot water bottle, rubber, mfg</td>
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<td>255900021</td>
<td>Plug, rubber, mfg</td>
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<td>Rubber reclaiming</td>
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<td>255900024</td>
<td>Sponge or foam rubber mfg</td>
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<td>255900025</td>
<td>Stationer band, rubber, mfg</td>
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<td>Teething ring, rubber, mfg</td>
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<td>255900030</td>
<td>Tyre, solid rubber, mfg</td>
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<td>Valve, rubber, mfg</td>
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<td>Rubber product mfg nec</td>
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</table>

#### 256100 Plastic Blow Moulded Product Manufacturing

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

**Primary Activities:**
- 256100001 Blow moulding, plastic, mfg
- 256100002 Bottle, plastic, mfg

#### 256200 Plastic Extruded Product Manufacturing

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

**Exclusions and References:**

- Employers mainly engaged in
  - (a) moulding plastic junctions for plastic pipes, or in making laminated sheets and plastic veneers are included in Class 256600 Plastic Injection Moulded Product Mfg;
  - (b) manufacturing reinforced plastic products are included in Class 256400 Plastic Product, Rigid Fibre Reinforced, Mfg; and
  - (c) manufacturing polycarbonate resin, other than extruded sheet, are included in Class 253300 Synthetic Resin Mfg.

**Primary Activities:**
- 256200001 Extruded plastic section mfg (except rigid or semi-rigid)
- 256200002 Pipe, plastic, mfg (including plastic pipe lining)
256200003 Plastic hose mfg (including reinforced)
256200004 Polycarbonate sheet mfg
256200005 Rigid plastic sheet mfg
256200006 Section, extruded plastic, mfg
256200999 Plastic extruded product mfg nec

256300 Plastic Bag and Film Manufacturing
This class includes employers mainly engaged in manufacturing thin plastic film, food wrapping, plastic bags and garbage bags.

Exclusions and References:
Employers mainly engaged in manufacturing
(a) extruded rigid plastic sheets are included in Class 256200 Plastic Extruded Product Mfg;
(b) abrasive coated paper are included in Class 264020 Non-Metallic Mineral Product Mfg nec;
(c) plastic coated metal foil are included in Class 273100 Aluminium Rolling, Drawing, Extruding; and
(d) surgical tape are included in Class 222900 Other Textile Product Mfg nec.

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

256400 Plastic Product, Rigid Fibre Reinforced, Manufacturing
This class includes employers mainly engaged in manufacturing reinforced plastic articles (not being plastic composite flexible film or items covered elsewhere).

Exclusions and References:
Employers mainly engaged in
(a) manufacturing plastic film are included in Class 256300 Plastic Bag and Film Mfg;
(b) making complete boats are in Class 282210 Boatbuilding; and
(c) making complete skateboards, sailboards and surfboards out of fibre reinforced plastic are included in Class 294200 Toy and Sporting Good Mfg.

Primary Activities:
256400001 Automotive component mfg nec (fibre reinforced plastic)
256400002 Awning, fibreglass, mfg
256400003 Fibreglass product mfg nec
256400004 Rigid plastic sheet mfg (fibreglass reinforced plastic)
256500 Plastic Foam Product Manufacturing
This class includes employers mainly engaged in manufacturing plastic foam products. This class also includes employers which shape purchased blocks of foam.

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

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

256600 Plastic Injection Moulded Product Manufacturing
This class includes employers mainly engaged in manufacturing plastic injection moulded products, in making injection moulded components on commission for products to be completed by other employers or plastic products not elsewhere classified.

Exclusions and References:
Employers mainly engaged in
(a) plastic coating of client supplied metal goods are included in Class 276400 Metal Coating and Finishing; and
(b) manufacturing finished automotive parts which are not primarily made of plastic are included in Class 281900 Automotive Component Mfg nec.

Primary Activities:
256600001 Automotive component, plastic, mfg
256600002 Badge, plastic, mfg
256600003 Bath, plastic, mfg
256600004 Bucket, plastic, mfg
256600005 Clothes peg, plastic, mfg
256600006 Dinnerware, plastic, mfg
256600007 Electrical insulation box mfg
256600008 Garbage bin, rigid or semi-rigid plastic, mfg
256600009 Hard surface floor covering mfg
256600010 Kitchenware, plastic, rigid or semi-rigid, mfg nec
256600011 Laminated plastic sheet mfg
Subdivision 26 - Non-metallic Mineral Product Manufacturing

<table>
<thead>
<tr>
<th>Class</th>
<th>Column 2</th>
<th>Title and Description</th>
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<tbody>
<tr>
<td>261000</td>
<td>Glass and Glass Product Manufacturing</td>
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<tr>
<td></td>
<td>This class includes employers mainly engaged in manufacturing glass or glass products.</td>
<td></td>
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</tbody>
</table>

**Exclusions and References:**

Employers mainly engaged in

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

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

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

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

**Primary Activities:**

261000001 Automotive glass mfg
261000002 Bead, glass, mfg
261000003 Block, glass, mfg
261000004 Bottle, glass, mfg
261000005 Container, glass, mfg
261000006 Crystal glass mfg
261000007 Domestic glassware mfg
261000008 Drinking glass mfg
261000009 Flat glass mfg
261000010 Glass, sheet, mfg
261000011 Insulator, glass, mfg
261000012 Jar, glass, mfg
261000013 Kitchenware, glass, mfg
261000014 Laboratory glassware mfg
261000015 Laminated sheet glass mfg
261000016 Mirror mfg (including motor vehicle)
261000017 Optical glass mfg
261000018 Ornamental glassware mfg
261000019 Ovenware, glass, mfg
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261000020 Plate glass mfg
261000021 Safety glass mfg
261000022 Scientific glassware mfg
261000023 Stained glass sheet mfg
261000024 Tubing, glass, mfg
261000025 Window glass mfg
261000026 Windscreen glass mfg
261000999 Glass and glass product mfg (except glass wool or glass wool product) nec

262100 Clay Brick Manufacturing
This class includes employers mainly engaged in manufacturing clay bricks (except refractory bricks).

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

Primary Activities:
262100001 Brick, clay, mfg (except refractory bricks)
262100002 Brick, face or texture, mfg (except refractory bricks)

262200 Ceramic Product Manufacturing
This class includes employers mainly engaged in manufacturing industrial ceramics or refractory products.

Exclusions and References:
(a) non-refractory type silica lime bricks, blocks, etc., are included in Class 264020 Non-Metallic Mineral Product Mfg nec; and
(b) ceramic-metal composite cutting tools are included in Class 286410 Machine Tool and Part Mfg.

Primary Activities:
262200001 Brick, fire clay, mfg
262200002 Brick, refractory, mfg
262200003 Cement, refractory, mfg
262200004 Clay, refractory, mfg
262200005 Crucible, refractory, mfg
262200006 Graphite crucible or foundry accessory mfg
262200007 Industrial ceramic mfg nec
262200008 Refractory product mfg
262200009 Silica brick, refractory, mfg (except silica lime)
262200010 Zirconia, ceramic, mfg
262300 Ceramic Tile and Pipe Manufacturing
This class includes employers mainly engaged in manufacturing ceramic tiles (including vitreous china or porcelain tiles), ceramic pipes or other ceramic construction goods (except of vitreous china or porcelain).

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

Primary Activities:
262300001 Agricultural pipe, ceramic, mfg
262300002 Ceramic construction good mfg nec
262300003 Ceramic tile mfg
262300004 Clay roof tile mfg
262300005 Earthenware construction good mfg
262300006 Mosaic tile, vitreous china or porcelain, mfg
262300007 Pipe, ceramic, mfg (except vitreous china or porcelain)
262300008 Ridge cap, terracotta, mfg
262300009 Roof tile, terracotta, mfg
262300010 Stoneware pipe or fitting mfg
262300011 Terracotta construction good mfg
262300012 Terracotta good mfg
262300013 Tile, ceramic, mfg
262300014 Wall or floor tile, ceramic, mfg
262300999 Ceramic tile and pipe mfg nec

262900 Other Ceramic Product Manufacturing nec
This class includes employers mainly engaged in manufacturing ceramic kitchen or tableware, non-refractory type ceramic containers or ceramic goods not elsewhere classified.

Primary Activities:
262900001 Art pottery mfg
262900002 Bathroom fixture, vitreous china, mfg
262900003 China good mfg (except tiles)
262900004 Crockery mfg
262900005 Earthenware, table or kitchen, mfg
262900006 Flower pot, ceramic, mfg
262900007 Insulator, porcelain, mfg
262900008 Kitchen sink, vitreous china or porcelain, mfg
262900009 Kitchenware, ceramic, mfg
262900010 Ornamental china good mfg (except tiles)
262900011 Ovenware, ceramic, mfg
262900012 Pipe or pipe fitting, vitreous china or porcelain, mfg
262900013 Porcelain good mfg (except tiles)
262900014 Pottery good, ornamental, mfg
262900015 Sanitary ware, vitreous china or porcelain, mfg
### 262900016 Stoneware, table or kitchen, mfg
### 262900017 Terracotta ware mfg nec
### 262900018 Toilet cistern, vitreous china or porcelain, mfg
### 262900019 Vase, ceramic, mfg
### 262900020 Vitreous china good mfg (except tiles)
### 262900021 Wash basin, vitreous china or porcelain, mfg
### 262900999 Ceramic product mfg nec

#### 263100 Cement and Lime Manufacturing
This class includes employers mainly engaged in manufacturing hydraulic cement or lime.

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

#### 263210 Fibro-Cement Sheeting Manufacturing
This class includes employers mainly engaged in manufacturing fibro-cement sheeting or similar products containing asbestos.

**Primary Activities:**
- 263210001 Asbestos sheet mfg
- 263210002 Fibro-cement sheet mfg

#### 263220 Plaster Product Manufacturing
This class includes employers mainly engaged in manufacturing plaster, plaster board or other products composed wholly or chiefly of gypsum. This class also includes employers engaged in manufacturing processed lightweight aggregates or other expanded non-metallic minerals, other than asbestos.

**Exclusions and References:**
- Employers mainly engaged in manufacturing fibro-cement or asbestos sheeting are included in Class 263210 Fibro-Cement Mfg;
- Employers mainly engaged in manufacturing dental or medical plasters or cements are included in Class 283200 Medical and Surgical Equipment Mfg;
- Employers mainly engaged in fixing or finishing plasterboard or decorative plaster are included in Class 424120 Plasterboard and Decorative Plaster Fixing; and
- Employers mainly engaged in cement rendering or solid plastering are included in Class 424110 Cement Rendering and Plastering.
Primary Activities:
263220001 Acoustic tile, plaster, mfg
263220002 Cornice, plaster, mfg
263220003 Display model, plaster, mfg
263220004 Expanded non-metallic mineral mfg
263220005 Fibrous plaster product mfg
263220006 Granulated slag mfg
263220007 Insulating board, plaster, mfg
263220008 Moulding, plaster, mfg
263220009 Perlite, expanded, mfg
263220010 Plaster board mfg
263220011 Plaster of Paris mfg
263220012 Processed lightweight aggregate mfg
263220013 Sheet, plaster mfg
263220014 Tile, plaster, mfg
263220015 Vermiculite, expanded, mfg
263220999 Plaster product mfg (except dental or medical plasters) nec

263220000 Primary Activities:
263220001 Acoustic tile, plaster, mfg
263220002 Cornice, plaster, mfg
263220003 Display model, plaster, mfg
263220004 Expanded non-metallic mineral mfg
263220005 Fibrous plaster product mfg
263220006 Granulated slag mfg
263220007 Insulating board, plaster, mfg
263220008 Moulding, plaster, mfg
263220009 Perlite, expanded, mfg
263220010 Plaster board mfg
263220011 Plaster of Paris mfg
263220012 Processed lightweight aggregate mfg
263220013 Sheet, plaster mfg
263220014 Tile, plaster, mfg
263220015 Vermiculite, expanded, mfg
263220999 Plaster product mfg (except dental or medical plasters) nec

263300 Concrete Slurry Manufacturing
This class includes employers mainly engaged in the manufacturing and delivery of concrete slurry ready for pouring, ready mixed concrete or mortar.

Exclusions and References:
Employers mainly engaged in manufacturing dry mix concrete or mortar are included in Class 264020 Non-Metallic Mineral Product Mfg nec.

Primary Activities:
263300001 Ready mixed concrete mfg (except dry mix), including delivery
263300002 Concrete crushing and recycling
263300003 Concrete mixing and delivery
263300004 Concrete slurry mfg
263300005 Delivery of ready-mixed concrete

263400 Concrete Pipe and Box Culvert Manufacturing
This class includes employers mainly engaged in manufacturing concrete pipes, tanks or concrete box culverts.

Primary Activities:
263400001 Box culvert, concrete, mfg
263400002 Concrete tank
263400003 Pipe, concrete, mfg, including concrete pipe linings
263400004 Pipe, pre-stressed concrete, mfg
263510  Terrazzo Manufacturing
This class includes employers mainly engaged in manufacturing terrazzo and terrazzo products.

Primary Activities:
263510001 Ornamental terrazzo product mfg
263510002 Terrazzo product mfg
263510003 Tile, terrazzo mfg
263510004 Wall fitting, terrazzo, mfg

263520  Concrete Product Manufacturing nec
This class includes employers mainly engaged in manufacturing concrete products (except concrete pipes, tanks or box culverts), including aerated and concrete composite products.

Exclusions and References:
Employers mainly engaged in manufacturing
(a) concrete pipes, tanks or concrete box culverts are included in Class 263400 Concrete Pipe and Box Culvert Mfg; and
(b) concrete bus shelters and other prefabricated concrete buildings are in Class 291900 Prefabricated Building Mfg nec.

Primary Activities:
263520001 Autoclaved aerated concrete product mfg
263520002 Block, concrete, mfg
263520003 Brick, concrete, mfg
263520004 Building board, cement based, mfg
263520005 Cistern, concrete, mfg
263520006 Concrete furniture mfg
263520007 Concrete/styrofoam composite product mfg
263520008 Floor or wall tile, concrete, mfg
263520009 Flower pot, concrete, mfg
263520010 Manhole cover, concrete, mfg
263520011 Meter box, concrete, mfg
263520012 Monument or grave marker, concrete, mfg
263520013 Moulding, concrete, mfg
263520014 Ornamental concrete product mfg
263520015 Panel or section, prefabricated concrete, mfg
263520016 Post or pole, concrete, mfg
263520017 Pre-stressed concrete product mfg (except pipes or box culverts)
263520018 Railway sleeper, concrete, mfg
263520019 Roof component, concrete, mfg
263520020 Roof tile, concrete, mfg
263520021 Sink or tub, concrete, mfg
263520022 Tile, concrete, mfg
263520999 Concrete product mfg nec
264010  Fibreglass Insulation Product Manufacturing
This class includes employers mainly engaged in manufacturing glass fibre and mineral and synthetic mineral fibre insulation products.

Primary Activities:
- 264010001 Fibreglass insulation mfg
- 264010002 Insulation, glass fibre or mineral wool, mfg
- 264010003 Mineral wool mfg
- 264010004 Mineral wool product mfg
- 264010005 Rockwool mfg
- 264010999 Fibreglass good mfg nec

264020  Non-Metallic Mineral Product Manufacturing nec
This class includes employers mainly engaged in manufacturing agricultural or hydrated lime, abrasives, asbestos products, or non-metallic mineral products not elsewhere classified. This class also includes the manufacture of synthetic abrasives.

Exclusions and References:
Employers mainly engaged in
(a) mining clay, marble, dolomite, slate, limestone and ornamental stone as inputs for manufacturing are included in Class 141900 Construction Material Mining nec;
(b) manufacturing refractory products of non-metallic minerals are included in Class 262200 Ceramic Product Mfg;
(c) manufacturing processed lightweight aggregates or other expanded non-metallic minerals are included in Class 263220 Plaster Product Mfg;
(d) coating machine tools with boron nitride are included in Class 276400 Metal Coating and Finishing;
(e) manufacturing brushes, electrodes or bearings of carbon or graphite are included in Class 285900 Other Electrical Equipment Mfg nec; and
(f) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg.

Primary Activities:
- 264020001 Abrasive coated paper mfg
- 264020002 Abrasive mfg
- 264020003 Acoustic tile, panel or board, mfg (glass or mineral wool)
- 264020004 Bag or packet (composite material made of paper and metal foil) mfg
- 264020005 Board, asbestos cement, mfg
- 264020006 Brick, silica lime, mfg (except refractory)
- 264020007 Building board, imitation brick or stone, mfg
- 264020008 Carbon product mfg (except brushes, electrodes or bearings)
- 264020009 Chalk product mfg nec
- 264020010 Concrete, dry mix, mfg
- 264020011 Diamond powder mfg
- 264020012 Felspar, ground, mfg
- 264020013 Flooring material, magnesite, mfg
- 264020014 Foundry core, sand, mfg
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<tr>
<th>Class</th>
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<tbody>
<tr>
<td>271100</td>
<td><strong>Basic Iron and Steel Manufacturing</strong></td>
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<tr>
<td></td>
<td>This class includes employers mainly engaged in manufacturing iron or steel, ferro-alloys, electrometallurgical 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.</td>
</tr>
</tbody>
</table>

**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:**

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<td>271100001</td>
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<td>Bar, iron or steel, mfg</td>
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<td>Blank, steel, mfg</td>
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271100004 Ferro-alloy mfg (including, manganese, silicon or chrome)
271100005 Flat-rolled product, iron or steel, mfg
271100006 High carbon tool steel mfg
271100007 High speed steel mfg
271100008 Pig iron mfg
271100009 Powder, iron or steel, mfg
271100010 Rail fastening or other rail accessory mfg
271100011 Rail, steel, mfg
271100012 Roof decking, steel, mfg
271100013 Section, steel, mfg
271100014 Semi-finished product, iron or steel, mfg
271100015 Skelp, steel mfg
271100016 Spring steel mfg
271100017 Stainless steel mfg
271100018 Steel alloy mfg
271100019 Structural steel shape mfg (not fabricated)
271100020 Tinplate sheet or strip mfg
271100999 Iron and steel mfg nec

271200 Iron and Steel Casting and Forging
This class includes employers mainly engaged in iron or steel casting (including the manufacture of cast iron or steel pipes or tubes, cast iron or steel pipe or tube fittings, or steam, gas or water fittings of cast iron or steel).

Exclusions and References:
Employers mainly engaged in manufacturing finished or semi-finished products from iron castings by machining or other processing (except pipes, tubes, pipe or tube fittings, or steam, gas or water fittings) are included in the classes covering the manufacture of these articles.

Primary Activities:
271200001 Casting, iron, mfg
271200002 Casting, steel, mfg
271200003 Chain, cast steel, mfg
271200004 Chain, forged steel, mfg
271200005 Die-casting, steel, mfg
271200006 Direct casting, iron, mfg
271200007 Direct casting, steel, mfg
271200008 Fitting, steam, gas or water, mfg (cast or forged iron or steel)
271200009 Forging, iron or steel, mfg
271200010 Horse shoe, mass production
271200011 Moulded cast iron pipe or tube mfg
271200012 Pipe fitting (cast or forged iron or steel)
271200013 Tube, spun-cast iron, mfg
271200014 Valve or valve part, steam, gas or water, mfg (cast or forged iron or steel)
271300 Steel Pipe and Tube Manufacturing
This class includes employers mainly engaged in manufacturing seamless or welded steel pipes or tubes or ferrous metal pipe or tube fittings (except cast or forged iron or steel).

Primary Activities:
27130001 Cold drawn steel pipe or tube mfg
27130002 Conduit tubing, welded steel, mfg
27130003 Ferrous pipe fitting mfg (except cast or forged iron or steel)
27130004 Fitting, steam, gas, or water, mfg (except cast or forged iron or steel)
27130005 Galvanised seamless or welded steel pipe or tube mfg
27130006 Pipe fitting mfg (except cast or forged iron or steel)
27130007 Stainless steel seamless pipe or tube mfg
27130008 Valve or part, steam, gas or water, mfg (except cast or forged iron or steel)

272100 Alumina Production
This class includes employers mainly engaged in refining bauxite to form alumina.

Primary Activities:
27210001 Alumina mfg
27210002 Bauxite refining
27210003 Calcined alumina mfg

272200 Aluminium Smelting
This class includes employers mainly engaged in smelting alumina to produce aluminium, in the recovery of aluminium from scrap, or in alloying aluminium from primary aluminium smelted at the same employers.

Primary Activities:
27220001 Aluminium alloy mfg (from primary aluminium smelted at the same unit)
27220002 Aluminium from scrap recovery
27220003 Aluminium smelting (from alumina)
27220004 Electrolytic aluminium mfg

272300 Copper, Silver, Lead and Zinc Smelting, Refining
This class includes employers mainly engaged in primary smelting or refining of copper, silver, lead or zinc, or in the recovery of these metals from waste or scrap. This class also includes by-production of sulphuric acid in conjunction with the smelting of these metals.

Exclusions and References:
Employers mainly engaged in mining but not smelting of ores of copper, silver, lead and zinc are included in either Class 131200 Copper Ore Mining—Underground or Class 131300 Copper Ore Mining—Surface or Class 131710 Silver-Lead-Zinc Ore Mining—Underground or Class 131720 Silver-Lead-Zinc Ore Mining—Surface as appropriate.

Primary Activities:
27230001 Blister copper mfg
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272300002 Copper smelting, refining
272300003 Copper, silver, lead or zinc from scrap or waste material recovering
272300004 Electrolytic copper mfg
272300005 Electrolytic zinc mfg
272300006 Lead smelting or refining
272300007 Silver smelting, refining
272300008 Silver-lead bullion mfg
272300009 Spelter mfg
272300010 Wire bar, copper, mfg
272300011 Zinc smelting or refining

272900 Basic Non-Ferrous Metal Manufacturing nec
This class includes employers mainly engaged in primary smelting, secondary smelting and refining of non-ferrous metals not elsewhere classified, or in the recovery of such metals from drosses, ashes, scrap or other waste materials. This class also includes employers engaged in manufacturing metal powders or flakes, of molybdenum, tantalum or tungsten (except from scrap).

Exclusions and References:
Employers mainly engaged in
(a) production of unrefined gold bullion as part of an integrated mining employer are included in Class 131410 Gold Ore Mining—Underground or Class 131420 Gold Ore Mining—Surface;
(b) manufacturing of metallic compounds not elsewhere classified not in association with smelting are included in Class 253500 Inorganic Industrial Chemical Mfg nec; and
(c) manufacturing welding and foundry fluxes are in Class 254900 Other Chemical Product Manufacturing nec.

Primary Activities:
272900001 Antimony, refined, mfg
272900002 Bismuth smelting or refining
272900003 Bronze mfg
272900004 Can de-tinning
272900005 Gold refining
272900006 Molybdenum metal powder or flake mfg
272900007 Nickel oxide production in association with nickel smelting
272900008 Nickel smelting or refining
272900009 Non-ferrous alloy mfg nec
272900010 Non-ferrous metal nec from waste materials recovering
272900011 Non-ferrous metal nec refining
272900012 Rare earth metal smelting
272900013 Silicon smelting
272900014 Solder mfg
272900015 Tantalum metal powder mfg
272900016 Tin smelting
272900017 Titanium smelting
272900018 Welding rod mfg
**273100  Aluminium Rolling, Drawing, Extruding**

This class includes employers mainly engaged in rolling, drawing or extruding aluminium into primary shapes, or in manufacturing aluminium powders or flakes.

*Exclusions and References:*

Employers mainly engaged in
(a) casting aluminium shapes not elsewhere classified are included in Class 273300 Non-ferrous Metal Casting;
(b) manufacturing stranded, braided or insulated aluminium wire, cable or strip are included in Class 285200 Electric Cable and Wire Mfg; and
(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

**273200  Non-Ferrous Metal Rolling, Drawing, Extruding nec**

This class includes employers mainly engaged in rolling, drawing or extruding non-ferrous metals (except aluminium) into primary shapes, or in manufacturing non-ferrous metal powders or flakes not elsewhere classified.

*Exclusions and References:*

Employers mainly engaged in
(a) manufacturing metal powders or flakes of molybdenum, tantalum or tungsten are included in Class 272900 Basic Non-Ferrous Metal Mfg nec;
(b) rolling, drawing or extruding aluminium into primary shapes or in manufacturing aluminium powders or flakes are included in Class 273100 Aluminium Rolling, Drawing, Extruding; and
(c) manufacturing non-ferrous stranded, braided or insulated wire, cable or strip are included in Class 285200 Electric Cable and Wire Mfg.

**Primary Activities:**

- 273200001 Bar, non-ferrous metal, mfg (except aluminium)
- 273200002 Foil, non-ferrous metal, mfg (except aluminium)
- 273200003 Non-ferrous metal rolling, drawing or extruding (except aluminium)
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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>273200004</td>
<td>Pipe, non-ferrous metal, mfg (except aluminium)—including non-ferrous metal pipe lining</td>
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<tr>
<td>273200005</td>
<td>Plate, non-ferrous metal, mfg (except aluminium)</td>
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<tr>
<td>273200006</td>
<td>Powder or flake, non-ferrous metal, mfg (except aluminium)</td>
</tr>
<tr>
<td>273200007</td>
<td>Rod, non-ferrous metal, mfg (except aluminium)</td>
</tr>
<tr>
<td>273200008</td>
<td>Section, non-ferrous metal, rolling, drawing or extruding (except aluminium)</td>
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<tr>
<td>273200009</td>
<td>Sheet, non-ferrous metal, mfg (except aluminium)</td>
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<tr>
<td>273200010</td>
<td>Strip, non-ferrous metal, mfg (except insulated or from aluminium)</td>
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<tr>
<td>273200011</td>
<td>Tube, non-ferrous metal, mfg (except aluminium)</td>
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<tr>
<td>273200012</td>
<td>Wire, non-ferrous metal, mfg (except stranded, braided or insulated or from aluminium)</td>
</tr>
</tbody>
</table>

#### 273300 Non-Ferrous Metal Casting

This class includes employers mainly engaged in casting or forging non-ferrous metals or alloys.

**Exclusions and References:**
Employers mainly engaged in manufacturing

- (a) non-ferrous metal steam, gas or water fittings, valves or parts are included in Class 276500 Non-Ferrous Pipe Fitting Mfg; and
- (b) other finished or semi-finished articles from castings or forgings by machining or other processing are included in the classes covering the manufacture of these articles.

**Primary Activities:**

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<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>273300001</td>
<td>Casting, non-ferrous metal, mfg nec</td>
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<tr>
<td>273300002</td>
<td>Die casting, non-ferrous metal, mfg nec</td>
</tr>
<tr>
<td>273300003</td>
<td>Forging, non-ferrous metal, mfg nec</td>
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</tbody>
</table>

#### 274100 Structural Steel Fabricating

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

**Exclusions and References:**
Employers mainly engaged in

- (a) manufacture of complete steel framed and clad structures such as prefabricated sheds and garages are included in Class 291100 Prefabricated Metal Building Mfg; and
- (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:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>274100001</td>
<td>Fabricated structural steel mfg (ready made parts for structures)</td>
</tr>
<tr>
<td>274100002</td>
<td>Girder, prefabricated steel, mfg</td>
</tr>
<tr>
<td>274100003</td>
<td>Joist, prefabricated steel, mfg</td>
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<tr>
<td>274100004</td>
<td>Prefabricated structural steel part mfg</td>
</tr>
</tbody>
</table>
274100005 Rafter, prefabricated steel, mfg
274100006 Reinforcing mesh, welded steel, mfg
274100007 Reinforcing steel rod, processed, mfg (from wire bar or merchant bar)
274100008 Roof truss, prefabricated steel, mfg
274100009 Scaffolding, prefabricated steel, mfg
274100010 Steel plate, perforated, mfg
274100999 Structural steel fabricating nec

274200 Architectural Aluminium Product Manufacturing
This class includes employers mainly engaged in manufacturing architectural aluminium products such as doors, railings, gates, ornamental partitions or window frames, or aluminium framed windows, doors or shower screens (complete with glass).

Exclusions and References:
Employers mainly engaged in
(a) manufacturing sheet metal products for building purposes such as down pipes, guttering or ducts are included in Class 275900 Sheet Metal Product Mfg nec;
(b) manufacturing aluminium blinds or awnings are included in Class 276900 Fabricated Metal Products Mfg nec;
(c) installing windows or window frames other than aluminium are included in Class 424520 Glazing Services; and
(d) installing aluminium windows are included in Class 424510 Aluminium Door and Window Installation.

Primary Activities:
274200001 Aluminium framed door, glazed, mfg
274200002 Ceiling section, fabricated aluminium, mfg
274200003 Curtain wall, aluminium, mfg
274200004 Door or door frame, aluminium, mfg
274200005 Fascia, aluminium, mfg
274200006 Fly screen door, aluminium, mfg
274200007 Garage door, aluminium, mfg
274200008 Gate, aluminium, mfg
274200009 Ornamental architectural aluminium work mfg
274200010 Partition, prefabricated aluminium, mfg
274200011 Railing, aluminium, mfg
274200012 Roller shutter, aluminium, mfg
274200013 Shop front, aluminium, installation
274200014 Shop front, aluminium, mfg
274200015 Shower screen, aluminium framed, mfg
274200016 Shutter, aluminium, mfg
274200017 Skylight, aluminium, mfg
274200018 Window fram or sash, aluminium, mfg
274200019 Window screen, aluminium, mfg
274200020 Window, aluminium framed, mfg (complete with glass)
274200999 Architectural aluminium product mfg nec
Structural Metal Product Manufacturing nec

This class includes employers mainly engaged in manufacturing architectural steel, wrought iron or other metal (except aluminium) products such as window frames, doors, stairs or staircases, railings, gates, balustrades or ornamental partitions.

Exclusions and References:
Employers mainly engaged in
(a) fabricating structural steel are included in Class 274100 Structural Steel Fabricating;
(b) manufacturing sheet metal products for building purposes such as downpipes, guttering or ducts are included in Class 275900 Sheet Metal Product Mfg nec;
(c) manufacturing metal blinds or awnings are included in Class 276900 Fabricated Metal Product Mfg nec; and
(d) installing windows or window frames are included in Class 424520 Glazing Services or Class 424510 Aluminium Door and Window Installation.

Primary Activities:

274900001 Architectural metal product mfg (except aluminium)
274900002 Balcony, metal, mfg (except aluminium)
274900003 Balustrade, metal, mfg (except aluminium)
274900004 Curtain wall, metal, mfg (except aluminium)
274900005 Door, fire resistant, mfg or installation
274900006 Door or door frame, metal, mfg (except aluminium)
274900007 Fascia, metal, mfg (except aluminium)
274900008 Fire escape, prefabricated metal, mfg (except aluminium)
274900009 Fly screen door, metal, mfg (except aluminium)
274900010 Garage door, metal, mfg (except aluminium)
274900011 Gate, metal, mfg (except aluminium or wire)
274900012 Ornamental architectural metalwork mfg (except aluminium)
274900013 Partition, prefabricated metal, mfg (except aluminium)
274900014 Railing, metal, mfg (except aluminium)
274900015 Roller shutter, metal, mfg (except aluminium)
274900016 Shop front, metal, installation (except aluminium)
274900017 Shop front, metal, mfg (except aluminium)
274900018 Shutter, metal, mfg (except aluminium)
274900019 Skylight, metal, mfg (except aluminium)
274900020 Stair or staircase, prefabricated metal, mfg (except aluminium)
274900021 Window frame or sash, metal, mfg (except aluminium)
274900022 Window screen, metal, mfg (except aluminium)
274900099 Structural metal product mfg nec

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

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

Exclusions and References:
Employers mainly engaged in
(a) minting and pressing of coins, medals and badges are in Class 294100 Jewellery and Silverware Mfg; and
(b) installing air conditioning duct work are included in Class 423300 Air Conditioning and Heating Services.

Primary Activities:
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
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276100003 Bottle or can opener mfg (except power operated)
276100004 Cutlery mfg (except of solid silver or gold)
276100005 Drilling bit mfg (except twist drills)
276100006 Drill mfg (hand tool; except pneumatic or power operated or twist drills)
276100007 Engravers’ hand tool mfg (except pneumatic or power operated)
276100008 Garden tool mfg (except power operated)
276100009 Grease gun mfg (except pneumatic or power operated)
276100010 Grinding tool, hand held, mfg (except pneumatic or power operated)
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

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

276200 Spring and Wire Product Manufacturing
This class includes employers mainly engaged in manufacturing wire or wire products, cable, wire netting, nails or rolled steel fence posts.

Exclusions and References:
Employers mainly engaged in
(a) manufacturing coiled steel rod for drawing into wire are included in Class 271100 Basic Iron and Steel Mfg;
(b) manufacturing wire mattress supports (except upholstered) of woven wire, link mesh, or wire spring are included in Class 276900 Fabricated Metal Product Mfg nec; and
(c) manufacturing electric or telephone cable or wire are included in Class 285200 Electric Cable and Wire Mfg.

Primary Activities:
276200001 Barbed wire mfg
276200002 Braided ferrous wire, cable or strip, mfg
276200003 Chain mfg (except forged, cast or sprocket chain)
276200004 Fence dropper, wire, mfg
276200005 Fence post or dropper, rolled steel, mfg
276200006 Gate, wire, mfg
276200007 Guard, wire, mfg
276200008 Hook, wire, mfg
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27620009 Household article, wire, mfg
276200010 Nail mfg
276200011 Pin mfg (except metallic dowel pins)
276200012 Round wire mfg
276200013 Safety pin mfg
276200014 Screening, wire, mfg
276200015 Shopping trolley mfg
276200016 Skewer, metal, mfg
276200017 Sling, wire, mfg
276200018 Spike, wire, mfg
276200019 Spring mfg
276200020 Steel wool mfg
276200021 Stranded ferrous wire, cable or strip, mfg
276200022 Welded link chain mfg
276200023 Wire mesh mfg (except reinforcing mesh)
276200024 Wire netting mfg
276200025 Wire rope or cable mfg
276200026 Woven wire product mfg (except mattress supports)
276200999 Spring and wire product mfg nec

276300 Nut, Bolt, Screw and Rivet Manufacturing
This class includes employers mainly engaged in manufacturing metal nuts, bolts, screws, rivets or similar fasteners or metal washers.

Primary Activities:
276300001 Dowel pin, metal, mfg
276300002 Expansion bolt, metal, mfg
276300003 Machine screw, metal, mfg
276300004 Masonry anchor, metal, mfg
276300005 Nut or bolt, metal, mfg
276300006 Rivet, metal, mfg
276300007 Screw, metal, mfg
276300008 Set screw, metal, mfg
276300009 Turnbuckle, metal, mfg
276300010 Washer, metal, mfg
276300999 Nut, bolt, screw and rivet mfg nec

276400 Metal Coating and Finishing
This class includes employers mainly engaged in engraving, polishing, heat treating, plating, galvanising, anodising, colouring, plastic dipping, ceramic or other coating or finishing of metals or metal products. This class also includes employers mainly engaged in metal coating of non-metal products not elsewhere classified.
Exclusions and References:
Employers mainly engaged in
(a) abrasive blasting of buildings are included in 425930 Building Exterior, Cleaning and Maintenance;
(b) abrasive blasting of structural items on building or construction sites are included in Class 424400 Painting and Decorating Services;
(c) abrasive blasting of ships are included in Class 282100 Shipbuilding;
(d) galvanising metals or metal products manufactured by the same employer are included in Class 271100 Basic Iron and Steel Manufacturing;
(e) process engraving services are included in Class 241320 Services to Printing and Publishing nec; and
(f) engraving metal jewellery, plates and trophies etc are included in Class 294100 Jewellery and Silverware Mfg.

Primary Activities:
276400001 Abrasive blasting of items prior to coating and/or painting (in a factory or workshop situation)
276400002 Anodising
276400003 Boron nitride coating of machine tool parts
276400004 Brass finishing or plating
276400005 Cadmium plating
276400006 Chromium plating
276400007 Copper plating
276400008 Engraving on metal (except process or photographic)
276400009 Enamelling of metal
276400010 Galvanising
276400011 Gold plating
276400012 Heat treating metals or metal products
276400013 Metal polishing or finishing
276400014 Nickel plating
276400015 Painting of manufactured metal products
276400016 Plastic coating of metal
276400017 Powder coating of metal products
276400018 Silver plating
276400019 Vitreous enamelling
276400999 Metal coating and finishing of manufactured products nec

276500 Non-Ferrous Pipe Fitting Manufacturing
This class includes employers mainly engaged in manufacturing non-ferrous metal steam, gas or water fittings, valves or valve parts.

Exclusions and References:
Employers mainly engaged in manufacturing ferrous steam, gas or water fittings, valves or valve parts are included in the appropriate classes of Subdivision 27Metal Product Mfg

Primary Activities:
276500001 Fitting, steam, gas or water, mfg (non-ferrous metal)
276500002  Pipe fitting mfg (non-ferrous metal)
276500003  Tube fitting mfg (non-ferrous metal)
276500004  Valve or valve part, steam, gas or water, mfg (non-ferrous metal)

276900  Fabricated Metal Product Manufacturing nec
This class includes employers mainly engaged in manufacturing safes, firearms, gas or water meters, hinges, locks, door handles or other fabricated metal products or hardware not elsewhere classified. This class also includes employers mainly engaged in manufacturing woven wire, link mesh or wire spring mattress supports (except upholstered).

Exclusions and References:
Employers mainly engaged in
(a) manufacturing propellant and percussion caps for ammunition are in Class 254100 Explosive Mfg; and
(b) manufacturing ferrous steam, gas or water fittings, valves or valve parts are included in the appropriate classes of Subdivision 27 Metal Product Mfg

Primary Activities:
276900001  Ammunition mfg
276900002  Awning, metal, mfg
276900003  Barbeque, solid fuel portable, mfg
276900004  Bathroom or toilet fitting, metal, mfg
276900005  Bath, cast iron, mfg
276900006  Blind, metal
276900007  Boiler making and installation
276900008  Cabinet, radio, radiogram or television mfg (metal framed)
276900009  Chimney stack, prefabricated metal, mfg
276900010  Clothes hoist mfg
276900011  Coupling, metal, mfg
276900012  Display model, metal, mfg
276900013  Door handle, metal, mfg
276900014  Fire sprinkler mfg
276900015  Firearm mfg
276900016  Flash light case, metal, mfg
276900017  Freight container, metal, mfg (except stock crates)
276900018  Furniture fitting, metal, mfg
276900019  Handbag frame, metal, mfg
276900020  Key mfg
276900021  Lamp or lamp part mfg (except electric)
276900022  Laser cutting of client supplied metal
276900023  Laundry trolleys or basket carrier, metal, mfg
276900024  Livestock yarding equipment, metal, mfg
276900025  Lock mfg
276900026  Mast, aluminium, mfg
276900027  Mattress support, woven wire, link mesh or wire spring, mfg (except upholstered)
276900028  Metal sign mfg
### Subdivision 28 - Machinery and Equipment Manufacturing

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<tr>
<td>Class</td>
<td>Title and Description</td>
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</table>

**281100 Motor Vehicle Manufacturing**

This class includes employers mainly engaged in manufacturing motor vehicles, motor vehicle engines or parts.

*Exclusions and References:*

Employers mainly engaged in

(a) conversion of vehicle bodies using an existing engine and chassis are included in Class 281200 Motor Vehicle Body Mfg;

(b) manufacturing motor vehicle parts not in association with the manufacture of complete vehicles or engines are included in Class 281900 Automotive Component Mfg nec;

(c) manufacturing motor cycles, dune buggies or ‘unusual terrain vehicles’ not elsewhere classified are included in Class 282900 Transport Equipment Mfg nec;

(d) manufacturing off-highway trucks are included in Class 286200 Mining and Construction Machinery Mfg; and

(e) minor assembly of otherwise fully imported vehicles are included in Class 531100 Car Retailing and Class 531200 Motor Cycle Dealing.
### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>281100001</td>
<td>Armoured vehicle mfg</td>
</tr>
<tr>
<td>281100002</td>
<td>Bus mfg</td>
</tr>
<tr>
<td>281100003</td>
<td>Hydrogen, fuelcell, hybrid or electric vehicle mfg</td>
</tr>
<tr>
<td>281100004</td>
<td>Motor car mfg</td>
</tr>
<tr>
<td>281100005</td>
<td>Motor vehicle assembling (except assembling of motor vehicle bodies on chassis not owned by the same employer)</td>
</tr>
<tr>
<td>281100006</td>
<td>Motor vehicle engine mfg</td>
</tr>
<tr>
<td>281100007</td>
<td>Motor vehicle parts mfg (in association with complete motor vehicles)</td>
</tr>
<tr>
<td>281100008</td>
<td>Truck mfg (except off-highway)</td>
</tr>
<tr>
<td>281100009</td>
<td>Van mfg</td>
</tr>
</tbody>
</table>

#### 281200 Motor Vehicle Body Manufacturing

This class includes employers mainly engaged in manufacturing vehicle bodies, caravans, trailers and vehicle modifications involving permanent changes to bodywork using an existing engine and chassis.

**Exclusions and References:**

Employers mainly engaged in panel beating or smash repairing are included in Class 532300 Smash Repairing.

### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>281200001</td>
<td>Agricultural type trailers mfg</td>
</tr>
<tr>
<td>281200002</td>
<td>Ambulance conversion</td>
</tr>
<tr>
<td>281200003</td>
<td>Boat trailer mfg</td>
</tr>
<tr>
<td>281200004</td>
<td>Bus vehicle body assembly on supplied motor and chassis</td>
</tr>
<tr>
<td>281200005</td>
<td>Campervan mfg</td>
</tr>
<tr>
<td>281200006</td>
<td>Caravan mfg</td>
</tr>
<tr>
<td>281200007</td>
<td>Fire truck conversion</td>
</tr>
<tr>
<td>281200008</td>
<td>Horse float mfg</td>
</tr>
<tr>
<td>281200009</td>
<td>Motor vehicle conversion</td>
</tr>
<tr>
<td>281200010</td>
<td>Stock crate mfg</td>
</tr>
<tr>
<td>281200011</td>
<td>Trailer mfg</td>
</tr>
<tr>
<td>281200012</td>
<td>Truck body mfg</td>
</tr>
<tr>
<td>281200013</td>
<td>Truck bodywork involving permanent alterations (excluding smash repairs)</td>
</tr>
<tr>
<td>281200014</td>
<td>Truck tipper tray mfg</td>
</tr>
<tr>
<td>281200999</td>
<td>Motor vehicle body mfg nec</td>
</tr>
</tbody>
</table>

#### 281300 Automotive Electrical and Instrument Manufacturing

This class includes employers mainly engaged in manufacturing automotive electrical components and automotive air conditioners and instruments.

**Exclusions and References:**

Employers mainly engaged in

(a) manufacturing batteries are included in Class 285300 Battery Mfg; and
(b) reconditioning of alternators and starter motors other than on a factory exchange basis are primary to Class 532200 Automotive Electrical Services.

**Primary Activities:**
- 281300001 Air conditioner, automotive, mfg
- 281300002 Alternator mfg
- 281300003 Automotive electrical component mfg (except batteries)
- 281300004 Automotive electrical component, factory reconditioning
- 281300005 Car horn, electric, mfg
- 281300006 Heater and demister, automotive, mfg
- 281300007 Ignition coil mfg
- 281300008 Light fitting, automotive, mfg
- 281300009 Motor control switch and relay mfg
- 281300010 Spark plug mfg
- 281300011 Starter motor mfg
- 281300012 Windscreen wiper mfg
- 281300999 Automotive electrical and instrument mfg nec

281900 **Automotive Component Manufacturing nec**

This class includes employers mainly engaged in manufacturing automotive components not elsewhere classified. This class also includes factory engine reconditioning on a changeover basis.

**Exclusions and References:**
Employers mainly engaged in
(a) manufacturing complete automotive parts or components for automotive parts primarily out of plastic are in Class 256400 Plastic Product, Rigid Fibre Reinforced, Mfg or Class 256600 Plastic Injection Moulded Product Mfg;

(b) manufacturing automotive components in association with the manufacture of complete vehicles or engines are included in Class 281100 Motor Vehicle Mfg;

(c) manufacturing seats are included in Class 292100 Wooden Furniture and Upholstered Seat Mfg; and

(d) automotive engine reconditioning on a personal service basis are included in Class 532900 Automotive Repair and Services nec.

**Primary Activities:**
- 281900001 Automotive part mfg nec
- 281900002 Car accessory mfg
- 281900003 Child car restraint mfg
- 281900004 Clutch assembly mfg
- 281900005 Factory reconditioning of changeover motor
- 281900006 Gearbox mfg
- 281900007 Marine conversion of automotive engine
- 281900008 Muffler mfg
- 281900009 Radiator mfg
- 281900010 Roof rack mfg
- 281900011 Seat-belt mfg
- 281900012 Shock absorber mfg
2019-2020 NSW Workers Compensation Industry Classification System

281900013  Suspension component mfg
281900014  Transmission mfg
281900015  Wheel mfg

**282100  Shipbuilding**

This class includes employers mainly engaged in manufacturing or repairing vessels of 50 tonnes and over displacement, manufacture of submarines or major components for ships and submarines not elsewhere classified.

*Exclusions and References:*

Employers mainly engaged in

(a) building or repairing boats of under 50 tonnes displacement are in Class 282210 Boatbuilding; and

(b) manufacturing and/or repair of marine inboard diesel engines of less than 37kW brake power are included in Class 286900 Industrial Machinery and Equipment Manufacturing nec.

**Primary Activities:**

282100001  Abrasive blasting of ships
282100002  Drydock operation
282100003  Hull cleaning
282100004  Marine inboard diesel engines of 37kW brake power and over mfg and/or repair
282100005  Ship building
282100006  Ship repairing
282100007  Ship wrecking
282100008  Submarine component mfg nec
282100009  Submarine constructing

**282210  Boatbuilding**

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

*Exclusions and References:*

Employers mainly engaged in

(a) manufacturing inflatable boats are included in Class 255900 Other Rubber Product Mfg nec;
(b) manufacturing boat components from fibreglass are included in Class 256400 Plastic Product, Rigid Fibre Reinforced, Mfg;
(c) manufacturing canoes, surfboards and sailboards are in Class 294200 Toy and Sporting Goods Mfg;
(d) repairing boats are included in Class 282220 Boat Repairing;
(e) repairing boat engines are included in Class 532900 Automotive Repair and Services nec; and
(f) manufacturing aluminium masts are included in Class 276900 Fabricated Metal Product Mfg nec.

**Primary Activities:**

282210001  Boatbuilding
282210002  Dinghy mfg
282210003  Sailboat mfg
282210004  Yacht constructing

28220  **Boat Repairing**
This class includes employers mainly engaged in refitting and repairing boats of under 50 tonnes displacement.

**Exclusions and References:**
Employers mainly engaged in
(a) building boats of under 50 tonnes displacement are included in Class 282210 Boatbuilding; and
(b) repairing boat engines are included in Class 532900 Automotive Repair and Services nec.

**Primary Activities:**
282220001  Boat (less than 50 tonnes displacement) body repair and painting
282220002  Boat refitting
282220003  Boat maintenance
282220004  Dinghy repairing
282220005  Marine upholstery service
282220006  Sailboat repairing
282220007  Yacht repairing

28230  **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

28240  **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
282400005 Helicopter mfg or repairing
282400006 Microlight aircraft mfg or repairing
282400999 Aircraft mfg nec

282900 Transport Equipment Manufacturing nec
This class includes employers mainly engaged in manufacturing bicycles, motor cycles, ‘unusual terrain vehicles’ such as dune buggies or transport equipment not elsewhere classified.

Exclusions and References:
Employers mainly engaged in
(a) manufacturing wheeled toys or sporting goods not elsewhere classified such as skateboards or tricycles are in Class 294200 Toy and Sporting Good Mfg; and
(b) repair of motor cycles are included in Class 531200 Motor Cycle Dealing.

Primary Activities:
282900001 Baby carriage mfg
282900002 Bicycle mfg
282900003 Golf buggy mfg
282900004 Horse drawn vehicle mfg
282900005 Mobility scooter mfg
282900006 Hovercraft mfg
282900007 Motor cycle mfg
282900008 Scooter, electronic, mfg
282900009 Trotting gig mfg
282900010 Unusual terrain vehicle mfg
282900011 Wheelbarrow mfg
282900012 Wheelchair mfg
282900999 Transport equipment mfg nec

283100 Photographic and Optical Good Manufacturing
This class includes employers mainly engaged in manufacturing photographic equipment or supplies (including sensitised photographic paper or chemicals) or optical instruments or equipment, or in grinding optical lenses. Also included are employers mainly engaged in manufacturing ophthalmic articles (including contact lenses, sunglasses, or spectacle or sunglass frames).

Exclusions and References:
Employers mainly engaged in
(a) manufacturing protective eyewear not elsewhere classified are included in Class 224900 Other Clothing Mfg nec;
(b) manufacturing optical glass or blanks for lenses are included in Class 261000 Glass and Glass Product Mfg;
(c) testing sight, diagnosing sight defects or dispensing spectacles or contact lenses are included in Class 863200 Optometry and Optical Dispensing; and
(d) processing photographic film are included in Class 952200 Photographic Film Processing.

**Primary Activities:**

**283100** Binocular mfg
283100 Camera mfg
283100 Contact lens mfg
283100 Microscope mfg
283100 Ophthalmic article mfg
283100 Ophthalmic instrument mfg
283100 Optical instrument or equipment mfg
283100 Optical lens grinding
283100 Photographic chemical mfg
283100 Photographic equipment mfg
283100 Photographic film or plate mfg
283100 Photographic paper, sensitised, mfg
283100 Spectacle frame mfg
283100 Spectacle lens grinding
283100 Sunglasses mfg
283100 Telescope mfg
283109 Photographic and optical good mfg nec

**283200 Medical and Surgical Equipment Manufacturing**

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

**Primary Activities:**

283200 Artificial eye mfg
283200 Artificial joint mfg
283200 Artificial limb mfg
283200 Dental amalgam mfg
283200 Dental instrument or equipment mfg
283200 Dental plaster or cement mfg
283200 Dental prosthetic mfg
283200 Dentists’ chair fitted with mechanical device mfg
283200 Denture fabrication
283200 Diagnostic apparatus mfg
283200 First aid equipment mfg
283200 Hypodermic needle or syringe mfg
283200 Medical equipment mfg
283200 Medical plaster mfg
283200 Orthotic (arch support) mfg
283200 Oxygen tent mfg
283200 Respirator mfg
283200 Surgical equipment mfg
283200019 Thermometer, medical, mfg
283200020 Veterinary instrument mfg
283200999 Medical and surgical equipment mfg nec

283900 Professional and Scientific Equipment Manufacturing nec
This class includes employers mainly engaged in manufacturing measuring, draughting, meteorological, surveying or other professional or scientific instruments or equipment not elsewhere classified, or watches, clocks or other timing instruments.

Exclusions and References:
Employers mainly engaged in
(a) manufacturing optical instruments or equipment are included in Class 283100 Photographic and Optical Good Mfg; and
(b) manufacturing insulated optical fibre cable are included in Class 285200 Electric Cable and Wire Mfg.

Primary Activities:
283900001 Clock mfg
283900002 Control equipment, electrical, mfg
283900003 Electricity meter mfg
283900004 Measuring instrument mfg
283900005 Meteorological instrument mfg nec
283900006 Nautical instrument mfg
283900007 Navigational equipment mfg
283900008 Optical fibre cable, uninsulated, mfg
283900009 Radar equipment mfg
283900010 Radio remote control equipment mfg
283900011 Sonar system and equipment mfg
283900012 Surveying instrument mfg
283900013 Watch mfg
283900999 Professional and scientific instrument or equipment mfg nec

284100 Computer and Business Machine Manufacturing
This class includes employers mainly engaged in manufacturing computers or business machines.

Exclusions and References:
Employers mainly engaged in maintaining or repairing computers are included in Class 783300 Computer Maintenance Services.

Primary Activities:
284100001 Business machine mfg
284100002 Calculator mfg
284100003 Cash register mfg
284100004 Computer peripheral mfg nec
284100005 Computer mfg
284100006 Computer printer mfg (computer peripherals)
### 2841 Industry Classification System

This class includes employers mainly engaged in manufacturing office machines, typewriters, and visual display monitors.

#### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>284100007</td>
<td>Office machine mfg</td>
</tr>
<tr>
<td>284100008</td>
<td>Photocopying machine mfg</td>
</tr>
<tr>
<td>284100009</td>
<td>Typewriter or typewriter attachment mfg</td>
</tr>
<tr>
<td>284100010</td>
<td>Visual display or monitor mfg (computer peripherals)</td>
</tr>
<tr>
<td>284100011</td>
<td>Weighing machine/scale mfg, commercial and/or domestic</td>
</tr>
<tr>
<td>284100999</td>
<td>Computer and business machine mfg nec</td>
</tr>
</tbody>
</table>

### 284200 Telecommunication, Broadcasting and Transceiving Equipment Manufacturing

This class includes employers mainly engaged in manufacturing telecommunication and audio equipment.

#### Exclusions and References:

Employers mainly engaged in the construction, installation, 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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>284200001</td>
<td>Closed circuit television equipment mfg</td>
</tr>
<tr>
<td>284200002</td>
<td>Modem equipment mfg</td>
</tr>
<tr>
<td>284200003</td>
<td>Radio broadcast studio equipment mfg</td>
</tr>
<tr>
<td>284200004</td>
<td>Radio telegraphic or telephonic receiver mfg</td>
</tr>
<tr>
<td>284200005</td>
<td>Radio, television or audio equipment parts mfg</td>
</tr>
<tr>
<td>284200006</td>
<td>Radio transceiver mfg</td>
</tr>
<tr>
<td>284200007</td>
<td>Radio transmitter mfg</td>
</tr>
<tr>
<td>284200008</td>
<td>Telecommunication equipment mfg</td>
</tr>
<tr>
<td>284200009</td>
<td>Telephone, cellular, mfg</td>
</tr>
<tr>
<td>284200010</td>
<td>Telephone equipment mfg</td>
</tr>
<tr>
<td>284200011</td>
<td>Telephone switching equipment mfg</td>
</tr>
<tr>
<td>284200012</td>
<td>Television studio equipment mfg</td>
</tr>
<tr>
<td>284200999</td>
<td>Telecommunication, broadcasting and transceiving equipment mfg nec</td>
</tr>
</tbody>
</table>

### 284900 Other Electronic Equipment Manufacturing nec

This class includes employers mainly engaged in manufacturing electronic equipment not elsewhere classified.

#### Exclusions and References:

Employers mainly engaged in manufacturing television antennae or parts are included in Class 276900 Fabricated Metal Product Mfg nec.

Employers mainly engaged in 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.

Employers mainly engaged in 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:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>284900001</td>
<td>Alarm system, electric or electronic, mfg</td>
</tr>
<tr>
<td>284900002</td>
<td>Amplifier, audio-frequency, mfg</td>
</tr>
<tr>
<td>284900003</td>
<td>Avionic equipment mfg, and/or repair</td>
</tr>
<tr>
<td>284900004</td>
<td>Blank computer disk mfg (except pre-recorded)</td>
</tr>
<tr>
<td>284900005</td>
<td>Earphone mfg</td>
</tr>
<tr>
<td>284900006</td>
<td>Electronic gaming machines mfg, and/or repair</td>
</tr>
<tr>
<td>284900007</td>
<td>Headphone mfg</td>
</tr>
<tr>
<td>284900008</td>
<td>Hearing aid mfg</td>
</tr>
<tr>
<td>284900009</td>
<td>Integrated circuit mfg, and/or repair</td>
</tr>
<tr>
<td>284900010</td>
<td>Intercom equipment mfg</td>
</tr>
<tr>
<td>284900011</td>
<td>Loudspeaker mfg</td>
</tr>
<tr>
<td>284900012</td>
<td>Magnetic tape mfg (except pre-recorded)</td>
</tr>
<tr>
<td>284900013</td>
<td>Microphone mfg</td>
</tr>
<tr>
<td>284900014</td>
<td>Parking meter mfg, and/or repair</td>
</tr>
<tr>
<td>284900015</td>
<td>Poker machine mfg, and/or repair</td>
</tr>
<tr>
<td>284900016</td>
<td>Printed circuit board mfg</td>
</tr>
<tr>
<td>284900017</td>
<td>Radio receiving set mfg</td>
</tr>
<tr>
<td>284900018</td>
<td>Record player mfg</td>
</tr>
<tr>
<td>284900019</td>
<td>Recycling or refilling computer toner cartridges or printer cartridges</td>
</tr>
<tr>
<td>284900020</td>
<td>Refrigeration or air conditioning compressor (incl parts) mfg</td>
</tr>
<tr>
<td>284900021</td>
<td>Semi-conductor mfg</td>
</tr>
<tr>
<td>284900022</td>
<td>Sound recording equipment mfg</td>
</tr>
<tr>
<td>284900023</td>
<td>Sound reproducing equipment mfg</td>
</tr>
<tr>
<td>284900024</td>
<td>Tape recorder mfg</td>
</tr>
<tr>
<td>284900025</td>
<td>Television receiving set mfg</td>
</tr>
<tr>
<td>284900026</td>
<td>Transistor mfg</td>
</tr>
<tr>
<td>284900099</td>
<td>Electronic equipment mfg nec</td>
</tr>
</tbody>
</table>

### 285100 Household Appliance Manufacturing

This class includes employers mainly engaged in manufacturing refrigerators (including commercial refrigeration equipment), industrial, commercial or household water heating systems, bath heaters, sink heaters, urns, household appliances or room air conditioners.

**Exclusions and References:**

Employers mainly engaged in
(a) manufacturing commercial or industrial food processing machinery are included in Class 286300 Food Processing Machinery Mfg;
(b) manufacturing commercial or industrial space heating or air conditioning equipment are included in Class 286700 Commercial Space Heating and Cooling Equipment Mfg;
(c) undertaking plumbing work arising from the installation of hot water systems or appliances are included in Class 423100 Plumbing Services;
(d) undertaking electrical work arising from the installation of hot water systems or appliances are included in Class 423200 Electrical Services;

(e) installing household, industrial or commercial heating, refrigeration or air conditioning equipment are included in Class 423300 Air Conditioning and Heating Services; and

(f) installing domestic electric appliances not requiring electrical work, or in repairing electrical appliances are included in Class 526110 Household Equipment Repair Services (Electrical).

Primary Activities:

285100001  Blanket, electric, mfg
285100002  Clothes dryer, household, mfg
285100003  Coolroom refrigeration plant mfg or installation
285100004  Dishwasher, household, mfg
285100005  Fan, household electric, mfg
285100006  Freezer mfg
285100007  Gas heating appliance, household, mfg
285100008  Gas stove, household, mfg
285100009  Heater, household, mfg
285100010  Household appliance mfg
285100011  Kerosene heater mfg
285100012  Kettle or jug, electric, mfg
285100013  Microwave oven, household, mfg
285100014  Oil heater, household, mfg
285100015  Oven, household, mfg
285100016  Rangehood, domestic, mfg
285100017  Refrigeration equipment, commercial or industrial, mfg
285100018  Refrigerator mfg
285100019  Room air conditioner mfg
285100020  Sewing machine, household, mfg
285100021  Solar water heating system mfg
285100022  Space heater, household, mfg
285100023  Stove, household, mfg
285100024  Toaster, household electric, mfg
285100025  Urn, hot water, mfg
285100026  Vacuum cleaner, household, mfg
285100027  Vending machine, refrigerated, mfg
285100028  Washing machine, household, mfg
285100029  Water cooler mfg
285100030  Water heater, industrial, commercial or household, mfg nec
285100031  Water treatment equipment, household, mfg
285100999  Household appliance mfg nec

285200  Electric Cable and Wire Manufacturing

This class includes employers mainly engaged in manufacturing electric or telephone cable, wire or strip, including stranded, braided or insulated non-ferrous wire, cable or strip.

Exclusions and References:
Employers mainly engaged in
(a) manufacturing uninsulated optical fibre cable are included in Class 283900 Professional and Scientific Equipment Mfg nec;
(b) laying or installing subterranean or overhead electric or telephone cable or wire are included in Class 412200 Non-Building Construction nec; and
(c) installing telecommunications cabling and wiring in buildings are included in Class 423400 Telecommunication, Alarm and Security System Installation Services.

Primary Activities:
285200001 Co-axial cable mfg
285200002 Computer peripheral cable mfg
285200003 Fuse wire mfg
285200004 Non-ferrous cable, wire or strip mfg
285200005 Optical fibre cable, insulated, mfg
285200006 Telecommunication cable mfg
285200007 Electric wire or cable mfg nec

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

Electric Light and Sign Manufacturing
This class includes employers mainly engaged in manufacturing light bulbs, tubes or fittings or electric signs.

Primary Activities:
285400001 Bulb or tube, electric light, mfg
285400002 Element, electrical, mfg
285400003 Fitting, electric light, mfg nec
285400004 Flashlight bulb mfg
285400005 Lamp, infra-red or ultra-violet, mfg
285400006 Neon sign mfg
285400007 Sign, electric, mfg
285400008 Spotlight mfg nec
285400999 Electric light and sign mfg nec
285900 Other Electrical Equipment Manufacturing nec

This class includes employers mainly engaged in manufacturing electric motors, generators, electricity transmission or distribution equipment, switchgear, transformers or other electrical machinery, equipment, supplies or components not elsewhere classified.

Exclusions and References:
Employers mainly engaged in
(a) manufacturing soldering or welding flux are included in Class 254900 Other Chemical Product Mfg nec;
(b) manufacturing motor vehicle or tractor electrical parts (except batteries) are included in Class 281300 Automotive and Electrical Instrument Mfg;
(c) manufacturing electric wet or dry cell storage batteries are included in Class 285300 Battery Mfg; and
(d) the installation (on-site assembly) of heavy electrical machinery are included in Class 412200 Non-Building Construction nec.

Primary Activities:
285900001 Brush, carbon, mfg
285900002 Distribution box or board, electricity, mfg
285900003 Dynamo mfg nec
285900004 Electric motor mfg nec
285900005 Electric motor rewinding
285900006 Electrical equipment or machinery mfg nec
285900007 Electrode or bearing, carbon or graphite, mfg
285900008 Furnace, electric, mfg (except space heaters)
285900009 Fuse or cutout mfg
285900010 Generator mfg nec
285900011 Hair dryer, electric, mfg (except household)
285900012 Magnet mfg
285900013 Photovoltaic solar cell (solar panel) mfg
285900014 Signalling equipment, electrical, mfg nec
285900015 Soldering iron, electrical, mfg
285900016 Traffic signal, electrical, mfg
285900017 Transformer mfg
285900018 Transmission equipment, electrical, mfg
285900019 Welding equipment, electrical, mfg

286100 Agricultural Machinery Manufacturing

This class includes employers mainly engaged in manufacturing and/or repairing agricultural machinery or equipment, or tractors for agricultural purposes (except crawler tractors) or lawn mowers.

Exclusions and References:
Employers mainly engaged in
(a) manufacturing agricultural type trailers are included in Class 281200 Motor Vehicle Body Mfg; and
(b) manufacturing crawler tractors are included in Class 286200 Mining and Construction Machinery Mfg.

### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>286100001</td>
<td>Agricultural implement mfg and/or repair (except garden tools)</td>
</tr>
<tr>
<td>286100002</td>
<td>Agricultural machinery or equipment mfg and/or repair</td>
</tr>
<tr>
<td>286100003</td>
<td>Irrigation equipment mfg and/or repair (except domestic type sprinklers)</td>
</tr>
<tr>
<td>286100004</td>
<td>Lawn mower mfg and/or repair</td>
</tr>
<tr>
<td>286100005</td>
<td>Tractor, agricultural, mfg and/or repair (except crawler tractors)</td>
</tr>
<tr>
<td>286100006</td>
<td>Windmill mfg and/or repair</td>
</tr>
</tbody>
</table>

### 286200 Mining and Construction Machinery Manufacturing

This class includes employers mainly engaged in manufacturing and/or repairing construction, earthmoving or mining machinery, equipment or attachments, or wheeled tractors for construction or earthmoving purposes, or crawler tractors.

#### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>286200001</td>
<td>Back hoe mfg and/or repair</td>
</tr>
<tr>
<td>286200002</td>
<td>Concrete mixer mfg and/or repair</td>
</tr>
<tr>
<td>286200003</td>
<td>Crawler tractor mfg and/or repair</td>
</tr>
<tr>
<td>286200004</td>
<td>Crushing machinery mfg and/or repair nec</td>
</tr>
<tr>
<td>286200005</td>
<td>Dozer, angle dozer, bulldozer, etc, mfg and/or repair</td>
</tr>
<tr>
<td>286200006</td>
<td>Drilling machinery mfg and/or repair nec</td>
</tr>
<tr>
<td>286200007</td>
<td>Earthmoving machinery mfg and/or repair</td>
</tr>
<tr>
<td>286200008</td>
<td>Front-end loader mfg and/or repair</td>
</tr>
<tr>
<td>286200009</td>
<td>Grader, road, mfg and/or repair</td>
</tr>
<tr>
<td>286200010</td>
<td>Jack hammer mfg and/or repair</td>
</tr>
<tr>
<td>286200011</td>
<td>Mining machinery mfg and/or repair</td>
</tr>
<tr>
<td>286200012</td>
<td>Off-highway truck mfg and/or repair</td>
</tr>
<tr>
<td>286200013</td>
<td>Pneumatic drill mfg and/or repair (for construction work)</td>
</tr>
<tr>
<td>286200014</td>
<td>Roller, road, mfg and/or repair</td>
</tr>
<tr>
<td>286200015</td>
<td>Tractor mfg (for construction or earthmoving purposes) and/or repair</td>
</tr>
<tr>
<td>286200099</td>
<td>Mining and construction machinery mfg nec</td>
</tr>
</tbody>
</table>

### 286300 Food Processing Machinery Manufacturing

This class includes employers mainly engaged in manufacturing and/or repairing commercial or industrial machinery used in the manufacture of food products.

#### Exclusions and References:

Employers mainly engaged in manufacturing household food processing equipment or appliances or commercial, industrial or household refrigeration equipment are included in Class 285100 Household Appliance Mfg.

#### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>286300001</td>
<td>Bakery machinery mfg and/or repair</td>
</tr>
<tr>
<td>286300002</td>
<td>Bottling machine, food or drink, mfg and/or repair</td>
</tr>
</tbody>
</table>
286300003  Can making or sealing machinery mfg and/or repair (food or drink processing)
286300004  Can or bottle washing machinery mfg and/or repair (food processing)
286300005  Canning machinery, food or drink, mfg and/or repair
286300006  Cooking equipment mfg and/or repair (except household)
286300007  Crushing machinery mfg and/or repair (food processing)
286300008  Distilling equipment, beverage, mfg and/or repair
286300009  Filter mfg and/or repair (food processing machinery)
286300010  Flour milling machinery mfg and/or repair
286300011  Food packing machinery mfg and/or repair
286300012  Juice extractor, fruit or vegetable, mfg and/or repair (except household)
286300013  Saw, power, mfg and/or repair (food processing)
286300014  Slicing machinery, food, mfg and/or repair
286300015  Toaster, commercial electric, mfg and/or repair
286300999  Food processing machinery mfg and/or repair nec

286410  Machine Tool and Part Manufacturing
This class includes employers mainly engaged in manufacturing and/or repairing woodworking or metalworking machinery or equipment, pneumatic or power operated woodworking or metalworking hand tools, or pneumatic or power operated hand tools not elsewhere classified.

Exclusions and References:
Employers mainly engaged in
(a) manufacturing woodworking or metalworking hand tools (except pneumatic or power operated) are included in Class 276100 Hand Tool and General Hardware Mfg; and
(b) manufacturing electrical welding equipment are included in Class 285900 Other Electrical Equipment Mfg nec.

Primary Activities:
286410001  Drilling machinery, woodworking or metalworking, mfg and/or repair
286410002  Drill, portable electric, mfg and/or repair
286410003  Explosive powered tool mfg and/or repair (except for construction work)
286410004  Forging machinery mfg and/or repair
286410005  Foundry machinery mfg and/or repair (except furnaces)
286410006  Hand tool, pneumatic or power operated, mfg and/or repair nec
286410007  Lathe, woodworking or metalworking, mfg and/or repair
286410008  Machine tool attachment or part mfg and/or repair nec
286410009  Metal moulding machinery mfg and/or repair
286410010  Metalworking machinery mfg and/or repair nec
286410011  Milling machine, metalworking, mfg and/or repair
286410012  Pneumatic tool mfg and/or repair nec
286410013  Power saw, woodworking or metalworking, mfg and/or repair
286410014  Press, woodworking or metalworking, mfg and/or repair
286410015  Tyre matrix mfg and/or repair
286410016  Welding or cutting equipment, gas, mfg and/or repair
286410017  Woodworking machinery mfg and/or repair nec
### 286420  Metal Dies, Cutting, Sinking, Manufacture and Repair

This class includes employers mainly engaged in manufacturing, cutting and sinking dies and die sets.

**Primary Activities:**
- 286420001 Metal die, cutting, sinking mfg and/or repair (hand or machine tool)
- 286420002 Press die mfg

### 286500  Lifting and Material Handling Equipment Manufacturing

This class includes employers mainly engaged in manufacturing and/or repairing forklift trucks, cranes, winches, hoists or hoisting equipment, conveyors or conveying systems or materials handling equipment not elsewhere classified. This class also includes employers mainly engaged in manufacturing or installing elevators, escalators or lifts, or in manufacturing tractors used for moving goods in warehouses, railway stations, airports etc, or tractors not elsewhere classified.

**Exclusions and References:**

Employers mainly engaged in the erection or installation (including on-site fabrication) of structural steel components for overhead cranes, conveyor systems or similar structures are included in Class 422400 Structural Steel Erection Services.

**Primary Activities:**
- 286500001 Capstan mfg and/or repair (except for lathes)
- 286500002 Conveyor or conveying system mfg and/or repair
- 286500003 Crane mfg and/or repair
- 286500004 Derrick mfg and/or repair
- 286500005 Elevator installation and/or repair
- 286500006 Elevator or elevator part mfg and/or repair
- 286500007 Escalator installation and/or repair
- 286500008 Escalator or escalator part mfg and/or repair
- 286500009 Forklift truck mfg and/or repair
- 286500010 Hoists or hoisting equipment mfg and/or repair (except clothes hoists)
- 286500011 Jacking equipment mfg and/or repair
- 286500012 Pneumatic conveyor system mfg and/or repair
- 286500013 Stacking machinery mfg and/or repair
- 286500014 Tractor mfg and/or repair nec
- 286500015 Winch mfg and/or repair
- 286500999 Lifting and material handling equipment mfg nec

### 286600  Pump and Compressor Manufacturing

This class includes employers mainly engaged in manufacturing and/or repairing air or gas compressors, pumps or pumping machinery (except refrigeration or air conditioning compressors or parts).

**Exclusions and References:**

Employers mainly engaged in

(a) manufacturing household refrigeration or air conditioning compressors or parts are included in Class 285100 Household Appliance Mfg;
(b) installing petrol, diesel or automotive LPG bowsers are included in Class 425940 Construction Services nec; and
(c) manufacturing commercial air conditioning compressors or parts are included in Class 286700 Commercial Space Heating and Cooling Equipment Mfg.

**Primary Activities:**

286600001 Air compressor mfg and/or repair
286600002 Gas compressor mfg and/or repair (except refrigeration or air conditioning compressors or parts)
286600003 Petrol, diesel, automotive LPG bowsers mfg and/or repair
286600004 Pumping equipment and/or repair mfg
286600999 Pump or compressor mfg and/or repair nec

286700 **Commercial Space Heating and Cooling Equipment Manufacturing**

This class includes employers mainly engaged in manufacturing commercial or industrial space heating or air conditioning equipment (except room or motor vehicle air conditioners) or parts for such equipment (except duct work).

**Exclusions and References:**

Employers mainly engaged in
(a) manufacturing duct work for air conditioning or space heating equipment are included in Class 275900 Sheet Metal Product Mfg nec;
(b) manufacturing motor vehicle air conditioners are included in Class 281300 Automotive Electrical and Instrument Mfg;
(c) manufacturing room air conditioners or household space heaters are included in Class 285100 Household Appliance Mfg; and
(d) installing and repairing household, commercial or industrial space heating equipment or air conditioning equipment (including duct work) are included in Class 423300 Air Conditioning and Heating Services.

**Primary Activities:**

286700001 Air conditioning compressor or part, commercial or industrial, mfg
286700002 Air conditioning equipment, commercial or industrial, mfg (except room or motor vehicle air conditioners)
286700003 Space heating system, commercial or industrial, mfg

286900 **Industrial Machinery and Equipment Manufacturing nec**

This class includes employers mainly engaged in manufacturing, installation and/or repair of industrial machinery or equipment (including ball or roller bearings) not elsewhere classified. This class also includes employers mainly engaged in manufacturing, marine inboard engines (except inboard diesel engines of 37kW brake power and over), or in manufacturing marine outboard motors.

**Exclusions and References:**

Employers mainly engaged in
(a) manufacturing electronic computers or electronic office or business machines are included in Class 284100 Computer and Business Machine Mfg;
(b) manufacturing household appliances are included in Class 285100 Household Appliance Mfg;
(c) installing and repairing household electrical appliances are included in Class 526110 Household Equipment Repair Services (Electrical);
(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.

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
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
### Subdivision 29 - Other Manufacturing

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
<tr>
<td>291100</td>
<td>Prefabricated Metal Building Manufacturing</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
</tbody>
</table>

**Exclusions and References:**

**Employers mainly engaged in**

- (a) the manufacture of complete prefabricated buildings not elsewhere classified such as steel framed lockable kit homes are included in Class 291900 Prefabricated Building Mfg nec;
- (b) the erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in the appropriate classes of Division E Construction;
- (c) the construction (including on-site assembly) of complete pipelines or steel towers are included in Class 412200 Non-Building Construction nec; and
- (d) the erection or installation (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures are included in Class 422400 Structural Steel Erection Services.

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>29110001</td>
<td>Building, prefabricated metal, mfg</td>
</tr>
<tr>
<td>29110002</td>
<td>Carport prefabricated metal, mfg</td>
</tr>
<tr>
<td>29110003</td>
<td>Garage prefabricated metal, mfg</td>
</tr>
<tr>
<td>29110004</td>
<td>Shed, metal, prefabricated, mfg</td>
</tr>
</tbody>
</table>

| 291900   | Prefabricated Building Manufacturing nec |
|          | This class includes employers mainly engaged in manufacturing prefabricated buildings not elsewhere classified. This class also includes erection for a fee, and hire of prefabricated buildings made by the same employer. |
Exclusions and References:
Employers mainly engaged in
(a) manufacturing roof trusses and roof frames without the associated cladding are included in Class 232300 Wooden Structural Component Mfg if made of wood or Class 274100 Structural Steel Fabricating if made of steel;
(b) manufacturing caravans are included in Class 281200 Motor Vehicle Body Mfg;
(c) manufacturing prefabricated all metal sheds, garages and carports are included in Class 291100 Prefabricated Metal Building Mfg;
(d) erection of client supplied prefabricated buildings are in the appropriate Class of Subdivision 41 General Construction; and
(e) hire of prefabricated buildings other than by the manufacturer for periods of under 12 months are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator.

Primary Activities:

291900001 Bus shelter, prefabricated, mfg
291900002 Carport, prefabricated, mfg nec
291900003 Concrete building, prefabricated, mfg nec
291900004 Conservatory, prefabricated, mfg nec
291900005 Container hut mfg
291900006 Garage, prefabricated, mfg nec
291900007 Gazebo, prefabricated, mfg nec
291900008 Kit home mfg
291900009 Portable toilet building mfg
291900010 Shade house, prefabricated, mfg
291900011 Shade shelter, prefabricated, mfg nec
291900012 Shed, prefabricated, mfg nec
291900013 Survival hut, prefabricated, mfg
291900014 Transportable home mfg
291900999 Building, prefabricated, mfg nec

292100 Wooden Furniture and Upholstered Seat Manufacturing
This class includes employers mainly engaged in manufacturing furniture of wood or predominantly of wood (except custom made built-in furniture or furniture for medical, surgical, etc purposes), complete upholstered seating with wooden or metal frames (including seats convertible into beds). This class includes employers mainly engaged in manufacturing upholstered seats for transport equipment.

Exclusions and References:
Employers mainly engaged in
(a) upholstering, re-upholstery and french polishing of furniture manufactured elsewhere is included in Class 222120 Furniture Upholstery and Covers Mfg;
(b) manufacturing custom made built-in furniture or installing (except on-site fabrication) shop fronts made of wood or joinery not elsewhere classified are included in Class 232300 Wooden Structural Component Mfg;
(c) manufacturing furniture predominantly of sheet metal are included in Class 292200 Sheet Metal Furniture Mfg; and
(d) manufacturing furniture of material other than wood or sheet metal are included in Class 292900 Furniture Mfg nec.

**Primary Activities:**

292100001 Bedroom suite, wooden, mfg  
292100002 Chair mfg (except dentists’ chairs fitted with mechanical device)  
292100003 Dining room furniture, wooden, mfg  
292100004 Finishing or French polishing, wooden furniture (except restoration)  
292100005 Kitchen furniture, wooden mfg  
292100006 Lounge suite mfg  
292100007 Office furniture, wooden, mfg  
292100008 Outdoor furniture, wooden, mfg  
292100009 Prefabricated furniture, wooden, mfg  
292100010 Seat, upholstered, mfg  
292100011 Table, wooden, mfg  
292100012 Upholstered furniture mfg  
292100013 Wooden stage scenery, prop and furniture mfg  
292100999 Wooden furniture and upholstered seat mfg nec

**292200 Sheet Metal Furniture Manufacturing**

This class includes employers mainly engaged in manufacturing furniture, storage structures, shelving, or parts of furniture predominantly of sheet metal.

**Exclusions and References:**

Employers mainly engaged in manufacturing or installing shop fittings not elsewhere classified are included in Class 292900 Furniture Mfg nec.

**Primary Activities:**

292200001 Desk equipment, sheet metal, mfg  
292200002 Domestic furniture, sheet metal, mfg  
292200003 Filing cabinet, sheet metal, mfg  
292200004 Furniture part, sheet metal, mfg  
292200005 Office furniture, sheet metal, mfg  
292200006 Shelving, metal, mfg  
292200999 Sheet metal furniture mfg nec

**292300 Mattress Manufacturing (Except Rubber)**

This class includes employers mainly engaged in manufacturing mattresses, (except of rubber).

**Exclusions and References:**

Employers mainly engaged in

(a) manufacturing rubber mattresses, pillows or cushions are included in Class 255900 Other Rubber Product Mfg nec; and

(b) manufacturing wire mattress supports (not upholstered), link mesh or wire spring are included in Class 276200 Spring and Wire Product Mfg.
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**Primary Activities:**
292300001 Bed base, upholstered, mfg (except rubber)
292300002 Inner spring mattress mfg
292300003 Mattress protector mfg (except rubber)
292300004 Mattress support mfg (except rubber)
292300005 Mattress, plastic or sponge, mfg
292300006 Mattress, upholstered, mfg
292300007 Water mattress mfg
292300999 Mattress (except rubber) mfg nec

**292900** Furniture Manufacturing nec
This class includes employers mainly engaged in manufacturing metal (except sheet metal) furniture, or large scale storage for structures, or shelving, or furniture for medical, hospital, dental (except dental chairs) or veterinary purposes, or furniture made of materials not elsewhere classified, or parts of furniture (except sheet metal). This class also includes employers mainly engaged in manufacturing or installing shop fittings not elsewhere classified.

**Exclusions and References:**
Employers mainly engaged in
(a) manufacturing custom made built-in furniture are included in Class 232300 Wooden Structural Component Mfg;
(b) manufacturing upholstered seatings or complete seatings are included in 292100 Wooden Furniture and Upholstered Seat Mfg; and
(c) manufacturing furniture predominantly of sheet metal are included in Class 292200 Sheet Metal Furniture Mfg.

**Primary Activities:**
292900001 Bamboo and cane furniture mfg
292900002 Fibreglass furniture mfg
292900003 Filing cabinet mfg (except sheet metal)
292900004 Furniture part mfg (except sheet metal)
292900005 Office and/or shop fitting mfg or installation nec
292900006 Rattan furniture mfg
292900007 Shelf mfg nec (except sheet metal)
292900008 Stage scenery, props and furniture mfg (except wooden or sheet metal)
292900999 Furniture mfg nec

**294100** Jewellery and Silverware Manufacturing
This class includes employers mainly engaged in manufacturing jewellery or silverware using precious or semi-precious metal and stones, and the cutting of such stones. This class also includes employers mainly engaged in manufacturing costume jewellery or minting coins, badges or medals and engraving metal jewellery, plates and trophies etc.

**Exclusions and References:**
Employers mainly engaged in
(a) the production of cultured pearls are in Class 042000 Aquaculture;
(b) cutting and polishing of headstones and monumental stone are included in Class 264020 Non-Metallic Mineral Product Mfg nec;
(c) manufacturing silver or gold plated cutlery are included in Class 276100 Hand Tool and General Hardware Mfg.
(d) process engraving services for printing purposes are included in Class 241320 Services to Printing and Publishing nec; and
(e) engraving on metal as a finishing process are included in Class 276400 Metal Coating and Finishing.

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>294100001</td>
<td>Badge mfg nec</td>
</tr>
<tr>
<td>294100002</td>
<td>Coin minting</td>
</tr>
<tr>
<td>294100003</td>
<td>Costume jewellery mfg</td>
</tr>
<tr>
<td>294100004</td>
<td>Diamond cutting</td>
</tr>
<tr>
<td>294100005</td>
<td>Gem cutting</td>
</tr>
<tr>
<td>294100006</td>
<td>Goldsmithing</td>
</tr>
<tr>
<td>294100007</td>
<td>Lapidary work</td>
</tr>
<tr>
<td>294100008</td>
<td>Medal mfg</td>
</tr>
<tr>
<td>294100009</td>
<td>Metal engraving—jewellery, trophies, plates etc</td>
</tr>
<tr>
<td>294100010</td>
<td>Silverware mfg</td>
</tr>
<tr>
<td>294100011</td>
<td>Trophy mfg</td>
</tr>
<tr>
<td>294100999</td>
<td>Jewellery and silverware mfg nec</td>
</tr>
</tbody>
</table>

**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:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>294200001</td>
<td>Archery equipment mfg</td>
</tr>
<tr>
<td>294200002</td>
<td>Billiard, snooker or pool table and equipment mfg</td>
</tr>
<tr>
<td>294200003</td>
<td>Canoes mfg</td>
</tr>
<tr>
<td>294200004</td>
<td>Cricket set mfg</td>
</tr>
<tr>
<td>294200005</td>
<td>Fishing tackle mfg</td>
</tr>
<tr>
<td>294200006</td>
<td>Gymnasium equipment mfg</td>
</tr>
<tr>
<td>294200007</td>
<td>Hang glider mfg</td>
</tr>
<tr>
<td>294200008</td>
<td>Hobby product mfg nec</td>
</tr>
</tbody>
</table>
2019-2020 NSW Workers Compensation Industry Classification System

294200009  Kickboard (swimming) mfg
294200010  Lawn bowl equipment mfg
294200011  Rubber toy mfg
294200012  Rucksack mfg
294200013  Sailboard mfg
294200014  Skateboard mfg
294200015  Sporting glove mfg
294200016  Sporting good mfg nec
294200017  Surfboard mfg
294200018  Toy mfg nec (excluding fur and leather)
294200019  Tricycle mfg
294200020  Wooden toy mfg

294900  Manufacturing nec

This class includes employers mainly engaged in manufacturing musical instruments, umbrellas, brooms, brushes, writing and marking equipment, signs or goods not elsewhere classified.

Exclusions and References:
Employers mainly engaged in
(a) manufacturing amplifiers, loudspeakers and other electronic musical equipment are included in Class 284900 Other Electronic Equipment Mfg nec;
(b) manufacturing electric (including neon) signs are included in Class 285400 Electric Light and Sign Mfg;
(c) signwriting are included in Class 785210 Signwriting;
(d) manufacturing metal signs are included in Class 276900 Fabricated Metal Product Mfg nec;
(e) printing of signs onto various surfaces are included in Class 241210 Printing; and
(f) sign painting are included in Class 785210 Signwriting.

Primary Activities:
294900001  Architectural model mfg
294900002  Ball point pen mfg
294900003  Broom mfg
294900004  Brush mfg
294900005  Floor mop mfg
294900006  Grass, sisal or coir mat or matting mfg
294900007  Hair brush mfg
294900008  Model mfg nec
294900009  Musical instrument mfg
294900010  Musical instrument string mfg
294900011  Paint brush mfg
294900012  Pencil mfg
294900013  Pen mfg
294900014  Real estate display sign mfg
294900015  Sign mfg (except electric and metal)
294900016  Stamp pad mfg
294900017  Stapler mfg
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

<table>
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<tr>
<td>361000</td>
<td>Electricity Supply</td>
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<td>This class includes employers mainly engaged in the generation, transmission or distribution of electricity.</td>
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*Exclusions and References:*

Employers mainly engaged in

(a) the construction, repair or maintenance of electricity transmission towers or lines, power generation equipment or water storage dams are included in Class 412200 Non-Building Construction nec; and

(b) the construction, repair or maintenance of power station buildings are included in Class 411300 Non Residential Building Construction.

*Primary Activities:*

| 361000001 | Biomass electricity generation |
| 361000002 | Electricity distribution |
| 361000003 | Electricity generation |
| 361000004 | Electricity supply |
| 361000005 | Electricity transmission |
| 361000006 | Geothermal electricity generation |
| 361000007 | Hydro-electricity generation |
| 361000008 | Solar electricity generation |
| 361000009 | Sub-station operation (electricity supply) |
| 361000010 | Tidal electricity generation |
| 361000011 | Wind electricity generation |
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)

Water Supply

This class includes employers mainly engaged in the storage, purification or distribution of water, by pipeline or carrier. It includes the operation of irrigation systems concerned with the supply of water to the farm, and the supply of steam or hot water.

Exclusions and References:
Employers mainly engaged in
(a) operating irrigation systems concerned with the distribution of water on the farm are included in Class 021950 Other Services to Agriculture nec; and
(b) the construction or repair of water storage dams, mains or pumping stations are included in Class 412200 Non-Building Construction nec.

Primary Activities:

370100001 Dam operation (water supply)
370100002 Desalination plant operation (water supply)
370100003  Filtration plant operation (water supply)
370100004  Irrigation system operation (supply of water to the farm)
370100005  Mineral water supply (from the ground)
370100006  Pumping station operation (water supply)
370100007  Reservoir operation (water supply)
370100008  Water supply system operation
370100999  Water supply nec

**370200  Sewerage and Drainage Services**

This class includes employers mainly engaged in operating sewerage or drainage systems or sewerage treatment plants.

*Exclusions and References:*

*Employers mainly engaged in the construction or repair of sewerage or stormwater drainage systems are included in Class 412200 Non-Building Construction nec.*

**Primary Activities:**

370200001  Drainage system operation (town or stormwater)
370200002  Pumping station operation (sewage)
370200003  Sewerage treatment plant operation
370200004  Sewerage system operation
370200005  Stormwater drainage system operation
370200006  Town drainage system operation
370200999  Sewerage and drainage service nec
DIVISION E - CONSTRUCTION
This Division includes all employers mainly engaged in constructing buildings (including the on-site assembly and erection of prefabricated buildings), roads, railroads, aerodromes, irrigation projects, harbour or river works, water, gas, sewerage or stormwater drains or mains, electricity or other transmission lines or towers, pipelines, oil refineries or other specified civil engineering projects. In general, employers mainly engaged in the repair of buildings or of other structures are also included in this Division, as are those engaged in the alteration or renovation of buildings, demolition or excavation. Employers mainly engaged in certain specified installation activities such as the installation of heating and air conditioning equipment, the on-site assembly of boilers, the installation of fire alarm systems, the installation of blinds and awnings, the installation of petrol bowsering 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

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<tr>
<td>Class</td>
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<tr>
<td>411100</td>
<td>House Construction</td>
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<td>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.</td>
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Exclusions and References:

Employers mainly engaged in
(a) off-site production of prefabricated buildings or building components are included in the appropriate classes of Division C Manufacturing;
(b) providing special trade services such as carpentry, electrical or plumbing are included in the appropriate classes in Subdivision 42 Construction Trade Services;
(c) providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services; and
(d) waterproofing exteriors of houses (post-construction) are included in Class 425930 Building Exterior Cleaning and Maintenance Services.

Primary Activities:
411100001 Bathroom renovation in houses, duplexes or low-rise units, flats or apartments
411100002 Dampcourse installation in houses, including chemical waterproofing barriers (during construction)
411100003 Duplex house construction
411100004 Alteration or addition to houses - general service
411100005 House, prefabricated, assembly, erection or installation (on-site)
411100006 Low-rise or ‘walk-up’ unit or flat, construction
411100007 Modification to houses, duplexes or low rise units, flats or apartments to accommodate the needs of the aged and/or persons with temporary or permanent disabilities
411100008 Repair (general), renovation or maintenance of houses, duplexes or low rise flats, units or apartments
411100009 Semi-detached house construction
411100010 Town-house, unit, flat and apartment construction not exceeding three levels above ground
411100011 Waterproofing of house interiors (during construction) e.g. bathrooms, showers etc
411100999 House construction nec

411200 Residential Building Construction nec
This class includes employers mainly engaged in the construction of high-rise residential buildings, or in carrying out alterations, additions or renovation or general repairs to such buildings, or in organising or managing these activities as the prime contractor.

Exclusions and References:
Employers mainly engaged in
(a) off-site production or manufacture of prefabricated buildings or building components are included in the appropriate classes of Division C Manufacturing;
(b) the construction of hotels, hostels, hospitals and other public buildings are included in Class 411300 Non-Residential Building Construction;
(c) providing special trade services such as electrical or plumbing are included in the appropriate classes in Subdivision 42 Construction Trade Services;
(d) providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services; and
(e) waterproofing exteriors of residential buildings (post-construction) are included in Class 425930 Building Exterior Cleaning and Maintenance Services.

Primary Activities:
411200001 Apartment construction—high-rise
411200002 Bathroom renovation in high-rise residential buildings
411200003 Dampcourse installation in residential buildings, including chemical waterproofing barriers (during construction)
411200004 High-rise flat construction
411200005 Home unit construction, high-rise
411200006 Repair (general) or renovation of residential buildings nec
411200007 Waterproofing of residential building interiors (during construction) e.g. bathrooms, showers etc
411200999 Residential building construction nec

411300 Non-Residential Building Construction
This class includes employers mainly engaged in the construction of non-residential buildings such as office buildings, hotels, motels, hostels, hospitals, prisons and other institutional buildings; or in carrying out alterations, additions, renovations or general repairs to such buildings; or in organising or managing their construction as the prime contractor.
Exclusions and References:

Employers mainly engaged in
(a) off-site production of prefabricated buildings or building components are included in the appropriate classes in Division C Manufacturing;
(b) providing special trade services such as electrical or plumbing are included in the appropriate classes in Subdivision 42 Construction Trade Services;
(c) providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services;
(d) on-site assembly, erection or installation of prefabricated garages, sheds and/or carports are included in Class 425940 Construction Services nec; and
(e) waterproofing exteriors of civil construction projects (post-construction) are included in Class 425930 Building Exterior Cleaning and Maintenance Service.

Primary Activities:

411300001 Bathroom renovations in non-residential buildings eg motel bathroom, office shower, facilities in restaurants
411300002 Commercial building construction
411300003 Dampcourse installation in commercial buildings, including chemical waterproofing barriers (during construction)
411300004 Hotel construction
411300005 Industrial building construction
411300006 Institutional building construction
411300007 Office building construction
411300008 Power station building construction
411300009 Prefabricated non-residential building assembly, erection or installation (on-site)
411300010 Religious buildings construction
411300011 Repair (general) or renovation of non-residential buildings
411300012 Waterproofing of interior facilities in commercial buildings (during construction) e.g. motel bathroom, office shower, facilities in restaurants
411300999 Non-residential building construction nec

412100 Road and Bridge Construction
This class includes employers mainly engaged in the construction or general repair of roads, bridges, aerodrome runways or parking lots, or in organising or managing their construction as the prime contractor. The quarrying of earth, soil or filling or other construction materials carried out in conjunction with road or bridge construction by the same employer is included in this class.

Exclusions and References:

Employers mainly engaged in
(a) manufacturing bituminous surfacing materials (except hot-mix bituminous paving) are included in Class 252000 Petroleum and Coal Product Mfg nec;
(b) the construction of tunnels for any purpose are included in Class 412200 Non-Building Construction nec;
(c) providing special trade services, or in undertaking special trade construction of component parts of roads or bridges, eg in construction of kerbs or gutters only or in installing electrical wiring for traffic lights, are generally included in the appropriate classes in Subdivision 42 Construction Trade Service; and
(d) waterproofing exteriors of civil construction projects are included in Class 425930 Building Exterior Cleaning and Maintenance Services.
Primary Activities:

412100001 Aerodrome runway construction
412100002 Asphalt surfacing
412100003 Bridge construction (including construction from prefabricated components)
412100004 Elevated highway construction
412100005 Hot-mix bituminous paving manufacturing and/or laying
412100006 Overpass construction
412100007 Parking lot construction (except buildings)
412100008 Repair or maintenance of roads or bridges
412100009 Road construction or sealing
412100010 Road sub-base or fill quarrying (in conjunction with road construction)
412100011 Viaduct construction
412100999 Road and bridge construction nec

412200 Non-Building Construction nec

This class includes employers mainly engaged in the construction of railway permanent way, dams, irrigation systems, harbour or river works, water or gas supply systems, oil refineries (except buildings), pipelines or construction projects not elsewhere classified, in the on-site assembly of boilers, furnaces or heavy electrical machinery from prefabricated components, the maintenance or general repair of such structures, machinery or equipment or in organising or managing these activities as the prime contractor.

Exclusions and References:

Employers mainly engaged in

(a) the installation of factory assembled commercial or industrial boilers are included in Class 276900 Fabricated Metal Product Mfg nec;
(b) the erection or installation (including on-site fabrication) of metal silos, reservoirs or storage tanks are included in Class 422400 Structural Steel Erection Services;
(c) the installation of hot water systems are included in Class 423100 Plumbing Services;
(d) providing special trade services, or in undertaking special trade construction of component parts for canals, dams etc, eg in constructing stone retaining walls only or in constructing or repairing fences only, are generally included in the appropriate classes in Subdivision 42 Construction Trade Services;
(e) waterproofing exteriors of civil construction projects are included in Class 425930 Building Exterior Cleaning and Maintenance Services; and
(f) swimming pool cleaning services are included in Class 525900 Retailing nec.

(g) 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.

Primary Activities:

412200001 Boiler construction (on-site assembly from prefabricated components)
412200002 Bowling green construction
412200003 Breakwater construction
412200004 Broadband cable laying (except buildings)
412200005 Cable laying (subterranean)
412200006 Canal construction
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412200007 Dam construction
412200008 Distribution line, electricity or communication, overhead and/or subterranean construction
412200009 Dredging (harbours or rivers)
412200010 Electrical machinery, heavy, installation (on-site assembly)
412200011 Electricity transmission tower construction
412200012 Flood control system construction
412200013 Furnace construction (for industrial plants from prefabricated components)
412200014 Golf course construction
412200015 Harbour works construction (except buildings)
412200016 Hydro electric plant construction (except buildings)
412200017 Irrigation system construction
412200018 Jetty construction
412200019 Kiln construction
412200020 Lake construction
412200021 Mine site construction nec
412200022 Mobile phone and/or telecommunication transmitting tower construction/installation
412200023 Oil refinery construction (except buildings)
412200024 Pile driving (including sheet pile driving)
412200025 Pipeline construction
412200026 Playground equipment installation
412200027 Power plant construction (except buildings)
412200028 Railway permanent way construction
412200029 River works construction
412200030 Sewage treatment plant construction
412200031 Sewage or stormwater drainage system construction
412200032 Sports field construction
412200033 Swimming pool, below ground concrete or fibreglass, construction and/or maintenance and/or repair
412200034 Swimming pool, above ground erection and/or maintenance and/or repair
412200035 Television or radio transmitting tower construction
412200036 Tunnel construction
412200037 Water tank construction (except for structural steel)
412200999 Non-building construction nec

Subdivision 42 - Construction Trade Services

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421010 Demolition

This class includes employers mainly engaged in the demolition of buildings and structures, including partial demolition and removal of asbestos materials from buildings.

Exclusions and References:

Employers mainly engaged in
(a) quarrying sand or gravel are included in Class 141100 Gravel and Sand Quarrying;
(b) quarrying earth soil or filling (except in conjunction with construction activities at the same employer) are included in Class 141900 Construction Material Mining nec;
(c) selling sand, gravel or other quarryed construction materials are included in Class 453900 Building Supplies Wholesaling nec.

Primary Activities:
421010001 Asbestos removal services
421010002 Demolition of buildings or other structures

421020 Site Preparation Services
This class includes employers mainly engaged in earthmoving work such as levelling of construction sites, excavation of foundations or trench digging.

Exclusions and References:
Employers mainly engaged in
(a) quarrying sand or gravel are included in Class 141100 Gravel and Sand Quarrying;
(b) quarrying earth soil or filling (except in conjunction with construction activities at the same employer) are included in Class 141900 Construction Material Mining nec;
(c) selling sand, gravel or other quarryed construction materials are included in Class 453900 Building Supplies Wholesaling nec; and
(d) preparation of mine sites and/or removal of overburden from mine sites are included in Class 152000 Other Mining Services.

Primary Activities:
421020001 Construction equipment and crane (fixed or mobile) operation
421020002 Earthmoving
421020003 Excavation
421020004 Explosive laying (excluding mine or quarry sites)
421020005 Ground de-watering
421020006 Hiring earthmoving plant (with operators)
421020007 Land clearing (except rural)
421020008 Levelling (construction sites)
421020009 Trench digging
421020999 Site preparation services nec

422110 Concrete Construction Services
This class includes employers mainly engaged in the installation and dismantling of formwork, formwork systems and in pumping, pouring and concreting work for building and civil construction work.

Exclusions and References:
Employers mainly engaged in
(a) concrete paving and concrete pumping and pouring for concrete slabs and foundations for house construction are included in Class 422120 Concrete Paving Services;
(b) terrazzo laying are included in Class 424300 Tiling and Carpeting Services;
(c) brick paving are included in Class 425100 Landscaping Services;
(d) drilling and cutting of concrete for paths and driveways are included in Class 422120 Concrete Paving Services; and
(e) concrete pumping equipment hiring and/or leasing with operator (excluding formwork, paving or finishing services) are included in Class 774320 Plant and Machinery Hiring and Leasing With Operator.

**Primary Activities:**

422110001 Concrete drilling and cutting (except for paths and driveways)
422110002 Concrete pumping, pouring, shotcreting and spraying operations (including formwork or paving)
422110003 Concrete work on construction projects, including related steel or other types of concrete reinforcement fixing
422110004 Formwork and formwork system, installation and dismantling
422110005 Foundation, concrete, construction, other than house construction
422110999 Concrete construction services nec

**422120 Concrete Paving Services**

This class includes employers mainly engaged in concrete pumping, pouring and paving of footpaths, kerbs, gutters, driveways and pouring concrete slabs and foundations for house construction.

**Exclusions and References:**

Employers mainly engaged in
(a) concrete pumping and pouring for building and civil construction are included in Class 422110 Concrete Construction Services;
(b) concrete drilling and cutting apart from paths and driveways are included in Class 422110 Concrete Construction Services; and
(c) concrete pumping equipment hiring and/or leasing with operator (excluding formwork, paving or finishing services) are included in Class 774320 Plant and Machinery Hiring and Leasing With Operator.

**Primary Activities:**

422120001 Concrete drilling and cutting for paths or driveways
422120002 Footpath, concrete, construction
422120003 Foundation, concrete, house construction
422120004 Kerb and guttering, concrete, construction
422120005 Repair and levelling of concrete floors
422120006 Repair of kerbs, gutters or other concrete structural products
422120999 Concrete paving services nec

**422200 Bricklaying Services**

This class includes employers mainly engaged in bricklaying or concrete block laying.

**Primary Activities:**

422200001 Bricklaying
422200002 Concrete block laying
422200003 Repair of brickwork
422200004 Stonework on construction projects
422300 Roofing Services
This class includes employers mainly engaged in roof tiling, metal roof fixing and roofing repairs.

Exclusions and References:
Employers mainly engaged in the installation of acoustical and other insulation materials are included in Class 425940 Construction Services nec.

Primary Activities:
- 422300001 Fascia panel fixing
- 422300002 Metal roof fixing
- 422300003 Roof plumbing including guttering installation
- 422300004 Roof tiling
- 422300005 Roofing material installation nec
- 422300999 Roofing services nec

422400 Structural Steel Erection Services
This class includes employers mainly engaged in the erection (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures such as bridges, overhead cranes or electricity transmission towers.

Exclusions and References:
Employers mainly engaged in

(a) 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; and
(b) steel reinforcement fixing for concrete construction are included in Class 422110 Concrete Construction Services.

Primary Activities:
- 422400001 Reinforcing steel erection (other than steel fixing for concrete construction)
- 422400002 Silo, metal, erection
- 422400003 Storage tank, metal, erection
- 422400004 Truss or joist, steel, erection
- 422400005 Welding work on construction projects
- 422400999 Structural steel erection services nec

423100 Plumbing Services
This class includes employers mainly engaged in plumbing or draining installation, repair and maintenance (except sewage or stormwater drains construction) or septic tank installation. Plumbing work arising from the installation of appliances is included in this class.

Exclusions and References:
Employers mainly engaged in

(a) the construction of sewerage or stormwater drainage systems are included in Class 412200 Non-Building Construction nec;
(b) installation of garden sprinkler and/or drainage systems are included in Class 425100 Landscaping Services; and
(c) roof plumbing including guttering installation are included in Class 422300 Roofing Services.
(d) septic tank waste collection and disposal service are included in Class 963400 Waste Disposal Services.

**Primary Activities:**

423100001 Drains construction, cleaning or repairing (except sewerage or stormwater drains)
423100002 Fire sprinkler system installation
423100003 Gas appliance installation and/or repair
423100004 Gas plumbing
423100005 Hot water systems installation
423100006 Plumbing (except marine)
423100007 Repair of installed plumbing
423100008 Septic tank installation (including repair and maintenance)
423100009 Solar hot water systems installation
423100999 Plumbing trade services nec (e.g. pipe freezing and leak location services)

**423200 Electrical Services**

This class includes employers mainly engaged in the installation, repair or maintenance of electrical wiring or fittings in buildings, construction projects, other premises and/or facilities. Electrical work arising from the installation of appliances is included in this class.

**Exclusions and References:**

Employers mainly engaged in
(a) repairing electricity transmission or distribution lines are included in Class 412200 Non-Building Construction nec;
(b) installing fire and/or security systems are included in Class 423400 Telecommunications, Alarm and Security System Services;
(c) installing domestic electrical appliances not requiring electrical work or in repairing electrical appliances are included in Class 526110 Household Equipment Repair Services (Electrical); and
(d) repair and maintenance of industrial electrical products and appliances not elsewhere classified goes to the appropriate class in Division C Manufacturing.

**Primary Activities:**

423200001 Domestic exhaust fan installation
423200002 Electric floor heating system installation
423200003 Electric light or power installation
423200004 Electric wiring installation on construction projects
423200005 Electrical installation work (e.g. switchboards, circuit breakers)
423200006 Electrical work on construction projects
423200007 Photovoltaic solar cell (solar panel) installation
423200008 Repair or maintenance of electrical wiring (except of electricity transmission or distribution lines)
423200009 Repair or maintenance of traffic signal lights
423200999 Electrical services nec
Air Conditioning and Heating Services
This class includes employers mainly engaged in the installation and repair and maintenance of household, industrial or commercial heating, refrigeration or air conditioning equipment, or in the installation of air conditioning duct work and mechanical ventilation systems.

Exclusions and References:
Employers mainly engaged in
(a) manufacturing air conditioning duct work are included in Class 275900 Sheet Metal Product Mfg nec;
(b) the on-site assembly of industrial furnaces from prefabricated components are included in Class 412200 Non-Building Construction nec; and
(c) installing motor vehicle air conditioning equipment are included in Class 462300 Motor Vehicle New or Used Part Dealing.

Primary Activities:
423300001 Air conditioning duct work installation, repair and maintenance
423300002 Air conditioning equipment installation including maintenance
423300003 Coolroom refrigerator installation
423300004 Freezer room construction
423300005 Heating equipment installation (except industrial furnaces)
423300006 Oil heater installation
423300007 Refrigeration equipment installation
423300008 Temperature controlled structures installation
423300009 Ventilation equipment installation and/or repair nec
423300999 Air conditioning and heating services nec

Telecommunication, Alarm and Security System Installation Services
This class includes employers mainly engaged in installing telecommunications cabling and wiring and/or fire protection and/or detection and control systems and/or installing security systems in residential and/or non-residential buildings or premises.

Exclusions and References:
Employers mainly engaged in
(a) installation of electrical wiring or fittings in buildings or other construction projects are included in Class 423200 Electrical Services;
(b) installation of fire sprinklers are included in Class 423100 Plumbing Services;
(c) installation of telecommunication cables and infrastructure in other than residential or non-residential buildings are included in Class 412200 Non-Building Construction nec;
(d) security alarm monitoring service only, without response, is included in Class 786420 Building Caretaking Services; and
(e) providing security alarm monitoring and response service are included in Class 786412 Security Services.

Primary Activities:
423400001 Alarm system, fire, installation excluding installing fire sprinklers
423400002 Cable, television, installation
423400003 Closed circuit video surveillance systems installation
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423400004 Security system, installation
423400005 Smoke detector, installation
423400006 Telecommunications cabling and wiring
423400007 Telephone or telephonic equipment installation
423400999 Telecommunication, alarm and security system installation services nec

424110 Cement Rendering and Plastering
This class includes employers mainly engaged in cement rendering and solid plastering.

Primary Activities:
424110001 Cement rendering of buildings
424110002 Solid plaster work

424120 Plasterboard and Decorative Plaster Fixing
This class includes employers mainly engaged in plasterboard and decorative plaster fixing or finishing.

Primary Activities:
424120001 Decorative plaster finishing
424120002 Fibrous plaster fixing or finishing
424120003 Plasterboard fixing or finishing

424200 Carpentry Services
This class includes employers mainly engaged in carpentry work on construction projects.

Exclusions and References:
Employers mainly engaged in
(a) installation (except on-site fabrication) of prefabricated, wooden built-in cabinets, cupboards or shop fronts or kitchens are included in Class 232300 Wooden Structural Component Mfg; and
(b) bathroom renovations are included in the appropriate class in Subdivision 41 General Construction.

Primary Activities:
424200001 Carpentry work on construction projects
424200002 Flooring, wooden, fixing
424200003 Joinery work on construction projects (on-site fabrication only)
424200004 Kitchen mfg and installation (on-site fabrication only)
424200005 Roof truss, wooden, fixing
424200999 Carpentry services nec

424300 Tiling and Carpeting Services
This class includes employers mainly engaged in laying or setting wall or floor coverings to pre-existing surfaces.

Primary Activities:
424300001 Carpet or carpet tile laying
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424300002 Cork flooring laying
424300003 Floor sanding, polishing of pre-existing floors
424300004 Floor tiling (using ceramic, concrete or cut stone tiles)
424300005 Linoleum or linotile fixing
424300006 Mosaic work on construction projects
424300007 Slate flooring installation
424300008 Terrazzo laying
424300009 Tiling, other
424300010 Wall tiling (using ceramic, concrete or cut stone tiles)
424300999 Floor covering laying nec

424400 Painting and Decorating Services
This class includes employers mainly engaged in painting, decorating or wall papering houses or other structures.

Primary Activities:
424400001 Abrasive blasting of structural items on building or construction sites
424400002 House painting
424400003 Painting of buildings or other structures
424400004 Paper hanging
424400005 Spray painting of buildings or other structures
424400006 Wall papering
424400999 Painting and decorating services nec

424510 Aluminium Door and Window Installation
This class includes employers mainly engaged in aluminium framed glass window and door installation.

Exclusions and References:
Employers mainly engaged in the fabrication of aluminium and timber framed glass products are included in the appropriate classes in Division C Manufacturing.

Primary Activities:
424510001 Aluminium door installation
424510002 Aluminium window installation
424510003 Aluminium window frame installation
424510999 Aluminium door and window installation nec

424520 Glazing Services
This class includes employers mainly engaged in glazing, including glass installation and repair work other than aluminium window and door installation.

Exclusions and References:
Employers mainly engaged in window tinting of commercial and domestic buildings are included in Class 532900 Automotive Repair and Services nec.
Primary Activities:
424520001 Glazing
424520002 Greenhouse installation
424520003 Skylight installation
424520004 Window curtain wall installation
424520005 Window frame installation (other than aluminium)
424520006 Window installation (other than aluminium)
424520007 Window insulation fixing
424520999 Glazing services nec

425100 Landscaping Services
This class includes employers mainly engaged in 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.

Exclusions and References:
Employers mainly engaged in
(a) landscape consultancy and design services are included in Class 782100 Architectural Services;
(b) garden maintenance activities are included in Class 952510 Gardening Services; and
(c) agricultural fencing services are included in Class 021940 Agricultural Land Clearing and Fencing Services.

Primary Activities:
425100001 Artificial turf installation, maintenance or repair
425100002 Brick paving
425100003 Fence construction (except agricultural)
425100004 Garden and streetscape planting
425100005 Garden design implementation
425100006 Garden drainage systems installation (except agricultural)
425100007 Garden sprinkler systems installation (except irrigation systems)
425100008 Landscape construction
425100009 Lawn construction
425100010 Pond construction
425100011 Retaining wall construction
425100012 Rockery work
425100999 Landscaping services nec

425910 Scaffolding Services
This class includes employers mainly engaged in erecting and dismantling scaffolding.

Exclusions and References:
Employers mainly engaged in leasing, hiring or renting of scaffolding or formwork from their own stocks with no assembly provided by the employer are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator.
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**425910**
**Primary Activities:**
- 425910001 Installation and dismantling of temporary personnel and materials hoists
- 425910002 Rigging work
- 425910003 Scaffolding construction
- 425910004 Scaffold hire and erection/dismantling with operator
- 425910999 Scaffolding services nec

**425920**
**Exterior/Interior Blind and Awning Installation Services**
This class includes employers mainly engaged in installation and maintenance of exterior blinds, shutters and awnings.

**Primary Activities:**
- 425920001 Awning installation or repair
- 425920002 Blind installation or repair
- 425920003 Flywire screen, shutters or blinds installation
- 425920004 Garage door installation
- 425920005 Security roller door, shutter or grille installation
- 425920999 Exterior/interior blind and awning installation services nec

**425930**
**Building Exterior Cleaning and Maintenance Services**
This class includes employers mainly engaged in cleaning and maintenance of building exteriors.

**Exclusions and References:**
Employers mainly engaged in
(a) waterproofing of house interiors are included in Class 411100 House Construction;
(b) waterproofing of residential building interiors are included in Class 411200 Residential Building Construction nec;
(c) waterproofing of non-residential building interiors eg motel bathroom, office shower facilities are included in Class 411300 Non-Residential Building Construction; and
(d) dampcourse installation(during construction), including chemical waterproofing barriers, are included in the appropriate classes under Subdivision 41 General Construction.

**Primary Activities:**
- 425930001 Abrasive blasting of building exteriors
- 425930002 Dampcourse installation, including chemical waterproofing barriers (post-construction)
- 425930003 Steam-cleaning of building exteriors
- 425930004 Waterproofing of buildings (exteriors) (post-construction)
- 425930005 Waterproofing of civil construction projects (post construction)
- 425930006 Window cleaning—exterior
- 425930999 Building exterior cleaning and maintenance services nec

**425940**
**Construction Services nec**
This class includes employers mainly engaged in special trade contract work not elsewhere classified.
Exclusions and References:
Employers mainly engaged in tile laying are included in Class 424300 Tiling and Carpeting Services.

Primary Activities:
425940001 Caulking of wall and floor tiles (not including tile laying)
425940002 House removal, transportation and re-stumping
425940003 Insulation materials installation
425940004 On-site assembly and/or erection of wooden or metal pre-fabricated garden sheds, carports or garages
425940005 Petrol bowser installation
425940006 Road and line marking
425940007 Stage, temporary, erection
425940008 Traffic sign (electric) installation and/or maintenance
425940009 Traffic sign (non-electric) installation and/or maintenance
425940010 Water bore drilling
425940999 Construction services nec

DIVISION F - WHOLESALE
This Division includes all employers mainly engaged in wholesale trade. The term ‘wholesale trade’ is used here in the broad sense to include the resale (as agents or principals) of new or used goods to businesses or to institutional (including Government) users. Employers engaged in wholesale trade include wholesale merchants who take title to the goods they sell; commission agents, import and export agents and purchasing agents; petroleum products distributors; and cooperatives and marketing boards engaged in marketing farm products. Employers who are mainly engaged in wholesale trade, but who do not mechanically or manually handle or store or deliver goods, should be classified in this Division in Class 479920 Wholesale Trade Agent – No Goods Handling. Employers who mechanically or manually handle or store or deliver goods should be classified in the relevant class in this Division according to the commodity they wholesale. Employers mainly engaged in reselling their own goods by auction are included in this Division, but employers that are mainly engaged in providing auctioning services for others are included in Division L Property and Business Services (except wool auctioning). Employers mainly engaged in wholesaling or marketing goods that they have manufactured, should be classified in the relevant class in Division C Manufacturing.

Subdivision 45 - Basic Material Wholesaling

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
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<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
<tr>
<td>451100</td>
<td>Wool Wholesaling</td>
</tr>
</tbody>
</table>

This class includes employers mainly engaged in purchasing or selling wool. This may include the provision of wool reclassing or bulk classing services as an incidental service to the main activity of purchasing or selling wool.

Exclusions and References:
Employers mainly engaged in
(a) providing wool reclassing or reclassing services are included in Class 021950 Other Services to Agriculture nec;
(b) providing wool dumping services are included in Class 664900 Services to Transport nec;
(c) providing wool testing services are included in Class 782910 Laboratory Services nec; and
(d) providing wool broker services (no goods handling) and/or wool auctioning services (no goods handling) are included in class 479920 Wholesale Trade Agent-No Goods Handling.

**Primary Activities:**

451100001 Wool auctioning (goods handling)
451100002 Wool broker (goods handling)
451100003 Wool re-classing or bulk classing service
451100004 Wool valuing
451100999 Wool wholesaling nec

**Cereal Grain Wholesaling**

This class includes employers (including wholesaling employers operated by marketing authorities) mainly engaged in wholesaling wheat or other cereal grains.

**Exclusions and References:**

Employers mainly engaged in wholesaling milled or polished rice are included in Class 471900 Grocery Wholesaling nec.

**Primary Activities:**

451200001 Cereal grain wholesaling
451200002 Rice wholesaling (except milled or polished rice)
451200003 Wheat wholesaling

**Farm Produce and Supplies Wholesaling nec**

This class includes employers (including wholesaling employers operated by marketing authorities) mainly engaged in purchasing and reselling or in selling as agents livestock (by auction or private treaty), skins, hides or tallow, stock feed, fertilisers, veterinary or other farm supplies, or wholesaling agricultural products not elsewhere classified.

**Exclusions and References:**

Employers mainly engaged in

(a) wholesaling wool are included in Class 451100 Wool Wholesaling;
(b) wholesaling cereal grains are in Class 451200 Cereal Grain Wholesaling;
(c) wholesaling agricultural machinery and equipment are in Class 461100 Farm and Construction Machinery Wholesaling; and
(d) wholesaling meat, poultry, eggs, dairy products, fruit, vegetables, honey, etc, are included in the appropriate classes in Subdivision 47 Personal and Household Good Wholesaling.

**Primary Activities:**

451900001 Agricultural chemical wholesaling
451900002 Drug, veterinary, wholesaling
451900003 Farm produce wholesaling
451900004 Farm supplies wholesaling
451900005 Feed wholesaling
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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>451900006</td>
<td>Fence post wholesaling (except timber)</td>
</tr>
<tr>
<td>451900007</td>
<td>Fencing wire wholesaling</td>
</tr>
<tr>
<td>451900008</td>
<td>Fertiliser wholesaling</td>
</tr>
<tr>
<td>451900009</td>
<td>Flower, cut, wholesaling</td>
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<tr>
<td>451900010</td>
<td>Herbicide wholesaling</td>
</tr>
<tr>
<td>451900011</td>
<td>Hide wholesaling</td>
</tr>
<tr>
<td>451900012</td>
<td>Horticultural, nursery stock, wholesaling</td>
</tr>
<tr>
<td>451900013</td>
<td>Insecticide wholesaling</td>
</tr>
<tr>
<td>451900014</td>
<td>Leather wholesaling</td>
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<tr>
<td>451900015</td>
<td>Livestock auctioning or valuing</td>
</tr>
<tr>
<td>451900016</td>
<td>Livestock wholesaling</td>
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<tr>
<td>451900017</td>
<td>Meat meal wholesaling</td>
</tr>
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<td>451900018</td>
<td>Orchard supplies wholesaling nec</td>
</tr>
<tr>
<td>451900019</td>
<td>Pesticide wholesaling</td>
</tr>
<tr>
<td>451900020</td>
<td>Seed, farm or garden, wholesaling</td>
</tr>
<tr>
<td>451900021</td>
<td>Sheep dip wholesaling</td>
</tr>
<tr>
<td>451900022</td>
<td>Sheep lick wholesaling</td>
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<td>451900023</td>
<td>Skins wholesaling</td>
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<tr>
<td>451900024</td>
<td>Stockyard operation</td>
</tr>
<tr>
<td>451900025</td>
<td>Sugar, raw, wholesaling</td>
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<tr>
<td>451900026</td>
<td>Tallow wholesaling</td>
</tr>
<tr>
<td>451900027</td>
<td>Tobacco leaf wholesaling</td>
</tr>
<tr>
<td>451900028</td>
<td>Tree or shrub, potted, wholesaling</td>
</tr>
<tr>
<td>451900029</td>
<td>Vegetable oil meal wholesaling</td>
</tr>
<tr>
<td>451900030</td>
<td>Weedkiller wholesaling</td>
</tr>
<tr>
<td>451900999</td>
<td>Farm produce and supplies wholesaling nec</td>
</tr>
</tbody>
</table>

#### 452100 Petroleum Product Wholesaling

This class includes employers mainly engaged in wholesaling petroleum or petroleum products or in retailing liquefied petroleum gas (in bulk or containers), heating oil or other fuel oils.

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>452100001</td>
<td>Bitumen wholesaling</td>
</tr>
<tr>
<td>452100002</td>
<td>Crude oil wholesaling</td>
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<tr>
<td>452100003</td>
<td>Crude petroleum wholesaling</td>
</tr>
<tr>
<td>452100004</td>
<td>Diesel oil wholesaling</td>
</tr>
<tr>
<td>452100005</td>
<td>Distillate wholesaling</td>
</tr>
<tr>
<td>452100006</td>
<td>Fuel oil wholesaling</td>
</tr>
<tr>
<td>452100007</td>
<td>Heating oil dealing</td>
</tr>
<tr>
<td>452100008</td>
<td>Industrial oil or fat wholesaling</td>
</tr>
<tr>
<td>452100009</td>
<td>Kerosene wholesaling</td>
</tr>
<tr>
<td>452100010</td>
<td>Liquefied petroleum gas (LPG) dealing (in bulk or in containers)</td>
</tr>
<tr>
<td>452100011</td>
<td>Metal and mineral wholesaling</td>
</tr>
<tr>
<td>452100012</td>
<td>Paraffin wholesaling</td>
</tr>
<tr>
<td>452100013</td>
<td>Petrol wholesaling</td>
</tr>
</tbody>
</table>
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452100999  Petroleum product wholesaling nec

452200  Metal and Mineral Wholesaling
This class includes employers mainly engaged in wholesaling pig iron, ingot steel or semi-fabricated products of iron or steel such as sheet, strip, bars, rods, sections, structural steel or tubes; wholesaling minerals (including coal or coke) nec; or wholesaling metal waste or scrap.

Primary Activities:
452200001  Aluminium or aluminium alloy wholesaling
452200002  Bearing metal wholesaling
452200003  Briquette wholesaling
452200004  Charcoal wholesaling
452200005  Coal wholesaling
452200006  Coke wholesaling
452200007  Metal scrap wholesaling
452200008  Metallic ore wholesaling
452200009  Mineral earths wholesaling
452200010  Mineral wholesaling
452200011  Precious metal scrap dealing
452200012  Steel bar, plate, rod, sheet or strip wholesaling
452200999  Metal and mineral wholesaling nec

452300  Chemical Wholesaling
This class includes employers mainly engaged in wholesaling chemicals or allied products nec including waste or scrap chemicals.

Primary Activities:
452300001  Acid wholesaling
452300002  Adhesive wholesaling
452300003  Alcohol, industrial, wholesaling
452300004  Bleaching compound wholesaling
452300005  Chemical colour wholesaling
452300006  Cleanser, abrasive, wholesaling
452300007  Dry-cleaning preparation wholesaling
452300008  Dyestuff wholesaling
452300009  Explosive wholesaling (except ammunition)
452300010  Gas, industrial, wholesaling (except liquefied petroleum gas-LPG)
452300011  Gelatine wholesaling
452300012  Laboratory chemical wholesaling
452300013  Liquefied gas wholesaling (except liquefied petroleum gas-LPG)
452300014  Marine oil wholesaling
452300015  Match wholesaling
452300016  Methylated spirit wholesaling
452300017  Oil treating compound wholesaling
452300018  Oil or fat wholesaling (except tallow, lard or cooking oil or fat)
452300019  Pigment wholesaling
452300000 Plastic block, rod, plate or other unfinished form wholesaling
452300001 Plastic film sheeting wholesaling
452300002 Plasticiser wholesaling
452300003 Polish, French
452300004 Polish wholesaling
452300005 Synthetic rubber wholesaling
452300006 Tanning requisite wholesaling
452300007 Water proofing compound wholesaling
452300008 Chemical wholesaling nec

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
452300028 Chemical wholesaling nec

453100 Timber Wholesaling
This class includes employers mainly engaged in dealing in timber (except firewood).

Exclusions and References:
Employers mainly engaged in firewood wholesaling are included in Class 479910 Wholesaling nec.

Primary Activities:
453100001 Plywood dealing
453100002 Timber dealing, wholesaling (except firewood)
453100003 Timber fence post wholesaling
453100004 Veneer, wood, dealing
453100005 Timber wholesaling nec

453900 Building Supplies Wholesaling nec
This class includes employers mainly engaged in dealing in builders’ hardware or building materials not elsewhere classified.

Exclusions and References:
Employers mainly engaged in installing plumbing, insulation, tiles or most other building components are included in the appropriate classes in Division E Construction.

Primary Activities:
453900001 Abrasive wholesaling (except abrasive cleansers)
453900002 Asbestos cement sheet, pipe or board wholesaling
453900003 Awning wholesaling (except textile)
453900004 Bathroom or toilet fitting wholesaling
453900005 Brick wholesaling
453900006 Builders’ hardware wholesaling nec
453900007 Building paper and paper board wholesaling
453900008 Cement wholesaling
453900009 Ceramic floor tile wholesaling
453900010 Clothes hoist wholesaling
453900011 Door or window wholesaling
453900012 Earthenware construction good wholesaling
453900013 Galvanised iron product wholesaling
453900014 Gas fitting wholesaling
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<table>
<thead>
<tr>
<th>Class</th>
<th>Column 1</th>
<th>Column 2</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td><strong>Title and Description</strong></td>
</tr>
<tr>
<td>461100</td>
<td></td>
<td><strong>Farm and Construction Machinery Wholesaling</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
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<tr>
<td></td>
<td></td>
<td><strong>Primary Activities:</strong></td>
</tr>
<tr>
<td>461100001</td>
<td></td>
<td>Agricultural implement wholesaling</td>
</tr>
<tr>
<td>461100002</td>
<td></td>
<td>Agricultural machinery wholesaling</td>
</tr>
<tr>
<td>461100003</td>
<td></td>
<td>Earthmoving machinery wholesaling</td>
</tr>
<tr>
<td>461100004</td>
<td></td>
<td>Excavation machinery wholesaling</td>
</tr>
</tbody>
</table>
461100005  Grader wholesaling
461100006  Harvester wholesaling
461100007  Parts, agricultural or construction machinery, wholesaling
461100008  Tractor wholesaling
461100009  Windmill wholesaling
461100999  Farm and construction machinery or equipment wholesaling nec

461200  Professional Equipment Wholesaling
This class includes employers mainly engaged in wholesaling scientific, medical or other professional equipment.

Exclusions and References:
Employers mainly engaged in wholesaling mobility aids (motorised scooters, wheelchairs, walking frames etc) are included in Class 479910 Wholesaling nec.

Primary Activities:
461200001  Aeronautical equipment wholesaling
461200002  Dental instrument or equipment wholesaling nec
461200003  Drafting instrument wholesaling
461200004  Mathematical instrument wholesaling
461200005  Medical equipment wholesaling nec
461200006  Navigation equipment wholesaling
461200007  Optical instrument wholesaling
461200008  Scientific equipment wholesaling
461200009  Spectacle frame wholesaling
461200010  Sunglasses wholesaling
461200011  Surgical equipment wholesaling
461200012  X-ray equipment or film wholesaling
461200999  Professional equipment wholesaling nec

461300  Computer Wholesaling
This class includes employers mainly engaged in wholesaling computers or computer peripheral equipment. Computer peripherals incudes items such as keyboard / mouse; and household printers / scanners (including ink cartridges).

Exclusion and References:
Employers mainly engaged in wholesaling business machines or equipment (other than computers) are included in Class 461400 business machine wholesaling nec.

Primary Activities:
461300001  Blank compact disc (CD) wholesaling
461300002  Blank computer disc wholesaling
461300003  Blank digital versatile disc (DVD) wholesaling
461300004  Computer game console/software wholesaling
461300005  Computer peripherals wholesaling
461300006  Computer, electronic, wholesaling
461300007  Mobile phone, smartphone and/or tablet wholesaling
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461300008 Portable computing device wholesaling
461300999 Computer wholesaling nec

461400 Business Machine Wholesaling nec
This class includes employers mainly engaged in wholesaling office or business machines or equipment not elsewhere classified. Business machines include business printers, scanners, office document shredders, multifunction devices, electronic whiteboards / smartboards; and associated peripheral equipment.

Exclusions and References:
Employers mainly engaged in wholesaling computers or computer peripheral equipment are included in Class 461300 Computer Wholesaling.

Primary Activities:
461400001 Calculator wholesaling
461400002 Cash register wholesaling
461400003 Facsimile (fax) machine wholesaling
461400004 Photocopying / printing machine, including multi-function device, wholesaling
461400005 Shop or office scales wholesaling
461400999 Business machine or equipment wholesaling (except furniture or computing equipment) nec

461500 Electrical and Electronic Equipment Wholesaling nec
This class includes employers mainly engaged in wholesaling electrical or electronic equipment not elsewhere classified.

Primary Activities:
461500001 Air conditioning equipment, electric commercial, wholesaling
461500002 Alarm system, electric or electronic, wholesaling
461500003 Battery, dry cell, wholesaling
461500004 Bulb or tube, electric light, wholesaling
461500005 Cable or wire, electric, wholesaling
461500006 Communication equipment wholesaling
461500007 Communication equipment, industrial, wholesaling
461500008 Electric fittings wholesaling nec
461500009 Electrical equipment, industrial, wholesaling nec
461500010 Electrical distribution equipment wholesaling
461500011 Electrical measuring or testing instrument wholesaling
461500012 Electronic equipment, industrial, wholesaling nec
461500013 Generator, electricity, wholesaling
461500014 Light fitting, electric, wholesaling
461500015 Motor, electric, wholesaling
461500016 Refrigeration equipment, commercial, wholesaling
461500017 Sound recording or reproducing equipment, industrial, wholesaling
461500018 Switchgear, electrical, wholesaling
461500019 Telecommunication equipment part wholesaling
461500020 Telephone or electric cable ducting system wholesaling
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>461500021</td>
<td>Telephone or telegraph equipment wholesaling</td>
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<tr>
<td>461500022</td>
<td>Two-way radio equipment wholesaling</td>
</tr>
<tr>
<td>461500023</td>
<td>Welding equipment, electrical, wholesaling</td>
</tr>
</tbody>
</table>

### 461900

**Machinery and Equipment Wholesaling nec**

This class includes employers mainly engaged in wholesaling machinery, parts or equipment not elsewhere classified.

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>461900001</td>
<td>Air conditioning equipment, non-electric commercial, wholesaling</td>
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<tr>
<td>461900002</td>
<td>Aircraft wholesaling</td>
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<td>461900003</td>
<td>Bearing wholesaling</td>
</tr>
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<td>461900004</td>
<td>Blank cassette wholesaling</td>
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<tr>
<td>461900005</td>
<td>Compressor, air or gas, wholesaling</td>
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<tr>
<td>461900006</td>
<td>Distilling equipment wholesaling</td>
</tr>
<tr>
<td>461900007</td>
<td>Display or notice board wholesaling</td>
</tr>
<tr>
<td>461900008</td>
<td>Dry-cleaning machinery or equipment wholesaling</td>
</tr>
<tr>
<td>461900009</td>
<td>Fire protection equipment wholesaling</td>
</tr>
<tr>
<td>461900010</td>
<td>Food processing machinery or equipment wholesaling</td>
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<tr>
<td>461900011</td>
<td>Forging machinery or equipment wholesaling</td>
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<tr>
<td>461900012</td>
<td>Foundry machinery or equipment wholesaling</td>
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<tr>
<td>461900013</td>
<td>Furnace or furnace equipment, industrial, wholesaling (except electrical)</td>
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<tr>
<td>461900014</td>
<td>Furniture, office, wholesaling</td>
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<td>461900015</td>
<td>Gas generator or equipment wholesaling</td>
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<td>461900016</td>
<td>Hairdressing equipment wholesaling</td>
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<td>461900017</td>
<td>Helicopter wholesaling</td>
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<td>461900018</td>
<td>Industrial brush wholesaling</td>
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<tr>
<td>461900019</td>
<td>Internal combustion engine wholesaling (except motor vehicle engines)</td>
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<td>461900020</td>
<td>Jet-ski part wholesaling</td>
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<tr>
<td>461900021</td>
<td>Jet-ski wholesaling</td>
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<td>461900022</td>
<td>Laundry machinery or equipment wholesaling (except domestic)</td>
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<td>461900023</td>
<td>Leather working machinery or equipment wholesaling</td>
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<td>461900024</td>
<td>Light plane wholesaling</td>
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<td>461900025</td>
<td>Lubricating machinery or equipment wholesaling</td>
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<td>461900026</td>
<td>Machine attachment, part or accessory wholesaling</td>
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<td>461900027</td>
<td>Machine tool wholesaling</td>
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<tr>
<td>461900028</td>
<td>Marine engine wholesaling (except outboard motors)</td>
</tr>
<tr>
<td>461900029</td>
<td>Material handling equipment wholesaling</td>
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<tr>
<td>461900030</td>
<td>Metalworking machinery wholesaling</td>
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<tr>
<td>461900031</td>
<td>Milk processing machinery or equipment wholesaling</td>
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<td>461900032</td>
<td>Mining machinery or equipment wholesaling</td>
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<td>Paper making machinery or equipment wholesaling</td>
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<td>461900034</td>
<td>Printing machinery or equipment wholesaling</td>
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<td>461900035</td>
<td>Pumping machinery or equipment wholesaling</td>
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<tr>
<td>461900036</td>
<td>Rubber making or working machinery or equipment wholesaling</td>
</tr>
<tr>
<td>461900037</td>
<td>Tanning machinery or equipment wholesaling</td>
</tr>
</tbody>
</table>
461900038  Textile working machinery or equipment wholesaling
461900039  Weighing machinery wholesaling nec
461900040  Welding machinery or equipment, non-electric, wholesaling
461900041  Wire working machinery or equipment wholesaling
461900042  Woodworking machinery or equipment wholesaling
461900999  Industrial machinery or equipment wholesaling nec

462100  Car Wholesaling
This class includes employers mainly engaged in wholesaling new and used motor cars.

Primary Activities:
462100001  New car distributing
462100002  New car wholesaling
462100003  Used car wholesaling

462200  Commercial Vehicle Wholesaling
This class includes employers mainly engaged in wholesaling commercial motor vehicles, either new or used.

Exclusions and References:
Employers mainly engaged in repair of commercial vehicles are included in Class 532900 Automotive Repairs and Services nec.

Primary Activities:
462200001  Bus wholesaling
462200002  Truck wholesaling
462200999  Commercial vehicle wholesaling nec

462300  Motor Vehicle New or Used Part Dealing
This class includes employers mainly engaged in dealing in new or used parts or accessories for motor vehicles (except motorcycles).

Exclusions and References:
Employers mainly engaged in second hand car dealing are included in Class 531100 Car Retailing.

Primary Activities:
462300001  Automotive air conditioning wholesaling or installation
462300002  Automotive battery wholesaling
462300003  Car radio, compact disc (CD) or cassette player wholesaling, installation or repair
462300004  Motor vehicle accessories, new or used, wholesaling
462300005  Motor vehicle engine, new, wholesaling
462300006  Tyre wholesaling
462300999  Motor vehicle parts, new or used, wholesaling nec

462400  Motor Vehicle Dismantling
This class includes employers mainly engaged in dismantling motor vehicles.
Excisions and References:
Employers mainly engaged in second hand car dealing are included in Class 531100 Car Retailing.

Primary Activities:
462400001 Motor vehicle dismantlin

Subdivision 47 - Personal and Household Good Wholesaling

<table>
<thead>
<tr>
<th>Class</th>
<th>Column 2</th>
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<tbody>
<tr>
<td>471100</td>
<td>Meat Wholesaling</td>
</tr>
<tr>
<td>471200</td>
<td>Poultry and Smallgood Wholesaling</td>
</tr>
</tbody>
</table>

Meat Wholesaling
This class includes employers mainly engaged in wholesaling fresh or frozen meat.

Exclusions and References:
Employers mainly engaged in wholesaling fresh or frozen poultry or rabbit meat are included in Class 471200 Poultry and Smallgood Wholesaling.

Primary Activities:
471100001 Frozen meat wholesaling (except poultry or rabbit meat)
471100999 Meat wholesaling (except canned, cured or smoked or poultry or rabbit meat) nec

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
470600007 Saveloy wholesaling
470500999 Poultry and smallgood wholesaling nec

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
471400 Fish Wholesaling
This class includes employers mainly engaged in wholesaling fresh or frozen fish or other seafoods (except canned).

Exclusions and References:
Employers mainly engaged in
(a) operating vessels which both catch and process fish or other seafoods are included in the appropriate classes in Subdivision 04 Commercial Fishing; and
(b) cleaning, cooking or freezing crustaceans or molluscs other than oysters or in freezing filleted fish are included in Class 217300 Seafood Processing.

Primary Activities:
471400001 Crustacean wholesaling (incl processed, except canned)
471400002 Mollusc wholesaling (incl processed, except canned)
471400003 Oyster, shelling, freezing or bottling in brine
471400004 Seafood, fresh or frozen, wholesaling
471400005 Whole finfish freezing
471400999 Fish wholesaling nec

471500 Fruit and Vegetable Wholesaling
This class includes employers (including wholesaling employers of marketing authorities) mainly engaged in wholesaling, washing or packing fresh fruit or vegetables.

Exclusions and References:
Employers mainly engaged in fruit drying (except sun drying) are included in Class 213000 Fruit and Vegetable Processing.

Primary Activities:
471500001 Fruit, fresh, wholesaling, washing or packing
471500002 Vegetable, fresh, wholesaling, washing or packing

471600 Confectionery and Soft DrinkWholesaling
This class includes employers mainly engaged in wholesaling confectionery or soft drinks.

Exclusions and References:
Employers mainly engaged in
(a) canning or bottling soft drinks, aerated waters or cordials are included in Class 218100 Soft Drink, Cordial and Syrup Mfg;
(b) hire of commercial water cooler equipment, with or without supply of water, are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator; and
(c) hire of household water cooler equipment, with or without supply of water, are included in Class 951900 Personal and Household Goods Hiring nec.
Primary Activities:
471600001 Aerated water wholesaling
471600002 Bottled water wholesaling
471600003 Confectionery wholesaling
471600004 Cordial, aerated or carbonated, wholesaling
471600005 Filtered or spring water, for water coolers, wholesaling (may include employers engaged in the supply of water and water coolers)
471600006 Nuts wholesaling (roasted, salted or sugar coated)
471600007 Potato crisp wholesaling
471600008 Soft drink wholesaling

471700 Liquor Wholesaling
This class includes employers mainly engaged in wholesaling beer, wine or spirits, or in breaking down bulk quantities and bottling (except blending) wine or spirits.

Exclusions and References:
Employers mainly engaged in
(a) blending wine are included in Class 218300 Wine Mfg; and
(b) blending brandy are included in Class 218400 Spirit Mfg.

Primary Activities:
471700001 Alcoholic beverage wholesaling

471800 Tobacco Product Wholesaling
This class includes employers mainly engaged in wholesaling cigarettes, cigars or other tobacco products (except leaf tobacco).

Exclusions and References:
Employers mainly engaged in wholesaling tobacco leaf are included in Class 451900 Farm Produce and Supplies Wholesaling nec.

Primary Activities:
471800001 Tobacco product wholesaling

471900 Grocery Wholesaling nec
This class includes employers mainly engaged in wholesaling groceries or food not elsewhere classified, in blending or repacking tea, or in repacking flour, cereal foods, dried fruits or other groceries, the wholesaling of which is primary to this class.

Primary Activities:
471900001 Biscuit wholesaling
471900002 Canned food wholesaling
471900003 Cereal food wholesaling
471900004 Chinese grocery wholesaling
471900005 Coffee wholesaling
471900006 Condiment wholesaling
2019-2020 NSW Workers Compensation Industry Classification System

471900007 Contract packing of groceries (the wholesaling of which is primary to this class)
471900008 Cooking oil or fat wholesaling
471900009 Dietary and health food wholesaling
471900010 Egg and egg product wholesaling
471900011 Flour wholesaling
471900012 Food wholesaling nec
471900013 Frozen dessert wholesaling
471900014 Fruit juice wholesaling
471900015 Honey wholesaling
471900016 Lard wholesaling
471900017 Margarine wholesaling
471900018 Milk, dried, condensed or concentrated, wholesaling
471900019 Preserved fruit or vegetables wholesaling
471900020 Rice, milled or polished, wholesaling
471900021 Salt, household, wholesaling
471900022 Seafood, canned, wholesaling
471900023 Specific cultural grocery wholesaling
471900024 Tea blending or repacking
471900025 Tea wholesaling
471900026 Vinegar wholesaling or bottling
471900027 Vitamin and mineral supplement wholesaling
471900028 Yeast wholesaling
471900999 Grocery wholesaling nec

4721000 Textile Product Wholesaling
This class includes employers mainly engaged in wholesaling textiles or textile products not elsewhere classified.

Primary Activities:
472100001 Awning, textile, wholesaling
472100002 Bag or sack, textile, wholesaling
472100003 Blanket wholesaling
472100004 Blind, textile, wholesaling
472100005 Canvas good wholesaling nec
472100006 Cordage wholesaling
472100007 Elasticised fabric wholesaling
472100008 Fabric, textile, wholesaling
472100009 Felt wholesaling (except floor coverings)
472100010 Glass fibre fabric wholesaling
472100011 Household linen wholesaling
472100012 Lace wholesaling
472100013 Narrow fabric wholesaling
472100014 Netting, textile, wholesaling
472100015 Piece-goods wholesaling
472100016 Rope wholesaling (except wire rope)
2019-2020 NSW Workers Compensation Industry Classification System

4721000017 Sail cloth wholesaling
472100018 Sewing thread wholesaling
472100019 Soft furnishing wholesaling
472100020 String wholesaling
472100021 Tarpaulin wholesaling
472100022 Tent wholesaling
472100023 Thread wholesaling
472100024 Towel wholesaling
472100025 Trimming, textile, wholesaling
472100026 Yarn wholesaling
472100999 Textile product wholesaling nec

472200 Clothing Wholesaling
This class includes employers mainly engaged in wholesaling clothing.

Primary Activities:
472200001 Hosiery wholesaling
472200002 Leather clothing wholesaling
472200003 Millinery wholesaling
472200004 Sports clothing wholesaling
472200999 Clothing wholesaling nec

472300 Footwear Wholesaling
This class includes employers mainly engaged in wholesaling footwear.

Primary Activities:
472300001 Sports footwear wholesaling
472300999 Footwear wholesaling nec

473100 Household Appliance Wholesaling
This class includes employers mainly engaged in wholesaling television or radio receiving sets or household appliances.

Primary Activities:
473100001 Air conditioner, room, wholesaling
473100002 Fan, household electric, wholesaling
473100003 Floor polisher, household, wholesaling
473100004 Kerosene heater, household, wholesaling
473100005 Kitchen appliance, household electric, wholesaling
473100006 Radio or television part wholesaling
473100007 Radio receiving set wholesaling
473100008 Refrigerator wholesaling (except commercial refrigeration equipment)
473100009 Sewing machine, household, wholesaling
473100010 Shaver, electric, wholesaling
473100011 Sound reproducing equipment, household, wholesaling
2019-2020 NSW Workers Compensation Industry Classification System

473100012 Stove or heater, household, wholesaling
473100013 Television set wholesaling
473100014 Vacuum cleaner, household, wholesaling
473100015 Washing machine, household, wholesaling
473100999 Household appliance wholesaling nec

473200 Furniture Wholesaling
This class includes employers mainly engaged in wholesaling household furniture.

Exclusions and References:
Employers mainly engaged in:
(a) wholesaling office furniture are included in Class 461900 Machinery and Equipment Wholesaling nec; and
(b) wholesaling canvas blinds are included in Class 472100 Textile Product Wholesaling.

Primary Activities:
473200001 Blind wholesaling (except textile)
473200002 Mattress wholesaling
473200999 Furniture wholesaling (except office) nec

473300 Floor Covering Wholesaling
This class includes employers mainly engaged in wholesaling floor coverings (except ceramic tiles).

Exclusions and References:
Employers mainly engaged in wholesaling ceramic tiles are included in Class 453900 Building Supplies Wholesaling nec.

Primary Activities:
473300001 Floor covering wholesaling

473900 Household Good Wholesaling nec
This class includes employers mainly engaged in wholesaling china, glassware, domestic hardware, garden tools or supplies.

Primary Activities:
473900001 Brushware, household, wholesaling
473900002 Chinaware wholesaling
473900003 Cooking utensil wholesaling (except electric appliances)
473900004 Crockery wholesaling
473900005 Cutlery wholesaling nec
473900006 Domestic hardware wholesaling
473900007 Enamelware wholesaling
473900008 Garden tool wholesaling
473900009 Glassware, household, wholesaling
473900010 Household scales wholesaling
### Photographic Equipment Wholesaling
This class includes employers mainly engaged in wholesaling photographic equipment or supplies.

**Primary Activities:**
- 479100001 Camera wholesaling
- 479100002 Enlarger, photographic, wholesaling
- 479100003 Film, photographic, wholesaling
- 479100004 Photographic chemical wholesaling
- 479100005 Projector, photographic, wholesaling
- 479100999 Photographic equipment wholesaling nec

### 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

### Toy and Sporting Good Wholesaling
This class includes employers mainly engaged in wholesaling toys, bicycles or bicycle parts, firearms, ammunition, fireworks or hobby or sporting equipment (except tents, sports clothing or footwear).

**Exclusions and References:**
Employers mainly engaged in
(a) wholesaling sports clothing are included in Class 472200 Clothing Wholesaling; and
(b) wholesaling sports footwear are included in Class 472300 Footwear Wholesaling.

**Primary Activities:**
- 479300001 Ammunition wholesaling
- 479300002 Bicycle part wholesaling
- 479300003 Bicycle wholesaling
- 479300004 Hobby equipment wholesaling (except tools)
- 479300005 Playground equipment wholesaling
479300006  Sporting good wholesaling (except clothing or footwear)
479300007  Toy wholesaling

479400  Book and Magazine Wholesaling
This class includes employers mainly engaged in wholesaling books, periodicals and magazines.

**Primary Activities:**
- 479400001  Book wholesaling
- 479400002  Magazine wholesaling
- 479400003  Newspaper wholesaling
- 479400004  Periodical wholesaling

479500  Paper Product Wholesaling
This class includes employers mainly engaged in wholesaling stationery, greeting cards, paper or paper products.

**Exclusions and References:**
Employers mainly engaged in wholesaling building paper and paper board are included in Class 453900 Building Supplies Wholesaling nec.

**Primary Activities:**
- 479500001  Artists’ supplies wholesaling
- 479500002  Greeting card wholesaling
- 479500003  Paper stationery wholesaling
- 479500004  Paper wholesaling
- 479500005  Sheet music wholesaling
- 479500006  Stationery wholesaling
- 479500999  Paper product wholesaling nec

479600  Pharmaceutical and Toiletry Wholesaling
This class includes employers mainly engaged in wholesaling drugs, medicines, cosmetics, perfumes, toiletries, soap or detergents.

**Exclusions and References:**
Employers mainly engaged in wholesaling veterinary medicines are included in Class 451900 Farm Produce and Supplies Wholesaling nec.

**Primary Activities:**
- 479600001  Cosmetic wholesaling
- 479600002  Detergent wholesaling
- 479600003  Drug wholesaling (except veterinary)
- 479600004  Medicine wholesaling (except veterinary)
- 479600005  Perfume wholesaling
- 479600006  Soap wholesaling
- 479600007  Toiletry wholesaling
- 479600008  Washing powder wholesaling
Wholesaling nec
This class includes employers mainly engaged in wholesaling travel goods, containers (except of paper or paper board), musical instruments, second-hand goods, or goods not elsewhere classified.

Exclusions and References:
Employers mainly engaged in
(a) wholesaling metal scrap are included in Class 452200 Metal and Mineral Wholesaling;
(b) wholesaling paper or paper board containers are included in Class 479500 Paper Product Wholesaling;
(c) wholesaling or retailing of car or box trailers are included in Class 531300 Trailer and Caravan Dealing; and
(d) wholesaling or retailing of boat trailers are included in Class 524500 Marine Equipment Retailing.

Primary Activities:

479910001 Cake decorations wholesaling
479910002 Can, metal, wholesaling
479910003 Cask wholesaling
479910004 Coffin wholesaling
479910005 Container wholesaling (except of paper or paper board)
479910006 Crate, wooden, wholesaling
479910007 Firewood wholesaling
479910008 Fur, dyed or dressed, wholesaling
479910009 Glass container wholesaling
479910010 Leather good wholesaling (except clothing or footwear)
479910011 Luggage wholesaling
479910012 Musical instrument wholesaling
479910013 Pet food wholesaling
479910014 Pet wholesaling
479910015 Promotional product wholesaling nec
479910016 Second hand good wholesaling nec
479910017 Souvenir wholesaling nec
479910018 Wheelchair, mobility aid (eg motorised scooters, wheelchairs, walking frames etc) wholesaling nec
479910999 Wholesale trade nec

Wholesaling—No Goods Handling
This class includes employers mainly engaged in the wholesaling of goods where the employers take title to the goods and with the exception of non-salable 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-salable samples do not mechanically or manually handle or store or deliver any goods being sold.
Exclusions and References:
Employers mainly engaged in:
(a) arranging wholesale travel and related services are included in Class 664100 Travel Agency Services;
(b) providing wool broking services (goods handling) or stockyard operations are included in Class 451100 Wool Wholesaling;
(c) real estate agent activities are included in Class 772000 Real Estate Services;
(d) providing livestock agency services (goods handling) or stockyard operations are included in Class 451900 Farm Produce and Supplies Wholesaling nec; and
(e) employers who mechanically or manually handle or store or deliver goods should be classified in the relevant class in this Division according to the commodity they wholesale;
This class does not apply to an employer where:
(a) the product/s being sold are manufactured and/or stored or warehoused in NSW by a related employer, another part of the business or an employer who is a member of the same group; or
(b) the employer is engaged in the delivery of the goods being sold.

Primary Activities:

479920001 Commission-based wholesaling on-line (no goods handling)
479920002 Import and export agent (no goods handling)
479920003 Internet based wholesaling (no goods handling)
479920004 Livestock agent (no goods handling)
479920005 Manufacturer’s sales agent (no goods handling)
479920006 Stock and station agent (no goods handling)
479920007 Wool auctioning (no goods handling)
479920008 Wool broking (no goods handling)
479920999 Wholesale sales agent (no goods handling) nec
DIVISION G - RETAIL TRADE

This Division includes all employers mainly engaged in the purchasing and onselling of new or used goods to the final consumer for personal or household consumption, or in selected repair activities such as repair of household equipment or motor vehicles. Retailers generally operate from premises located and designed to attract a high volume of walk-in customers, have an extensive display of goods and/or use mass media advertising which is designed to attract customers. The display and advertising of goods may be physical or electronic. Physical display and advertising includes shops, printed catalogues, billboards and print advertisements. Electronic display and advertising includes catalogues, internet websites, television and radio advertisements and infomercials. Employers included in this Division include department stores or other shops, motor vehicle retailers and service outlets, stalls, mail order houses, hawkers, door-to-door sellers, milk vendors, vending machine operators and consumer cooperatives. Employers that purchase and on-sell goods to the public via the internet and employers selling goods on a commission basis to final consumers for personal or household consumption are also included in this Division. However, cafes, restaurants, hotels and motels are included in Division H Accommodation, Cafes and Restaurants. Employers mainly engaged in reselling their own goods by auction are included in this Division, but employers which are mainly engaged in providing auctioning services for others are included in Division L Property and Business Services.

Subdivision 51 - Food Retailing

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
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</thead>
<tbody>
<tr>
<td>511000</td>
<td>Supermarket and Grocery Stores</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
</tbody>
</table>

Exclusions and References:
Employers mainly engaged in delivery of fresh, cooked or frozen food (other than food in takeaway containers or packaging), which is not owned by the employer, are included in the relevant classes in Subdivision 61 – Road Transport.

Primary Activities:
511000001 Asian food retailing
511000002 Grocery retailing
511000003 Grocery supermarket operation
511000004 Specific cultural grocery retailing
511000999 Supermarket and grocery stores nec

512100 | Fresh Meat, Fish and Poultry Retailing |
<table>
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<tr>
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<tbody>
<tr>
<td></td>
<td>This class includes employers mainly engaged in retailing fresh meat, fish or poultry.</td>
</tr>
</tbody>
</table>

Exclusions and References:
Employers mainly engaged in delivery of fresh, cooked or frozen food (other than food in takeaway containers or packaging), which is not owned by the employer, are included in the relevant classes in Subdivision 61 – Road Transport.

Primary Activities:
512100001 Butchers’ shop operation (retail)
512100002 Fish, fresh, retailing
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>512100003</td>
<td>Meat retailing (except canned meat)</td>
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<tr>
<td>512100004</td>
<td>Poultry, fresh, retailing</td>
</tr>
<tr>
<td>512100005</td>
<td>Seafood, fresh, retailing</td>
</tr>
</tbody>
</table>

### 512200 Fruit and Vegetable Retailing
This class includes employers mainly engaged in retailing fresh fruit or vegetables.

**Exclusions and References:**
Employers mainly engaged in delivery of fresh, cooked or frozen food (other than food in takeaway containers or packaging), which is not owned by the employer, are included in the relevant classes in Subdivision 61 – Road Transport.

**Primary Activities:**
- 512200001 Fruit, fresh, retailing
- 512200002 Greengrocery operation (retail)
- 512200003 Vegetable, fresh, retailing

### 512300 Liquor Retailing
This class includes employers mainly engaged in retailing beer, wine or spirits for consumption off the premises only.

**Exclusions and References:**
(a) Hotels, bars and similar employers (except licensed clubs) mainly engaged in selling alcoholic beverages for consumption on the premises are included in Class 572000 Pubs, Taverns and Bars; and

(b) Employers mainly engaged in the delivery of alcohol from bottle shops or retail liquor outlets, where the items being delivered are not owned by the employer, are included in Class 711200 Courier Services.

**Primary Activities:**
- 512300001 Alcoholic beverage retailing (for consumption off the premises only).

### 512400 Bread and Cake Retailing
This class includes employers mainly engaged in retailing bread, cakes, pastries or biscuits. This class includes employers which bake bread, cake, pastries or biscuits on the premises for sale to the final consumer.

**Exclusions and References:**
Employers mainly engaged in:
(a) baking bread, cakes, pastries or biscuits are included in Subdivision 21 Food, Beverage and Tobacco Mfg; and

(b) transport and delivery of bread, cakes, pastries or biscuits with the product not owned by the employer are included in the appropriate class of Subdivision 61 Road Transport.

**Primary Activities:**
- 512400001 Biscuit and/or cookie retailing
- 512400002 Bread retailing
Takeaway Food Retailing

This class includes employers mainly engaged in retailing food ready to be taken away for immediate consumption where customers generally order or select items and pay before consuming. Food is usually provided in takeaway containers or packaging and is either consumed on the premises in limited seating facilities, taken away by the customer or delivered. This class also includes employers operating mobile food trucks and those mainly engaged in supplying food services in food courts.

Exclusions and References:
Employers mainly engaged in
(a) selling prepared meals for consumption on the premises are included in Subdivision 57 Accommodation, Cafes and Restaurants; and
(b) delivery of food (meant for immediate consumption) where the product is not owned by the employer are included in Class 711200 Courier Services; and
(c) packaged ice cream retailing are included in Class 512900 Specialised Food Retailing nec.

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

Milk Vending

This class includes employers mainly engaged in retailing milk by home delivery service.

Primary Activities:
512600001 Milk retailing (home delivery service)
512600002 Milk vendor (home delivery service)
512900 Specialised Food Retailing nec

This class includes employers mainly engaged in retailing specialised food lines, such as confectionery or smallgoods or tobacco products, or convenience store operations also retailing automotive fuels and lubricating oils (no repairing).

Exclusions and References:
Employers mainly engaged in
(a) retailing a wide range of food lines are included in Class 511000 Supermarkets and Grocery Stores;
(b) transport, delivery and restocking of vending machines with product not owned by the employer are included in Class 611020—Road Freight Transport—Short Distance;
(c) fuel retailing are included in Class 532100 Automotive Fuel Retailing;
(d) hire of water cooler equipment to businesses, with or without supply of water, are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator; and
(e) hire of household water cooler equipment, with or without supply of water, are included in Class 951900 Personal and Household Goods Hiring nec.

Primary Activities:

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<thead>
<tr>
<th>Class</th>
<th>Column 1</th>
<th>Column 2</th>
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<tbody>
<tr>
<td>512900001</td>
<td>Confectionery retailing</td>
<td></td>
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<tr>
<td>512900002</td>
<td>Dietary supplement retailing (except pharmaceutical preparations)</td>
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<tr>
<td>512900003</td>
<td>Filtered or spring water, for water coolers, retailing (may include employers engaged in the supply of water and water coolers)</td>
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<tr>
<td>512900004</td>
<td>Health food retailing (except pharmaceutical preparations)</td>
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<tr>
<td>512900005</td>
<td>Non-alcoholic drinks retailing</td>
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<td>512900006</td>
<td>Smallgood retailing</td>
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<tr>
<td>512900007</td>
<td>Tobacco product retailing</td>
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<tr>
<td>512900008</td>
<td>Vending machine retail product including restocking with product owned by the employer</td>
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<tr>
<td>512900009</td>
<td>Vitamin and mineral supplement retailing (except pharmaceutical preparations)</td>
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<tr>
<td>512900999</td>
<td>Specialised food retailing nec</td>
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Subdivision 52 - Personal and Household Good Retailing

521000 Department Stores

This class includes employers which have a significant proportion of retail sales (or a significant absolute amount of retail sales) in commodities primary to the following headings:
(a) Fabric and other soft goods;
(b) Clothing;
(c) China, glassware and houseware;
(d) Perfume, cosmetic and toiletries;
(e) Furniture;
(f) Household appliances.

The commodities primary to these headings, as well as other commodities, are normally sold by separate departments or sections within the store with accounting and other records maintained on a departmentalised basis.
Primary Activities:
521000001 Department store operation

522100 Clothing Retailing
This class includes employers mainly engaged in retailing clothing or clothing accessories.

Primary Activities:
522100001 Clothing accessories retailing
522100002 Foundation garments retailing
522100003 Fur clothing retailing
522100004 Gloves retailing
522100005 Hosiery retailing
522100006 Leather clothing retailing
522100007 Millinery retailing
522100008 Sports clothing retailing
522100009 Work clothing retailing
522100999 Clothing retailing nec

522200 Footwear Retailing
This class includes employers mainly engaged in retailing boots, shoes or other footwear.

Primary Activities:
522200001 Boots retailing
522200002 Shoes retailing
522200003 Sports footwear retailing
522200999 Footwear retailing nec

522300 Fabric and Other Soft Good Retailing
This class includes employers mainly engaged in retailing fabrics, curtains or household textiles, or in installing curtains.

Exclusions and References:
Employers mainly engaged in manufacturing and/or installing shower curtains are included in Class 221200 Synthetic Fibre Textile Mfg.

Primary Activities:
522300001 Blankets retailing
522300002 Curtain installing (except shower curtain)
522300003 Curtain retailing
522300004 Dressmaking requisites retailing
522300005 Fabric, textile, retailing
522300006 Household textiles retailing
522300007 Linen, household, retailing
522300008 Piece-good retailing
522300009 Soft furnishing retailing
522300010  Yarn retailing
522300999  Fabric and other soft good retailing nec

523100  **Furniture Retailing**

This class includes employers mainly engaged in retailing household furniture, blinds or awnings.

*Exclusions and References:*

Employers mainly engaged in the repair or installation of exterior blinds or awnings are included in Class 425920 Exterior/Interior Blind and Awning Installation Services.

**Primary Activities:**

523100001  Antique reproduction furniture retailing
523100002  Awning retailing
523100003  Blind retailing
523100004  Mattress retailing
523100999  Furniture, household, retailing nec

523200  **Floor Covering Retailing**

This class includes employers mainly engaged in retailing household floor coverings.

*Exclusions and References:*

Employers mainly engaged in laying floor coverings are included in the appropriate classes in Division E Construction.

**Primary Activities:**

523200001  Carpet retailing
523200002  Floor rug retailing
523200003  Floor tile retailing (lino, vinyl, cork, carpet, rubber or ceramic)
523200004  Parquetry retailing
523200999  Floor covering retailing nec

523300  **Domestic Hardware and Houseware Retailing**

This class includes employers mainly engaged in retailing domestic hardware, kitchenware, china or glassware.

*Exclusions and References:*

Employers mainly engaged in

(a) retailing or wholesaling timber are included in Class 453100 Timber Wholesaling;
(b) wholesaling builders’ hardware or supplies (except timber) are included in Class 453900 Building Supplies Wholesaling nec; and
(c) insulation installation are included in Class 425940 Construction Services nec.

**Primary Activities:**

523300001  Brushware, household, retailing
523300002  Chinaware retailing
523300003  Cooking utensil retailing (except electric)
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523300004 Crockery retailing
523300005 Cutlery retailing
523300006 Enamelware retailing
523300007 Garden tool retailing
523300008 Glassware retailing
523300009 Insulation retailing
523300010 Kitchenware retailing
523300011 Lawn mower retailing
523300012 Lighting store, retail
523300013 Lock retailing
523300014 Mineral turpentine retailing
523300015 Paint retailing
523300016 Picnicware retailing
523300017 Plastic container, household, retailing
523300018 Tool, household, retailing
523300019 Wallpaper retailing
523300999 Hardware, domestic, retailing nec

523400 Domestic Appliance Retailing
This class includes employers mainly engaged in retailing household appliances.

Exclusions and References:
Employers mainly engaged in
(a) repairing installed plumbing or in undertaking plumbing work arising from the installation of household appliances are included in Class 423100 Plumbing Services;
(b) undertaking electrical work arising from the installation of household appliances are included in Class 423200 Electrical Services;
(c) installing household, industrial or commercial heating, refrigeration or air conditioning equipment (except industrial furnaces) are included in Class 423300 Air Conditioning and Heating Services;
(d) retailing bottled liquefied petroleum gas are included in Class 452100 Petroleum Product Wholesaling;
(e) installing or repairing household electrical appliances not elsewhere classified are included in Class 526110 Household Equipment Repair Services (Electrical); and
(f) hiring household appliances are included in Class 951900 Personal and Household Goods Hiring nec.

Primary Activities:
523400001 Air conditioner, household, retailing
523400002 Computer game console/software retailing
523400003 Computer peripherals retailing
523400004 Computer retailing
523400005 Computer software retailing
523400006 Fan, household electric, retailing
523400007 Floor polisher, household electric, retailing
523400008 Gas heating appliance, household, retailing
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

Sport and Camping Equipment Retailing

This class includes employers mainly engaged in retailing sporting goods, camping equipment or bicycles.

Primary Activities:
524100001 Ammunition retailing
524100002 Bicycle retailing
524100003 Camping equipment retailing
524100004 Canoe retailing
524100005 Equestrian equipment retailing
524100006 Fishing tackle retailing
524100007 Fitness equipment retailing
524100008 Golf equipment retailing
524100009 Gun or rifle retailing
524100010 Sailboard retailing
### 5241000001 Snow ski retailing

### 5241000012 Surfboard retailing

### 5241000013 Wetsuit retailing

### 5241000099 Sporting equipment retailing (except clothing or footwear) nec

### 524200 Toy and Game Retailing

This class includes employers mainly engaged in retailing toys, games or hobby equipment or supplies.

#### Primary Activities:

- **524200001** Dolls retailing
- **524200002** Game retailing
- **524200003** Hobby equipment retailing
- **524200004** Hobby supplies retailing (except artists’ supplies)
- **524200005** Toys retailing

### 524300 Newspaper, Book and Stationery Retailing

This class includes employers mainly engaged in retailing books, periodicals, newspapers, stationery or religious goods.

#### Primary Activities:

- **524300001** Artist supplies retailing
- **524300002** Book retailing
- **524300003** Greeting card retailing
- **524300004** Magazine retailing
- **524300005** Map retailing
- **524300006** Newspaper retailing
- **524300007** Notebook retailing
- **524300008** Pen or pencil retailing
- **524300009** Periodical retailing
- **524300010** Postcard retailing
- **524300011** Religious good retailing
- **524300012** Stationery retailing
- **524300013** Writing materials retailing

### 524400 Photographic Equipment Retailing

This class includes employers mainly engaged in retailing photographic equipment or supplies.

#### Primary Activities:

- **524400001** Binocular retailing
- **524400002** Camera retailing
- **524400003** Photographic apparatus retailing
- **524400004** Photographic chemical retailing
- **524400005** Photographic film or paper retailing
- **524400006** Projector retailing
- **524400007** Video camera retailing
524400999  Photographic equipment retailing nec

524500  Marine Equipment Retailing
This class includes employers mainly engaged in retailing boats or boat accessories.

Exclusions and References:
Employers mainly engaged in
(a) repairing boats are included in Class 282220 Boatbuilding;
(b) retailing sailboards, canoes or wetsuits are included in Class 524100 Sport and Camping Equipment Retailing; and
(c) hiring of pleasure craft, with crew, are included in Class 931911 Sports and Services to Sports nec.

Primary Activities:
524500001  Boat trailer dealing
524500002  Boats dealing (including used)
524500003  Outboard motor retailing
524500004  Sailing or nautical accessory retailing
524500005  Yacht broking
524500999  Marine accessory retailing nec

525100  Pharmaceutical, Cosmetic and Toiletry Retailing
This class includes employers mainly engaged in retailing prescription drugs or patent medicines, cosmetics or toiletries.

Exclusions and References:
Employers mainly engaged in retailing mobility aids (motorised scooters, wheelchairs, walking frames etc) are included in Class 525900 Retailing nec.

Primary Activities:
525100001  Cosmetic retailing
525100002  Drug retailing
525100003  Patent medicine retailing
525100004  Perfume retailing
525100005  Pharmacy, retail, operation
525100006  Prescription, medicinal, dispensing
525100007  Toiletry retailing

525200  Antique and Used Good Retailing
This class includes employers mainly engaged in retailing (by auction or private treaty) antiques or second hand goods (except motor vehicles).

Exclusions and References:
Employers mainly engaged in
(a) wholesaling or retailing second hand motor vehicles are included in Class 531100 Car Retailing; and
(b) providing auctioning or valuing services (except in the case of real estate or livestock) are included in Class 786900 Business Services nec.

Primary Activities:
525200001 Antique retailing or auctioning
525200002 Coin dealing
525200003 Disposals retailing
525200004 Pawnbroking
525200005 Second hand book retailing
525200006 Second hand clothes retailing
525200007 Second hand furniture retailing or auctioning
525200008 Second hand jewellery retailing
525200009 Second hand sports card retailing
525200010 Stamp, collectable, dealing
525200999 Second hand good retailing (except motor vehicles) nec

525300 Garden Equipment Retailing
This class includes employers mainly engaged in retailing horticultural goods such as seeds, seedlings, shrubs, trees or other nursery stock.

Primary Activities:
525300001 Bulb, flower, retailing
525300002 Fertiliser retailing
525300003 Garden ornament retailing
525300004 Nursery stock retailing
525300005 Pesticide retailing
525300006 Plant pot retailing
525300007 Plant, garden, retailing
525300008 Plant, indoor/outdoor hiring
525300009 Seedling retailing
525300010 Seed, garden, retailing
525300011 Shrub or tree retailing
525300012 Tuber, flower, retailing
525300999 Garden supplies retailing nec

525400 Flower Retailing
This class includes employers mainly engaged in retailing cut flowers or display foliage.

Primary Activities:
525400001 Cut flowers retailing
525400002 Display foliage retailing
525400003 Dried flowers retailing
525400004 Florist, retail, operation

525500 Watch, Spectacles and Jewellery Retailing
This class includes employers mainly engaged in retailing watches, spectacles, clocks or jewellery.
Primary Activities:
525500001 Clock retailing
525500002 Jewellery retailing
525500003 Silverware retailing
525500004 Spectacles retailing
525500005 Sunglasses retailing
525500006 Watch retailing

525900 Retailing nec
This class includes employers mainly engaged in retailing goods not elsewhere classified.

Primary Activities:
525900001 Animal, live, retailing
525900002 Art gallery operation (retail)
525900003 Craft goods retailing
525900004 Briefcase retailing
525900005 Briquette retailing
525900006 Coal retailing
525900007 Coke retailing
525900008 Discount variety store operation
525900009 Duty free store operation
525900010 Firewood cutting and retailing
525900011 Firework retailing
525900012 Handbag retailing
525900013 Ice retailing
525900014 Leather good retailing (except apparel)
525900015 Luggage retailing
525900016 Musical instruments retailing
525900017 Personal accessory retailing nec
525900018 Pet and pet accessory retailing
525900019 Prams retailing
525900020 Souvenirs retailing
525900021 Specialty store nec
525900022 Swimming pool chemical retailing
525900023 Swimming pool cleaning service
525900024 Swimming pool retailing
525900025 Travel good retailing
525900026 Umbrella retailing
525900027 Variety store operation
525900028 Wheelchair and mobility aid retailing (eg motorised scooters, walking frames etc)
525900029 Wig retailing
525900999 Retailing nec
526110 Household Equipment Repair Services (Electrical)
This class includes employers mainly engaged in repairing or installing household electric appliances.

Exclusions and References:
Employers mainly engaged in
(a) undertaking electrical work arising from the installation of household appliances are included in Class 423200 Electrical Services;
(b) installing household, industrial or commercial heating, refrigeration or air conditioning equipment (except industrial furnaces) are included in Class 423300 Air Conditioning and Heating Services; and
(c) repairing household electronic appliances are included in Class 526120 Household Equipment Repair Services (Electronic).

Primary Activities:
526110001 Air conditioner, portable household, repairing (including maintenance)
526110002 Heating equipment, portable household electric, repairing
526110003 Refrigerator, household electric, repairing
526110004 Repair or maintenance of household electric appliances (except heating equipment) not requiring electrical work
526110005 Repairing household electrical appliances
526110006 Sewing machine repairing
526110007 Shaver, electric, repairing
526110008 Stove or heater, household electric, repairing
526110009 Washing machine, household electric, repairing
526110999 Household electric appliance repairing nec

526120 Household Equipment Repair Services (Electronic)
This class includes employers mainly engaged in repairing or installing household electronic appliances.

Exclusions and References:
Employers mainly engaged in
(a) repairing or installing household electric appliances are included in Class 526110 Household Equipment Repair Services (Electrical);
(b) car radio repairing are included in Class 462300 Motor Vehicle New or Used Part Dealing; and
(c) repairing computers or computer peripherals are included in Class 783300 Computer Maintenance Services.

Primary Activities:
526120001 Antenna signal amplifier repairing
526120002 Cassette player repairing
526120003 CD player repairing
526120004 DVD player repairing
526120005 Radio repairing (except car radios)
526120006 Repairing household sound reproduction equipment
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<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
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<tbody>
<tr>
<td>526120007</td>
<td>Stereo equipment repairing</td>
</tr>
<tr>
<td>526120008</td>
<td>Television antennae, aerial and satellite dish installation</td>
</tr>
<tr>
<td>526120009</td>
<td>Television set repairing</td>
</tr>
<tr>
<td>526120010</td>
<td>VCR repairing</td>
</tr>
<tr>
<td>526120011</td>
<td>Video recording equipment repairing</td>
</tr>
<tr>
<td>526120999</td>
<td>Repairing household electronic equipment nec</td>
</tr>
</tbody>
</table>

526900 Household Equipment Repair Services nec
This class includes employers mainly engaged in repairing non-electric household goods, footwear or leather goods or in providing key cutting or duplicating services.

Primary Activities:

526900001 Boot repairing
526900002 Footwear repairing
526900003 Key cutting or duplicating service
526900004 Leather good (except apparel) repairing
526900005 Locksmith installation and repair service nec
526900006 Shoe repairs
526900999 Repairing non-electric household or personal goods nec

Subdivision 53 - Motor Vehicle Retailing and Services

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
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</thead>
<tbody>
<tr>
<td>531100</td>
<td>Car Retailing</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in retailing new or used cars.</td>
</tr>
</tbody>
</table>

Primary Activities:

531100001 New car retailing
531100002 Used car retailing

531200 Motor Cycle Dealing
This class includes employers mainly engaged in wholesaling or retailing new or used motor cycles or scooters, tyres, tubes, parts or accessories for motor cycles, in repairing motor cycles or scooters, and in assembling motor cycles from imported kits.

Primary Activities:

531200001 Go-Kart, motorised, retailing
531200002 Motor cycle or scooter dismantling
531200003 Motor cycle or scooter assembling from imported kits
531200004 Motor cycle or scooter tyre, tube, part or accessory wholesaling or retailing
531200005 Motor cycle or scooter repairing
531200006 Motor cycle or scooter wholesaling or retailing (new or used)
531200007 Motorised mini bike retailing
531200008 Motor cycle repairing
531300  **Trailer and Caravan Dealing**  
This class includes employers mainly engaged in wholesaling or retailing of caravans or trailers. This class also includes employers engaged in selling mobile homes or cabins.

*Exclusions and References:*  
Employers mainly engaged in  
(a) dealing in prefabricated sheds not intended for permanent human occupation are included in Class 453900 Building Supplies Wholesaling nec;  
(b) dealing in boat trailers are included in Class 524500 Marine Equipment Retailing; and  
(c) hiring of trailers or caravans are included in Class 774220 Other Transport Equipment Leasing nec.

**Primary Activities:**  
531300001 Caravan wholesaling or retailing  
531300002 Horse float wholesaling or retailing  
531300003 Mobile home dealing  
531300004 Motor home dealing  
531300005 Trailer wholesaling or retailing (except boat trailers)

532100  **Automotive Fuel Retailing**  
This class includes employers mainly engaged in retailing automotive fuel or lubricating oils, with no repairing activities.  

*Exclusions and References:*  
Employers mainly engaged in  
(a) wholesaling of petroleum products are included in Class 452100 Petroleum Product Wholesaling;  
(b) automotive repairs and services other than electrical repairs in conjunction with automotive fuels and/or lubricating oils retailing are in Class 532900 Automotive Repairs and Services nec; and  
(c) convenience store operations also retailing automotive fuel and/or lubricating oils (no repairing) are in Class 512900 Specialised Food Retailing nec.

**Primary Activities:**  
532100001 Automotive compressed natural gas (CNG) retailing  
532100002 Diesel oil retailing  
532100003 Distillate retailing  
532100004 Engine oil retailing  
532100005 Kerosene retailing  
532100006 Liquefied petroleum gas (LPG), automotive, retailing  
532100007 Lubricating oil or grease retailing  
532100008 Motor vehicle washing or cleaning service  
532100009 Petrol retailing  
532100010 Service station operation (mainly petrol retailing)

532200  **Automotive Electrical Services**  
This class includes employers mainly engaged in automotive electrical repairing.
Exclusions and References:
Employers mainly engaged in
(a) factory reconditioning of automotive electrical equipment are included in Class 281300 Automotive Electrical and Instrument Manufacturing; and
(b) automotive repairs and services other than electrical repairs are included in Class 532900 Automotive Repair and Services nec.

Primary Activities:
532200001 Auto-electrician operation
532200002 Automotive battery retailing
532200003 Electrical repairing, automotive

532300 Smash Repairing
This class includes employers mainly engaged in repairing, panel beating or spray painting smashed motor vehicles.

Exclusions and References:
Employers mainly engaged in making permanent body conversions to passenger cars, or involved in permanent bodywork changes to large vehicles and truck trays are included in Class 281200 Motor Vehicle Body Mfg.

Primary Activities:
532300001 Motor vehicle body repairing
532300002 Motor trimming
532300003 Motor vehicle smash repairing
532300004 Panel beating (motor body repairing)
532300005 Rustproofing, automotive
532300006 Spray painting (motor body repairing)
532300007 Towing service, motor vehicle
532300008 Truck, smash repairing (excluding permanent bodywork changes)

532400 Tyre Retailing
This class includes employers mainly engaged in retailing motor vehicle tyres (new or reconditioned) or tubes, or in repairing (except retreading, recapping or rerubbering) motor vehicle tyres or tubes.

Exclusions and References:
Employers mainly engaged in
(a) retreading, recapping or rerubbering motor vehicle tyres are included in Class 255100 Rubber Tyre Mfg; and
(b) dealing in motor cycle tyres and tubes are included in Class 531200 Motor Cycle Dealing.

Primary Activities:
532400001 Tyre or tube, motor vehicle, repairing (except retreading)
532400002 Tyre or tube, motor vehicle, retailing
532900  Automotive Repair and Services nec  
This class includes employers mainly engaged in repairing motor vehicles and boats other than smash repairs.

Exclusions and References:
Employers mainly engaged in
(a) retreading, recapping or rerubbering motor vehicle tyres are included in Class 255100 Rubber Tyre Mfg;
(b) engine reconditioning on a factory exchange basis are in Class 281900 Automotive Component Mfg nec; and
(c) automotive electrical repairs are included in Class 532200 Automotive Electrical Services.

Primary Activities:
532900001  Auto accessory installation
532900002  Boat engine repairing
532900003  Car alarm and/or immobiliser installation or repair
532900004  Engine reconditioning, customised
532900005  Motor vehicle clutch or brake repairing
532900006  Motor vehicle radiator repairing
532900007  Motor vehicle window tinting service
532900008  Muffler repairing, automotive
532900009  Sun roof installation
532900010  Transmission or gearbox assemblies, motor vehicle, reconditioning or rebuilding
532900011  Window tinting after manufacture of windscreen
532900012  Window tinting of commercial and domestic buildings
532900013  Windscreen fitting
532900014  Automotive diesel engine servicing and repair
532900015  Automotive engine repair or reconditioning
532900099  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

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
</tbody>
</table>
| 571000   | Accommodation
This class includes hotels, motels and similar employers mainly engaged in providing short term accommodation. |
Exclusions and References:
Employers mainly engaged in
(a) renting or leasing their own (including leased) residential properties or dwellings (other than holiday houses or flats) to others are included in Class 771120 Residential Property Operators;
(b) providing housekeeping, room cleaning and/or general cleaning services to hotels and/or the accommodation industry are included in class 786610 Cleaning Services (Non NSW Government Schools Contract), and
(c) ski-slope operation (including ski-tow operation) are included in Class 931200 Sports Grounds and Facilities nec.

Primary Activities:
571000001 Bed and breakfast guest house operation
571000002 Camping ground operation
571000003 Caravan park operation
571000004 Guest house operation
571000005 Holiday house and flat operation
571000006 Hotel operation
571000007 Mobile home park operation
571000008 Motel operation
571000009 Private hotel operation (short term accommodation)
571000010 Relocatable home park operation
571000011 Serviced apartments
571000012 Ski-lodge and ski-slope operation
571000013 Ski-lodge operation
571000014 Resort operation
571000015 Student residence operation (except boarding schools)
571000016 Time-share accommodation operation
571000017 University halls of residence/accommodation services
571000018 Youth hostel operation

572000 Pubs, Taverns and Bars
This class includes hotels, bars or similar employers (except licensed clubs) mainly engaged in selling alcoholic beverages for consumption on the premises, or in selling alcoholic beverages both for consumption on and off the premises (eg from bottle shops located at such premises).

Exclusions and References:
Employers mainly engaged in
(a) retailing alcoholic beverages for consumption off the premises are included in Class 512300 Liquor Retailing;
(b) operating licensed clubs are included in Class 574000 Clubs (Hospitality); and
(c) providing housekeeping, room cleaning and/or general cleaning services to hotels and/or the accommodation industry are included in class 786610 Cleaning Services (Non NSW Government Schools Contract).

Primary Activities:
572000001 Bar operation (mainly drinking place)
Cafes and Restaurants
This class includes employers mainly engaged in serving food and beverages for consumption on the premises. Customers generally order and are served while seated (i.e. waiter/waitressing service) and pay after eating.

Exclusions and References:
Employers which are mainly engaged in
(a) retailing ready-to-consume food or beverages in take away containers are included in Class 512500 Takeaway Food Retailing;
(b) selling alcoholic beverages for consumption on the premises (except clubs) are included in Class 572000 Pubs, Taverns and Bars;
(c) operating hospitality clubs are included in Class 574000 Clubs (Hospitality);
(d) internet cafe operation without food or beverage service are included in Class 712000 Telecommunications Services; and
(e) delivery of food (meant for immediate consumption) where the product is not owned by the employer are included in Class 711200 Courier Services.
(f) offsite coffee manufacturing, including grinding and roasting, are included in Class 217900 Food Manufacturing nec.

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

Clubs (Hospitality)
This class includes associations mainly engaged in providing hospitality services to members. These employers also may provide gambling, sporting or other social or entertainment facilities.

Primary Activities:
574000001 Bowling club operation (licensed premises)
574000002 Football club operation (licensed premises)
574000003 Golf club operation (licensed premises)
574000004 Licensed club operation
574000005 Operation of sporting grounds or facilities located within the club premises and/or boundaries
574000006 Social club operation (licensed premises)
574000999 Club operation (hospitality) nec
DIVISION I - TRANSPORT AND STORAGE
This Division includes all employers mainly engaged in providing passenger or freight transport by road, rail, water or air; terminal facilities for passengers or freight; services related to transport such as car parking, stevedoring, harbour services, navigation services, airport operation or space port operation; booking, travel, freight forwarding, crating or customs agency services; and storage facilities. Employers mainly engaged in operating pipelines for the transportation of oil, gas, etc, on a contract or fee basis are included in this Division.

Subdivision 61 Road Transport

<table>
<thead>
<tr>
<th>Class</th>
<th>Column 2</th>
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</thead>
<tbody>
<tr>
<td>611010</td>
<td>Road Freight Transport—Bulk Freight</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td>Exclusions and References:</td>
</tr>
<tr>
<td></td>
<td>Employers mainly engaged in</td>
</tr>
<tr>
<td></td>
<td>(a) transporting general freight by road where the driver is generally involved in loading and unloading the freight, are included in either Class 611020 Road Freight Transport—Short Distance, or Class 611030 Road Freight Transport—Long Distance;</td>
</tr>
<tr>
<td></td>
<td>(b) bulk delivery of new household and office furniture are included in Class 611010 Road Freight Transport—Bulk Freight or Class 611020 Road Freight Transport—Short Distance or Class 611030 road Freight Transport—Long Distance as appropriate;</td>
</tr>
<tr>
<td></td>
<td>(c) crating or packing for road freight transport on a contract or fee basis are included in Class 664900 Services to Transport nec; and</td>
</tr>
<tr>
<td></td>
<td>(d) short and long distance relocation of vehicles where the vehicle is driven and not carried as freight is included in Class 661900 Services to Road Transport nec.</td>
</tr>
<tr>
<td></td>
<td>Primary Activities:</td>
</tr>
<tr>
<td>611010001</td>
<td>Bulk freight transport (road)</td>
</tr>
<tr>
<td>611010002</td>
<td>Container transport (road)</td>
</tr>
<tr>
<td>611010003</td>
<td>Truck hire service (with driver), bulk freight</td>
</tr>
<tr>
<td>611010004</td>
<td>Truck relocation service</td>
</tr>
<tr>
<td>611010005</td>
<td>Log haulage service (road)</td>
</tr>
</tbody>
</table>

611020 Road Freight Transport—Short Distance
This class includes employers mainly engaged in the transportation of general freight by road, where the driver is generally involved in loading and unloading the freight, involving distances of up to 500 km for the round trip. It also includes employers mainly engaged in renting trucks with drivers for general road freight transport up to 500 km for the round trip.

Exclusions and References:
Employers mainly engaged in
(a) transporting bulk freight by road with generally no handling of the freight by the driver are included in Class 611010 Road Freight Transport—Bulk Freight;
(b) transporting general freight by road, where the driver is generally involved in loading and unloading the freight, involving distances of more than 500 km for the round trip, are included in Class 611030 Freight Transport—Long Distance;

(c) packing, delivery and relocation of household and office furniture by road are included in Class 611040 Furniture Removal;

(d) providing road freight terminal facilities or services on a contract or fee basis to road transport units are included in Class 661900 Services to Road Transport nec;

(e) road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling;

(f) leasing or hiring trucks from own stocks, without drivers are included in Class 774100 Motor Vehicle Hiring; and

(g) restocking of vending machines where the employer is the owner of the product contained in the vending machine is included in Class 512900 Specialised Food Retailing nec.

Primary Activities:

- **611020001** Bulk newspaper delivery service, short distance
- **611020002** Delivery of bread, cakes, pastries or biscuits, short distance (where product is not owned by employer)
- **611020003** Delivery service, road (except courier), short distance
- **611020004** Home delivery (groceries)
- **611020005** Pathology or blood transport service
- **611020006** Taxi truck service (with driver), short distance
- **611020007** Truck hire service (with driver), short distance
- **611020008** Vending machine restocking where the product is not owned by the employer
- **611020099** Road freight transport—short distance nec

**611030 Road Freight Transport—Long Distance**

This class includes employers mainly engaged in the transportation of general freight by road, where the driver is involved in loading and unloading the freight, involving distances of more than 500 km for the round trip.

Exclusions and References:

Employers mainly engaged in

(a) transporting general freight by road, where the driver is involved in loading and unloading the freight, involving distances up to 500 km for the round trip are included in Class 611020 Road Freight Transport—Short Distance;

(b) transporting bulk freight by road with generally no handling of the freight by the driver, are involved in Class 611010 Road Freight Transport—Bulk Freight; and

(c) short and long distance relocation of vehicles where the vehicle is driven and not carried as freight is included in Class 664900 Services to Transport nec.

Primary Activities:

- **611030001** Bulk newspaper delivery service, long distance
- **611030002** Delivery service, road (except courier), long distance
- **611030003** Taxi truck service (with driver), long distance
- **611030004** Truck hire service (with driver), long distance
- **611030099** Road freight transport—long distance nec
611040 Furniture Delivery and Removal Service
This class includes employers mainly engaged in the packing, delivery and relocation of household and office furniture by road.

Exclusions and References:
Employers mainly engaged in the bulk delivery of new household and office furniture from manufacturer to wholesaler, or wholesaler to retailer are included in Class 611010 Road Freight Transport—Bulk Freight or Class 611020 Road Freight Transport—Short Distance or Class 611030 Road Freight Transport—Long Distance as appropriate.

Primary Activities:
611040001 Furniture removal service
611040002 Home furniture delivery service
611040003 Office furniture delivery service

612100 Long Distance Bus Transport
This class includes employers mainly engaged in operating buses for the transportation of passengers over long distances.

Exclusions and References:
Employers mainly engaged in providing road passenger terminal facilities or services on a contract or fee basis to road transport employers are included in Class 661900 Services to Road Transport nec.

Primary Activities:
612100001 Charter bus service, long distance
612100002 Passenger transport service, bus, long distance
612100003 Tourist coach service, long distance

612200 Short Distance Bus Transport (including Tramway)
This class includes employers mainly engaged in operating urban buses for the transportation of passengers, or in operating tramways for the transportation of passengers.

Exclusions and References:
(a) tramway rolling stock repair are included in Class 282300 Railway Equipment Mfg;
(b) providing road passenger terminal facilities or services on a contract or fee basis to road transport employers are included in Class 661900 Services to Road Transport nec; and
(c) providing community transport services mainly on account of government agencies or not-for-profit organisations are included in Class 872920 Non-Residential Care Services nec.
Primary Activities:
612200001 Airport bus service
612200002 Charter bus service, short distance
612200003 Metropolitan bus service
612200004 O-bahn bus service
612200005 Passenger transport service, bus, short distance
612200006 School bus service
612200007 Tourist coach service, short distance
612200008 Tramway passenger transport service

612310 Taxi Drivers—Metropolitan—T-Plate
This class includes employers engaged in operating taxi cabs with T-plates in the metropolitan areas. Owner/operators who are sole traders or partnerships are eligible for WIC 612315 where they can provide evidence to their insurer of the number of shifts drivers other than themselves drive the taxi.

Exclusions and References:
Employers mainly engaged in
(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;
(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and
(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities:
612310001 Taxi cab service, metropolitan

612315 Taxi Drivers—Metropolitan—T-plate (up to 2 shifts per week)
This class includes employers engaged in operating taxi cabs with T-plates in metropolitan areas using other drivers on average of 2 shifts per week or less.

Exclusions and References:
Plate operators that are limited proprietary companies are not eligible for this class.

Employers mainly engaged in
(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;
(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and
(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities
612315001 Taxi cab service, metropolitan, using other drivers up to 2 shifts per week
612320 Taxi Drivers—Non-metropolitan—TC-plate
This class includes employers engaged in operating taxi cabs with TC-plates in country areas. Owner/operators who are sole traders or partnerships are eligible for WIC 612322, 612324 or 612326 where they can provide evidence to their insurer of the number of shifts drivers other than themselves drive the taxi.

Exclusions and References:
Employers mainly engaged in
(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;
(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and
(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities:
612320001 Taxi cab service, non-metropolitan

612322 Taxi Drivers—Non-Metropolitan—TC-plate (no intention to employ)
This class includes employers engaged in operating taxi cabs with TC-plates in country areas with no intention to employ other drivers.

Exclusions and References:
Plate operators that are limited proprietary companies are not eligible for this class.

Employers mainly engaged in
(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;
(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and
(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities
612322001 Taxi cab service, non-metropolitan, with no intention to employ

612324 Taxi Drivers—Non-Metropolitan—TC-plate (up to 1 shift per week)
This class includes employers engaged in operating taxi cabs with TC-plates in country areas using other drivers on average of up to 1 shift per week.

Exclusions and References:
Plate operators that are limited proprietary companies are not eligible for this class.

Employers mainly engaged in
(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;
(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and
(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.
### Primary Activities

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>612324001</td>
<td>Taxi cab service, non-metropolitan, using other drivers up to 1 shift per week</td>
<td></td>
</tr>
<tr>
<td>612326</td>
<td>Taxi Drivers—Non-Metropolitan—TC-plate (up to 2 shifts per week)</td>
<td>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.</td>
</tr>
<tr>
<td>Exclusions and References:</td>
<td></td>
<td>Plate operators that are limited proprietary companies are not eligible for this class.</td>
</tr>
<tr>
<td>Employers mainly engaged in</td>
<td></td>
<td>(a) operating taxi trucks with drivers are included in the applicable class of this subdivision; (b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and (c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.</td>
</tr>
<tr>
<td>612326001</td>
<td>Taxi cab service, non-metropolitan, using other drivers up to 2 shifts per week</td>
<td></td>
</tr>
<tr>
<td>612330</td>
<td>Hire Car Drivers</td>
<td>This class includes employers engaged in operating hire cars with HC-plates with drivers for the transportation of passengers.</td>
</tr>
<tr>
<td>Exclusions and References:</td>
<td></td>
<td>Employers mainly engaged in (a) operating taxi trucks with drivers are included in the applicable class of this subdivision; (b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and (c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.</td>
</tr>
<tr>
<td>612330001</td>
<td>Hire car with drivers</td>
<td></td>
</tr>
<tr>
<td>612340</td>
<td>Other Road Passenger Transport nec</td>
<td>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.</td>
</tr>
<tr>
<td>Primary Activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>612340001</td>
<td>Hire car service operator (without HC-plates)</td>
<td></td>
</tr>
<tr>
<td>612340002</td>
<td>Road passenger transport nec</td>
<td></td>
</tr>
<tr>
<td>612340003</td>
<td>Taxi booking operation (except for taxi trucks)</td>
<td></td>
</tr>
<tr>
<td>612340004</td>
<td>Taxi cab management service (ie operation on behalf of owner)</td>
<td></td>
</tr>
<tr>
<td>612340005</td>
<td>Taxi network operation (except for taxi trucks)</td>
<td></td>
</tr>
</tbody>
</table>
620000  Rail Transport
This class includes employers mainly engaged in operating railways (except tramways) for the transportation of freight or passengers, in operating railway terminal or depot facilities for receiving, despatching or transferring rail freight or cargo, or in providing services allied to railway transport not elsewhere classified.

Exclusions and References:
Employers mainly engaged in
(a) repairing railway rolling stock or locomotives are included in Class 282300 Railway Equipment Mfg;
(b) constructing, maintaining or repairing railway permanent way are included in Class 412200 Non-Building Construction nec;
(c) providing catering services are included in Class 573000 Cafes and Restaurants;
(d) operating tramways for the transport of passengers are included in Class 612200 Short Distance Bus Transport (Including Tramway);
(e) rail freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling; and
(f) operating railways as a tourist attraction are included in Class 933000 Other Recreation Services.

Primary Activities:
620000001 Container terminal operation (railway)
620000002 Freight transport service (railway)
620000003 Locomotive leasing
620000004 Passenger transport service (railway)
620000005 Railway station operation
620000006 Suburban railway transport service (except tramway transport)
620000007 Terminal operation (railway)

630100  International Sea Transport
This class includes employers mainly engaged in the operation of vessels for the transportation of passengers or freight by sea between domestic and foreign ports.
Exclusions and References:
Employers mainly engaged in
(a) repairing, refitting or converting ships are included in Class 282100 Shipbuilding;
(b) operating sea transport terminals are included in Class 662200 Water Transport Terminals;
(c) providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;
(d) sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling; and
(e) leasing, hiring, or charter of ships without crew are included in Class 774210 Boat and Ferry Hiring.

Primary Activities:
630100001 Freight transport service (international sea transport)
630100002 Ocean cruise services (between domestic and foreign ports)
630100003 Passenger transport service (international sea transport)
630100004 Ship management service for international sea transport (ie operation of ships on behalf of owners)

630200 Coastal Water Transport
This class includes employers mainly engaged in the operation of vessels for the transportation of passengers or freight by sea between domestic ports. It also includes employers engaged in the charter or leasing of ships with crew, for any period, for use in coastal sea transport.

Exclusions and References:
Employers mainly engaged in
(a) operating ships or boats within harbours or inland waters for the transportation of passengers or freight are included in Class 630300 Inland Water Transport;
(b) operating sea transport terminals are included in Class 662200 Water Transport Terminals;
(c) providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;
(d) operating tugboats or towing vessels are included in Class 662920 Services to Water Transport nec;
(e) sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;
(f) leasing, hiring or charter of ships, fishing boats or pleasure craft without crew, other than for transportation of passengers, are included in Class 774210 Boat and Ferry Hiring; and
(g) leasing, hiring or charter of ships, fishing boats or pleasure craft, with crew, other than for transportation of passengers, are included in Class 931911 Sports and Services to Sport nec.

Primary Activities:
630200001 Boat charter, lease or rental (with crew; for any period; for coastal water transport; except recreational)
630200002 Freight transport service (coastal sea transport)
630200003 Island ferry operation (in coastal waters)
630200004 Ocean cruise service (between domestic ports)
630200005 Passenger transport service (coastal sea transport)
630200006 Ship charter, lease or rental (with crew; for any period; for coastal sea transport)
630200007 Ship management service for coastal sea transport (ie operation of ships on behalf of owners)
630200008 Vehicular ferry operation (in coastal waters)
630200009 Water Taxi

630300 **Inland Water Transport**
This class includes employers mainly engaged in the operation of vessels for the transportation of freight or passengers in harbours or inland waters (except tug boats or lighters).

*Exclusions and References:*
Employers mainly engaged in
(a) operating vehicular punts are included in Class 661900 Services to Road Transport nec;
(b) providing tug boat or lighterage services are included in Class 662920 Services to Water Transport nec; and
(c) hiring or renting pleasure boats from own stocks, without crew, are included in Class 774210 Boat and Ferry Hiring.

**Primary Activities:**
630300001 Cruise operation (river, harbour or lake; with or without restaurant facilities)
630300002 Freight transport service (river, harbour or lake)
630300003 Passenger ferry operation (river, harbour or lake)
630300004 Passenger transport service (river, harbour or lake)
630300005 Water taxi service (river, harbour or lake)

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**Subdivision 64 - Air and Space Transport**

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
<tr>
<td>640100</td>
<td>Scheduled International Air Transport</td>
</tr>
</tbody>
</table>
This class includes employers mainly engaged in operating aircraft on scheduled routes for the transportation of passengers or freight between domestic and foreign ports.

*Exclusions and References:*
Employers mainly engaged in
(a) repairing aircraft are included in Class 282400 Aircraft Mfg;
(b) operating aircraft on a non-scheduled basis for the transportation of passengers or freight between domestic and foreign airports are included in Class 640300 Non-Scheduled Air and Space Transport;
(c) operating ticket sales or booking offices of non-resident airlines are included in Class 664100 Travel Agency Services; and
(d) international air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling.

**Primary Activities:**
640100001 Aircraft charter, lease or rental (with crew; for use in scheduled international air transport)
640100002 Air transport service (scheduled international)
640100003 Air transport terminal operation (for scheduled international air transport; except airports)
Scheduled Domestic Air Transport

This class includes employers mainly engaged in operating aircraft on scheduled routes for the transportation of passengers or freight domestically.

Exclusions and References:
Employers mainly engaged in
(a) repairing aircraft are included in Class 282400 Aircraft Mfg;
(b) operating aircraft on a non-scheduled basis for the transportation of passengers or freight domestically are included in Class 640300 Non-Scheduled Air and Space Transport; and
(c) domestic air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling.

Primary Activities:
640200001 Air transport service (scheduled domestic)
640200002 Air transport terminal operation (for scheduled domestic air transport; except airports)
640200003 Aircraft charter, lease or rental (with crew; for use in scheduled domestic air transport)
640200004 Freight transport service (scheduled domestic air transport)
640200005 Passenger transport service (scheduled domestic air transport)

Non-Scheduled Air and Space Transport

This class includes employers mainly engaged in operating aircraft on other than scheduled routes for the transportation of passengers or freight. It also includes employers engaged in operating flying schools.

Exclusions and References:
Employers mainly engaged in
(a) aerial crop dusting, helicopter cattle mustering or in the provision of other aerial agricultural services are included in Class 021300 Aerial Agricultural Services;
(b) repairing aircraft are included in Class 282400 Aircraft Mfg;
(c) civil airport operation (except air transport terminals) are included in Class 663000 Services to Air Transport;
(d) air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;
(e) leasing or hiring aircraft without crew, from own stocks are included in Class 774220 Other Transport Equipment Leasing nec; and
(f) aerial surveying or photography are included in Class 782200 Surveying Services.

Primary Activities:
640300001 Aerial advertising service (including skywriting)
640300002 Air transport terminal operation (for non-scheduled air transport; except airports)
640300003 Aircraft charter, lease or rental (with crew; for use in non-scheduled air transport)
640300004 Helicopter charter
640300005 Hot air balloon ride operation
### Subdivision 65 - Other Transport

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>650100</td>
<td>Pipeline Transport</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>650900</td>
<td>Transport nec</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in the transportation of passengers or freight not elsewhere classified.</td>
</tr>
</tbody>
</table>

#### Primary Activities:
- 650100001 Pipeline operation (for the transport of oil, gas, water or other materials on a contract or fee basis)
- 650900001 Aerial cable car operation (except tramway)
- 650900002 Chair lift operation
- 650900003 Freight transport operation nec
- 650900004 Monorail operation
- 650900005 Over snow transport operation
- 650900006 Passenger transport operation nec
- 650900007 Shopping trolley collection service
- 650900099 Transport operation nec

### Subdivision 66 - Services to Transport

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>661100</td>
<td>Parking Services</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in providing motor vehicle parking facilities.</td>
</tr>
</tbody>
</table>

**Exclusions and References:**
Employers mainly engaged in providing security services to parking station operators are included in Class 786412 Security Services

#### Primary Activities:
- 661100001 Car park operation
- 661100002 Parking station operation
### Services to Road Transport nec

This class includes employers mainly engaged in providing services to road transport not elsewhere classified.

**Exclusions and References:**

*Employers mainly engaged in operating passenger ferries which may also carry some freight or motor vehicles are included in the appropriate classes in Subdivision 63 Water Transport.*

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Activity Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>661900001</td>
<td>Container terminal or park facilities provision (for road freight on a fee or contract basis)</td>
</tr>
<tr>
<td>661900002</td>
<td>Escort vehicle operation for road haulage</td>
</tr>
<tr>
<td>661900003</td>
<td>Terminal facilities provision (to road freight or passenger transport employers on a fee or contract basis)</td>
</tr>
<tr>
<td>661900004</td>
<td>Toll bridge operation</td>
</tr>
<tr>
<td>661900005</td>
<td>Toll road operation</td>
</tr>
<tr>
<td>661900006</td>
<td>Vehicle relocation service (where the vehicle is driven and not carried as freight)</td>
</tr>
<tr>
<td>661900007</td>
<td>Vehicular ferry or punt operation (in inland waters)</td>
</tr>
<tr>
<td>661900008</td>
<td>Weighbridge operation</td>
</tr>
<tr>
<td>661900999</td>
<td>Services to road transport nec</td>
</tr>
</tbody>
</table>

### Stevedoring

This class includes employers mainly engaged in the provision of labour for the loading or unloading of vessels.

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Activity Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>662100001</td>
<td>Ship loading or unloading service (provision of labour only)</td>
</tr>
<tr>
<td>662100002</td>
<td>Stevedoring</td>
</tr>
</tbody>
</table>

### Water Transport Terminals

This class includes employers mainly engaged in the operation of ship mooring facilities or of passenger or freight sea transport terminals (including sea cargo container terminals and coal or grain loaders) used for the loading or unloading of vessels.

**Exclusions and References:**

*(a) providing stevedoring services are included in Class 662100 Stevedoring.*

*(b) providing security services to Water Transport Terminal operators are included in Class 786412 Security Services*

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Activity Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>662200001</td>
<td>Coal loader operation (sea transport)</td>
</tr>
<tr>
<td>662200002</td>
<td>Container terminal operation (marine cargo)</td>
</tr>
<tr>
<td>662200003</td>
<td>Freight terminal operation (sea transport)</td>
</tr>
<tr>
<td>662200004</td>
<td>Grain loader operation (sea transport)</td>
</tr>
<tr>
<td>662200005</td>
<td>Passenger terminal operation (sea transport)</td>
</tr>
<tr>
<td>662200006</td>
<td>Ship mooring service</td>
</tr>
</tbody>
</table>
2019-2020 NSW Workers Compensation Industry Classification System

662200007 Terminal operation (sea transport)

662300 Port Operators
This class includes employers mainly engaged in the maintenance and leasing of port facilities to facilitate the land-sea transition of goods and passengers.

Exclusions and References:
Employers mainly engaged in
(a) constructing port facilities are included in Class 412200 Non-Building Construction nec; and
(b) planning port facilities are included in the appropriate classes within Subdivision 78 Business Services.

Primary Activities:
662300001 Port operation
662300002 Wharf facility leasing
662300003 Wharf provision
662300004 Wharf operation

662910 Water Transport Agency Services nec
This class includes employers mainly engaged in providing administrative and agency services to water transport not elsewhere classified.

Exclusions and References:
Employers mainly engaged in
(a) the charter or leasing of ships or boats for the transportation of passengers or freight (except fishing vessels and pleasure craft), with crew, are included in the appropriate classes in Subdivision 63 Water Transport;
(b) the charter or leasing of ships or boats for fishing, recreation or pleasure, with crew, are included in Class 931911 Sports and Services to Sport nec; and employers engaged in the charter or leasing of ships or boats for fishing, recreation or pleasure, without crew, are included in Class 774210 Boat and Ferry Hiring.
(c) operating water transport terminal facilities are included in Class 662200 Water Transport Terminals;
(d) sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;
(e) providing customs agency services are included in Class 664410 Customs Agencies—Goods Handling or Class 664420 Customs Agencies—No Goods Handling
(f) ship broking are included in Class 664900 Services to Transport nec; and
(g) operating marina facilities for pleasure craft are included in Class 931911 Sports and Services to Sports nec.

Primary Activities:
662910001 Ship registration service
662910002 Ship agency service

662920 Services to Water Transport nec
This class includes employers mainly engaged in providing port and harbour services not elsewhere classified.
Exclusions and References:
Employers mainly engaged in repairing ships or boats are included in Classes 282100 Shipbuilding, 282220 Boat Repairing or 532900 Automotive Repair and Services nec.

Primary Activities:

662920001 Distressed vessel towing service
662920002 Harbour service nec
662920003 Lift span bridge operation
662920004 Lighterage service
662920005 Navigation service, water transport
662920006 Pilotage service
662920007 Port service nec
662920008 Salvage service, marine
662920009 Towboat operation
662920010 Tugboat operation
662920011 Waterway, navigable, operation

6630000 Services to Air Transport nec
This class includes employers mainly engaged in providing civil airport and space port facilities, aerospace navigation, and other services to air or space transport employers

Exclusions and References:
Employers mainly engaged in
(a) aircraft repair are included in Class 282400 Aircraft Mfg;
(b) aircraft leasing or charter with crew, or in the operation of passenger or freight air transport terminals (whether at airports or not) are included in the appropriate classes of Subdivision 64 Air and Space Transport;
(c) operating ticket sales offices of non-resident airlines are included in Class 664100 Travel Agency Services;
(d) aircraft leasing without crew, from own stocks, for periods of one year or more, are included in Class 774220 Other Transport Equipment Leasing nec;
(e) providing security services at airports are included in Class 786412 Security Services; and
(f) airline food catering are included in Class 573000 Cafes and Restaurants.

Primary Activities:

663000001 Air traffic control and navigation service
663000002 Airport baggage handling service
663000003 Airport service
663000004 Airport operation (civil; except air transport terminals)
663000005 Space port operation
663000099 Services to air transport nec

664100 Travel Agency Services
This class includes employers mainly engaged in providing travel agency services such as transport and/or accommodation bookings and tour wholesaling or retailing.
Exclusions and References:
Employers mainly engaged in providing transport for tourist travel are included in the appropriate class in Subdivisions 61, 62, 63 or 64.

Primary Activities:
664100001 Booking service (passenger transport and/or accommodation)
664100002 Ticket consolidation service (for passenger transport)
664100003 Ticket selling (for non-resident airlines)
664100004 Tour guide service
664100005 Tour retailing service
664100006 Tour wholesaling service
664100007 Tourist bureau service
664100999 Travel agency service nec

664210 Freight Forwarding (Road)—Goods Handling
This class includes employers mainly engaged in contracting to transport goods and using one or more different employers to perform the contracted services by way of road freight transport. Such employers are included in this class if their activities in this regard include manually or mechanically handling the goods involved.

Exclusions and References:
Employers mainly engaged in
(a) freight forwarding by road who do not undertake any manual or mechanical handling of goods are included in Class 664220 Freight Forwarding (Road)—No Goods Handling;
(b) freight forwarding by rail and/or air and/or sea, are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate; and
(c) transport or delivery of goods by road are included in the appropriate class in Subdivision 61 Road Transport.

Primary Activities:
664210001 Freight forwarding service (road)—goods handling

664220 Freight Forwarding (Road)—No Goods Handling
This class includes employers mainly engaged in contracting to transport goods and using one or more different employers to perform the contracted services by way of road freight transport. Such employers are included in this class if they do not undertake any manual or mechanical handling of the goods involved.

Exclusions and References:
Employers mainly engaged in
(a) freight forwarding by road who undertake any manual or mechanical handling of goods are included in 664210 Freight Forwarding (Road)—Goods Handling;
(b) freight forwarding by rail and/or air and/or sea, are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate; and
(c) transport or delivery of goods by road are included in the appropriate class in Subdivision 61 Road Transport.

Primary Activities:
664220001 Freight forwarding service (road)—no goods handling

664310 Freight Forwarding (Other than Road)—Goods Handling
This class includes employers mainly engaged in contracting to transport goods for other enterprises, and using one or more different enterprises to perform the contracted services by way of rail and/or air and/or sea freight transport. Such employers are included in this class if they undertake any manual or mechanical handling of the goods involved.

Exclusions and References:
Employers mainly engaged in
(a) freight forwarding other than by road who do not undertake any manual or mechanical handling of goods are included in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;
(b) road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and
(c) freight brokerage are included in Class 664900 Services to Transport nec.

Primary Activities:
664310001 Freight forwarding service (except by road), goods handling
664310002 Rail freight forwarding

664320 Freight Forwarding (Other than Road)—No Goods Handling
This class includes employers mainly engaged in contracting to transport goods for other enterprises, and using one or more different enterprises to perform the contracted services by way of rail and/or air and/or sea freight transport. Such employers are included in this class if they do not undertake any manual or mechanical handling of the goods involved.

Exclusions and References:
Employers mainly engaged in
(a) freight forwarding other than by road who undertake any manual or mechanical handling of goods are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling;
(b) road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and
(c) freight brokerage are included in Class 664900 Services to Transport nec.

Primary Activities:
664320001 Freight forwarding service (except by road), no goods handling

664410 Customs Agencies—Goods Handling
This class includes employers mainly engaged in providing customs services which involve any manual or mechanical handling of goods.
Exclusions and References:
Employers mainly engaged in
(a) customs agency services which do not involve any handling of goods are included in Class 664420 Customs Agencies—No Goods Handling; and
(b) international freight forwarding are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.

Primary Activities:
664410001 Customs agency service, goods handling
664410002 Customs clearance service, goods handling
664410003 Export documentation preparation service, goods handling
664410004 Import documentation preparation service, goods handling

664420 Customs Agencies—No Goods Handling
This class includes employers mainly engaged in providing customs services which do not involve any manual or mechanical handling of goods.

Exclusions and References:
Employers mainly engaged in
(a) customs agency services which involve any handling of goods are included in Class 664410 Customs Agencies—Goods Handling; and
(b) international freight forwarding are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.

Primary Activities:
664420001 Customs agency service, no goods handling
664420002 Customs clearance service, no goods handling
664420003 Export documentation preparation service, no goods handling
664420004 Import documentation preparation service, no goods handling

664900 Services to Transport nec
This class includes employers mainly engaged in the provision of services to transport not elsewhere classified.

Exclusions and References:
Employers mainly engaged in hiring or leasing pallets, from own stocks, are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator.

Primary Activities:
664900001 Crating or packing service (for transport)
664900002 Freight brokerage
664900003 Transport container repair or refurbishing
664900004 Wool dumping
### Subdivision 67 - Storage

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
</tbody>
</table>

#### 670100 Grain Storage

This class includes employers mainly engaged in the storage of cereal grains.

*Exclusions and References:*

- Employers mainly engaged in operating grain loading facilities at water transport terminals are included in Class 662200 Water Transport Terminals.

**Primary Activities:**

- 670100001 Grain elevator operation
- 670100002 Grain silo operation
- 670100003 Grain storage
- 670100004 Grain storage service

#### 670900 Storage nec

This class includes employers mainly engaged in providing storage or warehousing services not elsewhere classified.

*Exclusions and References:*

- Employers mainly engaged in
  - (a) self storage operations where employees only perform administration and/or managerial duties are in Class 771220 Commercial Property Operators and Developers; and
  - (b) transport or delivery are in the appropriate class in Subdivision 61 Road Transport.

**Primary Activities:**

- 670900001 Bond store operation
- 670900002 Controlled atmosphere store operation
- 670900003 Free store operation (storage of goods not under bond)
- 670900004 Furniture storage service
- 670900005 Self-storage service, involved in goods handling and/or storage operations
- 670900006 Warehousing nec
- 670900007 Wool storage service
- 670900999 Storage service nec
DIVISION J - COMMUNICATION SERVICES
This Division includes all employers mainly engaged in providing postal, courier and telecommunication services.

Subdivision 71 - Communication Services

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
</table>
| 71110 | Postal Delivery Services  
This class includes employers mainly engaged in picking up, transport, and delivery (domestic or international) of addressed or unaddressed mail, packages and parcels. This class includes collection of mail from public letter boxes or from post offices, sorting of mail, and distribution and delivery.  

Exclusions and References:  
Employers mainly engaged in the express door-to-door pick up and delivery of unstamped letters and mail-type articles are included in Class 711200 Courier Services.  

Primary Activities:  
711110001 Advertising brochures and pamphlets, letter box delivery  
711110002 Mail services, delivery and collection |
| 71120 | Postal Agency Services  
This class includes employers mainly engaged in post office agencies and sale of postage stamps.  

Exclusions and References:  
Employers mainly engaged in the express door-to-door pick up and delivery of unstamped letters and mail-type articles are included in Class 711200 Courier Services.  

Primary Activities:  
711120001 Mailbox rental services  
711120002 Post office operation  
711120003 Postal agency operation |
| 71120 | Courier Services  
This class includes employers mainly engaged in the express door-to-door pick up, transport and delivery of letters, mail-type articles, parcels and packages. The activity may involve the use of one or more modes of transport which may be privately or publicly owned. The courier takes delivery of the items being delivered and they are not owned by the employer (courier).  

Exclusions and references:  
Employers mainly engaged in delivery of food (meant for immediate consumption) where the product is owned and supplied by the employer are included in Class 512500 Takeaway Food Retailing. |
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**Primary Activities:**

711200001 Alcohol delivery service from retail bottle shop or liquor outlet
711200002 Courier service
711200003 Customised express pick up and delivery service
711200004 Messenger service
711200005 Retail food delivery service from restaurant or takeaway food outlet

712000 **Telecommunication Services**

This class includes employers mainly engaged in providing telecommunication services to the public by wire, cable or radio.

*Exclusions and References:*

Employers mainly engaged in
(a) manufacturing communication equipment are included in the appropriate classes in Division C Manufacturing;
(b) cable laying, transmission line or tower construction, or in the installation or repair of telephone or telegraphic equipment are included in the appropriate classes in Division E Construction;
(c) operating call centres, telephone answering services or message delivery services are included in Class 786900 Business Services nec;
(d) operating radio or television broadcasting services are included in Classes 912100 Radio Services and 912200 Television Services; and
(e) operating internet cafes with food and/or beverage service are included in Class 573000 Cafes and Restaurants.

**Primary Activities:**

712000001 Cable service (communication)
712000002 Communication channel service
712000003 International telephone network operation
712000004 Internet service provider
712000005 Local telephone network
712000006 Long distance telephone network
712000007 Mobile telecommunications network operation
712000008 Multi-purpose communication channel operation
712000009 Network communication service
712000010 Radio telephone service
712000011 Radio relay station operation
712000012 Satellite communications service
712000013 Satellite earth station operation
712000014 Telegram service
712000015 Telegraph service
712000016 Telephone exchange operation
712000017 Telephone service
712000018 Teleprinter service
712000019 Television relay station operation
712000020 Telex service
712000021 Voice Over Internet Protocol (VoIP) provision
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

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
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</thead>
<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
<tr>
<td>731000</td>
<td>Central Bank</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in the operation of government central banks, not involving personal ‘over the counter’ customer service.</td>
</tr>
<tr>
<td></td>
<td><strong>Primary Activities:</strong></td>
</tr>
<tr>
<td>731000001</td>
<td>Financial regulatory service</td>
</tr>
<tr>
<td>731000002</td>
<td>Government central bank operation</td>
</tr>
</tbody>
</table>

732100   | Banks                             |
|          | This class includes employers mainly engaged in the banking activities of recognised banks. |
|          | **Primary Activities:**           |
| 732100001| Development bank operation        |
| 732100002| Savings bank operation            |
| 732100003| Merchant bank operation           |
| 732100004| Trading bank operation            |

732200   | Building Societies                |
|          | This class includes employers and specialised financiers mainly engaged in providing loans for home building or purchasing purposes, as well as taking deposits. |
|          | **Primary Activities:**           |
| 732200001| Building society operation        |

732300   | Credit Unions                     |
|          | This class includes employers mainly engaged in the operation of credit unions or cooperatives engaged in lending money to their members for various purposes, as well as taking deposits. |
|          | **Primary Activities:**           |
| 732300001| Credit union operation            |
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**732400 Money Market Dealers**
This class includes employers mainly engaged in holding and dealing in securities issued by the Government, in dealing in the short term money market, and in other liquidity placements.

*Exclusions and References:*
Employers mainly engaged in finance broking or in arranging finance for others are included in Class 751900 Services to Finance and Investment nec.

**Primary Activities:**
- 732400001 Bill of exchange discounting or financing (except by banks)
- 732400002 Money market dealer

**732900 Deposit Taking Financiers nec**
This class includes employers mainly engaged in the provision of finance which is predominantly in the form of business and commercial lending, including financial leasing, and in borrowing funds for this purpose from the public or from related organisations.

*Exclusions and References:*
Employers mainly engaged in finance broking or in arranging finance for others are included in Class 751900 Services to Finance and Investment nec.

**Primary Activities:**
- 732900001 Commercial finance company operation
- 732900002 Financial intermediation nec

**733000 Other Financiers**
This class includes employers mainly engaged in providing credit, or lending money, or in leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods) not elsewhere classified. Included are employers which borrow and lend money from a group of employers related to it. Employers of terminating building societies (except terminating building society management on a commission or fee basis) are included.

*Exclusions and References:*
Employers whose main source of funds is deposits are included in Subdivision 73 Finance. Employers mainly engaged in finance broking or in arranging finance for others, or in carrying out or in managing the operations of terminating building societies on a commission or fee basis are included in Class 751900 Services to Finance and Investment nec.

**Primary Activities:**
- 733000001 Financing nec
- 733000002 Motor vehicle leasing on purely financial basis
- 733000003 Terminating building society operation (except terminating building society management on a commission or fee basis)

**734000 Financial Asset Investors**
This class includes employers (except employers of separately constituted superannuation funds) mainly engaged in investing money on their own account in predominantly financial assets (including mortgages). Also included are investment type employer trusts engaged in holding financial assets.
Exclusions and References:
Employers of holding companies mainly engaged in activities other than holding shares, or of trusts or funds mainly engaged in producing goods or services (rather than merely investing money), are classified to the appropriate industry classes in accordance with their major activity.

Employers mainly engaged in
(a) providing benefits through separately constituted funds are included in 741200 Superannuation Funds;
(b) underwriting new security issues, or in buying or selling stocks, shares or other financial securities for others are included in Class 751100 Financial Asset Broking Services;
(c) managing (eg on a commission or fee basis) financial asset investments for others (except for separately constituted superannuation funds), or employers mainly engaged in providing trustee or financial asset investment advisory services are included in Class 751900 Services to Finance and Investment nec; and
(d) operating real property are included in Subdivision 77 Property Services.

Primary Activities:

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<thead>
<tr>
<th>Class</th>
<th>Column 1</th>
<th>Column 2</th>
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</thead>
<tbody>
<tr>
<td>741100</td>
<td><strong>Life Insurance</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in providing life insurance cover.</td>
<td></td>
</tr>
</tbody>
</table>

Exclusions and References:
Superannuation funds managed by life insurance companies are included in Class 741200 Superannuation Funds. This exclusion does not relate to statutory funds of life insurance companies for the purpose of conducting superannuation business—such funds are part of the assets of the life insurance companies.

Primary Activities:

<table>
<thead>
<tr>
<th>Class</th>
<th>Column 1</th>
</tr>
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<tbody>
<tr>
<td>741100</td>
<td>Life insurance provision</td>
</tr>
<tr>
<td></td>
<td>Life reinsurance provision</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Class</th>
<th>Column 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>741200</td>
<td><strong>Superannuation Funds</strong></td>
</tr>
<tr>
<td></td>
<td>This class includes employers of separately constituted funds mainly engaged in providing retirement benefits.</td>
</tr>
</tbody>
</table>
Exclusions and References:
Employers mainly engaged in managing or in carrying out the operations of separately constituted superannuation funds on a commission or fee basis are included in Class 752000 Services to Insurance.

Primary Activities:
741200001 Approved Deposit Fund (Superannuation) operation
741200002 Pension fund, separately constituted, operation
741200003 Superannuation fund, separately constituted, operation

742100 Health Insurance
This class includes employers mainly engaged in providing insurance cover for hospital, medical, dental, pharmaceutical or funeral expenses or costs.

Primary Activities:
742100001 Dental insurance provision
742100002 Funeral benefit provision
742100003 Health insurance provision

742200 General Insurance
This class includes employers mainly engaged in providing motor vehicle, fire, marine, comprehensive household or insurance cover not elsewhere classified.

Exclusions and References:
Insurance broking employers of foreign based insurance underwriters, not carrying insurance domestically, are included in Class 752000 Services to Insurance.

Primary Activities:
742200001 Accident insurance provision
742200002 All risks insurance provision
742200003 Fire insurance provision
742200004 General insurance provision
742200005 Household insurance provision
742200006 Mortgage insurance provision
742200007 Motor vehicle insurance provision
742200008 Owner’s liability insurance provision
742200009 Reinsurance (except life) provision
742200010 Third party insurance provision
742200011 Travel insurance provision
742200012 Worker’s compensation insurance provision
742200999 Insurance provision nec
## Subdivision 75 - Services to Finance and Insurance

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
</tbody>
</table>

### 751100 Financial Asset Broking Services
This class includes employers mainly engaged in trading in stocks, shares or other financial assets for others, or in underwriting financial asset issues.

#### Primary Activities:
- 751100001 Commodity futures broking or dealing (on a commission or transaction fee basis)
- 751100002 Financial asset broking service
- 751100003 Mortgage broking service
- 751100004 Stock broking or trading (on a commission or transaction fee basis)

### 751900 Services to Finance and Investment nec
This class includes employers mainly engaged in providing nominee, trustee, investment management or advisory services, or other services in the field of finance or investment (except insurance or superannuation). Also included in this class are employers of incorporated stock exchanges.

#### Exclusions and References:
Employers mainly engaged in
(a) fund raising for charitable or welfare purposes on their own account are included in Class 872920 Non-Residential Services nec; and
(b) fund raising for disease and medical condition research on their own account are included in Class 781000 Scientific Research.

#### Primary Activities:
- 751900001 Charitable fund raising (on a commission or fee basis)
- 751900002 Credit card administration service
- 751900003 Disease and medical condition research fund raising (on a commission or fee basis)
- 751900004 Executor service
- 751900005 Finance consultant service
- 751900006 Financial asset investment consultant service
- 751900007 Fundraising (on a commission or fee basis) nec
- 751900008 Money changing service (non-bank)
- 751900009 Nominee service
- 751900010 Portfolio, investment, management service (on a commission or fee basis)
- 751900011 Security valuation service
- 751900012 Share registry operation
- 751900013 Stock exchange operation
- 751900014 Terminating building society management service (on a commission or fee basis)
- 751900015 Trustee service
- 751900016 Welfare fund raising (on a commission or fee basis)
- 751900999 Finance service nec
752000  Services to Insurance
This class includes employers mainly engaged in providing insurance broking or agency services, or other services to insurance such as consultant, claim assessment or adjustment services. This class also includes foreign based insurance underwriters engaged in insurance broking (not carrying) domestically, as well as employers mainly engaged in managing or in carrying out the operations of separately constituted superannuation funds on a commission or fee basis.

Exclusions and References:
Employers mainly engaged in provision of services to rebuild, repair or clean damaged goods are included in the appropriate class for rebuilding, repairing or cleaning of those goods.

Primary Activities:
752000001  Actuarial service
752000002  Claim adjustment service
752000003  Claim assessment service
752000004  Insurance agency service
752000005  Insurance broking service
752000006  Insurance consultant service
752000007  Insurance fund management service (on a commission or fee basis)
752000008  Superannuation fund management service (on a commission or fee basis)

DIVISION L - PROPERTY AND BUSINESS SERVICES
This Division includes all employers mainly engaged in renting and leasing assets as well as employers mainly engaged in providing a wide variety of routine support activities for the day to day operations of other businesses or organisations.

Subdivision 77 - Property Services

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<thead>
<tr>
<th>Column 1</th>
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<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
<tr>
<td>771110</td>
<td>Residential Strata Schemes</td>
</tr>
<tr>
<td></td>
<td>This class consists of residential strata schemes.</td>
</tr>
</tbody>
</table>

Primary Activities:
771110001  Community association (as defined under section 3 (1) of the Community Land Management Act 1989)
771110002  Neighbourhood association (as defined under section 3 (1) of the Community Land Management Act 1989)
771110003  Precinct association (as defined under section 3 (1) of the Community Land Management Act 1989)
771110004  Residential strata scheme (owners corporation)
**Residential Property Operators**

This class includes employers mainly engaged in renting or leasing their own or leased residential properties (including space in such properties) or dwellings (other than holiday houses or flats) to others. Note: All renting and leasing activities can be performed either as owner or as lease holder. Leasing includes sub-leasing.

**Exclusions and References:**

Employers mainly engaged in

(a) undertaking or supervising construction work arising from the subdivision or development of land are included in the appropriate industry classes in Division E Construction;

(b) operating hotels or motels (except with licensed premises), boarding or rooming houses, student residences, caravan parks, holiday houses or flats (except in renting or leasing dwellings) are included in Class 571000 Accommodation; and

(c) leasing or sub-leasing properties to persons who are aged, disadvantaged or with disability, where care is provided, are included in the appropriate class of Subdivision 87.

**Primary Activities:**

- 771120001 Apartment (except holiday apartments) renting or leasing
- 771120002 Building renting or leasing, residential
- 771120003 Caravan park, residential (other than holiday) operation
- 771120004 Flat (except holiday flat) renting or leasing
- 771120005 House (except holiday houses) renting or leasing
- 771120006 Manufactured or mobile home villages where accommodation is on a long term basis

**Commercial Property Strata Schemes**

This class consists of commercial property strata schemes.

**Primary Activities:**

- 771210001 Commercial property strata schemes (owners corporation)

**Commercial Property Operators and Real Estate Developers**

This class includes employers mainly engaged in the leasing out of commercial and industrial property. This class also includes employers engaged in land subdivision and development, except those undertaking the organisation, management or supervision of construction work.

**Exclusions and References:**

Employers mainly engaged in

(a) organisation, management or supervision of construction activity or site preparation services are included in the relevant class in Division E Construction;

(b) self storage operations with goods handling and storage operations are in Class 670900 Storage nec;

(c) shopping centre facilities management including provision of cleaning and/or security services are included in the relevant classes of Subdivision 78 Business Services; and

(d) general repair or maintenance services of commercial facilities are included in 411300 Non-Residential Building Construction.
Primary Activities:
771220001 Building, non-residential, renting or leasing
771220002 Factory renting or leasing
771220003 Non-residential land development or subdivision (except where there is also site preparation or construction activity)
771220004 Office space renting or leasing
771220005 Property, non-residential, renting or leasing
771220006 Residential property developer (except construction)
771220007 Self storage operation where employee only perform administrative and/or managerial duties
771220008 Shopping centre facilities management (excluding provision of cleaning or security services)
771220009 Shopping centre renting or leasing
771220010 Warehouse renting or leasing

772000 Real Estate Agents
This class includes employers mainly engaged in valuing, purchasing, selling (by auction or private treaty), managing or renting real estate for others.

Exclusions and References:
Employers mainly engaged in providing a real estate title transfer service performed by qualified legal practitioners are included in Class 784100 Legal Services.

Primary Activities:
772000001 Broking service (real estate)
772000002 Conveyancing service (other than by employees of qualified legal practitioners)
772000003 Real estate agency service
772000004 Real estate auctioning service
772000005 Real estate broking service
772000006 Real estate management service
772000007 Real estate owners corporation management service
772000008 Real estate rental agency service
772000009 Real estate title transfer service (other than by employers of qualified legal practitioners)
772000010 Real estate valuer
772000011 Time share apartment management service
772000012 Title searching service
772000013 Valuing service (real estate)

773000 Non-Financial Asset Investors
This class includes employers mainly engaged in holding intellectual property or other non-financial assets (except real estate or plant and equipment) which were not produced by the employer and from which they derive income from payments for the use of those assets or for reproducing those assets.

Exclusions and References:
Employers mainly engaged in
(a) holding real estate from which they derive income are included in Class 771220 Commercial Property Operators and Real Estate Developers; and
(b) holding plant and equipment from which they derive income are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator, or in Class 774320 Plant and Machinery Hiring and Leasing With Operator.

**Primary Activities:**

- **77300** Investing in patents and copyrights
- **77300** Investing in tangible artistic work
- **77300** Taxi cab plate leasing
- **77300** Franchise agreement leasing
- **77300** Non-financial asset investing nec

**774100** Motor Vehicle Hiring

This class includes employers mainly engaged in leasing, hiring or renting motor vehicles from own stocks, without drivers (except licensed taxi cabs or hire cars).

*Exclusions and References:*

*Employers mainly engaged in*

- (a) hiring motor vehicles with drivers are included in the appropriate classes in Subdivision 61 Road Transport;
- (b) leasing, hiring or renting licensed taxi cabs or hire cars are included in the appropriate class in Subdivision 61 Road Transport;
- (c) leasing motor vehicles on a purely financial service basis are included in Class 733000 Other Financiers; and
- (d) hiring transport equipment with driver are included in the relevant class in Division I Transport and Storage.

**Primary Activities:**

- **774100** Bus leasing (from own stocks; without driver)
- **774100** Campervan leasing, hiring or renting (from own stocks; without driver)
- **774100** Car leasing, hiring or renting (from own stocks, without driver; except licensed hire cars or taxi cabs)
- **774100** Motor cycle rental
- **774100** Truck leasing, hiring or renting (from own stocks; without driver)

**774210** Boat and Ferry Hiring

This class includes employers mainly engaged in leasing or hiring ships, boats or ferries without drivers or crew.

*Exclusions and References:*

*Employers mainly engaged in leasing, hiring or charter of boats (with crew) for fishing or recreation are included in Class 931911 Sports and Services to Sport nec.*

**Primary Activities:**

- **774210** Boat lease, hire or charter (without crew) for fishing or recreation
- **774210** Boat leasing
- **774210** Houseboat leasing
- **774210** Ship leasing
774220 Other Transport Equipment Leasing nec
This class includes employers mainly engaged in leasing, hiring or renting aircraft or land transport equipment other than motor vehicles from their own stocks, without drivers or crew (except for mobile advertising billboard service). The renting of containers is also included.

Primary Activities:
774220001 Aircraft leasing
774220002 Caravan hiring
774220003 Container hiring
774220004 Horse trailer hiring
774220005 Mobile advertising billboard service
774220006 Railway stock hiring
774220007 Shipping container rental
774220008 Trailer hiring (including boat trailers)

774310 Plant and Machinery Hiring and Leasing Without Operator
This class includes employers mainly engaged in leasing, renting or hiring industrial machinery, plant or equipment (except transport equipment) without operators, from own stock physically held for that purpose.

Exclusions and References:
Employers mainly engaged in
(a) leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods are included in Subdivision 73 Finance);
(b) fixed or mobile crane operation on construction or building sites are included in Class 421020 Site Preparation Services;
(c) leasing transport equipment without driver are included in Class 774100 Motor Vehicle Hiring;
(d) assembly of scaffolding or formwork are included in Class 425910 Scaffolding Services;
(e) wholesaling of water for water coolers are included in Class 471600 Confectionery and Soft Drink Wholesaling;
(f) retailing of water for water coolers are included in Class 512900 Specialised Food Retailing nec; and
(g) hiring of household water cooler equipment, (with or without supply of water) are included in 951900 Personal and Household Goods Hiring nec.

Primary Activities:
774310001 Agricultural machinery leasing
774310002 Amusement machine, coin operated, hiring
774310003 Audio-visual equipment hiring and/or leasing (without installation)
774310004 Construction machinery leasing
774310005 Crowd and/or traffic barrier hiring and/or leasing
774310006 Forklift leasing, hiring or renting without operator
774310007 Juke box machine, hiring and/or leasing
774310008 Leasing, hiring or renting of scaffolding or formwork from own stocks and not assembled by the employer
774310009 Leasing of demountable buildings, school rooms and/or construction sheds
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Leasing of plant or equipment (from own stocks; without operators; except transport equipment)
Mobile crane hiring and/or leasing
Motion picture recording equipment hiring and/or leasing
Pallet hiring or leasing (from own stocks)
Public address system hiring and/or leasing
Scientific, medical or professional equipment hiring and/or leasing
Sound equipment hiring and/or leasing
Vending machine hiring and/or leasing
Water cooler equipment hire, commercial (with or without supply of water)
Plant and machinery hiring and leasing without operator nec

**774320** Plant and Machinery Hiring and Leasing With Operator
This class includes employers mainly engaged in leasing, renting or hiring industrial machinery, plant or equipment (except transport equipment) with operators, from own stock physically held for that purpose.

*Exclusions and References:*
Employers mainly engaged in:
(a) leasing or hiring concrete pumping equipment with operators (who also provide formwork, pouring and finishing services) are in class 422110 Concrete Construction Services;
(b) leasing machinery, plant or equipment purely on a financial service basis (i.e. without physically handling the goods are included in Subdivision 73 Finance);
(c) leasing or hiring earthmoving equipment or construction equipment with operators are in class 421020 Site Preparation Services;
(d) leasing or hiring earthmoving equipment or construction equipment with operators for removal of overburden on mine-sites are in class 152000 Other Mining Services; and
(e) hiring transport equipment with operator are included in the relevant class in Division I Transport and Storage.

*Primary Activities:*
Audio-visual equipment hiring and/or leasing with operator
Concrete pumping equipment hiring and/or leasing with operator (excluding formwork, paving and/or finishing services)
Industrial machinery leasing, with operator
Mobile crane hiring and/or leasing with operator (other than for construction or building site)
Motion picture equipment hiring and/or leasing with operator
Sound equipment hiring and/or leasing with operator
Plant and machinery hiring and leasing with operator nec

**774330** Office Equipment Hiring and Leasing
This class includes employers mainly engaged in leasing, renting or hiring office equipment from stock physically held for that purpose.

*Exclusions and References:*
Employers mainly engaged in:
(a) leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods) are included in Subdivision 73 Finance;
(b) wholesaling business machines or equipment are included in Class 461400 Business Machine Wholesaling nec; and
(c) wholesaling computers ad computer peripherals are included in Class 461300 Computer Wholesaling.

**Primary Activities:**

| 774330001 | Computer leasing |
| 774330002 | Computer peripheral leasing |
| 774330003 | Office machinery or equipment hiring |

### Subdivision 78 - Business Services

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<tr>
<th>Class</th>
<th>Title and Description</th>
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<tbody>
<tr>
<td>781000</td>
<td>Scientific Research</td>
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</table>

This class includes employers mainly engaged in undertaking research in the agricultural, biological, physical or social sciences.

**Exclusions and References:**

(a) Employers mainly engaged in providing technical or engineering consultancy services are included in Class 782300 Consulting Engineering Services;
(b) Employers mainly engaged in providing market research or similar services for businesses are included in Class 785300 Market Research Services;
(c) Employers mainly engaged in providing pathological services for the medical profession are included in Class 863100 Pathology Services;
(d) Universities mainly engaged in undertaking basic or applied research are included in Class 843100 Higher Education; and
(e) Fund raising for disease and medical condition research on a commission or fee basis are included in Class 751900 Services to Finance and Investment nec.

**Primary Activities:**

| 781000001 | Aeronautical research institution operation (except university) |
| 781000002 | Agricultural research institution operation (except university) |
| 781000003 | Biological research institution operation (except university) |
| 781000004 | Biotechnology research operation (except university) |
| 781000005 | Economic research institution operation (except university) |
| 781000006 | Food research institution operation (except university) |
| 781000007 | Fund raising for disease and medical condition research (own account) |
| 781000008 | Industrial research institution operation (except university) |
| 781000009 | Medical research institution operation (except university) |
| 781000010 | Observatory operation (except university) |
| 781000011 | Research farm operation (except university) |
| 781000012 | Social science research institution operation (except university) |
| 781000013 | Space tracking station operation (except as communication service) |
Architectural Services
This class includes employers mainly engaged in providing architectural services.

Exclusions and References:
Employers mainly engaged in managing, organising or supervising construction projects are included in the appropriate classes in Division E Construction.

Primary Activities:
782100001 Architect (own account)
782100002 Architectural consultancy service (except construction project management)
782100003 Drafting service, architectural
782100004 Landscape architecture service
782100005 Town planning service

Surveying Services
This class includes employers mainly engaged in providing surveying services (including exploration surveying services on contract).

Exclusions and References:
Employers mainly engaged in
(a) exploring for crude oil or natural gas on their own account whether by surveying or other techniques are included in Class 151100 Petroleum Exploration (Own Account);
(b) exploring for minerals (except crude oil or natural gas) on their own account whether by surveying or other techniques are included in Class 151300 Mineral Exploration (Own Account);
and
(c) providing geological or geophysical surveying services (on a contract or fee basis) involving drilling and/or blasting are included in Class 152000 Other Mining Services.

Primary Activities:
782200001 Aerial photography service
782200002 Aerial surveying service
782200003 Cadastral surveying service
782200004 Engineering surveying service
782200005 Geodetic surveying service (on a contract or fee basis)
782200006 Geological or geophysical surveying services (on a contract or fee basis) excluding drilling or blasting
782200007 Gravimetric surveying service (on a contract or fee basis)
782200008 Hydrographic surveying service
782200009 Land surveying service
782200010 Map preparation service
782200011 Mining surveying service
782200012 Oceanographic surveying service
782200013 Photogrammetry
782200014 Seismic surveying service (on a contract or fee basis)
782200015 Surveying, land and marine
Consulting Engineering Services
This class includes employers mainly engaged in providing off-site consultant engineering services. Also included are employers mainly engaged in providing quantity surveying services. Employers in this class provide advice and prepare feasibility studies. They may prepare plans, reports and designs. They may also provide technical services during the planning, construction and/or installation phase. They may attend on-site but only to inspect and evaluate engineering projects and related services and for progress/technical/certification inspections. Employers in this class do not provide on-site workers and/or on-site management, site organisational services or direct on-site supervision.

Exclusions and References:
(a) Employers who are mainly engaged in the physical or chemical transformation of materials into new products are included in the appropriate classes in Division C Manufacturing;
(b) Employers who conduct on-site operations or who provide any management, supervisory, organisational services or construction workers on-site, either as the prime contractor or as a subcontractor, are included in the appropriate classes in Division E Construction;
(c) Employers who are mainly engaged in providing scientific or technical testing services are included in Class 782920 Technical Services nec;
(d) Research and scientific institutions are included in Class 781000 Scientific Research; and
(e) Universities mainly engaged in undertaking basic or applied research are included in Class 843100 Higher Education.

Primary Activities:

782300001 Boat designing service
782300002 Building consultancy service
782300003 Building inspection service
782300004 Chemical engineering service (consulting)
782300005 Civil engineering service (consulting)
782300006 Drawing office service (engineering)
782300007 Electrical engineering service (consulting)
782300008 Electronic engineering service (consulting)
782300009 Hydraulic engineering service (consulting)
782300010 Marine engineering service (consulting)
782300011 Materials handling engineering service (consulting)
782300012 Mining engineering service (consulting)
782300013 Naval architecture service
782300014 Pipeline engineering service (consulting)
782300015 Quantity surveying service
782300016 Sanitary engineering service (consulting)
782300017 Traffic engineering service (consulting)
782300999 Consultant engineering service nec

Laboratory Services nec
This class includes employers mainly engaged in operating laboratories or testing services.

Exclusions and References:
Employers mainly engaged in
(a) providing engineering consultancy services are included in Class 782300 Consulting Engineering Services; and
(b) providing pathology services for the medical profession are included in Class 863100 Pathology Services.

**Primary Activities:**

782910001 Analytical laboratory
782910002 Laboratory operation (providing chemical, food, electrical engineering or other technical services)
782910003 Materials strength testing service
782910004 Non-destructive testing service
782910005 Plant tissue culture laboratory
782910006 Testing or assay service (on a fee or contract basis)
782910007 Wool testing service
782910999 Chemical analysis service nec

**782920 Technical Services nec**

This class includes employers mainly engaged in providing scientific and technical services not elsewhere classified. Included are employers engaged in collecting, collating or analysing meteorological information, or in supplying meteorological forecasts, or in providing scientific testing services.

**Exclusions and References:**

Employers mainly engaged in
(a) providing engineering consultancy services are included in Class 782300 Consulting Engineering Services; and
(b) providing pathology services for the medical profession are included in Class 863100 Pathology Services.

**Primary Activities:**

782920001 Forensic science consulting service (other than laboratory or pathology service)
782920002 Geological and geophysical consultancy and/or data analysis service
782920003 Meteorological service
782920004 Meter reading, gas, water or electricity (no maintenance or repairing activities)
782920005 Pollution monitoring service
782920006 Soil testing service
782920007 Seismic survey data analysis service
782920008 Weather station operation
782920999 Scientific or technical service nec

**783100 Data Processing Services**

This class includes employers mainly engaged in providing data processing services. Also included are employers engaged in providing a computer time sharing service.

**Exclusions and References:**

Employers mainly engaged in
(a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;
(b) leasing or hiring electronic computers or other data processing equipment without operators, are included in Class 774310 Plant and Machinery Hiring or Leasing Without Operator;

(c) providing a computer data storage and retrieval service (other than libraries) are included in Class 783200 Information Storage and Retrieval Services; and

(d) providing a computer consultancy or programming service are included in Class 783400 Computer Consultancy Services.

**Primary Activities:**

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<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>783100001</td>
<td>Computer time sharing service</td>
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<tr>
<td>783100002</td>
<td>Data entry service</td>
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<tr>
<td>783100003</td>
<td>Data processing service</td>
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<tr>
<td>783100004</td>
<td>Tabulating service</td>
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</tbody>
</table>

**783200** **Information Storage and Retrieval Services**

This class includes employers mainly engaged in providing information storage and retrieval services (other than library or bibliographic services).

**Exclusions and References:**

- Employers mainly engaged in
  - (a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;
  - (b) leasing or hiring electronic computers or other data processing equipment are included in Class 774330 Office Equipment Hiring and Leasing;
  - (c) providing a data processing service are included in Class 783100 Data Processing Services;
  - (d) providing a computer consultancy or programming service are included in Class 783400 Computer Consultancy Services; and
  - (e) providing library or bibliographic services are included in Class 921000 Libraries.

**Primary Activities:**

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<tr>
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<tbody>
<tr>
<td>783200001</td>
<td>Information storage and retrieval service (other than library)</td>
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**783300** **Computer Maintenance Services**

This class includes employers mainly engaged in providing computer and computer peripherals maintenance or repair services.

**Exclusions and References:**

- Employers mainly engaged in manufacturing computers are included in Class 284100 Computer and Business Machine Mfg.

**Primary Activities:**

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<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>783300001</td>
<td>Computer maintenance service</td>
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<tr>
<td>783300002</td>
<td>Computer peripheral repair service</td>
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<tr>
<td>783300003</td>
<td>Computer repair service</td>
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</table>

**783400** **Computer Consultancy Services**

This class includes employers mainly engaged in providing computer consultancy services, computer systems analysis, computer programming services or website design services.
Exclusions and References:
Employers mainly engaged in
(a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;
(b) leasing or hiring electronic computers or other data processing equipment are included in Class 774330 Office Equipment Leasing and Hiring;
(c) providing a data processing service are included in Class 783100 Data Processing Services;
(d) providing a computer data storage and retrieval service (other than libraries) are included in Class 783200 Information Storage and Retrieval Services;
(e) publishing content on the internet are included in the appropriate classes of Subdivision 24 Printing, Publishing and Recorded Media;
(f) internet audio broadcasting and/or internet video broadcasting are included in the appropriate classes of Subdivision 91 Motion Picture, Radio and Television Services;
(g) computer and computer peripherals retailing are included in Class 523400 Domestic Appliance Retailing;
(h) computer and computer peripherals wholesaling are included in Class 461300 Computer Wholesaling;
(i) call centre helpdesk/ information technology/ computer support on a fee-for-service basis are included in Class 786900 Business Services nec; and
(j) call centre helpdesk/ information technology/ computer support not on a fee-for-service basis, and provided by the seller of the hardware and/or software are included in Class 461300 Computer Wholesaling or Class 523400 Domestic Appliance Retailing as appropriate.

Primary Activities:
783400001 Computer consultancy service
783400002 Computer facilities management service
783400003 Computer programming service
783400004 Software production service (other than mass production)
783400005 Systems analysis service (computer)
783400006 Website design service

784100 Legal Services
This class includes employers mainly engaged in providing legal services.

Exclusions and References:
Employers mainly engaged in providing real estate title transfer services (performed other than by qualified legal practitioners) are included in Class 772000 Real Estate Agents.

Primary Activities:
784100001 Advocate (own account)
784100002 Barrister (own account)
784100003 Conveyancing service (provided by employers of qualified legal practitioners)
784100004 Legal aid service
784100005 Notary (own account)
784100006 Patent attorney (own account)
784100007 Solicitor (own account)
784200  Accounting Services  
This class includes employers mainly engaged in providing accounting, auditing or bookkeeping services.

Primary Activities:
- 784200001 Accountant (own account)
- 784200002 Accounting service
- 784200003 Auditing service
- 784200004 Auditor (own account)
- 784200005 Bookkeeping service
- 784200006 Tax agent (own account)

785100  Advertising Services  
This class includes employers mainly engaged in providing advertising services (except sale of advertising space in their own publications or broadcasts).

Exclusions and References:
Employers mainly engaged in
(a) selling advertising space in printed material published by the same employer are included in the appropriate classes of Subdivision 24 Printing, Publishing and Recorded Media;
(b) selling advertising time in radio or television broadcasts by the same employer are included in the appropriate classes of Subdivision 91 Motion Picture, Radio and Television Services;
(c) the sale of sample or show bags or promotional packs are included in the appropriate classes of Division G Retail Trade; and
(d) contract packing of sample or show bags or promotional packs are included in Class 786700 Contract Packing Services nec.

Primary Activities:
- 785100001 Advertising agency service
- 785100002 Advertising placement service
- 785100003 Advertising preparation service
- 785100004 Advertising service (except sale of advertising space in own publications or broadcasts)
- 785100005 Advertising space selling (on a commission or fee basis)
- 785100006 Bill posting agency service
- 785100007 Samples distribution service

785210  Sign Writing  
This class includes employers mainly engaged in painting or writing advertising or other signs.

Primary Activities:
- 785210001 Sign writing
- 785210002 Sign painting
785220  **Commercial Art and Display Services**
This class includes employers mainly engaged in providing graphic design services or ticket writing on a custom or order basis.

*Exclusions and References:*
Employers mainly engaged in services to printing and publishing, desktop publishing services or artwork preparation services are included in the appropriate classes in Subdivision 24 Printing, Publishing and Recorded Media.

**Primary Activities:**
785220001 Commercial art service
785220002 Graphic design service (for advertising)
785220003 Ticket writing

785300  **Market Research Services**
This class includes employers mainly engaged in providing market research services.

**Primary Activities:**
785300001 Market research service
785300002 Public opinion research service

785400  **Business Administrative Services**
This class includes employers mainly engaged in providing a range of services to support the operation of an unrelated business or businesses. The services provided are primary to classes in business services, property services or finance and insurance services but do not predominantly come from any one class.

*Exclusions and References:*
Employers who predominantly provide
(a) specific administrative services to support the operation of an unrelated employer are included in the appropriate classes in Subdivision 75 Services to Finance and Insurance, Subdivision 77 Property Services and Subdivision 78 Business Services; or
(b) corporate head office services to the employer’s interstate or overseas operations and/or the interstate or overseas operations of related employers are included in class 785410 Corporate Head Office Administration.

**Primary Activities:**
785400001 Business administrative services (general)
Corporate Head Office Administration
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
cconcerned 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.

This description should be read in conjunction with WIC System Notes.

Exclusions and References:
Employers who provide
(a) 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;
(b) a range of administrative support services (which do not come from any one class) to unrelated
employers are included in Class 785400 Business Administrative Services;
(c) a range of managerial support services (which do not come from any one class) to unrelated
employers are included in Class 785500 Business Management Services; or
(d) specific support services outlined in Note 1 to unrelated employers are included in the
appropriate class or classes for the services provided.

Primary Activities:
785410001 Head Office

Business Management Services
This class includes employers mainly engaged in providing business management services to an
unrelated business or businesses, including business analysis, efficiency or organisation and
methods studies, personnel management, public relations consultancy or statistical services.

Exclusions and References:
Employers mainly engaged in
(a) providing data processing services are included in Class 783100 Data Processing Services;
(b) providing government statistical services are included in the appropriate classes in Subdivision
81 Government Administration;
(c) providing comprehensive on-site facilities management services should be included in the
appropriate class of the facility or facilities being managed;
(d) providing corporate head office services to the employer’s interstate or overseas operations
and/or the interstate or overseas operations of related employers are included in Class 785410
Corporate Head Office Administration;
(e) providing migration consulting services to individuals are included in Class 952920 Personal
Services nec; and
(f) providing a sports statistics service, requiring attendance at sporting events, are included in
Class 931911 Sports and Services to Sport nec.

Primary Activities:
785500001 Business statistical service (except tabulating service or government statistical services)
785500002 Efficiency advisory service
Employment Placement Services

This class includes employers mainly engaged in personnel search, selection, referral and placement in connection with employment in any field. The services may be supplied to an unrelated potential employer or to a prospective employee and may involve the formulation of job descriptions, the screening and testing of applicants and the investigation of references.

Exclusions and References:
Employers mainly engaged in:
(a) supplying their own employees to other unrelated businesses on a fee or contract basis are included in the class or classes that most accurately reflects the activities undertaken by the employees concerned. This includes labour hire companies, group training companies and group apprenticeship schemes. However, the office staff of labour hire companies, group training companies or group apprenticeship schemes whose role is the placement of workers with host employers is included in this class;
(b) theatrical and motion picture casting are included in Class 925910 Agency Services to the Arts;
(c) providing nurses on a contract or fee basis to unrelated businesses should be classified under the business activity of the host employer;
(d) providing employment opportunities for employees with a disability on a contract or fee basis with other unrelated businesses are included in the class or classes that most accurately reflect the activities undertaken by the employees concerned. However, the office staff of employment placement services, whose role is the placement of workers with disability with host employers, is included in this class;
(e) providing workers to their own business or to a related business should be classified as per Notes 1-5;
(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
2019-2020 NSW Workers Compensation Industry Classification System

786100002 Employment office operation
786100003 Employment registry operation
786100004 Employment placement services for people with a disability
786100005 Executive placement service
786100006 Group training operation
786100007 Labour on-hiring service
786100008 Outplacement service
786100009 Temporary labour hire service

786300 Secretarial Services
This class includes employers mainly engaged in providing secretarial services. Such services include typing, stenographic services, compiling mailing lists, or providing addressing or mailing services. Some office copying activities may be undertaken by these employers.

Exclusions and References:
Employers mainly engaged in
(a) copying, photocopying or similar reproduction of documents are included in Class 241210 Printing; and
(b) mailing house operation providing mass production printing and mailing of documents are included in Class 241210 Printing.

Primary Activities:
786300001 Address list compiling service
786300002 Addressing service
786300003 Letter writing service
786300004 Letter/mail, folding/sending service
786300005 Resume writing service
786300006 Secretarial service
786300007 Typing service
786300008 Word processing service
786300009 Clerical service
786300010 Reception service

786411 Investigative Services
This class includes employers mainly engaged in providing mercantile, commercial or private enquiry services.

Exclusions and References:
Employers mainly engaged in providing police services are included in Class 963100 Police Services.

Primary Activities:
786411001 Commercial agency
786411002 Detective agency service (except police)
786411003 Enquiry agency service
786411004 Mercantile agency
Security Services
This class includes employers mainly engaged in providing security presence and/or protection services and/or patrol of commercial, residential and public buildings.

Exclusions and References:
Employers mainly engaged in
(a) providing police services are included in Class 963100 Police Services;
(b) security alarm monitoring service only, without response, are included in Class 786420 Building Caretaking Services;
(c) facilities management (excluding cleaning or security services) are included in 771220 Commercial Property Operators and Real Estate Developers; and
(d) facilities management (mainly cleaning services) are included in Class 786610 Cleaning Services (Non NSW government Schools Contract).
(e) facilities management (mainly corrective services) are included in Class 963200 Corrective Services.

Primary Activities:
786412001 Armoured car service
786412002 Bodyguard service
786412003 Burglary protection service (except police)
786412004 Conduct electronic sweeps
786412005 Facilities management (mainly security)
786412006 Guard dog services
786412007 Maintain public security (e.g. in hospitals, banks, malls, hotels, stadiums)
786412008 On site traffic control service (including building and other construction sites and events)
786412009 Patrol property or business premises (e.g. business parks, service stations, malls, parking lots, shopping centres)
786412010 Personal protection service (except police)
786412011 Property protection
786412012 Retail loss prevention
786412013 Security alarm monitoring and response service
786412014 Security service (except police)
786412015 Event security guards, ushers and marshals
786412999 Security service nec

Building Caretaking Services
This class includes employers mainly engaged in providing building caretaking or night watchman services.

Exclusions and References:
Employers mainly engaged in providing
(a) security, protection and patrol services are included in Class 786412 Security Services;
(b) police services are included in Class 963100 Police Services;
(c) cleaning services are included in Class 786610 Cleaning Services (Non NSW Government Contract) or Class 786620 Cleaning Services (NSW Government Contract);
(d) building repair or maintenance are included in the appropriate classes in Division E Construction;
(e) providing security alarm monitoring and response service are included in Class 786412 Security Services.
(f) facilities management (excluding cleaning or security services) are included in 771220 Commercial Property Operators and Real Estate Developers;
(g) facilities management (mainly security services) are included in Class 786412 Security Services;
(h) facilities management (mainly cleaning services) are included in Class 786610 Cleaning Services (Non NSW Government Schools Contract);
(g) facilities management (mainly corrective services) are included in Class 963200 Corrective Services; and
(h) cleaning, maintenance and repair of artificial turf surfaces, including sports fields, are included in Class 425100 Landscaping Services.

**Primary Activities:**

- 786420001 Building caretaking service
- 786420002 Building concierge service
- 786420003 Night watchman service
- 786420004 Saleyard caretaking service
- 786420005 Security alarm monitoring service

**Pest Control Services**

This class includes employers mainly engaged in providing industrial or household pest control services, including weed control services.

**Exclusions and References:**

Employers mainly engaged in providing agricultural pest or noxious weed eradication services (agricultural) are included in the appropriate class in Subdivision 02 Services to Agriculture, Hunting and Trapping.

**Primary Activities:**

- 786500001 Installation of physical pest control barriers
- 786500002 Pest control service (industrial or household)
- 786500003 Weed control service (industrial or household)
- 786500004 Fumigation (industrial or household)

**Cleaning Services (Non NSW Government Schools Contract)**

This class includes employers mainly engaged in providing window, building, telephone cleaning or similar cleaning services (except carpet cleaning or shampooing services, steam cleaning, or sand blasting of building exteriors). This class also includes employers engaged under NSW Government Cleaning Contract No 1001644 for NSW Government agencies in the Sydney Business District Area.

**Exclusions and References:**

Employers mainly engaged in
(a) the cleaning of building exteriors (including steam cleaning, sand or other abrasive blasting) are included in Class 425930 Building Exterior Cleaning and Maintenance Services;
(b) cleaning or shampooing carpets, drapes or curtains are included in Class 952130 Carpet Cleaners;
(c) operating under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board including contracts awarded by the NSW Government for cleaning services in public schools in NSW are included in Class 786620 Cleaning Services (NSW Government Schools and Sites Contracts);

(d) operating under New South Wales Government Schools cleaning contract nos or facilities management contract nos (or both) 1001622, 1001623, 1001624, 1001628, 1001631, 1001632, 1001633, 1001637, 1001639, 1001638, 1001641, 1001642, 1001647, 1001648, 1001652 are included in Class 786620 Cleaning Services (NSW Government Schools and Sites Contracts);

(e) facilities management (excluding cleaning or security services) are included in 771220 Commercial Property Operators and Real Estate Developers;

(f) facilities management (mainly security services) are included in Class 786412 Security Services.

(g) facilities management (mainly corrective services) are included in Class 963200 Corrective Services; and

(h) cleaning, maintenance and repair of artificial grass surfaces, including sports fields or recreational areas, are included in Class 425100 Landscaping Services.

Primary Activities:

786610001 Abrasive and/or sand blasting other than building exteriors
786610002 Building cleaning service (interior)
786610003 Chimney cleaning service
786610004 Cleaning of garbage and recycling bins and skips
786610005 Facilities management (mainly cleaning)
786610006 House cleaning service
786610007 Housekeeping and/or cleaning services to hotels and/or the accommodation industry
786610008 NSW Government Cleaning Contract No.1001644 for NSW Government Agencies in the Sydney Business District Area
786610009 Office cleaning service
786610010 Window cleaning service (interior)
786610999 Cleaning service nec

786620 Cleaning Services (NSW Government Schools and Sites Contracts)

This class consists of employers operating under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board and employers operating under New South Wales Government school cleaning contracts nos or facilities management contract nos (or both) 1001622, 1001623, 1001624, 1001628, 1001631, 1001632, 1001633, 1001637, 1001639, 1001638, 1001641, 1001642, 1001647, 1001648, 1001652.

Exclusions and References:

Employers mainly engaged in

(a) the cleaning of building exteriors (including steam cleaning, sand or other abrasive blasting) are included in Class 425930 Building Exterior Cleaning and Maintenance Services;

(b) cleaning or shampooing carpets, drapes or curtains are included in Class 952130 Carpet Cleaners;

(c) providing services under NSW Government Cleaning Contract No 1001644 for NSW Government agencies in the Sydney Business District Area is included in Class 786610 Cleaning Services (Non NSW Government Schools Contract);
Primary Activities:

**786620001** Cleaning services provided under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board; and

**786620002** Cleaning and facilities management services provided under New South Wales Government school cleaning contracts nos 1001622, 1001623, 1001624, 1001628, 1001631, 1001632, 1001633, 1001637, 1001639, 1001641, 1001642, 1001647, 1001648, 1001652

**786700** Contract Packing Services nec

This class includes employers mainly engaged in packing goods in bottles, cans, cartons, collapsible tubes, plastic sachets, plastic film or bags or other containers or materials on a contract or fee basis not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) contract packing of agricultural produce, food, beverages and tobacco are included in the appropriate classes in Subdivisions 02 Services to Agriculture, Hunting and Trapping, 45 Basic Material Wholesaling and 47 Personal and Household Good Wholesaling; and

(b) packing or crating goods for transport are included in Class 664900 Services to Transport nec.

Primary Activities:

**786700001** Contract packing or filling (except agricultural produce, food, beverages or tobacco, or crating or packing goods for transport)

**786700002** Shrink wrapping service

**786900** Business Services nec

This class includes employers mainly engaged in providing business services not elsewhere classified, such as auctioning or valuing services (except in the case of real estate, wool or livestock), translation services, call centres and telephone answering services to unrelated businesses. Also included in this class are employers mainly engaged in providing debt collection services or mercantile or consumer credit reporting services to unrelated businesses.

Exclusions and References:

Employers mainly engaged in

(a) auctioning or valuing wool or livestock are included in Subdivision 45 Basic Material Wholesaling;

(b) auctioning or valuing real estate are included in Class 772000 Real Estate Agents;

(c) providing taxi call centres, taxi booking operations, taxi network operations or taxi radio base operations are included in Class 612340 Other Road Passenger Transport nec; and

(d) providing print broking services (involved in the print process) are included in Class 241210 Printing.

Primary Activities:

**786900001** Account collection service

**786900002** Auction room operation

**786900003** Auctioning service (except real estate, wool or livestock)

**786900004** Call centre (incoming call management service)

**786900005** Collection agency service (accounts; except real estate)

**786900006** Consumer credit reporting service
2019-2020 NSW Workers Compensation Industry Classification System

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>786900007</td>
<td>Credit bureau or agency service</td>
</tr>
<tr>
<td>786900008</td>
<td>Credit rating service</td>
</tr>
<tr>
<td>786900009</td>
<td>Debt collection service</td>
</tr>
<tr>
<td>786900010</td>
<td>Fashion design service (no mfg)</td>
</tr>
<tr>
<td>786900011</td>
<td>Interior design service (no mfg, installation or construction activities)</td>
</tr>
<tr>
<td>786900012</td>
<td>Interpreting service</td>
</tr>
<tr>
<td>786900013</td>
<td>Mercantile credit reporting service</td>
</tr>
<tr>
<td>786900014</td>
<td>Microfiche production service</td>
</tr>
<tr>
<td>786900015</td>
<td>Pager service</td>
</tr>
<tr>
<td>786900016</td>
<td>Print broking service (not involved in the printing process)</td>
</tr>
<tr>
<td>786900017</td>
<td>Student exchange service (including student visa application service)</td>
</tr>
<tr>
<td>786900018</td>
<td>Telemarketing service (outbound sales/survey calls. Merchandise is not owned by the employer)</td>
</tr>
<tr>
<td>786900019</td>
<td>Telephone answering service</td>
</tr>
<tr>
<td>786900020</td>
<td>Telephone hygiene/cleaning service</td>
</tr>
<tr>
<td>786900021</td>
<td>Translation service</td>
</tr>
<tr>
<td>786900022</td>
<td>Valuation service (except for real estate, wool or livestock)</td>
</tr>
<tr>
<td>786900999</td>
<td>Business service nec</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
<tr>
<td>811100</td>
<td>Central Government Administration</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in formulating and administering Central Government policy (except justice and defence).</td>
</tr>
</tbody>
</table>

**Exclusions and References:**

Employers mainly engaged in

(a) the provision and/or management of commercial services and/or business activities, or activities other than government administration, are included in classes appropriate to these activities;

(b) the operation or administration of judicial authorities or commissions are included in Class 812000 Justice; and

(c) defence administration and provision of defence logistical services are included in Class 820000 Defence.

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>811100001</td>
<td>Central Government administration (except justice and defence)</td>
</tr>
<tr>
<td>811100002</td>
<td>Financial and economic management except banking (Central Government)</td>
</tr>
</tbody>
</table>
## 2019-2020 NSW Workers Compensation Industry Classification System

### 811100000

811100003  Governor-General’s unit operation  
811100004  Legislation enactment and enforcement (Central Government)  
811100005  Parliament operation (Central Government)  
811100006  Policy formulation and administration (Central Government)

### 811200  State Government Administration

This class includes employers mainly engaged in formulating and administering State Government policy (except justice).

**Exclusions and References:**

Employers mainly engaged in

(a) the provision and/or management of commercial services and/or business activities, or activities other than government administration, are included in classes appropriate to these activities; and

(b) the operation or administration of judicial authorities or commissions are included in Class 812000 Justice.

**Primary Activities:**

- 811200001  Financial and economic management except banking (State Government)
- 811200002  Governor’s unit, State, operation  
- 811200003  Legislation enactment and enforcement (State Government)  
- 811200004  Parliament operation (State Government)  
- 811200005  Policy formulation and administration (State Government)  
- 811200006  State Government administration (except justice)

### 811300  Local Government Administration

This class includes employers mainly engaged in Local Government administration. This class also includes Aboriginal Land Councils.

**Exclusions and References:**

Employers mainly engaged in

(a) the provision and/or management of commercial services and/or business activities, or activities other than government administration, are included in classes appropriate to these activities; and

(b) the operation or administration of judicial authorities or commissions are included in Class 812000 Justice.

**Primary Activities:**

- 811300001  Indigenous Land Councils  
- 811300002  Animal control (Local Government)  
- 811300003  Beach inspection (Local Government)  
- 811300004  Building inspection (Local Government)  
- 811300005  Environmental standards control (Local Government)  
- 811300006  Financial and economic management except banking (Local Government)  
- 811300007  Food, water standards control (Local Government)  
- 811300008  Health inspection (Local Government)  
- 811300009  Lifesavers, beach inspection (Local Government)  
- 811300010  Local Government administration
2019-2020 NSW Workers Compensation Industry Classification System

811300011 Municipal Council administration
811300012 Parking and traffic control (Local Government)
811300013 Policy formulation and administration (Local Government)
811300014 Regulation enactment and enforcement (Local Government)
811300015 Town planning (Local Government)
811300016 Vehicle parking regulation (Local Government)

812000 Justice
This class includes employers mainly engaged in the operation or administration of judicial authorities or commissions including Royal Commissions or similarly constituted inquiries.

Primary Activities:
812000001 Arbitration court operation
812000002 Bankruptcy court operation
812000003 Children's court operation
812000004 Conciliation and arbitration Commission operation
812000005 Industrial relations court operation
812000006 Judicial authority operation (Federal or State)
812000007 Law court operation
812000008 Royal Commission operation

813000 Foreign Government Representation
This class includes foreign government employers mainly engaged in governmental service activities such as the provision of consular or diplomatic services. This class also includes representatives of joint foreign government organisations engaged in the provision of administrative services.

Primary Activities:
813000001 Consulate operation (foreign government)
813000002 Embassy operation (foreign government)
813000003 High Commission operation (foreign Government)
813000004 International organisation administration and operation (United Nations, World Trade Organisation etc)
813000005 Legation operation (foreign government)
813000006 Trade Commission operation (foreign government)
### Subdivision 82 - Defence

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
<tr>
<td>820000</td>
<td>Defence</td>
</tr>
</tbody>
</table>

This class includes employers of the defence forces (including those staffed by civilian personnel employed by the defence forces) as well as Government employers mainly engaged in defence administration (except employers mainly engaged in manufacturing activities or in operating colleges or similar educational institutions for the defence forces). The administration of defence research and development policies and associated funds is included. It includes the operation and support of civil defence forces and the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved. Employers who provide facilities management services to defence bases are included in this class.

**Exclusions and References:**
- Employers mainly engaged in (a) manufacturing activities are included in the appropriate classes in Division C Manufacturing; and
- (b) operating academies or research school operation are included in the appropriate class in Subdivision 84 Education.

**Primary Activities:**
- 820000001 Armed forces unit operation (except manufacturing or educational)
- 820000002 Civil defence operation
- 820000003 Defence base facilities management
- 820000004 Government administration (defence)

### DIVISION N - EDUCATION

This Division includes all employers engaged in providing education.

### Subdivision 84 - Education

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
<tr>
<td>841000</td>
<td>Preschools and Kindergartens</td>
</tr>
</tbody>
</table>

This class includes employers mainly engaged in providing preschool education.

**Exclusions and References:**
- Employers mainly engaged in (a) providing pre-primary school education in conjunction with mainstream primary school education are included in Class 842100 Infants and Primary Schools; and
- (b) providing child minding or day nursery services are included in Class 871000 Child Care Services; and
(c) the operation of child care centres which provide care for children aged 0–6, and where operating times extend beyond normal school hours are included in Class 871000 Child Care Services.

Primary Activities:
841000001 Kindergarten, pre-school, operation (except child minding centre)
841000002 Pre-school centre operation (except child minding centre)

842100 Infants and Primary Schools
This class includes employers mainly engaged in providing infants and primary school education (except combined primary/secondary school education).

Exclusions and References:
Employers mainly engaged in
(a) providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and
(b) providing one or more permanently organised grades or years of secondary school education in conjunction with primary school education are included in Class 842300 Combined Primary and Secondary Education.

Primary Activities:
842100001 Boarding school operation (primary school; except combined primary/secondary school)
842100002 Combined infants and primary school operation
842100003 Infants school operation
842100004 Primary school operation (except combined primary/secondary school)

842200 Secondary Education
This class includes employers mainly engaged in providing secondary school education (except combined primary/secondary school education).

Exclusions and References:
Employers mainly engaged in
(a) providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and
(b) providing one or more permanently organised grades or years of primary school education in conjunction with secondary school education are included in Class 842300 Combined Primary and Secondary Education.

Primary Activities:
842200001 Agricultural high school operation (except combined primary/secondary school)
842200002 Boarding school operation (secondary school education; except combined primary/secondary school)
842200003 Matriculation college operation (except combined primary/secondary school)
842200004 Secondary college operation (except combined primary/secondary school)
842200005 Secondary school operation (except combined primary/secondary school)
842300 Combined Primary and Secondary Education
This class includes employers mainly engaged in providing both primary and secondary school education.

Exclusions and References:
Employers mainly engaged in providing student accommodation (except boarding schools) are included in Class 571000 Accommodation.

Primary Activities:
842300001 Agricultural high school operation (combined primary/secondary school)
842300002 Area school operation (combined primary/secondary school)
842300003 Boarding school operation (combined primary/secondary school)
842300004 Central school operation (combined primary/secondary school)
842300005 District school operation (combined primary/secondary school)
842300006 Secondary college operation (combined primary/secondary school)
842300007 Secondary school operation (combined primary/secondary school)

842400 Special School Education
This class includes employers mainly engaged in providing special education and training for children with disability or special needs (except in mainstream primary or secondary schools).

Exclusions and References:
Employers mainly engaged in providing mainstream primary or secondary school education for children with disability or special needs are included in Classes 842100 Infants and Primary Schools, 842200 Secondary Education or 842300 Combined Primary and Secondary Education.

Primary Activities:
842400001 Special school operation (for children with disability or special needs; not providing mainstream primary or secondary school education)

843100 Higher Education
This class includes employers mainly engaged in providing undergraduate or post graduate teaching or research.

Exclusions and References:
Employers mainly engaged in
(a) operating student halls of residence are included in Class 571000 Accommodation;
(b) the provision or development or management of services, products and activities, other than higher education, which are carried out by a university/college subsidiary or associated entity and provided on a commercial basis are included in classes appropriate to these activities; and
(c) the provision of commercial services (e.g. cleaning or maintenance) to a university/college by a subsidiary of the university/college are to be included in the classes appropriate to the activity(ies) provided.

Primary Activities:
843100001 Post graduate school, university, operation
843100002 Research school, university, operation
843100003 Specialist institute or college providing undergraduate and postgraduate courses
843100004 University operation
843100005 Undergraduate school, university operation

843200 Technical and Further Education
This class includes employers mainly engaged in providing technical or vocational education or courses.

Primary Activities:
843200001 Technical and further education college operation
843200002 Technical college operation

844010 Driving Schools
This class includes employers mainly engaged in providing motor vehicle driving schools.

Exclusions and References:
Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec.

Primary Activities:
844010001 Driving school, motor vehicle, operation

844020 Other Education and Training nec
This class includes employers mainly engaged in providing other education or training on the employer’s premises or client’s premises. This class also includes employers involved in the preparation of training material.

Exclusions and References:
Employers mainly engaged in:
(a) providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec;
(b) employers supplying apprentices and/or trainees to other businesses on a fee or contract basis are included in the class that most accurately reflects the activities undertaken by the employees concerned. However, the office staff of group training organisations and other organisations whose role is the placement of workers with host employers are included in Class 786100 Employment Placement Services; and
(c) providing undergraduate, postgraduate, technical or vocational education or courses are to be classified in the appropriate class in Subdivision 84 Education.

Primary Activities:
844020001 Art school operation nec
844020002 Ballet school operation
844020003 Ballet teaching (own account)
844020004 Business college operation nec (except technical and further education colleges or universities)
844020005 Coaching college operation
844020006 Community and Other Education
844020007 Computer software training
### DIVISION O - HEALTH AND COMMUNITY SERVICES

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

#### Subdivision 86 - Health Services

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
<tr>
<td>861100</td>
<td>Hospitals (Except Psychiatric Hospitals)</td>
</tr>
</tbody>
</table>

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) providing psychiatric hospital facilities are included in Class 861200 Psychiatric Hospitals;  
(b) providing nursing or convalescent home facilities are included in Class 861300 Nursing Homes; and  
(c) providing outpatient dental hospital facilities are included in Class 862300 Dental Services.
Primary Activities:
861100001 Children’s hospital operation
861100002 Day surgery, hospital, operation
861100003 Ear, nose and throat hospital operation
861100004 Eye hospital operation
861100005 General hospital operation
861100006 Hospital operation (except psychiatric, dental or veterinary hospitals)
861100007 Infectious diseases hospital operation (including human quarantine stations)
861100008 Maternity hospital operation
861100009 Obstetric hospital operation
861100010 Repatriation hospital operation
861100011 Women’s hospital operation

861200 Psychiatric Hospitals
This class includes employers mainly engaged in providing psychiatric hospital facilities. Also included are employers providing both psychiatric hospital facilities and training of medical and nursing staff.

Primary Activities:
861200001 Psychiatric hospital operation

861300 Nursing Homes
This class includes employers mainly engaged in providing nursing or convalescent home facilities (including the provision of nursing or medical care as a basic part of the service).

Exclusions and References:
Employers mainly engaged in providing accommodation and care (except medical or nursing care as a basic part of the service) to people who are aged or with disability are included in Class 872100 Accommodation for the Aged and Class 872200 Residential Care Services nec.

Primary Activities:
861300001 Convalescent home operation
861300002 Hospice operation
861300003 Nursing home operation

862100 General Practice Medical Services
This class includes employers of registered medical practitioners (including such employers as medical clinics or group practices) mainly engaged in providing general practice medical services on their own account.

Exclusions and References:
Employers mainly engaged in
(a) operating hospitals or nursing homes are included in the appropriate classes of Subdivision 86 Health Services;
(b) providing services of specialist medical practitioners are included in Class 862200 Specialist Medical Services;
(c) providing services of registered medical practitioners in association with paramedical, nursing and/or health related social workers’ services, mainly on the account of government agencies or non-profit organisations, are included in Class 863400 Community Health Centres; and
(d) providing paramedical services on their own account are included in Class 863900 Other Health Services nec.

Primary Activities:
862100001 Clinic, general practice medical, operation
862100002 Doctors, general practitioners
862100003 Flying doctor service
862100004 General practitioner, medical

862200 Specialist Medical Services
This class includes employers of registered medical practitioners (including such employers as medical clinics or group practices) mainly engaged in providing specialist medical services, other than pathology laboratory operation, on their own account.

Exclusions and References:
Employers mainly engaged in
(a) operating hospitals or nursing homes are included in the appropriate classes of Subdivision 86 Health Services;
(b) providing services of registered general practice medical practitioners are included in Class 862100 General Practice Medical Services;
(c) providing pathology laboratory operation services are included in Class 863100 Pathology Services;
(d) providing X-ray clinic operation services are included in Class 863900 Other Health Services nec;
(e) providing services of registered specialist medical practitioners in association with paramedical, nursing and/or health related social workers’ services, mainly on the account of government agencies or non-profit organisations, are included in Class 863400 Community Health Centres; and
(f) providing paramedical services on their own account are included in Class 863900 Other Health Services nec.

Primary Activities:
862200001 Allergist (own account)
862200002 Anaesthetist (own account)
862200003 Clinic, specialist medical, operation
862200004 Dermatologist (own account)
862200005 Gynaecologist (own account)
862200006 Hair restoration service (by registered medical practitioner)
862200007 Medical service, specialist, (own account)
862200008 Neurologist (own account)
862200009 Obstetrician (own account)
862200010 Ophthalmologist (own account)
862200011 Orthopaedic specialist (own account)
862200012 Otorhinolaryngologist (own account)
862200013 Paediatrician (own account)
862200014 Pathologist (own account)
862200015 Physician, consultant (own account)
862200016 Plastic surgeon (own account)
862200017 Psychiatrist (own account)
862200018 Radiologist (own account)
862200019 Rheumatologist (own account)
862200020 Specialist medical practitioner (own account)
862200021 Surgeon (own account)
862200022 Thoracic specialist (own account)
862200023 Urologist (own account)
862200999 Medical service, specialist, (except in association with paramedical, nursing or health related social workers’ services within the same employer) nec

862300 Dental Services
This class includes employers of registered general or specialist dental practitioners, or dental clinics in which a group of dentists is associated for purposes of carrying on their profession. Dental hospitals providing outpatient services only are also included in this class.

Primary Activities:
862300001 Clinic, dental, operation
862300002 Dental hospital (outpatient) operation
862300003 Dental surgeon (own account)
862300004 Endodontist (own account)
862300005 Oral pathologist (own account)
862300006 Oral surgeon (own account)
862300007 Orthodontist (own account)
862300008 Paedodontist (own account)
862300009 Periodontist (own account)
862300010 Prosthodontist (own account)
862300999 Dental services nec

863100 Pathology Services
This class includes employers mainly engaged in operating pathology laboratories.

Exclusions and References:
Employers mainly engaged in
(a) providing chemical testing and analysis services (other than pathology services) are included in Class 782920 Technical Services nec;
(b) providing services of registered pathologists mainly on their own account or on the account of government agencies or non-profit organisations, but not in association with paramedical, nursing and/or health related social workers’ services, are included in Class 862200 Specialist Medical Services; and
(c) providing services of registered pathologists in association with paramedical, nursing and/or health related social workers’ services, mainly on the account of government agencies or non-profit organisations, are included in Class 863400 Community Health Centres.
Primary Activities:
863100001 Medical laboratory operation
863100002 Pathology laboratory operation

863200 Optometry and Optical Dispensing
This class includes employers of registered optometrists mainly engaged in testing sight, diagnosing sight defects or in prescribing or dispensing spectacles or contact lenses.

Exclusions and References:
Employers mainly engaged in
(a) manufacturing ophthalmic articles or spectacle frames or in grinding spectacle lenses are included in Class 283100 Photographic and Optical Good Mfg; and
(b) retailing spectacles and sunglasses are included in 525500 Watch, Spectacles and Jewellery Retailing.

Primary Activities:
863200001 Contact lenses dispensing
863200002 Eye testing (optometrist)
863200003 Optical dispensing
863200004 Optician (own account)
863200005 Orthoptist (own account)
863200006 Spectacles dispensing

863300 Ambulance Services
This class includes employers mainly engaged in providing ambulance services.

Primary Activities:
863300001 Aerial ambulance service
863300002 Ambulance service

863400 Community Health Centres
This class includes employers mainly engaged in providing paramedical, nursing and/or health related social workers’ services on their own premises, mainly on the account of government agencies or non-profit organisations. These services may be provided either separately from, or together with, services of registered medical practitioners.

Exclusions and References:
Employers mainly engaged in
(a) providing medical services are included in one of Classes 862100 General Practice Medical Services or 862200 Specialist Medical Services;
(b) operating pathology laboratories are included in Class 863100 Pathology Services;
(c) providing paramedical (on their own account) are included in Class 863900 Other Health Services nec;
(d) providing alcohol, drug or other counselling services nec are included in Class 872920 Non-Residential Care Services nec; and
(e) providing paramedical, nursing or personal hygiene services to clients in their homes are included in 872910 Home Care Services.
Primary Activities:
863400001 Child health centre operation
863400002 Community health centre operation
863400003 Drug referral centre operation
863400004 Medical service, GP or specialist (in association with paramedical nursing and/or health related social workers’ services within the same unit)
863400005 Nursing service
863400006 Paramedical service nec

863500 Physiotherapy Services
This class includes employers mainly engaged in providing physiotherapy services.

Primary Activities:
863500001 Physiotherapy service

863600 Chiropractic Services
This class includes employers mainly engaged in providing chiropractic services.

Primary Activities:
863600001 Chiropractor service
863600002 Osteopath service

863900 Other Health Services nec
This class includes employers mainly engaged in providing paramedical or health services not elsewhere classified on their own account. This class also includes employers engaged in providing blood bank or X-ray clinic services.

Exclusions and References:
Employers mainly engaged in
(a) operating health farms or health resorts which provide accommodation are included in Class 571000 Accommodation;
(b) providing paramedical, nursing and/or health related social workers’ services, mainly on the account of government agencies or non-profit organisations (whether in association with the services of registered medical practitioners or not) are included in Class 863400 Community Health Centres;
(c) providing physiotherapy services are included in Class 863500 Physiotherapy Services;
(d) providing chiropractic services are included in Class 863600 Chiropractic Services;
(e) operating weight loss clinics are included in Class 952920 Personal Services nec; and
(f) providing epilation services using laser hair removal are included in Class 952600 Hairdressing and Beauty Salon.

Primary Activities:
863900001 Acupuncture service
863900002 Aromatherapy service
863900003 Audiology service
2019-2020 NSW Workers Compensation Industry Classification System

<table>
<thead>
<tr>
<th>Code</th>
<th>Title and Description</th>
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<tbody>
<tr>
<td>863900004</td>
<td>Blood bank operation</td>
</tr>
<tr>
<td>863900005</td>
<td>Clinical massage service</td>
</tr>
<tr>
<td>863900006</td>
<td>Clinical psychology service</td>
</tr>
<tr>
<td>863900007</td>
<td>Complementary medical services nec</td>
</tr>
<tr>
<td>863900008</td>
<td>Dietitian (own account)</td>
</tr>
<tr>
<td>863900009</td>
<td>Hair restoration service (except by registered medical practitioner)</td>
</tr>
<tr>
<td>863900010</td>
<td>Hearing aid dispensing</td>
</tr>
<tr>
<td>863900011</td>
<td>Herbalist (own account)</td>
</tr>
<tr>
<td>863900012</td>
<td>Homeopath (own account)</td>
</tr>
<tr>
<td>863900013</td>
<td>Hydropath (own account)</td>
</tr>
<tr>
<td>863900014</td>
<td>Hypnotherapist (own account)</td>
</tr>
<tr>
<td>863900015</td>
<td>Massage therapy service</td>
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<tr>
<td>863900016</td>
<td>Midwifery service</td>
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<tr>
<td>863900017</td>
<td>Naturopathic service</td>
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<tr>
<td>863900018</td>
<td>Occupational therapy service</td>
</tr>
<tr>
<td>863900019</td>
<td>Paramedical service (own account)</td>
</tr>
<tr>
<td>863900020</td>
<td>Podiatry service</td>
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<td>863900021</td>
<td>Speech therapy service</td>
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<td>863900022</td>
<td>Therapeutic massage service</td>
</tr>
<tr>
<td>863900023</td>
<td>X-ray clinic operation</td>
</tr>
<tr>
<td>863900999</td>
<td>Health services nec</td>
</tr>
<tr>
<td>864000</td>
<td>Veterinary Services</td>
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<tr>
<td>864000001</td>
<td>Animal clinic operation</td>
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<tr>
<td>864000002</td>
<td>Animal hospital operation</td>
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<tr>
<td>864000003</td>
<td>Animal pathology service</td>
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<tr>
<td>864000004</td>
<td>Animal quarantine station operation</td>
</tr>
<tr>
<td>864000005</td>
<td>Spaying service</td>
</tr>
<tr>
<td>864000006</td>
<td>Veterinary surgeon (own account)</td>
</tr>
</tbody>
</table>

**Subdivision 87 - Community Services**

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
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</thead>
<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
</tbody>
</table>

871000    Child Care Services
This class includes employers mainly engaged in providing child care services.

*Exclusions and References:*

Employers mainly engaged in

(a) providing preschool education are included in Class 841000 Preschools and Kindergartens; and
(b) providing baby-sitting services in the client’s home are included in 952920 Personal Services nec.

Primary Activities:
87100001 Before and/or after school (including vacation) care
87100002 Child care centre operation
87100003 Child care service (except baby sitting service)
87100004 Childminding centre operation (except home or school)
87100005 Children’s nursery operation (except preschool education)
87100006 Family day care service (not centre)

872100 Accommodation for the Aged
This class includes employers mainly engaged in providing care, accommodation or homes for senior citizens where nursing or medical care is not provided.

Exclusions and References:
Employers mainly engaged in providing nursing or convalescent home facilities which include medical or nursing care as a basic part of the service are included in Class 861300 Nursing Homes.

Primary Activities:
87210001 Accommodation for the aged operation
87210002 Aged care hostel operation
87210003 Residential care for the aged operation
87210004 Retirement village operation (except nursing homes)
87210005 Self care and independent living unit operation

872200 Residential Care Services nec
This class includes employers mainly engaged in providing care, accommodation or homes for disadvantaged persons where nursing or medical care is not provided as a major service. It also includes employers providing corrective services for juvenile offenders.

Exclusions and References:
Employers mainly engaged in leasing or sub-leasing residential properties without the provision of care services to persons who are aged, disadvantaged or with disability are included in Class 771120 Residential Property Operators.

Primary Activities:
87220001 Accommodation for people with disability
87220002 Children’s home operation
87220003 Crisis care accommodation operation
87220004 Juvenile corrective institution operation
87220005 Juvenile detention centre operation
87220006 Residential refuge operation
87220007 Respite residential care operation
872200999 Home for the disadvantaged operation nec
872910  **Home Care Services**

This class includes employers mainly engaged in providing paramedical, nursing or personal hygiene services to clients in their homes.

**Exclusions and References:**

Employers mainly engaged in

(a) providing food preparation services to persons who are aged or with disability, in their own homes, are included in Class 872920 Non-Residential Care Services nec; and

(b) providing paramedical, nursing and/or health related social workers’ services on their own premises, mainly on the account of government agencies or non-profit organisations (whether in association with the services of registered medical practitioners or not) are included in Class 863400 Community Health Centres.

**Primary Activities:**

872910001  Home care service, nursing, paramedical or personal hygiene

872910002  Respite care service provided to clients in their own homes

872920  **Non-Residential Care Services nec**

This class includes employers mainly engaged in providing welfare services not elsewhere classified. This class also includes community transport services provided on account of government agencies or not-for-profit organisations to clients who are aged or have a disability.

**Exclusions and References:**

Employers mainly engaged in

(a) providing paramedical, nursing or personal hygiene services to clients in their own homes are included in Class 872910 Home Care Services;

(b) employing caretakers, maids, chauffeurs, gardeners, butlers or other services to provide services in their own homes are included in Class 970000 Private Households Employing Staff;

(c) providing employment placement services for clients with disability are included in Class 786100 Employment Placement Services;

(d) business, professional and labour associations and interest groups providing advocacy services as part of their services are included in the appropriate class in Subdivision 96 Other Services;

(e) leasing or sub-leasing residential properties without the provision of care services to persons who are aged, disadvantaged or with disability are included in Class 771120 Residential Property Operators;

(f) providing employment for people with a disability in commercial activities and/or carrying out activities, which are elsewhere classified, are to be included in the class or classes that most accurately reflect those commercial activities;

(g) fund raising on a commission or fee-paying basis for disease and medical condition research, welfare or charity, or fund raising not otherwise classified are included in Class 751900 Services to Finance and Investment nec;

(h) fund raising for disease and medical condition research on their own account are included in Class 781000 Scientific Research;

(i) providing a specific rehabilitation service are included in the appropriate classes under Division O Health and Community Services; and

(j) providing a range of rehabilitation services which do not predominantly come from any one class and are not elsewhere classified, are included in 863900 Other Health Services nec.
Primary Activities:
872920001 Adoption service
872920002 Adult day care centre operation
872920003 Advocacy service
872920004 Advocacy service for people with disability
872920005 Alcohol counselling service
872920006 Alcoholics anonymous operation
872920007 Community information service
872920008 Community transport services, not-for-profit
872920009 Community welfare service
872920010 Counselling service nec
872920011 Disability assistance service
872920012 Drug counselling service
872920013 Emergency housekeeping
872920014 Food preparation service to aged and persons with disability, in their own homes
872920015 Fund raising for charitable or welfare purposes (own account)
872920016 Marriage guidance service
872920017 Meals on wheels service
872920018 Medical advocacy service
872920019 Parole or probationary service
872920020 Soup kitchen operation (including mobile)
872920021 Welfare counselling service
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

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>911100</td>
<td>Film and Video Production</td>
<td></td>
</tr>
<tr>
<td></td>
<td>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.</td>
<td></td>
</tr>
</tbody>
</table>

Exclusions and References:
Employers mainly engaged in the provision of other services or equipment to the film and video production industry are included in the appropriate class for the provision of that service or equipment.
Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>911100001</td>
<td>Computer graphic animation and special effect post-production service</td>
</tr>
<tr>
<td>911100002</td>
<td>Film or tape closed captioning</td>
</tr>
<tr>
<td>911100003</td>
<td>Film or video transfer service</td>
</tr>
<tr>
<td>911100004</td>
<td>Motion picture editing</td>
</tr>
<tr>
<td>911100005</td>
<td>Motion picture film or tape production</td>
</tr>
<tr>
<td>911100006</td>
<td>Motion picture production, special effects</td>
</tr>
<tr>
<td>911100007</td>
<td>Newsreel production</td>
</tr>
<tr>
<td>911100008</td>
<td>Post synchronisation sound dubbing</td>
</tr>
<tr>
<td>911100009</td>
<td>Sound dubbing service, motion picture</td>
</tr>
<tr>
<td>911100010</td>
<td>Subtitling of motion picture, film or video</td>
</tr>
<tr>
<td>911100011</td>
<td>Television advertisement production</td>
</tr>
<tr>
<td>911100012</td>
<td>Television film editing service</td>
</tr>
<tr>
<td>911100013</td>
<td>Television film or tape production</td>
</tr>
<tr>
<td>911100014</td>
<td>Television postproduction service</td>
</tr>
<tr>
<td>911100015</td>
<td>Video production</td>
</tr>
<tr>
<td>911100999</td>
<td>Film and video production nec</td>
</tr>
</tbody>
</table>

911200 Film and Video Distribution

This class includes employers mainly engaged in leasing or wholesaling motion pictures on film or video tape to organisations for exhibition or sale. This class also includes agents engaged in leasing and wholesaling films and videos to organisations.

Exclusions and References:
Employers mainly engaged in hiring pre-recorded video cassettes to the general public are included in Class 951100 Video Hire Outlets.

Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>911200001</td>
<td>Motion picture and video distribution</td>
</tr>
<tr>
<td>911200002</td>
<td>Motion picture leasing</td>
</tr>
<tr>
<td>911200003</td>
<td>Motion picture library operation, stock footage (except hire to the public by video hire outlets)</td>
</tr>
<tr>
<td>911200004</td>
<td>Video leasing (excluding hire to the public by video hire outlets)</td>
</tr>
</tbody>
</table>

911300 Motion Picture Exhibition

This class includes employers mainly engaged in screening motion pictures on film or video tape.

Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>911300001</td>
<td>Cinema operation</td>
</tr>
<tr>
<td>911300002</td>
<td>Drive-in theatre operation</td>
</tr>
<tr>
<td>911300003</td>
<td>Film or video festival operation</td>
</tr>
<tr>
<td>911300004</td>
<td>Motion picture screening</td>
</tr>
<tr>
<td>911300005</td>
<td>Motion picture theatre operation</td>
</tr>
<tr>
<td>911300006</td>
<td>Newsreel theatre operation</td>
</tr>
</tbody>
</table>
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:
9121000001 Internet audio broadcasting
9121000002 News collection for radio broadcasting
9121000003 Producing pre-recorded radio programming
9121000004 Radio broadcasting service
9121000005 Radio (including satellite radio) network operation
9121000006 Radio service
9121000007 Radio station operation

Television Services
This class includes employers mainly engaged in providing television services by broadcasting or cable. This class includes the production of television programs, whether live or on tape or other recording medium by such employers, for their own use. This class also includes the collection of news for television services.

Primary Activities:
9122000001 Internet video broadcasting or live streaming media service
9122000002 Cable television station operation
9122000003 Free-to-air television service
9122000004 Free-to-air television broadcasting station or network operation
9122000005 News collection for television service
9122000006 Satellite television broadcasting station or network operation
9122000007 Television broadcasting
9122000008 Television service
9122000009 Television station operation

Subdivision 92 - Libraries, Museums and the Arts

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>921000</td>
<td>Libraries</td>
<td>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.</td>
</tr>
</tbody>
</table>

Primary Activities:
9210000001 Archival service
9210000002 Film archive service
9210000003 Lending library service
9210000004 Library service
9210000005 Mobile library service
9210000006 Municipal library service
Music archive operation
National library service
Photographic archive service
Public library service
Reference library operation
Sound archive service

922000  Museums
This class includes employers mainly engaged in operating museums of all kinds. This class also includes employers engaged in historic house operation.

Exclusions and References:
Employers mainly engaged in selling works of art are included in Class 525900 Retailing nec.

Primary Activities:
Art gallery operation, not involving selling works of art
Art museum operation
Historic or heritage place, site or house operation
Museum operation
Natural history and science museum operation
Social history museum
War memorial museum operation

923100  Zoological and Botanic Gardens
This class includes employers mainly engaged in the operation of zoological or botanical gardens or aquariums.

Primary Activities:
Aquarium operation
arboretum operation
Aviary operation
Botanical garden operation
Herbarium operation
Reptile park operation
Wildlife park or reserve operation (wildlife actively managed)
Zoological garden operation

923900  Recreational Parks and Gardens
This class includes employers mainly engaged in the operation of parks and gardens such as flora or fauna reserves, national parks, tourist caves or wild-life sanctuaries.

Primary Activities:
Bird reserve operation
Conservation park operation
Flora reserve operation
National or state/territory park or reserve operation
923900005  Parks and gardens operation  
923900006  Picnic ground operation  
923900007  Recreation ground operation (except sporting)  
923900008  Tourist caves operation  
923900009  Wildlife sanctuary operation (wildlife not actively managed)

924110  Theatre and Orchestra Productions  
This class includes employers mainly engaged in providing live theatrical or performance presentations (including concerts, opera, ballet or drama).

Primary Activities:
924110001  Choirs/ choral group operation  
924110002  Concert Band operation  
924110003  Dance and ballet company operation  
924110004  Musical comedy company operation  
924110005  Musical productions  
924110006  Opera company operation  
924110007  Orchestra operation  
924110008  Puppet show operation  
924110009  Theatrical company operation

924120  Other Theatre and Musical Performance  
This class includes employers mainly engaged in providing live musical performances, other than orchestras and concert bands.

Primary Activities:
924120001  Compere/host of club and hotel bingo and trivia games  
924120002  Live musical performance group, other than choir, concert band or orchestra  
924120003  Live musical presentation/performance by disc jockey  
924120004  Master of ceremonies  
924120005  Solo musician, vocalist or performance artist  
924120999  Theatre and musical performance nec

924200  Creative Arts  
This class includes employers mainly engaged in musical composition, the literary arts, and visual arts such as painting, drawing, sculpture, pottery etc.

Primary Activities:
924200001  Artist (own account)  
924200002  Cartoonist (own account)  
924200003  Choreography service (own account)  
924200004  Composer (music; own account)  
924200005  Painter (artist; own account)  
924200006  Playwright (own account)  
924200007  Poet (own account)  
924200008  Scriptwriter (own account)
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924200009  Sculptor (own account)
924200010  Song writer (own account)
924200011  Speaker service (including radio and television announcing) (own account)
924200012  Writer (own account)
924200013  Writing technical manuals
924200999  Creative arts service nec

925100  Sound Recording Studios
This class includes employers mainly engaged in operating sound recording studios.

Exclusions and References:
Employers mainly engaged in recording radio programmes are included in Class 912100 Radio Services.

Primary Activities:
925100001  Sound recording post-production service
925100002  Sound recording studio operation

925200  Performing Arts Venues
This class includes employers mainly engaged in operating performing arts venues.

Primary Activities:
925200001  Concert hall operation
925200002  Entertainment centre operation
925200003  Music bowl operation
925200004  Music hall operation (excl theatre restaurant operation)
925200005  Opera house operation
925200006  Playhouse operation
925200007  Theatre operation (except motion picture theatre)
925200999  Performing arts venue operation nec

925910  Agency Services to the Arts
This class includes employers mainly engaged in providing agency services to the arts.

Primary Activities:
925910001  Casting agency operation
925910002  Performing arts ticket agency operation (computerised or manual)

925920  Services to the Arts nec
This class includes employers mainly engaged in providing services to the arts not elsewhere classified.

Exclusions and References:
Employers mainly engaged in set design including mfg are included in classes 292100 Wooden Furniture and Upholstered Seat Mfg or 292900 Furniture Manufacturing nec.
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Primary Activities:
925920001 Costume design service
925920002 Set designing service (no mfg)
925920003 Set dressing service (no mfg)
925920004 Theatre lighting service
925920999 Services to the arts nec

Subdivision 93 - Sport and Recreation

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
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<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
<tr>
<td>931110</td>
<td>Horse and Dog Racing Operations</td>
</tr>
</tbody>
</table>
This class includes employers mainly engaged in operating facilities specially used and designed for horse or dog racing. This class also includes the operation of racing stables and kennels. Horse racing includes the racing of horses which are ridden or which are pulling a vehicle.

Exclusions and References:
Horse racing jockeys and horse racing harness drivers are included in Classes 931120 Horse Racing Jockeys and 931130 Horse Racing Harness Drivers.

Primary Activities:
931110001 Dog training (for racing)
931110002 Farrier service
931110003 Greyhound training
931110004 Race course or track operation nec
931110005 Race horse training
931110006 Racing kennels operation
931110007 Racing stables operation

931120 Horse Racing Jockeys
This class consists of employers of horse racing jockeys.

Primary Activities:
931120001 Jockey

931130 Horse Racing Harness Drivers
This class consists of employers of horse racing harness drivers.

Primary Activities:
931130001 Horse racing harness driver

931200 Sports Grounds and Facilities nec
This class includes employers mainly engaged in operating any kind of indoor or outdoor sports facility other than those for horse or dog racing. This class also includes separately located grounds of sporting clubs which are treated as separate employers.
Exclusions and References:
Employers mainly engaged in
(a) operating sporting grounds or facilities in conjunction with a licensed club are included in Class 574000 Clubs (Hospitality);
(b) operating a licensed club and sporting grounds or facilities on land owned, leased and/or managed by the licensed club are included in Class 574000 Clubs (Hospitality);
(c) operating sporting grounds or facilities on land owned, leased, managed by or in conjunction with a resort, hotel/motel and/or accommodation complex are included in Class 571000 Accommodation;
(d) ski lodge operation are included in Class 571000 Accommodation;
(e) providing medical and/or other health services to persons engaged in sporting activity are included in the relevant classes in Subdivision 86 Health Services;
(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:
931200001 Athletic field or stadium operation
931200002 Basketball court or stadium operation
931200003 Billiard, snooker or pool hall operation
931200004 Bowling alley, tenpin, operation
931200005 Bowling green operation (except licensed club)
931200006 Boxing stadium operation
931200007 Cable water ski park operation
931200008 Cricket ground operation
931200009 Football field or stadium operation nec
931200010 Golf course or practice range operation (except licensed club)
931200011 Gymnasium operation
931200012 Health and fitness centre operation
931200013 Indoor cricket centre operation
931200014 Ice or roller skating rink operation
931200015 Motor racing track or speedway operation
931200016 Netball court or stadium operation
931200017 Rifle range operation
931200018 Rugby league football ground
931200019 Ski-slope operation (including ski-tow operation)
931200020 Sports ground, stadium or venue operation (except licensed club)
931200021 Squash court operation
931200022 Swimming pool operation
931200023 Surf lifesaving service
931200024 Tennis court operation

931911 Sports and Services to Sport nec
This class includes employers mainly engaged in providing sporting services not elsewhere classified. This class also includes clubs or associations predominantly engaged in providing services to sporting activities, and employers providing instruction or training in sporting and/or recreational activities not elsewhere classified.
### 931911001 Aviation club
### 931911002 Boat operation – recreational – with crew, eg fishing boat charter or sightseeing tour
### 931911003 Cricket club operation (except licensed)
### 931911004 Exercise class instructor
### 931911005 Hockey club operation (except licensed)
### 931911006 Marina operation (pleasure craft)
### 931911007 Martial arts instruction
### 931911008 Personal trainer
### 931911009 Riding school operation
### 931911010 Scuba diving (recreational) instruction
### 931911011 Ski-tow operation (excluding ski-slope operation)
### 931911012 Sporting club or association (apart from sports administration service)
### 931911013 Sports coaching service
### 931911014 Sports competition official service
### 931911015 Sports referee service
### 931911016 Sports statistics service (including attendance at matches and sporting events)
### 931911017 Sports training service
### 931911018 Swimming schools
### 931911019 Yacht club operation (except licensed)

### 931912 Sports Administration Services

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>931912</td>
<td>This class included employers mainly engaged in providing only administration services to the sporting industry.</td>
</tr>
</tbody>
</table>

**Exclusions and References:**
Employers mainly engaged in
(a) providing referees, coaches, competition officials, sports coaching and training services are included in Class 931911 Sports and Services to Sports nec;
(b) operating sports grounds or facilities are included in Class 931110 Horse and Dog Racing Operations or 931200 Sports Grounds and Facilities nec as appropriate; and
(c) providing medical and/or other health services to persons engaged in sporting activity are included in the relevant classes in Subdivision 86 Health Services.
**Primary Activities:**

931912001 Sports administration service

**931920 Professional Footballers**

This class consists of employers of professional and semi-professional football players.

**Primary Activities:**

931920001 Professional Australian Rules football players
931920002 Professional football players (Soccer)
931920003 Professional Rugby League football players
931920004 Professional Rugby Union football players

**931930 Professional Boxing**

This class consists of employers of persons engaged in professional boxing (fist fighting) sports, contests, displays or exhibitions.

*Exclusions and References:*

Employers of professional combatants mainly engaged in kickboxing, or styles of boxing other than fist boxing, are included in Class 931950 Professional Combat Sports.

**Primary Activities:**

931930001 Professional boxing (fist fighting)

**931940 Professional Wrestling**

This class consists of employers of persons engaged in professional wrestling sports, contests, displays or exhibitions.

**Primary Activities:**

931940001 Professional wrestlers

**931950 Professional Combat Sports**

This class consists of employers of persons engaged in professional combat sports, contests, displays or exhibitions.

*Exclusions and References:

Employers of persons mainly engaged in
(a) professional boxing (fist fighting) are included in Class 931930 Professional Boxing; and
(b) professional wrestling are included in Class 931940 Professional Wrestling.

**Primary Activities:**

931950001 Cage fighting, in any of its styles
931950002 Ju-jitsu or Jiu-jitsu, in any of its styles
931950003 Kick boxing, in any of its styles
931950004 Mixed Martial Arts, in any of its styles
931950005 Muay Thai, in any of its styles
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931950006 Thai boxing, in any of its styles
931950007 Ultimate fighting, in any of its styles

932100 Lotteries
This class includes employers mainly engaged in operating lotteries or in selling lottery products.

Primary Activities:
932100001 Art union operation
932100002 Football pool operation
932100003 Keno operation
932100004 Lottery agency operation
932100005 Lottery operation

932200 Casinos
This class includes employers mainly engaged in providing a range of gambling services in addition to totalisator or gaming machine services, and other amusements, in a building to which the general public have access. Included are employers providing food, liquor and accommodation services in addition to a full range of gambling services.

Exclusions and References:
Employers mainly engaged in
(a) providing food or liquor and gaming machine services only are included in Subdivision 57Accommodation, Cafes and Restaurants; and
(b) operating lotteries and selling lottery products are included in Class 932100 Lotteries.

Primary Activities:
932200001 Casino operation

932900 Gambling Services nec
This class includes employers mainly engaged in providing totalisator, betting or other gambling services (except casinos or lotteries).

Primary Activities:
932900001 Betting shop operation
932900002 Bookmaker operation (own account)
932900003 Football pools operation
932900004 Internet gambling operation
932900005 Totalisator agency operation
932900999 Gambling employer operation nec
### 933000 Other Recreation Services

This class includes employers mainly engaged in providing recreation and entertainment services (including the operation of amusement parks or arcades, side shows, circuses, agricultural shows or shooting galleries) not elsewhere classified.

*Exclusions and References:*

*Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec.*

#### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Activity</th>
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<tbody>
<tr>
<td>933000001</td>
<td>Abseiling adventure</td>
</tr>
<tr>
<td>933000002</td>
<td>Amusement park or arcade operation</td>
</tr>
<tr>
<td>933000003</td>
<td>Bungy jumping operation</td>
</tr>
<tr>
<td>933000004</td>
<td>Camel trek tours</td>
</tr>
<tr>
<td>933000005</td>
<td>Canyoning adventure operation</td>
</tr>
<tr>
<td>933000006</td>
<td>Cave diving operation</td>
</tr>
<tr>
<td>933000007</td>
<td>Circus operation</td>
</tr>
<tr>
<td>933000008</td>
<td>Dance hall operation</td>
</tr>
<tr>
<td>933000009</td>
<td>Go-kart venue operation</td>
</tr>
<tr>
<td>933000010</td>
<td>Entertainment nec</td>
</tr>
<tr>
<td>933000011</td>
<td>Fireworks and/or pyrotechnic displays</td>
</tr>
<tr>
<td>933000012</td>
<td>Indoor climbing operation</td>
</tr>
<tr>
<td>933000013</td>
<td>Merry-go-round operation</td>
</tr>
<tr>
<td>933000014</td>
<td>Mini-golf centre operation</td>
</tr>
<tr>
<td>933000015</td>
<td>Outdoor adventure operation nec</td>
</tr>
<tr>
<td>933000016</td>
<td>Para-gliding adventure tours</td>
</tr>
<tr>
<td>933000017</td>
<td>Para-sailing adventure tours</td>
</tr>
<tr>
<td>933000018</td>
<td>Railway operation (by historical railway societies or as a tourist attraction; except amusement park railways)</td>
</tr>
<tr>
<td>933000019</td>
<td>Theme park operation</td>
</tr>
<tr>
<td>933000020</td>
<td>Water park operation</td>
</tr>
<tr>
<td>933000021</td>
<td>White water rafting operation</td>
</tr>
<tr>
<td>933000022</td>
<td>White water rafting operation (inland waters)</td>
</tr>
<tr>
<td>93300999</td>
<td>Amusement or recreation activity nec</td>
</tr>
</tbody>
</table>
DIVISION Q - PERSONAL AND OTHER SERVICES
This Division includes employers engaged in providing personal services.

**Subdivision 95 - Personal Services**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
</tr>
</tbody>
</table>

**951100  Video and DVD Hire Outlets**
This class includes employers mainly engaged in hire of pre-recorded video cassettes/DVDs for personal use.

**Primary Activities:**
- 951100001 Pre-recorded video cassettes hire to the general public
- 951100002 Pre-recorded DVD hire to the general public

**951900  Personal and Household Goods Hiring nec**
This class includes employers mainly engaged in hire of personal or household goods not elsewhere classified.

**Exclusions and References:**
*Employers mainly engaged in hire of goods for commercial or business use are included in the appropriate class of Subdivision 77 Property Services.*

**Primary Activities:**
- 951900001 Artwork hire
- 951900002 Bicycle hire
- 951900003 Camping equipment hire
- 951900004 Costume hire
- 951900005 Domestic appliance hire
- 951900006 Fishing tackle hire
- 951900007 Furniture hire
- 951900008 Hobby equipment hire
- 951900009 Jukebox machine hire and/or lease
- 951900010 Photographic equipment hire
- 951900011 Refrigerator hire
- 951900012 Snow ski hire
- 951900013 Sound reproducing equipment, household, hire
- 951900014 Sports and recreation equipment hire
- 951900015 Stove or heater hire
- 951900016 Suit hire
- 951900017 Television hire
- 951900018 Video recorder or equipment hire
- 951900019 Washing machine hire
- 951900020 Water cooler equipment hire, household (may include supply of water)
- 951900999 Hire of personal or household goods nec
Laundry and Dry Cleaning Operations
This class includes employers mainly engaged in providing commercial laundry or dry-cleaning services (including baby napkin or linen hire services).

Exclusions and References:
Employers mainly engaged in providing self-service laundries and dry cleaning agencies are included in Class 952120 Self-service Laundries and Dry Cleaning Agencies.

Primary Activities:
- 952110001 Curtain cleaning service
- 952110002 Dry-cleaning
- 952110003 Dyeing service, clothes, nec
- 952110004 Laundry service, commercial
- 952110005 Linen hire service
- 952110006 Pressing or ironing service

Self-service Laundries and Dry Cleaning Agencies
This class includes employers mainly engaged in providing domestic and self-service laundries. It also includes dry-cleaning agencies which do not undertake any dry cleaning on the premises.

Primary Activities:
- 952120001 Dry-cleaning agency operation
- 952120002 Laundromats
- 952120003 Laundry service, domestic
- 952120004 Self-service laundry operation

Carpet Cleaners
This class includes employers mainly engaged in providing carpet, rug and upholstered furniture cleaning services.

Primary Activities:
- 952130001 Carpet and rug cleaning service
- 952130002 Carpet dyeing service
- 952130003 Upholstered furniture cleaning service

Photographic Film Processing
This class includes employers mainly engaged in developing, printing or other processing of motion picture or other photographic film.

Exclusions and References:
Employers mainly engaged in
(a) Motion picture film production are included in Class 911100 Film and Video Production; and
(b) Portrait or other photography are included in Class 952300 Photographic Studios.
Primary Activities:
952200001 Photographic film processing

Photographic Studios
This class includes employers mainly engaged in undertaking portrait or other photography.

Exclusions and References:
Employers mainly engaged in
(a) retailing photographic equipment or supplies are included in Class 524400 Photographic Equipment Retailing;
(b) providing aerial photography services are included in Class 782200 Surveying Services;
(c) motion picture production are included in Class 911100 Film and Video Production;
(d) video filming which involves paid actors, script writing, external services for editing etc, production of several copies, or commercial usage are included in Class 911100 Film and Video Production; and
(e) developing, printing or other processing of motion picture or other photographic film are included in Class 952200 Photographic Film Processing.

Primary Activities:
952300001 Commercial photography service (except aerial photography, motion picture production or photographic film processing)
952300002 Photographic vending machine service
952300003 Photography service (except aerial photography, motion picture production or photographic film processing)
952300004 Portrait photography service
952300005 Street photography service
952300006 Studio photography service
952300007 Video filming service, nec

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

Gardening Services
This class includes employers mainly engaged in providing gardening and lawn mowing services only.

Exclusions and References:
Employers mainly engaged in
(a) agricultural weed eradication services are included in either Class 021920 Services to Crop Farming nec or 021930 Services to Fruit and Vegetable Growing nec;
(b) domestic or other non-agricultural weed eradication services are included in Class 786500 Pest Control Services; and
(c) landscape gardening (involving major earthworks and the building or retaining walls and paths etc) are included in Class 425100 Landscaping Services.

Primary Activities:
952510001 Garden maintenance service
952510002 Gardening service
952510003 Lawn care service (e.g. fertilising, seeding, spraying)
952510004 Lawn mowing service
952510005 Maintenance of plants and shrubs in buildings

852520 Amenity Tree Services
This class includes employers mainly engaged in providing tree surgery and lopping services.

Primary Activities:
952520001 Arborist
952520002 Mulching of vegetation
952520003 Tree lopping service
952520004 Stump grinding
952520005 Tree removal
952520006 Tree surgery

952600 Hairdressing and Beauty Salons
This class includes employers mainly engaged in hairdressing or in providing beauty treatment services.

Primary Activities:
952600001 Barber shop operation
952600002 Beauty salon operation
952600003 Epilation service (including laser hair removal)
952600004 Hairdressing service
952600005 Manicure service
952600006 Pedicure service

952910 Adult Personal Services
This class includes employers mainly engaged in providing adult personal services.

Primary Activities:
952910001 Brothel keeping
952910002 Escort agency service
952910003 Prostitution service

952920 Personal Services nec
This class includes employers mainly engaged in providing personal services not elsewhere classified.
Exclusions and References:
Employers mainly engaged in
(a) the operation of health farms mainly providing accommodation are included in Subdivision 57 Accommodation, Cafes and Restaurants;
(b) surgical hair restoration or hair transplanting services are included in Class 862200 Specialist Medical Services;
(c) providing therapeutic massage services or operation of health farms mainly providing medical services are included in Class 863900 Other Health Services nec; and
(d) providing therapeutic massage services or providing weight reducing services which mainly use exercise and fitness programs are included in Class 931911 Sports and Services to Sport nec.
(e) providing migration consulting services to unrelated businesses are included in Class 785500 Business Management Services.

Primary Activities:
952920001 Astrology service
952920002 Baby sitting service (except in child care centres or preschools)
952920003 Chauffeur service
952920004 Cloak room service
952920005 Fortune telling service
952920006 Genealogy service
952920007 Hair restoration service (cosmetic)
952920008 Heraldry service
952920009 Introduction agency service
952920010 Marriage celebrant (own account)
952920011 Massage service nec
952920012 Pet grooming service
952920013 Sauna bath operation
952920014 Tattooing service
952920015 Toilet, public, operation
952920016 Turkish bath operation
952920017 Weight reducing service (mainly diet planning programs)
952920018 Migration consulting service - for individuals
952920999 Domestic service nec (on a contract or fee basis)

Subdivision 96 - Other Services

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<th>Column 1</th>
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<tbody>
<tr>
<td>Class</td>
<td>Title and Description</td>
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<tr>
<td>961000</td>
<td>Religious Organisations</td>
</tr>
</tbody>
</table>

This class includes religious organisations operated for worship or for the promotion of religious activities. This class also includes employers of Ministers of Religion who are deemed to be workers pursuant to clauses 17 and 18 of Schedule 1 to the Workplace Injury Management and Workers Compensation Act 1998.
**Exclusions and References:**

Employers of religious institutions mainly engaged in the provision of education, or operation of hospitals, charitable homes etc, are included in the classes appropriate to these activities.

### Primary Activities:

- **961000001** Bible society operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)
- **961000002** Church operation
- **961000003** Convent operation
- **961000004** Diocesan registry operation
- **961000005** Missionary society operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)
- **961000006** Monastery operation
- **961000007** Mosque operation
- **961000008** Religious organisation operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)
- **961000009** Salvation Army operation (except employers mainly engaged in providing goods or services primary to other industries)
- **961000010** Synagogue operation
- **961000011** Temple, religious, operation

### Business and Professional Associations

This class includes employers mainly engaged in promoting the interests of specific groups of employers or self-employed persons.

### Primary Activities:

- **962100001** Accountants' association operation
- **962100002** Architects' association operation
- **962100003** Bar association operation
- **962100004** Builders' association operation
- **962100005** Business taxpayers' association operation
- **962100006** Chamber of Commerce operation
- **962100007** Chamber of Manufacturers operation
- **962100008** Chemists' association operation
- **962100009** Dentists' association operation
- **962100010** Employers' association operation
- **962100011** Engineers' association operation (except trade union)
- **962100012** Farmers' association operation
- **962100013** Graziers' association operation
- **962100014** Hotelkeepers' association operation
- **962100015** Lawyers' association operation
- **962100016** Manufacturers' association operation
- **962100017** Medical association operation
- **962100018** Pastoralists' association operation
- **962100019** Professional sporting associations
- **962100020** Retail traders’ association operation
Labour Associations
This class includes employers mainly engaged in promoting the interests of employees, such as trade unions, councils and associations.

Primary Activities:
962200001 Industrial union operation
962200002 Trade union operation

Interest Groups nec
This class includes employers mainly engaged in the promotion of community interests not elsewhere classified. It also includes political parties.

Exclusions and References:
(a) welfare organisations are included in the appropriate classes in Subdivision 87 Community Services;
(b) religious institutions are included in Class 961000 Religious Organisations;
(c) sporting associations or clubs are included in Class 931911 Sports and Services to Sports nec or Class 931912 Sports Administration Services; and
(d) commercial enterprises (e.g. coffee shops) of interest groups should be classified according to the business activity of the commercial enterprise.

Primary Activities:
962900001 Accident prevention association operation
962900002 Automobile association operation
962900003 Consumers' association operation
962900004 Housewives' association operation
962900005 Pensioners' association operation
962900006 Personal taxpayers' association operation
962900007 Political party operation
962900008 Ratepayers' association operation
962900009 Society operation (for the prevention of cruelty to animals)
962900999 Associations operation (for promotion of community, environmental or sectional interests) nec

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)

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.
Exclusions and References:
Employers mainly engaged in providing juvenile corrective services are included in Class 872200 Residential Care Services nec.

Primary Activities:
963200001 Detention centre operation
963200002 Gaol operation
963200003 Prison farm operation
963200004 Prison operation
963200005 Remand centre operation
963200006 Corrective centre facilities management

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.

Exclusions and references
Employers mainly engaged in septic tank repairs and maintenance are included in Class 423100 Plumbing Services.

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)
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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

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Title and Description</th>
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<tbody>
<tr>
<td>970000</td>
<td></td>
<td>Private Households Employing Staff</td>
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<tr>
<td></td>
<td></td>
<td>This class includes employers mainly engaged in employing caretakers, maids, chauffeurs, gardeners, butlers or other servants for domestic purposes.</td>
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</tbody>
</table>

Exclusions and References:
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.

Primary Activities:
970000001  Private households (employing staff)