

WorkCover WA Industry Classification Order

Second Edition - April 2025

Issued under section 253(1) of the Workers Compensation and Injury Management Act 2023

Effective from and after 4pm, **30 June 2025**. D2025/34770



WorkCover WA Industry Classification Order

Introduction

The WorkCover WA Industry Classification Order, established under section 253 of the *Workers Compensation and Injury Management Act 2023*, sets the industry-based premium rating system for calculating workers compensation insurance premiums in Western Australia.

The WorkCover WA Industry Classification Order (second edition) is effective from and after 4pm **30 June 2025**.

The WorkCover WA Industry Classification Order provides for the assignment of WorkCover WA Premium Rating classifications (PRCs) to identify an employer's industry.

The system is based on the *Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006*, with variations applied to accommodate specific characteristics of the Western Australian industrial environment.

Overview of Order

- 1. Section 1 describes the changes between editions of the WorkCover WA Industry Classification Order.
- 2. Section 2 describes the <u>ANZSIC 2006</u> structure (refer to <u>ABS ANZSIC 06</u> Desktop Search Engine for more details).
- 3. Section 3 describes the PRC structure and details the variations from ANZSIC codes.
- 4. Section 4 outlines the coding rules for assigning PRCs to business activities.
- 5. Section 5 includes a flowchart to guide assigning PRCs to business activities.
- 6. Section 6 lists all PRCs.

WorkCover WA, from time to time, also fixes recommended premium rates that apply to each industry class to which the WorkCover WA Industry Classification Order applies. WorkCover WA's recommended premium rates are published on the WorkCover WA website.

Section 1 - Differences between editions

Differences between the first and second editions of the WorkCover WA Industry Classification Order:

- PRC 72121 Labour Supply Services Not Elsewhere Classified is otiose and has been removed.
- PRC 87901 Employer Receiving Social Assistance Services has been introduced to apply to employers or deemed employers under the Act who are receiving social assistance services (e.g. NDIS participants who directly engage NDIS support workers).
- PRC 96010 Private Households Employing Staff is no longer restricted to permanent staff.
- PRC 96011 Private Households Employing Staff Occasional Staff has been removed.
- Minor editorial changes to some PRCs to better reflect the classification.

Section 2 - ANZSIC structure

ANZSIC is a hierarchical classification with four levels:

- Division (the broadest level)
- Subdivision
- Group
- Class (the finest level).

The Division level provides a limited number of categories offering a broad overall picture of similar economic activities. The Subdivision, Group and Class levels provide increasingly detailed dissections of these categories. In Western Australia, recommended premium rates are set at the class level.

ANZSIC adopts an alphanumeric numbering system with a hierarchical structure (see example below), where the leading alpha character denotes the industry division. The ANZSIC Subdivision, Group and Class levels are denoted by numeric codes.

Example of ANZSIC hierarchical structure

Level	Code	Description
Division	С	Manufacturing
Subdivision	11	Food Product Manufacturing
Group	111	Meat and Meat Product Manufacturing
Class	1111	Meat Processing

For more information on ANZSIC, refer to the Australian Bureau of Statistics website.

Section 3 - WorkCover WA premium rating classification structure

WorkCover WA's PRC is used to identify an employer's industry. The system is based on ANZSIC 2006, with variations applied to accommodate specific Western Australian industry characteristics.

Generally, this is achieved by adding a "0" to the end of each 4-digit ANZSIC code forming a 5-digit code.

However, there are some instances where variations are required for industries with similar economic activities but which present a significantly different workers compensation risk.

These variations apply to the following ANZSIC classes:

- 0700 Oil and Gas Extraction
- 0804 Gold Ore Mining
- 0990 Other Non-Metallic Mineral Mining and Quarrying
- 1090 Other Mining Support Services
- 2090 Other Non-Metallic Mineral Product Manufacturing
- 4121 Fresh Meat, Fish and Poultry Retailing
- 5219 Other Water Transport Support Services
- 7212 Labour Supply Services
- 8790 Other Social Assistance Services
- 9113 Sports and Physical Recreation Venues, Grounds and Facilities Operation
- 9531 Laundry and Dry-Cleaning Services
- 9601 Private Households Employing Staff.

0700 - Oil and Gas Extraction

Variation	PRC
Oil and Gas Extraction – On Land	07000
This class consists of units as described above where the activity occurs on land.	
Oil and Gas Extraction – Offshore	07001
This class consists of units as described above where the activity occurs offshore.	

0804 - Gold Ore Mining

Variation	PRC
Gold Ore Mining – Above Ground	08040
This class consists of units as described above where the activity occurs above ground.	
Gold Ore Mining – Underground	08041
This class consists of units as described above where the activity occurs <u>underground</u> .	

0990 - Other Non-Metallic Mineral Mining and Quarrying

Variation	PRC
Other Non-Metallic Mineral Mining and Quarrying Excluding Salt Harvesting	09900
This class consists of units mainly engaged in mining or quarrying for minerals n.e.c. excluding salt harvesting.	
Other Non-Metallic Mineral Mining and Quarrying – Salt Harvesting	09901
This class consists of units mainly engaged in mining or quarrying for salt.	

1090 - Other Mining Support Services

Variation	PRC
Other Mining Support Services – On Land	10900
This class consists of units as described above where the activity occurs on land.	
Other Mining Support Services – Offshore	10901
This class consists of units as described above where the activity occurs offshore.	

2090 - Other Non-Metallic Mineral Product Manufacturing

Variation	PRC
Other Non-Metallic Mineral Product Manufacturing Excluding Fibreglass, Insulation and Stone Products	20900
This class consists of units as described above where the activity excludes fibreglass, insulation and stone products manufacturing.	
Other Non-Metallic Mineral Product Manufacturing – Fibreglass, Insulation and Stone Products Manufacturing	20901
This class consists of units as described above where the activity is fibreglass, insulation and stone products manufacturing.	

4121 - Fresh Meat, Fish and Poultry Retailing

Variation	PRC
Fresh Meat and Poultry Retailing Excluding Fish Retailing	41210
This class consists of units as described above where the activity excludes fish retailing.	
Fish Retailing	41211
This class consists of units as described above where the activity is fish retailing.	

5219 - Other Water Transport Support Services

Variation	PRC
Other Water Transport Support Services Excluding Marine Salvage Service	52190
This class consists of units as described above where the activity excludes marine salvage service.	
Marine Salvage Service	52191
This class consists of units as described above where the activity is marine salvage service.	

7212 - Labour Supply Services

Variation	PRC
Labour Supply Services – Predominantly Clerical Staff This class consists to units where a labour hire entity supplies predominantly clerical workers to a host employer's business on a fee or contract basis and the work is performed under the supervision of the host employer or at the host employer's work site.	72120
Labour Supply Services – Predominantly Non-Clerical Staff This class consists of units where a labour hire entity supplies workers (other than predominantly clerical staff) to a client host employer's business on a fee or contract basis, and the work is performed under the supervision of the host employer or at the host employer's work	Host employer's PRC

site, the relevant PRC is the one that represents the predominant	
business activity of the host employer to which workers are supplied.	

8790 - Other Social Assistance Services

Variation	PRC
Employer Receiving Social Assistance Services	87901
This class applies to employers or deemed employers under the Act who are <i>receiving</i> social assistance services (e.g. NDIS participants who directly engages NDIS support workers).	

9113 - Sports and Physical Recreation Venues, Grounds and Facilities Operation

Variation	PRC
Sports and Physical Recreation Venues, Grounds and Facilities Operation Excluding Speedway Operation	91130
This class consists of units as described above where the activity excludes speedway operation.	
Speedway Operation	91131
This class consists of units as described above where the activity is speedway operation.	

9531 - Laundry and Dry-Cleaning Services

Variation	PRC
Laundry and Dry-Cleaning Services Excluding Industrial Laundry Services	95310
This class consists of units as described above where the activity excludes industrial laundry services.	
Industrial Laundry Services	95311
This class consists of units as described above where the activity is industrial laundry services.	

Section 4 - WorkCover WA PRC coding rules

WorkCover WA sets recommended premium rates for all industry classes, each with a specific PRC. The applicable PRC is determined based on the employer's predominant business activity as outlined in this Order.

PRC based on predominant business activity

The relevant PRC corresponds to or most closely describes the employer's predominant business activity. The predominant business activity is the one with the largest aggregate remuneration paid to workers over the policy period.

Generally, there should only be one PRC for each employer, unless specified otherwise in the following cases:

- a) more than one business activity and business location
- b) labour supply companies.

One location but multiple business activities = One PRC

Where an employer operates more than one business activity at the same geographical location, the PRC should be based on the predominant business activity. The PRC will apply to all business activities of the employer at that location.

Example - one location different business activities

Company A performs plumbing and tiling services.

70% of Company A's wages are for plumbing and 30% are for tiling services.

The predominant business activity of company A is plumbing services.

Result: Company A will be assigned PRC 32310 (Plumbing Services).

More than one location and different business activities = Multiple PRCs

Multiple PRCs may be allocated to an employer if:

a) the employer operates more than one business activity

and

b) each business activity operates from separate and distinct geographical locations

and

- c) the business activities are not incidental to each other, meaning
 - (i) they operate independently of each other
 - (ii) one does not provide essential support to the other
 - (iii) goods produced or acquired by one business activity are not used in the other business activity

- (iv) workers engaged by the employer do not work across different business activities
- (v) the business activities do not share the same customers.

The allocation of separate PRCs to an employer's policy will correspond to, or most closely describe, each of the employer's business activities.

Example - more than one location and different business activities

Company B operates two businesses: a petrol station and a café, located 20km apart.

80% of Company B's wages are for operating the cafe and 20% are for operating the petrol station.

Are the business activities incidental to each other?

Both activities operate from different shop fronts 20km apart and are separate businesses in their own right. They exist without each other. One business activity retails fuel, the other operates as a cafe. These activities are not essential to each other. Both activities have workers independent of each other and have different customers. The business activities do not provide essential support to each other.

Company B carries on more than one business activity, operating from separate locations and the activities are not incidental to each other.

Result: Company B will be assigned both PRC 40000 - Fuel Retailing & PRC 45110 - Cafes and Restaurants. The aggregate wages of workers at each location will be declared under each respective PRC.

Head office or service support to employer

Where an employer operates a head office or establishes a separate service entity to provide administrative or clerical support solely to that employer, the relevant PRC will be the one that corresponds to the predominant business activity of the employer.

If the employer has more than one PRC due to multiple locations and different business activities, the relevant PRC for workers providing administrative or clerical support will be the employer's PRC with the largest aggregate remuneration paid to workers over the policy period.

Example 1 – separate service entity or head office providing administrative support to one business activity

Company C is a large construction company. Their PRC is 30200 - Non-Residential Building Construction. They set up Company D to provide administration services to Company C and no other entity.

Are the business activities incidental to each other?

Both activities operate from different locations and have workers independent of each other. However, they cannot exist without each other. Company D provides essential support solely to company C. In this example the business activities are incidental to each other.

Result: Company D will be assigned PRC 30200 - Non-Residential Building Construction. The aggregate wages of workers working with Company C and Company D will be combined and declared under PRC 30200.

Example 2 – separate service entity or head office providing administrative support to more than one business activity

Company E is a large construction company that has two businesses that are not incidental to each other:

- a) PRC 30200 Non-Residential Building Construction
- b) PRC 19190 Other Polymer Product Manufacturing

Company E sets up Company F to provide administration services to Company E. Because company E has two different PRCs it is necessary to determine which PRC to allocate to company F.

Company F will be allocated to the employer's PRC with the largest aggregate remuneration paid to workers over the policy period. In this example 70% of workers' aggregate wages are paid to support Non- Residential Building Construction.

Result: Company F will be assigned PRC 30200 - Non-Residential Building Construction.

Labour Supply Services

Different PRC industry classification rules apply to the following labour hire arrangements:

 Labour Supply Services – supplying predominantly clerical staff
 Where a labour hire entity supplies predominantly clerical workers to a host employer's business on a fee or contract basis and the work is performed under the supervision of the host employer or at the host employer's work site, the relevant PRC is 72120 - Labour Supply Services (Predominantly Clerical Staff).

Example – labour hire entity supplies predominantly clerical staff to host client

A labour hire entity specialises in supplying clerical staff (e.g. receptionists, office assistants) to host employers. The appropriate industry classification is *PRC 72120 - Labour Supply Services – Predominantly Clerical Staff* and each worker's wages would be declared under *PRC 72120*.

N.B – use PRC 72120 only if the labour hire entity supplies predominantly clerical staff to host employers over the course of the insurance period.

A labour hire entity's staff that support the administration of the labour hire entity and are not supplied to any third party host employer, are to be classified under PRC 72910 Office Administrative Services.

Employment Placement and Recruitment Services (PRC 72110) should not be used by labour hire companies where the predominant activity is supplying workers to a host employer.

Labour Supply Services – supplying predominantly non-clerical staff
 Where a labour hire entity supplies workers (other than predominantly clerical staff) to a client host employer's business on a fee or contract basis, and the work is performed under the supervision of the host employer or at

the host employer's work site, the relevant PRC is the one that represents the predominant business activity of the host employer to which workers are supplied.

This category applies to most labour hire arrangements.

Example - non clerical workers supplied to a host employer

A labourer, project manager, engineer and accountant are supplied to a mineral exploration business. The appropriate industry classification is 10120 (Mineral Exploration) and all of the workers' wages would be assigned and declared under the same PRC.

N.B – Use the PRC code that applies to the predominant business activity of the host employer, not the occupation of the worker.

Section 5 - WorkCover WA PRC coding flowchart

Step 1: Identify likely divisions, subdivisions, groups and classes for an employer based on the headings in the Section 6 list of WorkCover WA PRC codes.



Step 2: If unclear read the preambles of likely divisions and class level descriptions from ANZSIC 2006 or use search <u>ABS ANZSIC 06 desktop</u> search engine. Note primary activities and pay careful attention to exclusions and references.



Step 3: Check section 3 of this Order to see if any WorkCover WA PRC variations to <u>ANZSIC 2006</u> apply.



Step 4: Determine the predominant business activity of the employer based on the WorkCover WA PRC Coding Rules in section 4 of this Order. Note, the Order provides for special rules for multiple locations and/ or business activities, and for labour supply.



Step 5: Identify the aggregate remuneration paid to workers by the employer. Note remuneration may need to be declared under more than one PRC if the relevant WorkCover WA PRC Coding Rules apply.



Step 6: Assign the appropriate PRC.

Section 6 – WorkCover WA PRC codes

A AGRICULTURE, FORESTRY AND FISHING

01 AGRICULTURE

011	Nursery	and Floriculture Production
	01110	Nursery Production (Under Cover)
	01120	Nursery Production (Outdoors)
	01130	Turf Growing
	01140	Floriculture Production (Under Cover)
	01150	Floriculture Production (Outdoors)
012	Mushro	om and Vegetable Growing
	01210	Mushroom Growing
	01220	Vegetable Growing (Under Cover)
	01230	Vegetable Growing (Outdoors)
013	Fruit an	d Tree Nut Growing
	01310	Grape Growing
	01320	Kiwifruit Growing
	01330	Berry Fruit Growing
	01340	Apple and Pear Growing
	01350	Stone Fruit Growing
	01360	Citrus Fruit Growing
	01370	Olive Growing
	01390	Other Fruit and Tree Nut Growing
014	Sheep,	Beef Cattle and Grain Farming
	01410	Sheep Farming (Specialised)
	01420	Beef Cattle Farming (Specialised)
	01430	Beef Cattle Feedlots (Specialised)
	01440	Sheep-Beef Cattle Farming
	01450	Grain-Sheep Or Grain-Beef Cattle Farming
	01460	Rice Growing
	01490	Other Grain Growing
015	Other C	rop Growing
	01510	Sugar Cane Growing
	01520	Cotton Growing
	01590	Other Crop Growing n.e.c.
016	Dairy C	attle Farming
	01600	Dairy Cattle Farming
017	_	Farming
	01710	Poultry Farming (Meat)

01720 Poultry Farming (Eggs)

018 Deer Farming

01800 Deer Farming

019 Other Livestock Farming

01910 Horse Farming01920 Pig Farming01930 Beekeeping

01990 Other Livestock Farming n.e.c.

02 AQUACULTURE

020 Aquaculture

02010 Offshore Longline and Rack Aquaculture02020 Offshore Caged Aquaculture

02030 Onshore Aquaculture

03 FORESTRY AND LOGGING

030 Forestry and Logging

03010 Forestry 03020 Logging

04 FISHING, HUNTING AND TRAPPING

041 Fishing

04110 Rock Lobster and Crab Potting04120 Prawn Fishing04130 Line Fishing

04 130 Line Fishing

04140 Fish Trawling, Seining and Netting

04190 Other Fishing

042 Hunting and Trapping

04200 Hunting and Trapping

05 AGRICULTURE, FORESTRY AND FISHING SUPPORT SERVICES

051 Forestry Support Services

05100 Forestry Support Services

052 Agriculture and Fishing Support Services

05210 Cotton Ginning

05220 Shearing Services

05290 Other Agriculture and Fishing Support Services

B MINING

06 COAL MINING

060 Coal Mining

06000 Coal Mining

07 OIL AND GAS EXTRACTION

070 Oil and Gas Extraction

07000 Oil and Gas Extraction – On Land 07001 Oil and Gas Extraction – Offshore

08 METAL ORE MINING

080 Metal Ore Mining

08010 Iron Ore Mining 08020 **Bauxite Mining** 08030 Copper Ore Mining 08040 Gold Ore Mining – Above Ground 08041 Gold Ore Mining - Underground 08050 Mineral Sand Mining 08060 Nickel Ore Mining 08070 Silver-Lead-Zinc Ore Mining 08090 Other Metal Ore Mining

09 NON-METALLIC MINERAL MINING AND QUARRYING

091 Construction Material Mining

09110 Gravel and Sand Quarrying09190 Other Construction Material Mining

099 Other Non-Metallic Mineral Mining and Quarrying

09900 Other Non-Metallic Mineral Mining and Quarrying Excluding Salt Harvesting

09901 Other Non-Metallic Mineral Mining and Quarrying – Salt Harvesting

EXPLORATION AND OTHER MINING SUPPORT SERVICES

101 Exploration

10

10110 Petroleum Exploration10120 Mineral Exploration

109 Other Mining Support Services

Other Mining Support Services – On Land
 Other Mining Support Services – Offshore

С **MANUFACTURING**

11 FOOD PRODUCT MANUFACTURING

111	Meat an	d Meat Product Manufacturing
	11110	Meat Processing
	11120	,
	11130	Cured Meat and Smallgoods Manufacturing
112	Seafood	d Processing
	11200	Seafood Processing
113	Dairy P	roduct Manufacturing
	11310	Milk and Cream Processing
	11320	8
	11330	Cheese and Other Dairy Product Manufacturing
114	Fruit an	d Vegetable Processing
	11400	Fruit and Vegetable Processing
115	Oil and	Fat Manufacturing
	11500	Oil and Fat Manufacturing
116	Grain M	ill and Cereal Product Manufacturing
	11610	Grain Mill Product Manufacturing
	11620	Cereal, Pasta and Baking Mix Manufacturing
117	Bakery	Product Manufacturing
	11710	Bread Manufacturing (Factory Based)
	11720	
	11730	5 (, , , , , , , , , , , , , , , , , ,
	11740	Bakery Product Manufacturing (Non-Factory Based)
118	_	nd Confectionery Manufacturing
	11810	Sugar Manufacturing
	11820	Confectionery Manufacturing
119	Other F	ood Product Manufacturing
	11910	Potato, Corn and Other Crisp Manufacturing
	11920	Prepared Animal and Bird Feed Manufacturing
	11990	Other Food Product Manufacturing n.e.c.

12 BEVERAGE AND TOBACCO PRODUCT MANUFACTURING

	121	Beverage Manufacturing	
		12110 Soft Drink, Cordial and Syrup Manufacturing	
		12120 Beer Manufacturing	
		12130 Spirit Manufacturing	
		12140 Wine and Other Alcoholic Beverage Manufacturing	
	122	Cigarette and Tobacco Product Manufacturing	
		12200 Cigarette and Tobacco Product Manufacturing	
13	TEXTILE	, LEATHER, CLOTHING AND FOOTWEAR MANUFACTURING	
	131	Textile Manufacturing	
	101	13110 Wool Scouring	
		13120 Natural Textile Manufacturing	
		13130 Synthetic Textile Manufacturing	
		. o ree cyriaie ie rexiiie manaraetaning	
	132	Leather Tanning, Fur Dressing and Leather Product Manufacturin	ıg
		13200 Leather Tanning, Fur Dressing and Leather Product	
		Manufacturing	
	133	Textile Product Manufacturing	
		13310 Textile Floor Covering Manufacturing	
		13320 Rope, Cordage and Twine Manufacturing	
		13330 Cut and Sewn Textile Product Manufacturing	
		13340 Textile Finishing and Other Textile Product Manufacturing	
	424	Voitted Dreduct Manufacturing	
	134	Knitted Product Manufacturing	
		13400 Knitted Product Manufacturing	
	135	Clothing and Footwear Manufacturing	
		13510 Clothing Manufacturing	
		13520 Footwear Manufacturing	
14	WOOD F	RODUCT MANUFACTURING	
	141	Low Coursilling and Timber Dressing	
	141	Log Sawmilling and Timber Dressing 14110 Log Sawmilling	
		9 9	
		14120 Wood Chipping	
		14130 Timber Resawing and Dressing	
	149	Other Wood Product Manufacturing	
		14910 Prefabricated Wooden Building Manufacturing	
		14920 Wooden Structural Fitting and Component Manufacturing	
		14930 Veneer and Plywood Manufacturing	
		14940 Reconstituted Wood Product Manufacturing	

PULP, PAPER AND CONVERTED PAPER PRODUCT MANUFACTURING

151	Pulp.	Paper	and	Paper	board	Manuf	actui	rina
101	ı uıb.	I abci	alia	I abci	DOGIA	wana	actai	ши

Pulp, Paper and Paperboard Manufacturing 15100

152 **Converted Paper Product Manufacturing**

15210	Corrugated Paperboard and Paperboard Container
	Manufacturing
15220	Paper Bag Manufacturing
4.5000	Dan an Otatian and Manufacturing

Paper Stationery Manufacturing 15230

Sanitary Paper Product Manufacturing 15240

Other Converted Paper Product Manufacturing 15290

PRINTING (INCLUDING THE REPRODUCTION OF RECORDED MEDIA) 16

161 **Printing and Printing Support Services**

16110 **Printing**

Printing Support Services 16120

162 **Reproduction Of Recorded Media**

16200 Reproduction Of Recorded Media

PETROLEUM AND COAL PRODUCT MANUFACTURING

170 **Petroleum and Coal Product Manufacturing**

17010 Petroleum Refining and Petroleum Fuel Manufacturing 17090 Other Petroleum and Coal Product Manufacturing

BASIC CHEMICAL AND CHEMICAL PRODUCT MANUFACTURING 18

181 **Basic Chemical Manufacturing**

18110 I	ndustrial (Gas Manut	facturing
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18120 Basic Organic Chemical Manufacturing

Basic Inorganic Chemical Manufacturing 18130

182 **Basic Polymer Manufacturing**

18210 Synthetic Resin and Synthetic Rubber Manufacturing

Other Basic Polymer Manufacturing 18290

Fertiliser and Pesticide Manufacturing 183

Fertiliser Manufacturing 18310

18320 Pesticide Manufacturing

	184	Pharmaceutical and Medicinal Product Manufacturing 18410 Human Pharmaceutical and Medicinal Product Manufacturing 18420 Veterinary Pharmaceutical and Medicinal Product Manufacturing
	185	Cleaning Compound and Toiletry Preparation Manufacturing 18510 Cleaning Compound Manufacturing
		18520 Cosmetic and Toiletry Preparation Manufacturing
	189	Other Basic Chemical Product Manufacturing
		18910 Photographic Chemical Product Manufacturing
		18920 Explosive Manufacturing
		18990 Other Basic Chemical Product Manufacturing n.e.c.
19	POLYME	ER PRODUCT AND RUBBER PRODUCT MANUFACTURING
	191	Polymer Product Manufacturing
		19110 Polymer Film and Sheet Packaging Material Manufacturing
		19120 Rigid and Semi-Rigid Polymer Product Manufacturing
		19130 Polymer Foam Product Manufacturing
		19140 Tyre Manufacturing
		19150 Adhesive Manufacturing
		19160 Paint and Coatings Manufacturing
		19190 Other Polymer Product Manufacturing
	192	Natural Rubber Product Manufacturing
		19200 Natural Rubber Product Manufacturing
20	NON-ME	TALLIC MINERAL PRODUCT MANUFACTURING
	201	Glass and Glass Product Manufacturing
		20100 Glass and Glass Product Manufacturing
	202	Ceramic Product Manufacturing
		20210 Clay Brick Manufacturing
		20290 Other Ceramic Product Manufacturing
	203	Cement, Lime, Plaster and Concrete Product Manufacturing
		20310 Cement and Lime Manufacturing
		20320 Plaster Product Manufacturing
		20330 Ready-Mixed Concrete Manufacturing
		20340 Concrete Product Manufacturing
	209	Other Non-Metallic Mineral Product Manufacturing
		Other Non-Metallic Mineral Product Manufacturing Excluding Fibreglass, Insulation and Stone Products

21 PRIMARY METAL AND METAL PRODUCT MANUFACTURING

211	Basic F	errous Metal Manufacturing
	21100	Iron Smelting and Steel Manufacturing
212	Basic F	errous Metal Product Manufacturing
	21210	Iron and Steel Casting
	21220	Steel Pipe and Tube Manufacturing
213	Basic N	on-Ferrous Metal Manufacturing
	21310	•
	21320	Aluminium Smelting
	21330	5
	21390	
214	Basic N	on-Ferrous Metal Product Manufacturing
	21410	Non-Ferrous Metal Casting
	21420	Aluminium Rolling, Drawing, Extruding
	21490	Other Basic Non-Ferrous Metal Product Manufacturing
FABRIC	CATED ME	TAL PRODUCT MANUFACTURING
221	Iron and	d Steel Forging
	22100	Iron and Steel Forging
222	Structu	ral Metal Product Manufacturing
	22210	Structural Steel Fabricating
	22220	Prefabricated Metal Building Manufacturing
	22230	Architectural Aluminium Product Manufacturing
	22240	Metal Roof and Guttering Manufacturing (Except Aluminium)
	22290	Other Structural Metal Product Manufacturing
223	Metal C	ontainer Manufacturing
	22310	Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing
	22390	Other Metal Container Manufacturing

22

224 Sheet Metal Product Manufacturing (Except Metal Structural and Container Products)

22400 Sheet Metal Product Manufacturing (Except Metal Structural and Container Products)

	229	Other F	abricated Metal Product Manufacturing
		22910	Spring and Wire Product Manufacturing
		22920	Nut, Bolt, Screw and Rivet Manufacturing
		22930	Metal Coating and Finishing
		22990	Other Fabricated Metal Product Manufacturing n.e.c.
23	TRANSI	PORT EQ	UIPMENT MANUFACTURING
	231	Motor V	/ehicle and Motor Vehicle Part Manufacturing
		23110	Motor Vehicle Manufacturing
		23120	Motor Vehicle Body and Trailer Manufacturing
		23130	Automotive Electrical Component Manufacturing
		23190	Other Motor Vehicle Parts Manufacturing
	239	Other T	ransport Equipment Manufacturing
		23910	Shipbuilding and Repair Services
		23920	Boatbuilding and Repair Services
		23930	Railway Rolling Stock Manufacturing and Repair Services
		23940	Aircraft Manufacturing and Repair Services
		23990	Other Transport Equipment Manufacturing n.e.c.
24	MACHIN	NERY ANI	D EQUIPMENT MANUFACTURING
	241	Profess	sional and Scientific Equipment Manufacturing
		24110	Photographic, Optical and Ophthalmic Equipment Manufacturing
		24120	Medical and Surgical Equipment Manufacturing
		24190	Other Professional and Scientific Equipment Manufacturing
	242	Compu	ter and Electronic Equipment Manufacturing
		24210	Computer and Electronic Office Equipment Manufacturing
		24220	Communication Equipment Manufacturing
		24290	Other Electronic Equipment Manufacturing
	243	Electric	cal Equipment Manufacturing
		24310	Electric Cable and Wire Manufacturing
		24320	Electric Lighting Equipment Manufacturing
		24390	Other Electrical Equipment Manufacturing
	244	Domest	tic Appliance Manufacturing
		24410	Whiteware Appliance Manufacturing
		24490	Other Domestic Appliance Manufacturing
	245		Compressor, Heating and Ventilation Equipment
		Manufa 24510	•
		2 4 510	Pump and Compressor Manufacturing

		24520	Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing
	246	Speciali 24610 24620 24630 24690	sed Machinery and Equipment Manufacturing Agricultural Machinery and Equipment Manufacturing Mining and Construction Machinery Manufacturing Machine Tool and Parts Manufacturing Other Specialised Machinery and Equipment Manufacturing
	249	Other M 24910 24990	achinery and Equipment Manufacturing Lifting and Material Handling Equipment Manufacturing Other Machinery and Equipment Manufacturing n.e.c.
25	FURNIT	JRE AND	OTHER MANUFACTURING
	251	Furnitur 25110 25120 25130 25190	Wooden Furniture and Upholstered Seat Manufacturing Metal Furniture Manufacturing Mattress Manufacturing Other Furniture Manufacturing
	259	Other M 25910 25920 25990	anufacturing Jewellery and Silverware Manufacturing Toy, Sporting and Recreational Product Manufacturing Other Manufacturing n.e.c.
D	ELECTR	ICITY, GA	AS, WATER AND WASTE SERVICES
26	ELECTR	ICITY SU	PPLY
	261	Electrici 26110 26120 26190	ity Generation Fossil Fuel Electricity Generation Hydro-Electricity Generation Other Electricity Generation
	262	Electrici 26200	ty Transmission Electricity Transmission
	263	Electrici 26300	ty Distribution Electricity Distribution
	264	On Sellin	ng Electricity and Electricity Market Operation On Selling Electricity and Electricity Market Operation

27 GAS SUPPLY

270 Gas Supply

27000 Gas Supply

28 WATER SUPPLY, SEWERAGE AND DRAINAGE SERVICES

281 Water Supply, Sewerage and Drainage Services

28110 Water Supply

28120 Sewerage and Drainage Services

29 WASTE COLLECTION, TREATMENT AND DISPOSAL SERVICES

291 Waste Collection Services

29110 Solid Waste Collection Services29190 Other Waste Collection Services

292 Waste Treatment, Disposal and Remediation Services

29210 Waste Treatment and Disposal Services

29220 Waste Remediation and Materials Recovery Services

E CONSTRUCTION

30 BUILDING CONSTRUCTION

301 Residential Building Construction

30110 House Construction

30190 Other Residential Building Construction

302 Non-Residential Building Construction

30200 Non-Residential Building Construction

31 HEAVY AND CIVIL ENGINEERING CONSTRUCTION

310 Heavy and Civil Engineering Construction

31010 Road and Bridge Construction

31090 Other Heavy and Civil Engineering Construction

32 CONSTRUCTION SERVICES

321 Land Development and Site Preparation Services

32110 Land Development and Subdivision

32120 Site Preparation Services

322 Building Structure Services

32210 Concreting Services

32220 Bricklaying Services

		32230	Roofing Services
		32240	Structural Steel Erection Services
	202	Decilation	u Installation Comices
	323	32310	g Installation Services
			3
		32320	
		32330	
		32340	,
		32390	Other Building Installation Services
	324	Building	g Completion Services
		32410	Plastering and Ceiling Services
		32420	
		32430	
		32440	Painting and Decorating Services
		32450	Glazing Services
	329		onstruction Services
		32910	•
		32920	, ,
		32990	Other Construction Services n.e.c.
F	WHOLE	SALE TRA	ADE
33	BASIC N	NATERIAL	L WHOLESALING
	224	Aariauli	tural Product Wholocoling
	331	•	tural Product Wholesaling
		33110 33120	Wool Wholesaling Cereal Grain Wholesaling
		33120	•
		33190	Other Agricultural Product Wholesaling
	332	Mineral,	, Metal and Chemical Wholesaling
		33210	Petroleum Product Wholesaling
		33220	Metal and Mineral Wholesaling
		33230	Industrial and Agricultural Chemical Product Wholesaling
	333	Timber	and Hardware Goods Wholesaling
	000	33310	Timber Wholesaling
		33320	Plumbing Goods Wholesaling
		33390	Other Hardware Goods Wholesaling
		00030	Other Hardware Coods Wholesalling
21	МАСШЬ	IEDV AND	COLUDMENT WHOLESALING

341 **Specialised Industrial Machinery and Equipment Wholesaling**

Agricultural and Construction Machinery Wholesaling 34110

	34190	Other Specialised Industrial Machinery and Equipment Wholesaling
349	Other M	lachinery and Equipment Wholesaling
	34910	Professional and Scientific Goods Wholesaling
	34920	Computer and Computer Peripheral Wholesaling
	34930	Telecommunication Goods Wholesaling
	34940	Other Electrical and Electronic Goods Wholesaling
	34990	Other Machinery and Equipment Wholesaling n.e.c.
MOTOR	VEHICLE	E AND MOTOR VEHICLE PARTS WHOLESALING
350	Motor V	/ehicle and Motor Vehicle Parts Wholesaling
	35010	Car Wholesaling
	35020	Commercial Vehicle Wholesaling
	35030	Trailer and Other Motor Vehicle Wholesaling
	35040	Motor Vehicle New Parts Wholesaling
	35050	Motor Vehicle Dismantling and Used Parts Wholesaling
GROCE	RY, LIQU	OR AND TOBACCO PRODUCT WHOLESALING
360	Grocery	y, Liquor and Tobacco Product Wholesaling
	36010	General Line Grocery Wholesaling
	36020	Meat, Poultry and Smallgoods Wholesaling
	36030	Dairy Produce Wholesaling
	36040	Fish and Seafood Wholesaling
	36050	Fruit and Vegetable Wholesaling
	36060	Liquor and Tobacco Product Wholesaling
	36090	Other Grocery Wholesaling
OTHER	GOODS	WHOLESALING
371	Textile,	Clothing and Footwear Wholesaling
	37110	Textile Product Wholesaling
	37120	Clothing and Footwear Wholesaling
372	Pharma	nceutical and Toiletry Goods Wholesaling
	37200	Pharmaceutical and Toiletry Goods Wholesaling
373	Furnitu	re, Floor Covering and Other Goods Wholesaling
	37310	Furniture and Floor Covering Wholesaling
	37320	Jewellery and Watch Wholesaling
	37330	Kitchen and Diningware Wholesaling
	37340	Toy and Sporting Goods Wholesaling
	37350	Book and Magazine Wholesaling
	37360	Paper Product Wholesaling

37390 Other Goods Wholesaling n.e.c.

38 COMMISSION-BASED WHOLESALING

380	Com	mission	-Based	Wholes	saling
	~~		DUSCU		JUILII

38000 Commission-Based Wholesaling

G RETAIL TRADE

39 MOTOR VEHICLE AND MOTOR VEHICLE PARTS RETAILING

391 Motor Vehicle Retailing

39110 Car Retailing

39120 Motor Cycle Retailing

39130 Trailer and Other Motor Vehicle Retailing

392 Motor Vehicle Parts and Tyre Retailing

39210 Motor Vehicle Parts Retailing

39220 Tyre Retailing

40 FUEL RETAILING

400 Fuel Retailing

40000 Fuel Retailing

41 FOOD RETAILING

411 Supermarket and Grocery Stores

41100 Supermarket and Grocery Stores

412 Specialised Food Retailing

41210 Fresh Meat and Poultry Retailing Excluding Fish Retailing

41211 Fish Retailing

41220 Fruit and Vegetable Retailing

41230 Liquor Retailing

41290 Other Specialised Food Retailing

42 OTHER STORE-BASED RETAILING

421 Furniture, Floor Coverings, Houseware and Textile Goods Retailing

42110 Furniture Retailing

42120 Floor Coverings Retailing

42130 Houseware Retailing

42140 Manchester and Other Textile Goods Retailing

422 Electrical and Electronic Goods Retailing

42210 Electrical, Electronic and Gas Appliance Retailing

		42220	Other Electrical and Electronic Goods Retailing
	423	Hardwa	re, Building and Garden Supplies Retailing
		42310	Hardware and Building Supplies Retailing
		42320	Garden Supplies Retailing
	424	Recreat	tional Goods Retailing
		42410	Sport and Camping Equipment Retailing
		42420	Entertainment Media Retailing
		42430	Toy and Game Retailing
		42440	Newspaper and Book Retailing
		42450	Marine Equipment Retailing
	425	Clothin	g, Footwear and Personal Accessory Retailing
		42510	Clothing Retailing
		42520	Footwear Retailing
		42530	Watch and Jewellery Retailing
		42590	Other Personal Accessory Retailing
	426	Departr	ment Stores
		42600	Department Stores
	427	Pharma	ceutical and Other Store-Based Retailing
		42710	Pharmaceutical, Cosmetic and Toiletry Goods Retailing
		42720	Stationery Goods Retailing
		42730	Antique and Used Goods Retailing
		42740	Flower Retailing
		42790	Other Store-Based Retailing n.e.c.
43		ORE RET	TAILING AND RETAIL COMMISSION-BASED BUYING
	431	Non-Sto	ore Retailing
		43100	Non-Store Retailing
	432	Retail C	Commission-Based Buying And/Or Selling Retail Commission-Based Buying And/Or Selling
Н	ACCOM	MODATIO	ON AND FOOD SERVICES
	400014		^

44 ACCOMMODATION

440 Accommodation

44000 Accommodation

45 FOOD AND BEVERAGE SERVICES

451 Cafes, Restaurants and Takeaway Food Services

45110 Cafes and Restaurants

45120 Takeaway Food Services

45130 Catering Services

452 Pubs, Taverns and Bars

45200 Pubs, Taverns and Bars

453 Clubs (Hospitality)

45300 Clubs (Hospitality)

I TRANSPORT, POSTAL AND WAREHOUSING

46 ROAD TRANSPORT

461 Road Freight Transport

46100 Road Freight Transport

462 Road Passenger Transport

46210 Interurban and Rural Bus Transport

46220 Urban Bus Transport (Including Tramway)

46230 Taxi and Other Road Transport

47 RAIL TRANSPORT

471 Rail Freight Transport

47100 Rail Freight Transport

472 Rail Passenger Transport

47200 Rail Passenger Transport

48 WATER TRANSPORT

481 Water Freight Transport

48100 Water Freight Transport

482 Water Passenger Transport

48200 Water Passenger Transport

49 AIR AND SPACE TRANSPORT

490 Air and Space Transport

49000 Air and Space Transport

J

Book Publishing

Directory and Mailing List Publishing

OTHER TRANSPORT				
501	Scenic and Sightseeing Transport			
	50100	Scenic and Sightseeing Transport		
502	Pipeline	e and Other Transport		
	50210	Pipeline Transport		
	50290	Other Transport n.e.c.		
POSTA	L AND CO	OURIER PICK-UP AND DELIVERY SERVICES		
510	Postal and Courier Pick-Up and Delivery Services			
	51010	Postal Services		
	51020	Courier Pick-Up and Delivery Services		
TRANSI	PORT SUI	PPORT SERVICES		
521	Water T	ransport Support Services		
	52110	Stevedoring Services		
	52120	Port and Water Transport Terminal Operations		
	52190	Other Water Transport Support Services Excluding Marine Salvage Service		
	52191	Marine Salvage Service		
522	Airport	Operations and Other Air Transport Support Services		
	52200	Airport Operations and Other Air Transport Support Services		
529	Other T	ransport Support Services		
	52910	Customs Agency Services		
	52920	Freight Forwarding Services		
	52990	Other Transport Support Services n.e.c.		
WAREH	OUSING	AND STORAGE SERVICES		
530	Wareho	using and Storage Services		
	53010	Grain Storage Services		
	53090	Other Warehousing and Storage Services		
INFORM	ATION M	EDIA AND TELECOMMUNICATIONS		
PUBLIS	PUBLISHING (EXCEPT INTERNET AND MUSIC PUBLISHING)			
541	Newspa	aper, Periodical, Book and Directory Publishing		
	54110	Newspaper Publishing		
	54120	Magazine and Other Periodical Publishing		

54190	O(1 D 1 !! ! !	/E () ()	Music and Internet)
6/11(II)	()that Dishliching	/ Lycont Cottword	N/IIICIC AND INTARNATI
34190	Chiel Eubhsimic	LEXCEUL SUNWAIE	TVIUSIC AND INTERNET

542 Software Publishing

55110

552

54200 Software Publishing

55 MOTION PICTURE AND SOUND RECORDING ACTIVITIES

551 Motion Picture and Video Activities

000	modern rotare and ridge readens.
55120	Motion Picture and Video Distribution
55130	Motion Picture Exhibition
55140	Post-Production Services and Other Motion Picture and Video

Sound Recording and Music Publishing

55210 Music Publishing

55220 Music and Other Sound Recording Activities

Motion Picture and Video Production

56 BROADCASTING (EXCEPT INTERNET)

561 Radio Broadcasting

56100 Radio Broadcasting

562 Television Broadcasting

56210 Free-To-Air Television Broadcasting

56220 Cable and Other Subscription Broadcasting

57 INTERNET PUBLISHING AND BROADCASTING

570 Internet Publishing and Broadcasting

57000 Internet Publishing and Broadcasting

58 TELECOMMUNICATIONS SERVICES

580 Telecommunications Services

58010	Wired Telecommunications Network Operation
58020	Other Telecommunications Network Operation
58090	Other Telecommunications Services

59 INTERNET SERVICE PROVIDERS, WEB SEARCH PORTALS AND DATA PROCESSING SERVICES

591 Internet Service Providers and Web Search Portals

59100 Internet Service Providers and Web Search Portals

592 Data Processing, Web Hosting and Electronic Information Storage

59210 Data Processing and Web Hosting Services

59220 Electronic Information Storage Services

60 LIBRARY AND OTHER INFORMATION SERVICES

		TAND CITIEN IN CINIMATION CENTICES	
	601	Libraries and Archives 60100 Libraries and Archives	
	602	Other Information Services 60200 Other Information Services	
K	FINANCI	AL AND INSURANCE SERVICES	
62	FINANCE	INANCE	
	621	Central Banking 62100 Central Banking	
	622	Depository Financial Intermediation 62210 Banking 62220 Building Society Operation 62230 Credit Union Operation 62290 Other Depository Financial Intermediation	
	623	Non-Depository Financing 62300 Non-Depository Financing	
	624	Financial Asset Investing 62400 Financial Asset Investing	
63	INSURAI	NCE AND SUPERANNUATION FUNDS	
	631	Life Insurance 63100 Life Insurance	
	632	Health and General Insurance 63210 Health Insurance 63220 General Insurance	
	633	Superannuation Funds 63300 Superannuation Funds	
64	AUXILIA	RY FINANCE AND INSURANCE SERVICES	
	641	Auxiliary Finance and Investment Services 64110 Financial Asset Broking Services	

Other Auxiliary Finance and Investment Services

64190

	642	Auxiliary Insurance Services	
		64200 Auxiliary Insurance Services	
L	RENTAL	, HIRING AND REAL ESTATE SERVICES	
66	RENTAL	AND HIRING SERVICES (EXCEPT REAL ESTATE)	
	661	Motor Vehicle and Transport Equipment Rental and Hiring	
		66110 Passenger Car Rental and Hiring	
		Other Motor Vehicle and Transport Equipment Rental and Hiring	
	662	Farm Animal and Bloodstock Leasing	
		66200 Farm Animal and Bloodstock Leasing	
	663	Other Goods and Equipment Rental and Hiring	
		66310 Heavy Machinery and Scaffolding Rental and Hiring	
		66320 Video and Other Electronic Media Rental and Hiring	
		Other Goods and Equipment Rental and Hiring n.e.c.	
	664	Non-Financial Intangible Assets (Except Copyrights) Leasing	
		66400 Non-Financial Intangible Assets (Except Copyrights) Leasi	nç
67	PROPER	RTY OPERATORS AND REAL ESTATE SERVICES	
	671	Property Operators	
		67110 Residential Property Operators	
		67120 Non-Residential Property Operators	
	672	Real Estate Services	
		67200 Real Estate Services	
M	PROFES	SIONAL, SCIENTIFIC AND TECHNICAL SERVICES	
69		SSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (EXCEPT TER SYSTEM DESIGN AND RELATED SERVICES)	
	691	Scientific Research Services	
		69100 Scientific Research Services	
	692	Architectural, Engineering and Technical Services	
		69210 Architectural Services	
		69220 Surveying and Mapping Services	
		69230 Engineering Design and Engineering Consulting Services	
		69240 Other Specialised Design Services	
		69250 Scientific Testing and Analysis Services	

693 Legal and Accounting Services

69310 Legal Services

69320 Accounting Services

694 Advertising Services

69400 Advertising Services

695 Market Research and Statistical Services

69500 Market Research and Statistical Services

696 Management and Related Consulting Services

69610 Corporate Head Office Management Services

69620 Management Advice and Related Consulting Services

697 Veterinary Services

69700 Veterinary Services

699 Other Professional, Scientific and Technical Services

69910 Professional Photographic Services

69990 Other Professional, Scientific and Technical Services n.e.c.

70 COMPUTER SYSTEM DESIGN AND RELATED SERVICES

700 Computer System Design and Related Services

70000 Computer System Design and Related Services

N ADMINISTRATIVE AND SUPPORT SERVICES

72 ADMINISTRATIVE SERVICES

721 Employment Services

72110 Employment Placement and Recruitment Services

72120 Labour Supply Services – Predominantly Clerical Staff

722 Travel Agency and Tour Arrangement Services

72200 Travel Agency and Tour Arrangement Services

729 Other Administrative Services

72910 Office Administrative Services

72920 Document Preparation Services

72930 Credit Reporting and Debt Collection Services

72940 Call Centre Operation

72990 Other Administrative Services n.e.c.

73 BUILDING CLEANING, PEST CONTROL AND OTHER SUPPORT SERVICES

	731	73110	Cleaning, Pest Control and Gardening Services Building and Other Industrial Cleaning Services Building Pest Control Services Gardening Services
	732	•	g Services Packaging Services
0	PUBLIC	ADMINIST	RATION AND SAFETY
75 PUBLIC ADMINISTRATION		RATION	
	751		Sovernment Administration Central Government Administration
	752		vernment Administration State Government Administration
	753		vernment Administration Local Government Administration
	754	Justice 75400	Justice
	755		ent Representation Domestic Government Representation Foreign Government Representation
76	DEFENC	E.	
	760	Defence 76000	Defence
77	PUBLIC	ORDER, S	AFETY AND REGULATORY SERVICES
	771	77110 77120	Proder and Safety Services Police Services Investigation and Security Services Fire Protection and Other Emergency Services Correctional and Detention Services Other Public Order and Safety Services
	772	Regulato	ry Services

77200

Regulatory Services

P EDUCATION AND TRAINING

80 PRESCHOOL AND SCHOOL EDUCATION

801 Preschool Education

80100 Preschool Education

802 School Education

80210 Primary Education80220 Secondary Education

80230 Combined Primary and Secondary Education

80240 Special School Education

81 TERTIARY EDUCATION

810 Tertiary Education

81010 Technical and Vocational Education and Training

81020 Higher Education

82 ADULT, COMMUNITY AND OTHER EDUCATION

821 Adult, Community and Other Education

82110 Sports and Physical Recreation Instruction

82120 Arts Education

82190 Adult, Community and Other Education n.e.c.

822 Educational Support Services

82200 Educational Support Services

Q HEALTH CARE AND SOCIAL ASSISTANCE

84 HOSPITALS

840 Hospitals

84010 Hospitals (Except Psychiatric Hospitals)

84020 Psychiatric Hospitals

85 MEDICAL AND OTHER HEALTH CARE SERVICES

851 Medical Services

85110 General Practice Medical Services

85120 Specialist Medical Services

852 **Pathology and Diagnostic Imaging Services** Pathology and Diagnostic Imaging Services 85200 **Allied Health Services** 853 85310 **Dental Services** 85320 Optometry and Optical Dispensing 85330 Physiotherapy Services Chiropractic and Osteopathic Services 85340 Other Allied Health Services 85390 859 **Other Health Care Services** 85910 **Ambulance Services** 85990 Other Health Care Services n.e.c. RESIDENTIAL CARE SERVICES 860 **Residential Care Services** Aged Care Residential Services 86010 86090 Other Residential Care Services SOCIAL ASSISTANCE SERVICES 871 **Child Care Services Child Care Services** 87100 Other Social Assistance Services 879 87900 Other Social Assistance Services 87901 **Employer Receiving Social Assistance Services ARTS AND RECREATION SERVICES** HERITAGE ACTIVITIES 891 **Museum Operation Museum Operation** 89100 **Parks and Gardens Operations** 892 Zoological and Botanical Gardens Operation 89210 89220 Nature Reserves and Conservation Parks Operation **CREATIVE AND PERFORMING ARTS ACTIVITIES**

90

86

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89

900	Creative and Performing Arts Activities			
	90010	Performing Arts Operation		
	90020	Creative Artists, Musicians, Writers and Performers		
	90030	Performing Arts Venue Operation		

91 SPORTS AND RECREATION ACTIVITIES

	911	Sports a	and Physical Recreation Activities
		91110	Health and Fitness Centres and Gymnasia Operation
		91120	Sports and Physical Recreation Clubs and Sports Professionals
		91130	Sports and Physical Recreation Venues, Grounds and
			Facilities Operation Excluding Speedway Operation
		91131	Speedway Operation
		91140	Sports and Physical Recreation Administrative Service
	912	Horse a	nd Dog Racing Activities
		91210	Horse and Dog Racing Administration and Track Operation
		91290	Other Horse and Dog Racing Activities
	913	Amuser	ment and Other Recreation Activities
		91310	Amusement Parks and Centres Operation
		91390	Amusement and Other Recreational Activities n.e.c.
92	GAMBLI	NG ACTI	VITIES
	920	Gamblir	ng Activities
		92010	Casino Operation
		92020	Lottery Operation
		92090	Other Gambling Activities
S	OTHER S	SERVICE	S
94	REPAIR	AND MA	INTENANCE
	941	Automo	tive Repair and Maintenance
		94110	Automotive Electrical Services
		94120	Automotive Body, Paint and Interior Repair
		94190	Other Automotive Repair and Maintenance
	942	Machine	ery and Equipment Repair and Maintenance
		94210	Domestic Appliance Repair and Maintenance
		94220	Electronic (Except Domestic Appliance) and Precision Equipment Repair
		94290	Other Machinery and Equipment Repair and Maintenance
	949	Other R	epair and Maintenance
		94910	Clothing and Footwear Repair
		94990	Other Repair and Maintenance n.e.c.

95 PERSONAL AND OTHER SERVICES

	951	Personal Care Services		
		95110	Hairdressing and Beauty Services	
		95120	Diet and Weight Reduction Centre Operation	
	952	Funeral, Crematorium and Cemetery Services		
		95200	Funeral, Crematorium and Cemetery Services	
	953	Other Personal Services		
		95310	Laundry and Dry-Cleaning Services Excluding Industrial Laundry Services	
		95311	Industrial Laundry Services	
		95320	Photographic Film Processing	
		95330	Parking Services	
		95340	Brothel Keeping and Prostitution Services	
		95390	Other Personal Services n.e.c.	
	954 Religious Services		us Services	
		95400	Religious Services	
	955	Civic, Professional and Other Interest Group Services		
		95510	Business and Professional Association Services	
		95520	Labour Association Services	
		95590	Other Interest Group Services n.e.c.	
96			THOLDS EMPLOYING STAFF AND UNDIFFERENTIATED rvice Producing Activities Of Households For Own Use	
	960	Private Households Employing Staff and Undifferentiated Goods		
		and Service Producing Activities Of Households For Own Use		
		96010	Private Households Employing Staff	
		96020	Undifferentiated Goods-Producing Activities of Private Households For Own Use	
		96030	Undifferentiated Service-Producing Activities of Private Households For Own Use	