Workers compensation market practice and premiums guidelines

For premium filings on or after 1 March 2018
# Contents

1. Commencement .................................................................................................................. 3
2. Definitions .......................................................................................................................... 3
3. Guideline-making powers ................................................................................................. 5
4. Scope of guidelines ........................................................................................................... 5
5. Premium principles ............................................................................................................ 6
6. Policies of insurance requirements for licensed insurers ................................................. 9
7. Premium filing process ....................................................................................................... 12
8. Market practices ............................................................................................................... 16
9. Annexures ........................................................................................................................ 19
   Annexure A – NSW workers compensation industry classification system ................. 19
   Annexure B – Recovery of excess from employer as per s160 of 1987 Act ................. 412
   Annexure C – Late payment prescribed rate as per s172(5) of the 1987 Act .............. 413
   Annexure D – Motor vehicle and accommodation allowance ....................................... 414
   Annexure E – Review of primary activity guideline ...................................................... 418
1. Commencement

1.1 These *Workers compensation market practice and premium guidelines* (Guidelines) commence on 1 March 2018 and will apply until rescinded or replaced.

2. Definitions

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

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

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>1987 Act</td>
<td><em>Workers Compensation Act 1987</em></td>
</tr>
<tr>
<td>Authority</td>
<td>State Insurance Regulatory Authority (SIRA) constituted under the <em>State Insurance and Care Governance Act 2015</em>.</td>
</tr>
</tbody>
</table>
| Basic tariff premium     | The basic tariff premium for an employer is to be calculated by multiplying the wages payable to workers in respect of the period of insurance by the relevant rate as defined by the insurers against the WIC codes.  
Where an employer is engaged in more than one business activity and pays wages to workers in more than one class, the proportion of the wages for each class is to be multiplied by the rate applied against each relevant WIC code.  
If the policy concerned relates to per capita rates in respect of some or all workers, the relevant numbers by which those rates are to be multiplied (for example the number of boxing matches or taxi licence plate) should be substituted for wages in respect of those workers. |
<p>| Break-even premium rate  | The expected cost for the portfolio divided by wages for the premium renewal year where expected costs include estimated incurred claims costs, investment earnings and expenses, and levies, but exclude profit margin. |
| Cost of claims           | The claims costs included within the premium formula as per each insurer’s premium filing.                                                                                                                 |
| Cohort                   | A sub-set of a licenced insurer’s portfolio that exhibits claims experience that is statistically different from other sub-sets. Examples include size (small and large employers) and industry (as defined by the WIC system). |
| Employer premium rate    | The actual premium rate charged for a particular employer. For experience rated employers, the employer premium rate is weighted between the tariff premium rate and their experience premium rate plus any other loadings or adjustments made to the premium. |</p>
<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Licensed insurer</td>
<td>An insurer who holds a current licence granted under Division 3 of Part 7 of the 1987 Act.</td>
</tr>
<tr>
<td>Nominal insurer</td>
<td>The workers compensation Nominal Insurer established by section 154A of the 1987 Act.</td>
</tr>
<tr>
<td>Per capita rate</td>
<td>The rate specified for a WIC code that is represented in a way other than a percentage.</td>
</tr>
<tr>
<td>Policy or policy of insurance</td>
<td>A policy of insurance as detailed in the 1987 Act.</td>
</tr>
<tr>
<td>Portfolio</td>
<td>All workers compensation policies expected to be written in the premium renewal by a licenced insurer.</td>
</tr>
<tr>
<td>Premium filing</td>
<td>A report of the premiums that the insurer proposes to charge to each employer which includes the formula, parameters and premiums per industry (including applicable rate per industry).</td>
</tr>
<tr>
<td>Rating structure</td>
<td>A licenced insurer’s methodology for calculating an employer’s workers compensation premium. It will normally consist of formulae, parameters, tariff rates, loadings and discounts.</td>
</tr>
<tr>
<td>Regulations</td>
<td>Workers Compensation Regulation 2016</td>
</tr>
<tr>
<td>Specialised insurer</td>
<td>An insurer whose licence is endorsed with a specialised insurer endorsement.</td>
</tr>
<tr>
<td>Tariff premium rate</td>
<td>The rate defined for a particular NSW WIC code which reflects the underlying claims cost of a particular industry.</td>
</tr>
<tr>
<td>Target premium rate</td>
<td>The total premium expected to be collected for an insurer’s portfolio (including all loadings, discounts and adjustments) divided by total portfolio wages for the premium renewal year.</td>
</tr>
<tr>
<td>Ultimate premium rate</td>
<td>The total premium that is expected to be collected for an insurer’s portfolio when factors such as capping, safety incentives and other external factors are taken into consideration, divided by total portfolio wages for the premium renewal year.</td>
</tr>
<tr>
<td>Wages</td>
<td>Wages as defined in section 174 (9) of the 1987 Act, but does not include a motor vehicle allowance or accommodation allowance to the extent that the allowance is required to be excluded from wages by Annexure D of these Guidelines.</td>
</tr>
<tr>
<td>WIC codes</td>
<td>The codes specified in the NSW Workers Compensation Industry Classification (WIC) System (see Annexure A) issued by SIRA as part of the Workers compensation market practice and premiums guidelines.</td>
</tr>
</tbody>
</table>
3. Guideline-making powers

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

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

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

4. Scope of guidelines

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

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

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

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

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

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

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

a) to assist in securing the health, safety and welfare of workers and in particular preventing work-related injury

b) to provide:

- prompt treatment of injuries
- effective and proactive management of injuries, and
- necessary medical and vocational rehabilitation following injuries.
c) in order to assist injured workers and to promote their return to work as soon as possible

d) to provide injured workers and their dependants with income support during incapacity, payment for permanent impairment or death, and payment for reasonable treatment and other related expenses

e) to be fair, affordable, and financially viable

f) to ensure contributions by employers are commensurate with the risks faced, taking into account strategies and performance in injury prevention, injury management, and return to work, and

g) to deliver the above objectives efficiently and effectively.

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

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

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

5. Premium principles

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

5.1 Principle 1: Premiums are fair and reflective of risk

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

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

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

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

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

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

For small employers, their primary requirement is insurance cover which provides certainty of protection against the costs of workers compensation claims. When dealing with small employers, insurers are required to apply industry-based rates
in accordance with Principle 1, with limited premium adjustments for claims experience, return to work and risk management consistent with Principle 3.

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

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

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

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

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

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

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

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

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

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

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

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

At the same time, perverse incentives or incentives that might compromise the objectives of the scheme in relation to the effective treatment and rehabilitation of injured workers must be avoided.
5.5 Principle 5: The premium basis needs to be consistent with the insurer’s capital requirements

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

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

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

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

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

- the target premium rate
- the breakeven premium rate (including cost of claims, expected investment earnings and expenses), and
- show how this difference impacts on the insurer’s projected capital position.
6. Policies of insurance requirements for licensed insurers

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

6.2 Exemption limit

**Section 155AA(8) of the 1987 Act**

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

a) an employer who carries on a business that is covered by Annexure A classes 612310, 612315, 612320, 612322, 612324, 612326, 612330, 931120, 931130, 931930, 931940 or 931950 (being classes that refer to a per capita rate), regardless of whether the employer carries on any other business

b) an employer who carries on a business in the thoroughbred racing industry and who is required by the Rules of Racing (within the meaning of the Thoroughbred Racing Act 1996) to hold a policy of insurance with Racing NSW, regardless of whether the employer carries on any other business.

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

6.3 Recovery of excess from employer

**Section 160 of 1987 Act**

The following prescribed excess amount is specified:

a) $0 – if an employer notifies the relevant licensed insurer of an injury that led to the weekly compensation claim within five days of becoming aware of it

b) in all other cases—the lesser of the following:

   i. the amount that is the weekly payment of compensation to which the worker is entitled as determined by section 36 of the 1987 Act

   ii. the amount as per Annexure B for the applicable policy year.

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

**Section 172(5) of 1987 Act**

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

6.5 Mine safety contribution

**Mine and Petroleum Site Safety (Cost Recovery) Act 2005**

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

6.6 Dust diseases contribution

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

6.7 Employer definitions

**Division 2, section 138 of the Regulations**

For the purposes of this Guideline:

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

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

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

**Note:** A reference to the term “group” in this section has the same meaning as defined by section 175D of the 1987 Act.
6.8 Wages and motor vehicle allowances

**Section 174(9) of the 1987 Act**

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

6.9 Treatment of prior businesses

6.9.1 For the purpose of these Guidelines, a person is the **predecessor** of an employer if there is:

a) **an acquisition of the predecessor’s business** - the employer has acquired or otherwise come into the possession of the business of the person, or

b) **a transfer of all or the majority of the predecessor’s workforce** - the employer has, during any policy period, employed workers who at any time constituted all or a majority of the workers employed, during any policy period, and those workers have carried out activities or performed services for the employer that were the same or similar to activities carried out or services performed by those workers for the person.

6.9.2 The claims and basic tariff premium history of an employer’s predecessor must be used in the calculation of the employer’s workers compensation insurance premium.

6.9.3 Sub-clause 6.9.1(i) applies when the business acquired is the whole or main part of the business of the person, or is the whole or main part of a separate and distinct business of the person, and whether or not the business acquired is carried on at the same location.

6.9.4 Sub-clause 6.9.1(ii) applies whether or not the activities carried out or services performed for the employer were carried out or performed at the same location as those carried out or performed for the person.

6.9.5 In this clause, **business** has the same meaning as in **Division 2B of Part 7** of the 1987 Act.

6.10 Apprentice incentive

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

6.11 Retro-paid loss policies – calculation of required deposit

**Under section 172A of the 1987 Act**

The required deposit for an employer is to be:

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

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

Note: this does not apply where the increase is as a result of an increase in the employer’s wages or a change in the employer’s WorkCover Industry Classification.

6.13 Premium instalments

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

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

7. Premium filing process

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

7.2 Frequency of submission of premiums

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

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

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

7.3 Premium filing meetings

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

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

7.3.2 Each licensed insurer is encouraged to meet with the Authority when it submits a premium filing. At this meeting they can present the highlights of the proposed filing, including the context, material changes from the previous filing, and any variations to the proposals indicated at the pre-filing meeting.

7.4 General principles that SIRA will apply when assessing filings

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

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

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

a) provide justification for all parameters and assumptions which must be based on objective analysis. Where assumptions differ from objective evidence, a sound explanation must be provided

b) be presented in such a manner as to allow SIRA to perform analysis and comparison between insurers

c) be sufficient for SIRA to fully understand the premium pricing and rating model, and to determine whether the premium for any given employer is consistent with the filing

d) explain how each of the pricing principles have been satisfied.

e) demonstrate that the ultimate premium rate will meet the targeted premium rate for the policy year

f) show for the past 10 policy years, a comparison between the breakeven premium rates, actual collection rates, ultimate premium rates and target premium rates

g) where there have been any discrepancies between the breakeven premium rates, actual collection rates, ultimate premium rates and target premium rates over the past 10 policy years, provide reasoning for those discrepancies and discuss corrective actions to be taken in the next policy year.

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

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

7.5 Proposed rating structure

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

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

7.6 Experience rated policies

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

a) the principles behind experience rating mechanism
b) the derivation of the parameters to be used in the experience rating mechanism

c) the definition of claims costs to be used for experience rating

d) the impact that experience rating is expected to have on the target premium rate

e) demonstrate that the formula complies with the pricing principles.

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

7.7 Portfolio profile

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

a) wages and number of policies split by experience rated and non-experience rated policies and by industry WIC code

b) the expected target premium to be collected (split between experience rated and non-experience rated policies) by WIC code

c) comparison between this expected portfolio and the portfolio written in the previous two years (by wages, policies and premium).

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

7.8 Breakeven premium rate

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

a) claims cost

b) derivation of projected claims costs for the premium year including key assumptions used in the derivation. Appropriate heads of damage should be used in the derivation and this detail included in the filing

c) claims costs by accident year and actuarially determined ultimate claims costs for the last five years and how these estimates have developed over time (for example, incurred development table as per accounting disclosures)

d) assumed inflation rates (normal inflation and superimposed inflation) and discount rates

e) any differences between the assumptions used in the premium bases and the actuarial valuation bases and justification for the differences

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

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

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

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

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

7.11 Assessment and rejection of premium filing in accordance with section 169 of the 1987 Act
    7.11.1 The Authority will assess a licensed insurer’s premium filing (submitted as per Part 7 of these Guidelines) against the following criteria:
       a) compliance with the premium principles as described in Part 5 of these Guidelines
       b) compliance with the Policies of Insurance requirements as described in Part 6 of these Guidelines, and
c) compliance with the requirements described in Part 7.4 of these Guidelines.

7.11.2 Failure to demonstrate compliance with these Guidelines, and in particular, any of the abovementioned criteria may result in a rejection of the premium filing.

7.11.3 The Authority will complete an assessment of a licensed insurer’s premium filing within eight weeks. The Authority may request additional information or amendments to the premium filing in order to ensure that the criteria of the Guidelines are met. Insurers are required to respond to requests for additional information or amendments promptly.

7.11.4 The Authority will advise a licensed insurer in writing once the assessment is complete, advising that the premium filing has not been rejected.

7.11.5 Once the Authority confirms that an assessment is complete and the premium filing has not been rejected, a licensed insurer must apply the rates and rating structure from commencement of the premium filing period without discretion.

7.11.6 Where a premium is rejected, the Authority will provide written notice of its rejection of a premium and the reasons for the rejection.

7.11.7 Where a premium is rejected, the Authority and the licensed insurer will adhere to the process defined in section 169 of the 1987 Act or as prescribed by the Regulation.

8. Market practices

8.1 General market practices

8.1.1 A licensed insurer must:

a) observe proper standards of market conduct

b) pay due regard to the interests of its customers and treat them fairly

c) pay due regard to the information needs of its clients, and communicate information to them in a way which is clear, fair and not misleading

d) manage conflicts of interest fairly, both between itself and its customers and between a customer and another client

e) have adequate arrangements in place to secure compliance with these guidelines.

8.1.2 Licensed insurers must not engage in conduct that is misleading or deceptive, or likely to mislead or deceive, in relation to an employer or the market.

8.1.3 Where an insured employer has advised their licensed insurer, prior to the policy renewal that they wish to transfer their workers compensation insurance to another licensed insurer, the licensed insurer holding the policy must not hinder or delay the transfer.

8.1.4 A licensed insurer must not make a false or misleading representation about whether an employer can or cannot obtain workers compensation insurance from that insurer or from any other insurer.
8.1.5 A licensed insurer must act towards insured employers and beneficiaries under their workers compensation insurance policy, in respect of any matter arising under or in relation to the workers compensation insurance policy, with the utmost good faith. If reliance by an insurer on a provision of the policy would be to fail to act with the utmost good faith, the insurer may not rely on the provision.

8.1.6 Licensed insurers must notify insured employers of the renewal of their policies no less than four (4) weeks prior to the date of renewal.

8.1.7 Licensed insurers must provide insured employers confirmation of their policies, including all policy documentation, within six (6) weeks of the issuing or renewal of a policy.

8.2 Premium compliance assurance programs

8.2.1 Each licensed insurer must maintain a program of premium compliance assurance to ensure that insured employers within their portfolio of insurance are compliant with their premium obligations in accordance with the relevant NSW workers compensation legislation, guidelines and rulings as issued and maintained by the Authority.

8.2.2 Each licensed insurer must report quarterly, to the Authority, all premium compliance assurance activities, findings and outcomes. The Authority may specify, from time to time, the format and reportable items required from each licensed insurer.

8.2.3 Each licensed insurer must provide the Authority with the files, data or any other relevant information in relation to the premium compliance assurance activities, as requested from time to time.

8.3 Regulator premium information requirements

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

8.4 Premium information for employers

8.4.1 Within each insurer’s portfolio of insurance, the licensed insurer must make available to employers or their representatives, a premium calculator which can be utilised to accurately estimate or reconstruct the premium charged to that employer.

8.4.2 The premium calculator must be accessible by employers at all times where possible.

8.4.3 Upon request, licensed insurers must provide to an employer, or their representative, information used in the calculation of the insurance premiums for that employer within five working days.

8.4.4 Information to be provided to employers must include all inputs into the calculation such as, but is not limited to:

a) claims costs information

b) remuneration used

c) industry classification

d) industry classification rate

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

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

8.5 Employer premium review process

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

a) include contact details (department, address, email and telephone number) for the licensed insurer so that insured employers may request a review of their premium

b) advise of clear timeframes for lodging a request for review

c) specify actions required by the employer and actions to be undertaken by the licensed insurer in order to expedite the review process

(d) specify a reasonable timeframe in which the licensed insurer’s review process will be completed

e) specify how the licensed insurer will treat a review that requires additional information or where the insured employer or licensed insurer requires an extension of time, and

f) ensure that licensed insurers must acknowledge the employer’s application within five working days

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

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

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

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

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

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

Contents
Annexure A - NSW workers compensation industry classification system.........................20
   Explanatory Note - Classification of employer’s business .............................................20
   How to determine an employer’s primary activity .......................................................24
   Division A - Agriculture, forestry and fishing ............................................................25
   Division B - Mining .......................................................................................................49
   Division C - Manufacturing ..........................................................................................63
   Division D - Electricity, gas and water supply ..............................................................209
   Division E - Construction .............................................................................................212
   Division F - Wholesale ..................................................................................................234
   Division G - Retail trade ..............................................................................................263
   Division H - Accommodation, cafes and restaurants ...................................................288
   Division I - Transport and storage ...............................................................................291
   Division J - Communication services ...........................................................................317
   Division K - Finance and insurance ............................................................................320
   Division L - Property and business services ...............................................................328
   Division M - Government administration and defence ................................................359
   Division N - Education ..................................................................................................363
   Division O - Health and community services ..............................................................369
   Division P - Cultural and recreational services .............................................................383
   Division Q - Personal and other services .....................................................................399
Annexure B - Recovery of excess from employer as per s160 of 1987 Act .....................412
Annexure C - Late payment prescribed rate as per s172(5) of the 1987 Act .................413
Annexure D - Motor vehicle and accommodation allowance .........................................414
Annexure E - Review of primary activity guideline .........................................................418
Annexure A – NSW workers compensation industry classification system

Explanatory Note - Classification of employer's business

(1) For the purposes of this Guideline, the classification applicable to an employer is the class in Annexure A to which the employer's business corresponds. An employer’s business means the employer’s business or industrial activity.

(2) An employer’s basic tariff premium is determined having regard to the rate determined by the insurer for the classification applicable to the employer’s business as determined in accordance with subclause (1).

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

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

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

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

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

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

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

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

Notes

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

(a) Clerical and/or Technical and/or Computer/Information Technology Support Services as defined in Subdivision 78 Business Services,

(b) Management Services,

(c) Administrative Services,

(d) Sales and Marketing, (including retail and wholesale trade agent),

(e) Head Office Activities,
(f) Warehousing associated with Manufacturing, Wholesaling or Retailing. These activities are not entitled to a separate class but should be considered incidental to the employer’s other activity or activities. Consequently the wages of any such workers providing these services will attract the percentage rate of the class that is appropriate to the employer’s business.

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

(a) if such a worker is occupied wholly or predominantly in just one of the employer’s separate and distinct businesses in New South Wales then the entire wages of the worker will attract the percentage rate of the class appropriate to that business,

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

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

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

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

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

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

(a) by reference to the highest percentage rate of the classes applicable to the second employer, to whom the services are provided, or

(b) if the employer is able to provide supporting documentation to show that such services are mainly provided to a particular business operation of the second employer – by reference to the rate for the class applicable to the business operation of the second employer.
However, in the case where the employer is a member of a group, and provides services referred to in Note 1 to two or more other employers (who are also members of that group), or where a non-grouped employer provides services referred to in Note 1 to two or more other related employers, the premium payable by the employer is to be calculated:

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

(ii) if the employer is able to provide supporting documentation to show that such services are mainly provided to a particular business operation of one of the other employers in the group – by reference to the rate for the class applicable to the business operation of that other employer; or

(iii) if the employer is able to provide supporting documentation to show that such services are provided to related interstate and/or overseas entities and a worker predominantly provides such services to related interstate and/or overseas entities the entire wages of the worker will attract the percentage rate of the class applicable to the services provided to the interstate and/or overseas entities.

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

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

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

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

(6) If an employer has a business that is covered by Table B’s classes 612310, 612315, 612320, 612322, 612324, 612326, 612330, 931120, 931130, 931930, 931940 or 931950 (being classes that refer to a per capita rate), the employer’s basic tariff premium is to be calculated, to the extent that the business relates to those classes, on the basis of the relevant numbers by which those rates are to be multiplied (for example, the number of boxing matches or taxi licence plates) rather than on the basis of wages.

(7) In relation to the class applicable to ministers of religion (961000) note that clauses 17 and 18 of Schedule 1 to the Workplace Injury Management and Workers Compensation Act 1998 provide special procedures by which ministers of religion may be treated as workers for the purposes of the Act.
(8) In the case of a labour hire business more than one class may apply. The class applicable to each category of worker hired out is the class that applies to the activity most closely associated with the occupation of the worker provided by the labour hire business. The office staff of labour hire companies, group training companies or group apprenticeship schemes whose role is the placement of workers with host employers is included in Class 786100 Employment Placement Services. However, this Note does not apply to the staff of employers who provide employment placement services to their own business or to a related business and should be classified as per Notes 1-5.

(9) In this annexure ‘Mfg’ means ‘Manufacturing’.

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

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

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

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

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

(15) The State Insurance Regulatory Authority, from time to time, issue guidelines for the application of the NSW WIC System.
How to determine an employer's primary activity in accordance with Schedule 15 Table B in the NSW Workers Compensation Industry Classification System

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

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

**Step 3**
Identify the relevant Division within Schedule 15, 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

Class Title and Description

011100 Plant Nurseries

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

Exclusions and References:

Employers mainly engaged in

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

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

Primary Activities:

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

011200  Cut Flower and Flower Seed Growing

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

*Exclusions and References:*

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

*Primary Activities:*

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

011300  Vegetable Growing

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

*Exclusions and References:*

Employers mainly engaged in

(a) growing dry field peas or beans or soybeans are included in Class 012100 Grain Growing;
(b) growing vegetables for fodder are included in Class 016900 Crop and Plant Growing nec; and

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

Primary Activities:

011300001 Beans growing (except dry field beans or soybeans) - outdoors
011300002 Beans growing (except dry field beans or soybeans) - under cover
011300003 Capsicum growing - outdoors
011300004 Capsicum growing - under cover
011300005 Cucumber growing - outdoors
011300006 Cucumber growing - under cover
011300007 Garlic growing
011300008 Herb growing nec - outdoors
011300009 Herb growing nec - under cover
011300010 Kumara growing
011300011 Lettuce growing - outdoors
011300012 Lettuce growing - under cover
011300013 Melon growing
011300014 Onion growing
011300015 Potato growing
011300016 Seed potato growing
011300017 Sprout growing - under cover
011300018 Sugar beet growing
011300019 Sweetcorn growing
011300020 Sweet potato (kumara) growing
011300021 Tomato growing - outdoors
011300022 Tomato growing - under cover
011300023 Vegetable growing (except dry field peas or beans or soybeans) - outdoors
01300024  Vegetable growing (except dry field peas or beans or soybeans) - under cover
01300025  Vegetable seed growing - outdoors
01300026  Vegetable seed growing - under cover
01300999  Vegetable growing nec

01400  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:

01400001  Grape sun-drying
01400002  Table grape growing
01400003  Vineyard operation
01400004  Viticulture
01400005  Wine grape growing
01400999  Grape growing

01500  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:

01500001  Apple growing
01500002  Nashi pear growing
01500003  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
Grain Growing

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

Exclusions and References:

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

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

012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming

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

Primary Activities:

012200001 Beef cattle farming and grain growing
012200002 Grain growing and sheep or beef cattle farming
012200003 Prime lamb raising and grain growing
012200004 Sheep farming and grain growing

012300 Sheep-Beef Cattle Farming

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

Exclusions and References:

Employers mainly engaged in

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

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

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

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

Primary Activities:

0123000001 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:

01590000001 Alpaca farming
01590000002 Beekeeping
01590000003 Bird breeding (except poultry or game birds)
01590000004 Cat breeding
01590000005 Crocodile farming
01590000006 Dairy goat farming
01590000007 Dog breeding
01590000008 Emu farming
01590000009 Fur skin animals farming
01590000010 Goat farming
01590000011 Pet breeding
01590000012 Rabbit farming
01590000013 Snake farming
01590000014 Worm farming
0159000999 Livestock raising or farming nec

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

Primary Activities:

0161000001 Sugar cane growing

016200 Cotton Growing
This class includes employers mainly engaged in growing cotton.

Primary Activities:

0162000001 Cotton growing
016900 Other Crop and Plant Growing nec

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

Exclusions and References:

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

Primary Activities:

016900001 Arrowroot growing
016900002 Bamboo growing
016900003 Broom millet growing
016900004 Chicory growing
016900005 Coffee growing
016900006 Drug plants growing
016900007 Flax growing
016900008 Fodder growing
016900009 Forage sorghum growing
016900010 Ginger growing
016900011 Hay growing
016900012 Hop growing
016900013 Jute growing
016900014 Lavender growing
016900015 Lucerne growing
016900016 Mushroom growing
016900017 Mustard growing
016900018 Pasture seed growing
016900019 Ramie growing
016900020 Rubber growing
016900021 Seed growing nec
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<thead>
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<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>016900022</td>
<td>Silage production</td>
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<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>
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<tr>
<td>016900999</td>
<td>Crop and plant growing nec</td>
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</table>

**Subdivision 02 - Services to Agriculture, Hunting and Trapping**

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<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>021100001</td>
<td>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>021200001</td>
<td>Alpaca shearing</td>
</tr>
<tr>
<td>021200002</td>
<td>Goat shearing</td>
</tr>
<tr>
<td>021200003</td>
<td>Sheep shearing</td>
</tr>
<tr>
<td>021200999</td>
<td>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>
</tbody>
</table>
Primary Activities:

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

021910 Services to Livestock Farming nec

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

Primary Activities:

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

021920 Services to Crop Farming nec

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

Primary Activities:

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

021930  Services to Fruit and Vegetable Growing nec

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

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

021940  Agricultural Land Clearing and Fencing Services

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

Exclusions and References:

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

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

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

Exclusions and References:

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

Primary Activities:

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

021960 Pet Boarding and Kennels nec

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

Exclusions and References:

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

Primary Activities:

021960001 Domestic pet boarding services
021960002 Dog kennels
021960003 Catteries

022000 Hunting and Trapping

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

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

Subdivision 03 - Forestry and Logging

Class Title and Description

030100 Forestry

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

Primary Activities:

- 030100001 Forestry

030210 Softwood Timber Plantation Logging

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

Primary Activities:

- 030210001 Logging, softwood timber plantation
030220  Hardwood and Other Timber Logging

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

Exclusions and References:

Employers mainly engaged in

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

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

Primary Activities:

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

030300  Services to Forestry

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

Exclusions and References:

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

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

Primary Activities:

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

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>041100</td>
<td>Rock Lobster Fishing</td>
</tr>
</tbody>
</table>

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

Exclusions and References:

Employers mainly engaged in

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

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

Primary Activities:

041100001 Crab fishing or potting
041100002 Crayfish, saltwater, fishing
041100003 Rock lobster fishing or potting
041100004 Rock lobster fishing and processing (aboard vessel at sea)

041200  | Prawn Fishing          |

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

Exclusions and References:

Employers mainly engaged in

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

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

Primary Activities:

041200001 Prawn fishing
041200002 Prawn fishing and processing (aboard vessel at sea)
041200003 Scampi fishing

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

Exclusions and References:

Employers mainly engaged in
(a) operating vessels used only in processing finfish are included in Class 217300 Seafood Processing; and
(b) wholesaling fresh or frozen finfish are included in Class 471400 Fish Wholesaling.

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

041400 Squid Jigging
This class includes employers mainly engaged in catching squid using jigs (multiple spikes spreading radially from a shaft) from ocean or coastal waters.

Primary Activities:
041400001 Squid jigging
041500 Line Fishing

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

Primary Activities:
- 041500001 Bottom long line fishing
- 041500002 Line fishing
- 041500003 Ocean trolling
- 041500004 Surface long line fishing

041900 Marine Fishing nec

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

Exclusions and References:

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

Primary Activities:
- 041900001 Abalone fishing
- 041900002 Freshwater eel fishing
- 041900003 Lake fishing
- 041900004 Marine water fishery products gathering
- 041900005 Oyster catching (except from cultivated oyster beds)
- 041900006 Pearling (except pearl oyster farming)
- 041900007 River fishing
- 041900008 Seaweed (algae) harvesting
- 041900009 Spat catching
- 041900010 Turtle hunting
- 041900999 Marine fishing nec
Aquaculture

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

Primary Activities:

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

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

Subdivision 12 - Oil and Gas Extraction

Class  Title and Description

120000  Oil and Gas Extraction

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

Exclusions and References:

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

Primary Activities:

120000001  Coal seam gas extraction
120000002  Crude petroleum mining
120000003  Hydraulic fracturing of rock to extract gas or oil
120000004  Liquefied natural gas production at wellhead
120000005  Liquefied petroleum gas production (not at refineries)
120000006 Natural gas extraction
120000007 Natural gas separation at the wellhead
120000008 Oil shale mining
120000009 Petroleum gas extraction
120000999 Oil and gas extraction nec

Subdivision 13 - Metal Ore Mining

Class Title and Description

131100 Iron Ore Mining
This class includes employers mainly engaged in mining iron ore or iron sands.

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

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

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

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

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

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

Primary Activities:

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

131410 Gold Ore Mining—Underground

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

Exclusions and References:

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

Primary Activities:

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

131420 Gold Ore Mining—Surface

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

Exclusions and References:

Employers mainly engaged in custom smelting or refining of gold are included in Class 272900 Basic Non-Ferrous Metal Manufacturing nec.
### 1314200000 Workers compensation market practice and premiums guidelines - Annexures

**Primary Activities:**

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

**131500** Mineral Sand Mining

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

**Primary Activities:**

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

**131610** Nickel Ore Mining—Underground

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

**Primary Activities:**

- **131610001** Nickel ore mining, underground
131620  Nickel Ore Mining—Surface
This class includes employers mainly engaged in open-cut mining of nickel ores.

Primary Activities:
131620001 Nickel ore mining, surface

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

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

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

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

Exclusions and References:
Employers mainly engaged in roasting of sulphide concentrate or in smelting or refining of silver, lead or zinc are included in Class 272300 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
131910  Other Metal Ore Mining nec—Underground

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

Primary Activities:

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

131920  Other Metal Ore Mining nec—Surface

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

Primary Activities:

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

Subdivision 14 - Other Mining

Class  Title and Description

141100  Gravel and Sand Quarrying

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

Exclusions and References:

Employers mainly engaged in

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

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

Primary Activities:

141100001  Pebble quarrying
141100002  River gravel quarrying, washing or screening
141100003  Rock, ornamental, gathering
141100004  Sand quarrying, washing or screening
141100999  Gravel and sand quarrying nec
141900  Construction Material Mining nec

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

Exclusions and References:

Employers mainly engaged in

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

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

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

Primary Activities:

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

142010  Other Mining nec—Underground

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

Exclusions and References:

Employers mainly engaged in

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

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

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

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

Primary Activities:
142010001  Abrasives mining, underground
142010002  Alabaster mining, underground
142010003  Alum mining, underground
142010004  Alunite mining, underground
142010005  Barite mining, underground
142010006  Chrysoprase mining, underground
142010007  Diamond mining, underground
142010008  Diatomite mining, underground
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>142010009</td>
<td>Fluorspar mining, underground</td>
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<tr>
<td>142010010</td>
<td>Gemstone mining, underground</td>
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<tr>
<td>142010011</td>
<td>Glaucnite mining, underground</td>
</tr>
<tr>
<td>142010012</td>
<td>Graphite mining, underground</td>
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<td>142010013</td>
<td>Green sand mining, underground</td>
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<td>142010014</td>
<td>Gypsum mining, underground</td>
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<td>142010015</td>
<td>Jade mining, underground</td>
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<td>142010016</td>
<td>Kyanite mining, underground</td>
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<td>142010017</td>
<td>Lithium minerals mining, underground</td>
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<td>142010018</td>
<td>Magnesite mining, underground</td>
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<tr>
<td>142010019</td>
<td>Mica mining, underground</td>
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<tr>
<td>142010020</td>
<td>Mineral pigment mining nec, underground</td>
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<tr>
<td>142010021</td>
<td>Non-metallic mineral mining nec, underground</td>
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<tr>
<td>142010022</td>
<td>Opal mining, underground</td>
</tr>
<tr>
<td>142010023</td>
<td>Peat cutting, including horticultural peat, underground</td>
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<tr>
<td>142010024</td>
<td>Phosphate rock mining, underground</td>
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<tr>
<td>142010025</td>
<td>Quartz quarrying nec, underground</td>
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<tr>
<td>142010026</td>
<td>Salt harvesting, underground</td>
</tr>
<tr>
<td>142010027</td>
<td>Silica mining (for industrial purposes), underground</td>
</tr>
<tr>
<td>142010028</td>
<td>Talc quarrying, underground</td>
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<tr>
<td>142010029</td>
<td>Vermiculite mining, underground</td>
</tr>
<tr>
<td>142010030</td>
<td>Zeolite mining, underground</td>
</tr>
<tr>
<td>142010999</td>
<td>Mining nec, underground</td>
</tr>
</tbody>
</table>

**142020 Other Mining nec—Surface**

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

*Exclusions and References:

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

Primary Activities:

142020001 Abrasives mining, surface
142020002 Alabaster mining, surface
142020003 Alum mining, surface
142020004 Alunite mining, surface
142020005 Barite mining, surface
142020006 Chrysoprase mining, surface
142020007 Diamond mining, surface
142020008 Diatomite mining, surface
142020009 Felspar quarrying, surface
142020010 Flint quarrying, surface
142020011 Fluorspar mining, surface
142020012 Gemstone mining, surface
142020013 Glaucnite mining, surface
142020014 Graphite mining, surface
142020015 Green sand mining, surface
142020016 Gypsum mining, surface
142020017 Jade mining, surface
142020018 Kyanite mining, surface
142020019 Lithium minerals mining, surface
142020020 Magnesite mining, surface
142020021 Mica mining, surface
<table>
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<tr>
<th>Code</th>
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<tr>
<td>142020022</td>
<td>Mineral pigment mining nec, surface</td>
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<td>142020023</td>
<td>Non-metallic mineral mining and quarrying, surface</td>
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<td>142020024</td>
<td>Opal mining, surface</td>
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<td>142020025</td>
<td>Peat cutting, including horticultural peat, surface</td>
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<td>142020026</td>
<td>Phosphate rock mining, surface</td>
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<tr>
<td>142020027</td>
<td>Quartz quarrying nec, surface</td>
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<tr>
<td>142020028</td>
<td>Salt harvesting, surface</td>
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<td>142020029</td>
<td>Silica mining (for industrial purposes), surface</td>
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<td>142020030</td>
<td>Talc quarrying, surface</td>
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<td>142020031</td>
<td>Vermiculite mining, surface</td>
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<td>Zeolite mining, surface</td>
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<td>142020999</td>
<td>Mining nec, surface</td>
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</tbody>
</table>

**Subdivision 15 - Services to Mining**

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>151100</td>
<td>Petroleum Exploration (Own Account)</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in exploring for crude petroleum and natural gas on their own account.</td>
</tr>
</tbody>
</table>

**Exclusions and References:**

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

**Primary Activities:**

151100001 Own account exploration for petroleum and natural gas

151200 Petroleum Exploration Services

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

**Primary Activities:**
151300  **Mineral Exploration (Own Account)**

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

*Exclusions and References:*

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

**Primary Activities:**

151300001  Own account exploration for minerals

151400  **Mineral Exploration Services**

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

**Primary Activities:**

151400001  Mineral exploration on contract

152000  **Other Mining Services**

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

*Exclusions and References:*

*Employers mainly engaged in*

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

(b) *providing geological or geophysical surveying services on a contract or fee basis are included in Class 782200 Surveying Services; and*
(c) providing ore testing, assaying or similar laboratory type services on a contract or fee basis are included in Class 782900 Technical Services nec.

**Primary Activities:**

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

Class Title and Description

211110 Abattoirs

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

Exclusions and References:

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

Primary Activities:

211110001 Abattoir operation (except poultry abattoir operation)

211120 Meat Packing and Freezing

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

Exclusions and References:

Employers engaged in

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

(b) packing or freezing poultry meat are included in Class 211220 Poultry Meat Processing; and
(c) retailing fresh meat and butchers’ shop operation are included in Class 512100 Fresh Meat, Fish and Poultry Retailing.

**Primary Activities:**

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

211130 **Meat Processing**

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

**Exclusions and References:**

Employers mainly engaged in

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

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

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

**Primary Activities:**

211130001 Meat, canned, mfg (except bacon or ham)
211130002 Meat, dehydrated, mfg (except poultry)
211130003 Meat extract or essence mfg
211130004 Meat mfg (except bacon, ham or uncanned poultry)
211130005 Meat or bone meal mfg (except fish, poultry or whale meal)
211130999 Meat processing nec
211140 Animal By-product Processing nec

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

Exclusions and References:

Employers mainly engaged in manufacturing

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

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

Primary Activities:

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

211210 Poultry Abattoirs

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

Exclusions and References:

Employers mainly engaged in

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

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

Primary Activities:

211210001 Abattoir operation (poultry)
Game bird (eg pheasant, quail) slaughtering

21120  Poultry Meat Processing

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

Exclusions and References:

Employers engaged in

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

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

Primary Activities:

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

211300  Bacon, Ham and Smallgood Manufacturing

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

Exclusions and References:

Employers mainly engaged in

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

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

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

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

212100  Milk and Cream Processing

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

Exclusions and References:

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

Primary Activities:

212100001  Buttermilk, cultured, mfg
212100002  Cream, pasteurised, mfg (except canned)
212100003  Flavoured liquid whole or skim milk mfg
212100004  Milk, low fat, mfg
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>212100005</td>
<td>Milk, pasteurised, mfg</td>
</tr>
<tr>
<td>212100006</td>
<td>Milk, processed liquid, mfg (except condensed, concentrated or evaporated milk, or liquid buttermilk)</td>
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<tr>
<td>212100007</td>
<td>Milk receival or distribution depot operation</td>
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<tr>
<td>212100008</td>
<td>Skim milk, liquid, mfg</td>
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<tr>
<td>212100009</td>
<td>Sour cream mfg</td>
</tr>
<tr>
<td>212100010</td>
<td>Standardised liquid milk mfg</td>
</tr>
<tr>
<td>212100011</td>
<td>Ultra heat treatment milk mfg</td>
</tr>
<tr>
<td>212100012</td>
<td>Yoghurt mfg</td>
</tr>
<tr>
<td>212100999</td>
<td>Milk and cream processing nec</td>
</tr>
</tbody>
</table>

**212200 Ice Cream Manufacturing**

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

*Exclusions and References:*

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

**Primary Activities:**

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

**212900 Dairy Product Manufacturing nec**

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

Employers mainly engaged in

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

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

Primary Activities:

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

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

Exclusions and References:

Employers mainly engaged in

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

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

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

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

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

Primary Activities:

213000001  Baby food, canned or bottled, mfg (except milk based)
213000002  Baked bean mfg
213000003  Bean/legume, dried or canned, mfg
213000004  Candied or preserved peel mfg
213000005  Chutney or relish mfg
213000006  Coconut, desiccated, mfg
213000007  Dehydrated or evaporated fruit mfg (except sun-drying)
213000008  Fruit canning or bottling
213000009  Fruit drying (except sun-drying)
213000010  Fruit, frozen, mfg
213000011  Fruit juice, single strength or concentrated, mfg
213000012  Fruit pulp, puree or spread, mfg
213000013  Fruit salad mfg
213000014  Health, invalid or baby food mfg (cereal based)
213000015  Jam mfg (including conserve, jelly or fruit spread)
213000016  Mixed meat and cereal, mfg
213000017  Mixed meat and vegetable mfg
213000018  Preserved fruit mfg (except sun-drying)
213000019  Preserved grape mfg (except sun-drying)
213000020  Rice preparation, canned, mfg
213000021  Sauce mfg (except Worcestershire sauce)
213000022  Soup mfg
213000023  Spaghetti, canned, mfg
213000024  Vegetable juice or soup mfg
213000025  Vegetable, preserved, mfg (including canned, dehydrated, dried or quick-frozen)
213000026  Vegetable salad mfg
213000027  Vinegar mfg (except wine vinegar)
213000999  Fruit and vegetable processing nec

214000  Oil and Fat Manufacturing

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

Exclusions and References:

Employers mainly engaged in

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

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

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

215100 Flour Mill Product Manufacturing

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

Exclusions and References:

Employers mainly engaged in

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

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

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

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

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

215200 Cereal Food and Baking Mix Manufacturing

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

Employers mainly engaged in

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

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

Primary Activities:

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

216100 Bread Manufacturing

This class includes employers mainly engaged in manufacturing bread.

Exclusions and References:

Employers mainly engaged in

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

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

Primary Activities:

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>216300001</td>
<td>Biscuit crumbs mfg</td>
</tr>
<tr>
<td>216300002</td>
<td>Biscuit dough mfg</td>
</tr>
<tr>
<td>216300003</td>
<td>Biscuit mfg (except pet food biscuits)</td>
</tr>
<tr>
<td>216300004</td>
<td>Ice cream cone or wafer mfg</td>
</tr>
<tr>
<td>216300005</td>
<td>Rusk mfg</td>
</tr>
<tr>
<td>216300006</td>
<td>Unleavened bread mfg</td>
</tr>
<tr>
<td>216300999</td>
<td>Biscuit mfg nec</td>
</tr>
</tbody>
</table>

217100  **Sugar Manufacturing**

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

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>217100001</td>
<td>Brown sugar mfg</td>
</tr>
<tr>
<td>217100002</td>
<td>Cane syrup mfg</td>
</tr>
<tr>
<td>217100003</td>
<td>Caster sugar mfg</td>
</tr>
<tr>
<td>217100004</td>
<td>Icing sugar or icing sugar mixture mfg</td>
</tr>
<tr>
<td>217100005</td>
<td>Molasses mfg</td>
</tr>
<tr>
<td>217100006</td>
<td>Treacle mfg</td>
</tr>
<tr>
<td>217100999</td>
<td>Sugar mfg nec</td>
</tr>
</tbody>
</table>

217200  **Confectionery Manufacturing**

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

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

217300 Seafood Processing

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

Exclusions and References:

Employers mainly engaged in

(a) operating vessels which both catch and process fish or other sea foods 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)
Workers compensation market practice and premiums guidelines

Annexures

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

217900 Food Manufacturing nec

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

Exclusions and References:

Employers mainly engaged in

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

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

(c) egg pulping or drying are included in Class 471900 Grocery Wholesaling nec; and
(d) blending or packing tea are included in Class 471900 Grocery Wholesaling nec.

Primary Activities:

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

218100  Soft Drink, Cordial and Syrup Manufacturing

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

Exclusions and References:

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

Primary Activities:

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

218200  Beer and Malt Manufacturing

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

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

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

218300  Wine Manufacturing

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

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

**Primary Activities:**

- 218300001 Alcoholic beverage mfg nec
- 218300002 Carbonated wine mfg
- 218300003 Cider, alcoholic, mfg
- 218300004 Fortified wine mfg
- 218300005 Mead mfg
- 218300006 Perry, alcoholic, mfg
- 218300007 Sherry mfg
- 218300008 Sparkling wine mfg
- 218300009 Unfortified wine mfg
- 218300010 Vinegar, wine, mfg
- 218300011 Wine making residue mfg
- 218300012 Wine based fruit drink 'cooler' mfg
- 218309999 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
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:

- Chewing tobacco mfg
- Cigarette mfg
- Cigar mfg
- Pipe tobacco mfg
- Snuff mfg
- Tobacco leaf redrying

Subdivision 22 - Textile, Clothing, Footwear and Leather Manufacturing

Class  Title and Description

221100  Wool Scouring

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

Exclusions and References:

Employers mainly engaged in manufacturing

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

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

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

221200  Synthetic Fibre Textile Manufacturing

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

Exclusions and References:

Employers mainly engaged in

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

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

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

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

Primary Activities:

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

221300  Cotton Textile Manufacturing

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

Exclusions and References:

Employers mainly engaged in

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

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

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

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

221400 Wool Textile Manufacturing

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

Exclusions and References:

Employers mainly engaged in

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

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

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

Primary Activities:

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

221500 Textile Finishing

This class includes employers mainly engaged in bleaching, dyeing, printing, pleating or other finishing of yarns, threads, fabrics or other
textiles on a fee or commission basis using client supplied materials or materials which are purchased or transferred in from other employers.

Exclusions and References:

Employers engaged in

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

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

Primary Activities:

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

222110 Made-up Textile Product Manufacturing

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

Exclusions and References:

Employers mainly engaged in

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

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

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

(d) manufacturing canvas bags for packaging goods are included in Class 229000 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:**

22210001 Animal blanket/cover mfg
22210002 Awning, canvas, mfg
22210003 Bed linen mfg
22210004 Blind, canvas mfg
22210005 Canvas good mfg nec
22210006 Curtain mfg (from fabric not woven at the same unit)
22210007 Flag or banner, mfg
22210008 Hose, canvas, mfg
22210009 Household textile good mfg nec
22210010 Inflatable canvas air mattress, pillow and cushion mfg
22210011 Life jacket mfg
22210012 Motor vehicle cover, textile, mfg
22210013 Parachute mfg
22210014 Sleeping bag mfg
22210015 Soft furnishing mfg (from fabrics not woven at the same unit)
22210016 Tent mfg (except oxygen tents or toy tents)
22210017 Waterbag, textile, mfg
22210018 Woollen textile furnishing manufacturing (from fabric not woven at the same unit)
22210999 Made-up textile product mfg nec

**222120 Furniture Upholstery and Cover Manufacturing**

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

Employers mainly engaged in

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

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

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

Primary Activities:

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

222130 Non-canvas Textile Blind and Awning Manufacturing

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

Exclusions and References:

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

Primary Activities:

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

222200  **Textile Floor Covering Manufacturing**

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

*Exclusions and References:*

**Employers mainly engaged in manufacturing**

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

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

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

**Primary Activities:**

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

222300  **Rope, Cordage and Twine Manufacturing**

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

Employers mainly engaged in manufacturing

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

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

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

Primary Activities:

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

222900  Other Textile Product Manufacturing nec

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

Exclusions and References:

Employers mainly engaged in manufacturing

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

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

Primary Activities:

222900001  Bag or sack, textile or canvas, mfg (for packaging)
222900002  Binding, textile, mfg
222900003  Cleaning cloth mfg (from purchased rags)
222900004  Embroidered fabrics mfg
222900005  Fabric mfg nec
222900006  Flock mfg
222900007  Hemp product mfg nec
222900008  Hessian good mfg nec
222900009  Kapok mfg
222900010  Labels, woven cloth, mfg
222900011  Lace fabric mfg
222900012  Shade cloth, mfg
222900013  Surgical adhesive tape mfg
222900014  Surgical tape, dressing and gauze mfg
222900999  Textile product mfg nec

223100  Hosiery Manufacturing

This class includes employers mainly engaged in manufacturing hosiery.

Primary Activities:

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

223200  Cardigan and Pullover Manufacturing

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

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

223900  Knitting Mill Product Manufacturing nec

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

Exclusions and References:

Employers mainly engaged in manufacturing

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

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

Primary Activities:

223900001  Crocheted fabric mfg
223900002  Knitted fabric mfg
223900003  Outerwear, knitted, mfg (from fabric knitted at the same unit except hosiery, cardigans or pullovers)
223900004  Sleepwear, knitted, mfg (from fabric knitted at the same unit)
223900005  Swimwear, knitted, mfg (from fabric knitted at the same unit)
223900006  T-shirt mfg, knitted, mfg (from fabric knitted at the same unit)
223900007  Underwear, knitted, mfg (from fabric knitted at the same unit; except hosiery)
223900008  Work clothing, knitted, mfg (from fabric knitted at the same unit)
223900999  Knitting mill product mfg nec
224100 Men's and Women's Clothing Manufacturing

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

Exclusions and References:

Employers mainly engaged in manufacturing

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

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

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

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

Primary Activities:

224100001 Blouse mfg (except from fabrics knitted at the same unit)
224100002 Clothing, plastic or rubber, mfg (except headwear or footwear)
224100003 Coat or jacket, men’s or boys’, mfg (except from fabric knitted at the same unit or from fur or leather)
224100004 Coat or jacket mfg (except from fabric knitted at the same unit or from fur, leather, plastic or rubber)
224100005 Dust coat mfg
224100006 Jeans, men’s or boys’, mfg
224100007 Jeans, women’s or girls’, mfg
224100008 Outerwear mfg (except from fabrics knitted at the same unit or from fur, leather, plastic or rubber)
224100009 Overalls mfg
224100010 Shorts mfg
224100011 Suit, men’s or boys’, mfg (except from fabrics knitted at the same unit or from leather or plastic)
224100012  Suit, women’s or girls’, mfg (except from fabrics knitted at the same unit or from leather or plastic)

224100013  Trousers mfg

224100014  Tunic mfg

224100015  Uniform, men’s or boys’, mfg

224100016  Uniform, women’s or girls’, mfg

224100017  Waterproof clothing mfg (except headwear, footwear or leather clothing)

224100018  Wet suit mfg

224100019  Work clothing mfg (except from leather or fabrics knitted at the same unit)

224100999  Men's and women's clothing mfg nec

224200  Tailoring and Dress-making

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

Exclusions and References:

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

Primary Activities:

224200001  Clothing alterations and/or repairs

224200002  Dress-making, made to order

224200003  Invisible mending

224200004  Tailoring

224300  Sleepwear, Underwear and Baby Clothing Manufacturing

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

Exclusions and References:
Employers mainly engaged in manufacturing

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

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

Primary Activities:

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

224900 Other Clothing Manufacturing nec

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

Exclusions and References:

Employers mainly engaged in manufacturing

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

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

(c) sports gloves are included in Class 294200 Toy and Sporting Good Mfg; and
(d) other than simple safety headwear (eg welding masks, gas masks, smoke helmets) are included in appropriate classes elsewhere.

Primary Activities:

224900001 Belt mfg (for clothing)
224900002 Clothing accessory mfg nec
224900003 Clothing, felt, mfg
224900004 Clothing, fur, mfg
224900005 Clothing, leather, mfg
224900006 Clothing, rubber, mfg
224900007 Glove mfg (except sports or rubber)
224900008 Handkerchief mfg
224900009 Hat and cap mfg
224900010 Headwear mfg (except bathing caps)
224900011 Helmet, fabric or leather, mfg
224900012 Laces mfg (for footwear)
224900013 Leather suit, coat or uniform mfg
224900014 Seat cover, sheepskin, mfg
224900015 Swimwear mfg (except from fabrics knitted at the same unit)
224900016 Tie mfg
224900099 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)
226200003  Harness mfg
226200004  Leather packing, industrial, mfg
226200005  Machine belting, leather or leather substitute, mfg
226200006  Saddle mfg
226200007  Suitcase mfg
226200008  Toys, leather or fur, mfg
226200009  Wallet mfg (incl metal mesh wallets)
Subdivision 23 - Wood and Paper Product Manufacturing

Class       Title and Description

231100        Log Sawmilling

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

Exclusions and References:

Employers mainly engaged in

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

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

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

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

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

Primary Activities:

231100001  Bark, ground, mfg
231100002  Chemical preservation of logs (sawn at same workplace)
231100003  Log sawmilling
231100004  Sawn firewood mfg (from sawmilling)
231100005  Shook mfg (for containers)
231100006  Timber, resawn, mfg (from logs sawn at the same unit)
231100007  Timber, rough sawn, mfg
231200  Wood Chipping
This class includes employers mainly engaged in manufacturing softwood and hardwood woodchips.

Primary Activities:
231200001  Hardwood woodchip mfg
231200002  Softwood woodchip mfg

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

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

Primary Activities:
231300001  Air-drying timber
231300002  Building timber, dressed, mfg
231300003  Dressed timber or moulding mfg
231300004  Kiln drying timber
231300005  Seasoning timber
231300006  Wooden flooring mfg (solid timber only)
231300999  Timber resawing and dressing nec

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

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

### 232200  Fabricated Wood Manufacturing

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

#### Primary Activities:

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

### 232300  Wooden Structural Component Manufacturing

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

Exclusions and References:

Employers mainly engaged in

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

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

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

Primary Activities:

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

232910 Wooden Blind Manufacturing

This class includes employers mainly engaged in manufacturing wooden blinds.

Primary Activities:

232910001 Blind, cane and bamboo, mfg
232920 **Other Wood Product Manufacturing nec**

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

*Exclusions and References:*

**Employers mainly engaged in manufacturing**

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

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

*Primary Activities:*

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

233100  Pulp, Paper and Paperboard Manufacturing

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

Exclusions and References:

Employers mainly engaged in

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

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

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

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

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

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

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

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

233200 Solid Paperboard Container Manufacturing
This class includes employers mainly engaged in manufacturing solid paperboard boxes and containers.

Primary Activities:
233200001 Box, solid paperboard, mfg
233200002 Container, solid paperboard, mfg

233300 Corrugated Paperboard Container Manufacturing
This class includes employers mainly engaged in manufacturing corrugated paperboard boxes and containers or corrugated paperboard sheeting.

Primary Activities:
233300001 Box, corrugated paperboard, mfg
233300002 Container, corrugated paperboard, mfg
233300003 Sheeting, corrugated paperboard, mfg

233400 Paper Bag and Sack Manufacturing
This class includes employers mainly engaged in manufacturing paper bags (including multiwall bags of paper).

Exclusions and References:
Employers mainly engaged in manufacturing
(a) bags or packets of composite material of paper and plastic are included in Class 256300 Plastic Bag and Film Mfg; and

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

Primary Activities:

233400001 Bag, paper, mfg
233400999 Paper bag and sack mfg nec

233900 Other Paper Product Manufacturing nec

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

Exclusions and References:

Employers mainly engaged in

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

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

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

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

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

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

(g) manufacturing chemically treated photocopying paper or sensitised photographic paper are included in Class 283100 Photographic and Optical Good Mfg; and
(h) manufacturing surgical tapes are included in Class 222900 Other Textile Product Mfg nec.

**Primary Activities:**

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

**Subdivision 24 - Printing, Publishing and Recorded Media**

**Class**  
241100  
**Title and Description**  
*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
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<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>241100002</td>
<td>Calendar mfg (except commission printing)</td>
</tr>
<tr>
<td>241100003</td>
<td>Game, printed paper or paperboard, mfg (except commission printing)</td>
</tr>
<tr>
<td>241100004</td>
<td>Greeting card mfg (except commission printing)</td>
</tr>
<tr>
<td>241100005</td>
<td>Label, paper, mfg (except commission printing)</td>
</tr>
<tr>
<td>241100006</td>
<td>Office machine paper roll mfg</td>
</tr>
<tr>
<td>241100007</td>
<td>Playing card mfg (except commission printing)</td>
</tr>
<tr>
<td>241100008</td>
<td>Toy, printed paper or paperboard, mfg (except commission printing)</td>
</tr>
<tr>
<td>241100999</td>
<td>Paper stationery mfg (except commission printing) nec</td>
</tr>
</tbody>
</table>

**24120** 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:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>241210001</td>
<td>Commercial printing</td>
</tr>
<tr>
<td>241210002</td>
<td>Digital printing</td>
</tr>
</tbody>
</table>
24120003 General printing
24120004 Heat transfer on clothing or fabric
24120005 Job printing
24120006 Off-set lithographic printing
24120007 Photocopying, copying or similar document reproduction services
24120008 Relief printing, including letterpress and flexographic printing
24120009 Screen printing on made-up clothing
24120010 Serigraphy (screen printing)
24120011 Sign printing (various surfaces)
24120012 Stationery, paper, printing (on commission)
24129999 Printing nec

**241220 Newspaper Printing**

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

*Exclusions and References:*

Employers mainly engaged in

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

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

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

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

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

*Primary Activities:*

241220001 Newspaper printing
241310  Printing Trade Services

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

Primary Activities:

241310001  Bookbinding
241310002  Book repair service
241310999  Printing trade services nec

241320  Services to Printing and Publishing nec

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

Exclusions and References:

Employers mainly engaged in

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

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

Primary Activities:

241320001  Artwork preparation service
241320002  Colour separation film mfg
241320003  Colour separation service, printing
241320004  Desktop publishing service
241320005  Lithographic platemaking service
241320006  Phototypesetting and layout service
241320007  Platemaking film service
241320008  Platemaking service, printing
241320009  Pre-press printing service nec
241320010  Printing support service nec
241320011 Process engraving service
241320012 Relief platemaking service
241320013 Rubber stamp mfg
241320014 Screen printing positive mfg
241320015 Typesetting and composing service
241320999 Services to printing and publishing nec

24200 **Newspaper Publishing**

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

*Exclusions and References:*

Employers mainly engaged in

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

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

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

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

**Primary Activities:**

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

242200 **Other Periodical Publishing**

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

Employers mainly engaged in

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

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

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

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

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

Primary Activities:

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

242300 Book and Other Publishing

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

Exclusions and References:

Employers mainly engaged in

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

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

(c) newspaper publishing, including internet news publishing, are included in Class 242100 Newspaper Publishing;
(d) publishing bound magazines, or periodicals are included in Class 242200 Other Periodical Publishing;

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

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

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

**Primary Activities:**

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

243000 **Recorded Media Manufacturing and Publishing**

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

**Exclusions and References:**

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

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

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

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

Primary Activities:

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

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

Class Title and Description

251000 Petroleum Refining

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

Exclusions and References:
Employers mainly engaged in

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

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

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

**Primary Activities:**

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

**252000 Petroleum and Coal Product Manufacturing nec**

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

*Exclusions and References:*

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

**Primary Activities:**

- 252000001 Adhesive, bituminous, mfg
- 252000002 Aromatic hydrocarbon (e.g. benzene, toluene) mfg
- 252000003 Blending of tar, asphalt and/or bitumen material
- 252000004 Char mfg (except bone char)
- 252000005 Coal product mfg nec
- 252000006 Emulsion, bituminous, mfg
- 252000007 Fuel briquette mfg (except charcoal)
- 252000008 Grinding oil mfg
- 252000009 Mastic, bituminous, mfg
- 252000010 Naphthalene mfg
- 252000011 Paints, bituminous, mfg
- 252000012 Paper or paperboard, bituminized, mfg
- 252000013 Paving material, mfg (except hot-mix)
- 252000014 Petroleum coke product mfg
- 252000015 Petroleum oil blending
- 252000016 Petroleum product mfg nec
252000017 Pitch mfg
252000018 Recovery of lubricating oil or grease from used petroleum waste products
252000019 Roofing, bitumen or asphalt, mfg
252000020 Tar, refined, mfg
252000021 Transmission fluid mfg

**253100**  
**Fertiliser Manufacturing**

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

**Primary Activities:**

253100001 Ammonia aqua, fertiliser grade, mfg
253100002 Ammonium nitrate mfg
253100003 Ammonium phosphate fertiliser mfg
253100004 Ammonium sulphate mfg
253100005 Animal or vegetable fertiliser mfg
253100006 Bonedust mfg
253100007 Bonemeal fertiliser mfg
253100008 Controlled release fertiliser preparation mfg
253100009 Fishmeal fertiliser mfg
253100010 Humic substance mfg
253100011 Nitrogenous fertiliser material mfg
253100012 Organic fertiliser mfg
253100013 Phosphate, ground, mfg
253100014 Potash fertiliser mfg
253100015 Potassium chloride fertiliser mfg
253100016 Prilled ammonium nitrate mfg
253100017 Sodium nitrate fertiliser mfg
253100018 Sulphuric lime (dry or solution) mfg
253100019  Superphosphate mfg
253100020  Urea, fertiliser grade, mfg
253100999  Fertiliser mfg nec

253200  Industrial Gas Manufacturing

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

Exclusions and References:

Employers mainly engaged in

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

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

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

Primary Activities:

253200001  Acetylene gas mfg
253200002  Ammonia gas mfg
253200003  Argon gas mfg
253200004  Butane gas mfg
253200005  Carbon dioxide gas mfg
253200006  Carbon monoxide mfg
253200007  Compressed natural gas mfg
253200008  Ethylene gas mfg
253200009  Dry ice mfg
253200010  Hydrogen mfg
253200011  Liquefied natural gas mfg
253200012  Nitrogen (gas and liquid) mfg
253200013  Nitrous oxide mfg
253200014  Oxygen mfg
253200999  Industrial gas mfg nec

253300  Synthetic Resin Manufacturing

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

Exclusions and References:

Employers mainly engaged in manufacturing

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

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

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

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

Primary Activities:

253300001  Carbon black mfg
253300002  Cellulose acetate mfg
253300003  Cellulose nitrate mfg
253300004  Cellulosic resin mfg
253300005  Cresol formaldehyde mfg
253300006  Ethyl cellulose mfg
253300007  Gelatin (including chemically hardened) mfg
253300008  Gun-cotton mfg
253300009  Melamine formaldehyde mfg
253300010  Methyl cellulose mfg
253300011 Methylstyrene mfg
253300012 Non-cellulose resin mfg
253300013 Non-vulcanisable elastomer mfg
253300014 Phenol formaldehyde mfg
253300015 Plastic raw material mfg
253300016 Plastic recycling, reprocessing
253300017 Polycrylate mfg
253300018 Polycarbonate mfg (except polycarbonate sheet)
253300019 Polyethylene mfg
253300020 Polypropylene mfg
253300021 Polystyrene mfg
253300022 Polyurethane mfg
253300023 Polyvinyl acetate mfg
253300024 Polyvinyl chloride mfg
253300025 Rubber recycling
253300026 Synthetic rubber or synthetic rubber composite mfg
253300027 Urea formaldehyde mfg
253300999 Synthetic resin mfg (except adhesives) nec

253400 Organic Industrial Chemical Manufacturing nec

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

Exclusions and References:

Employers mainly engaged in

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

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

Primary Activities:

253400001 Acetaldehyde mfg
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>253400002</td>
<td>Acetic acid mfg</td>
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<tr>
<td>253400003</td>
<td>Acid, organic, mfg</td>
</tr>
<tr>
<td>253400004</td>
<td>Carbon tetrachloride mfg</td>
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<tr>
<td>253400005</td>
<td>Charcoal briquette mfg</td>
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<tr>
<td>253400006</td>
<td>Chemical colour, organic, mfg (except prepared tinting colour for paints)</td>
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<tr>
<td>253400007</td>
<td>Chloroform mfg</td>
</tr>
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<td>253400008</td>
<td>Citric acid mfg</td>
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<td>Colour, lake, mfg</td>
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<td>Turpentine mfg (except mineral turpentine)</td>
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<td>253400026</td>
<td>Urea mfg (except fertiliser grade)</td>
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<td>253400027</td>
<td>Vinyl chloride mfg</td>
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<td>253400028</td>
<td>Wood tar mfg</td>
</tr>
<tr>
<td>253400999</td>
<td>Organic industrial chemical mfg nec</td>
</tr>
</tbody>
</table>
253500  Inorganic Industrial Chemical Manufacturing nec

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

Exclusions and References:

Employers mainly engaged in

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

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

Primary Activities:

253500001  Acid, inorganic, mfg
253500002  Aluminium hydroxide mfg
253500003  Ammonia mfg (except fertiliser grade)
253500004  Calcium chloride (lime) mfg
253500005  Chemical colour, inorganic, mfg (except prepared tinting colours for paints)
253500006  Chloride of lime mfg
253500007  Chlorine mfg
253500008  Chromium sulphate mfg (for application in leather tanning)
253500009  Dyeing extract, inorganic, mfg
253500010  Fluoride mfg
253500011  Fluorine salt, complex, mfg
253500012  Hydrochloric acid mfg
253500013  Hydrogen peroxide mfg
253500014  Hypophosphite mfg
253500016  Nitric acid mfg
253500017  Nitrite mfg
253500018  Oleum mfg
253500019  Phosphoric acid mfg
253500020 Pigment, inorganic, mfg
253500021 Polyphosphoric acid mfg
253500022 Salt refining (except cooking or table salt)
253500023 Silicate mfg
253500024 Sodium bicarbonate mfg
253500025 Sodium carbonate mfg
253500026 Sodium hydroxide mfg
253500027 Sodium mfg
253500028 Sulphide mfg
253500029 Sulphur compound mfg
253500030 Sulphuric acid mfg (other than smelter by-product)
253500031 Tanning extract inorganic, mfg
253500032 Zinc oxide mfg
253500033 Zinc peroxide mfg
253500999 Inorganic industrial chemical mfg nec

254100 Explosive Manufacturing

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

Exclusions and References:

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

Primary Activities:

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

254200  Paint Manufacturing

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

Exclusions and References:

Employers mainly engaged in manufacturing

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

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

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

Primary Activities:

254200001  Caulking compound mfg
254200002  Enamel paint mfg
254200003  Filler or putty mfg
254200004  Lacquer mfg
254200005  Paint mfg (except bituminous)
254200006  Paint or varnish remover, prepared, mfg
Workers compensation market practice and premiums guidelines - Annexures

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
254400  Pesticide Manufacturing

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

Exclusions and References:

Employers mainly engaged in

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

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

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

Primary Activities:

254400001  Animal spray mfg
254400002  Dip, animal, mfg
254400003  Fly spray mfg
254400004  Formulated pest control product mfg
254400005  Fungicide mfg
254400006  Herbicide mfg
254400007  Insect repellent mfg
254400008  Insecticide mfg
254400009  Plant hormone mfg
254400010  Rat poison mfg
254400011  Seed dressing mfg
254400012  Soil fumigant mfg
254400013  Weedkiller mfg
254400999  Pesticide mfg nec

254500  Sox and Other Detergent Manufacturing

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

Exclusions and References:

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

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

Primary Activities:

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

254600  Cosmetic and Toiletry Preparation Manufacturing
This class includes employers mainly engaged in manufacturing natural or synthetic perfumes, cosmetics, deodorants or other toilet preparations such as toilet powders or lotions.

Exclusions and References:

Employers mainly engaged in

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

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

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

Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>254600001</td>
<td>After-shave lotion mfg</td>
</tr>
<tr>
<td>254600002</td>
<td>Bath salt mfg</td>
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<tr>
<td>254600003</td>
<td>Beauty cream or lotion mfg</td>
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<tr>
<td>254600004</td>
<td>Cosmetic mfg</td>
</tr>
<tr>
<td>254600005</td>
<td>Deodorant mfg</td>
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<td>254600006</td>
<td>Depilatory mfg</td>
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<td>254600007</td>
<td>Eye shadow mfg</td>
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<td>254600008</td>
<td>Face lotion mfg</td>
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<td>Face powder mfg</td>
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<td>Hair conditioner mfg</td>
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<td>254600011</td>
<td>Hair shampoo mfg</td>
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<tr>
<td>254600012</td>
<td>Hairdressing preparation mfg</td>
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<tr>
<td>254600013</td>
<td>Hand cream or lotion mfg (except barrier cream)</td>
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<tr>
<td>254600014</td>
<td>Lip balm mfg</td>
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<tr>
<td>254600015</td>
<td>Lipstick mfg</td>
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<tr>
<td>254600016</td>
<td>Mascara mfg</td>
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<tr>
<td>254600017</td>
<td>Nail care preparation mfg</td>
</tr>
<tr>
<td>254600018</td>
<td>Nail polish mfg</td>
</tr>
</tbody>
</table>
254600019  Perfume mfg
254600020  Shaving preparation mfg
254600021  Sunscreen preparation mfg
254600022  Talcum powder mfg
254600023  Toilet cream or lotion mfg (except toilet lanolin)
254600999  Cosmetic and toilet preparation mfg nec

254700  Ink Manufacturing

This class includes employers mainly engaged in manufacturing ink.

Exclusions and References:

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

Primary Activities:

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

254900  Other Chemical Product Manufacturing nec

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

Exclusions and References:

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

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

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

**Primary Activities:**

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

255100  Rubber Tyre Manufacturing  
This class includes employers mainly engaged in manufacturing inflatable rubber tyres, using natural or synthetic rubber mixed in any proportions.

Exclusions and References:

Employers mainly engaged in  
(a) manufacturing rubber soling dough are included in Class 254900 Other Chemical Products Mfg nec;  
(b) manufacturing solid or semi-pneumatic rubber tyres or tubing (not hose) are included in Class 255900 Other Rubber Product Mfg nec;  
and  
(c) repairing tyres, other than retreading, are included in Class 532400 Tyre Retailing.

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

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

Exclusions and References:

Employers mainly engaged in manufacturing

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

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

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

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

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

Primary Activities:

255900001 Automotive rubber hose, mfg
255900002 Balloon, rubber, mfg
255900003 Bath mat, rubber, mfg
255900004 Bathing cap, rubber, mfg
255900005 Belt, rubber, mfg
255900006 Boat, inflatable, mfg
255900007 Condom, natural rubber, mfg
255900008 Cushion or pillow, rubber, mfg
255900009 Dinghy, inflatable, mfg
255900010 Diaphragm, rubber, mfg
255900011 Dummy, rubber, mfg
255900012 Eraser, rubber, mfg
255900013 Erosion control rubber matting mfg
255900014 Floor covering, rubber, mfg
255900015 Glove, rubber, mfg
255900016  Ground sheet, rubber, mfg
255900017  Handle, rubber, mfg
255900018  Hose, rubber, mfg
255900019  Hot water bottle, rubber, mfg
255900020  Mattress or mattress protector, rubber, mfg
255900021  Plug, rubber, mfg
255900022  Rubber reclaiming
255900023  Sheeting, rubber, mfg
255900024  Sponge or foam rubber mfg
255900025  Stationer band, rubber, mfg
255900026  Teething ring, rubber, mfg
255900027  Textile fabric, rubber coated, mfg
255900028  Tile, rubber, mfg
255900029  Tubing, rubber, mfg
255900030  Tyre, solid rubber, mfg
255900031  V-belt, rubber, mfg
255900032  Valve, rubber, mfg
255900033  Washer, rubber, mfg
255900034  Water bottle, rubber, mfg
255900999  Rubber product mfg nec

256100  Plastic Blow Moulded Product Manufacturing

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

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

256200  Plastic Extruded Product Manufacturing
This class includes employers mainly engaged in manufacturing plastic pipes, shapes and sections by the extrusion method.

Exclusions and References:

Employers mainly engaged in

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

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

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

Primary Activities:

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

256300 Plastic Bag and Film Manufacturing

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

Exclusions and References:

Employers mainly engaged in manufacturing

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

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

(c) plastic coated metal foil are included in Class 273100 Aluminium Rolling, Drawing, Extruding; and
(d) surgical tape are included in Class 222900 Other Textile Product Mfg nec.

Primary Activities:

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

256400  Plastic Product, Rigid Fibre Reinforced, Manufacturing

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

Exclusions and References:

Employers mainly engaged in

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

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

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

Primary Activities:

256400001  Automotive component mfg nec (fibre reinforced plastic)
256400002  Awning, fibreglass, mfg
256400003  Fibreglass product mfg nec
256400004 Rigid plastic sheet mfg (fibreglass reinforced plastic)
256400005 Swimming pool shell mfg (fibre reinforced plastic)
256400006 Tank mfg (fibre reinforced plastic)
256400999 Plastic product, rigid fibre reinforced, mfg nec

256500 Plastic Foam Product Manufacturing

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

Exclusions and References:

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

Primary Activities:

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

256600 Plastic Injection Moulded Product Manufacturing

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

Exclusions and References:

Employers mainly engaged in

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

**Primary Activities:**

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

**Subdivision 26 - Non-metallic Mineral Product Manufacturing**

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

Exclusions and References:

Employers mainly engaged in

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

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

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

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

Primary Activities:

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

262100 Clay Brick Manufacturing

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

Exclusions and References:

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

Primary Activities:

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

262200 Ceramic Product Manufacturing

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

Exclusions and References:

Employers mainly engaged in manufacturing

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

Primary Activities:

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

262300 Ceramic Tile and Pipe Manufacturing

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

Exclusions and References:

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

Primary Activities:

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

262900 Other Ceramic Product Manufacturing nec

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

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

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

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

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

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

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

Exclusions and References:

Employers mainly engaged in

(a) manufacturing fibro-cement or asbestos sheeting are included in Class 263210 Fibro-Cement Mfg;

(b) manufacturing dental or medical plasters or cements are included in Class 283200 Medical and Surgical Equipment Mfg;

(c) fixing or finishing plasterboard or decorative plaster are included in Class 424120 Plasterboard and Decorative Plaster Fixing; and

(d) cement rendering or solid plastering are included in Class 424110 Cement Rendering and Plastering.

Primary Activities:

263220001 Acoustic tile, plaster, mfg
263220002 Cornice, plaster, mfg
263220003 Display model, plaster, mfg
263220004 Expanded non-metallic mineral mfg
263220005 Fibrous plaster product mfg
263220006 Granulated slag mfg
263220007 Insulating board, plaster, mfg
263220008 Moulding, plaster, mfg
263220009 Perlite, expanded, mfg
263220010 Plaster board mfg
263220011 Plaster of Paris mfg
263220012 Processed lightweight aggregate mfg
263220013 Sheet, plaster mfg
263220014 Tile, plaster, mfg
263220015 Vermiculite, expanded, mfg
263220016  Wall or ceiling board, plaster, mfg
263220999  Plaster product mfg (except dental or medical plasters) nec

263300  Concrete Slurry Manufacturing

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

Exclusions and References:

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

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

263400  Concrete Pipe and Box Culvert Manufacturing

This class includes employers mainly engaged in manufacturing concrete pipes, tanks or concrete box culverts.

Primary Activities:
263400001  Box culvert, concrete, mfg
263400002  Concrete tank
263400003  Pipe, concrete, mfg, including concrete pipe linings
263400004  Pipe, pre-stressed concrete, mfg

263510  Terrazzo Manufacturing

This class includes employers mainly engaged in manufacturing terrazzo and terrazzo products.
Primary Activities:

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

263520 Concrete Product Manufacturing nec

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

Exclusions and References:

Employers mainly engaged in manufacturing

(a) concrete pipes, tanks or concrete box culverts are included in Class 263400 Concrete Pipe and Box Culvert Mfg; and

(b) concrete bus shelters and other prefabricated concrete buildings are in Class 291900 Prefabricated Building Mfg nec.

Primary Activities:

263520001 Autoclaved aerated concrete product mfg
263520002 Block, concrete, mfg
263520003 Brick, concrete, mfg
263520004 Building board, cement based, mfg
263520005 Cistern, concrete, mfg
263520006 Concrete furniture mfg
263520007 Concrete/styrofoam composite product mfg
263520008 Floor or wall tile, concrete, mfg
263520009 Flower pot, concrete, mfg
263520010 Manhole cover, concrete, mfg
263520011 Meter box, concrete, mfg
263520012 Monument or grave marker, concrete, mfg
263520013 Moulding, concrete, mfg
263520014  Ornamental concrete product mfg
263520015  Panel or section, prefabricated concrete, mfg
263520016  Post or pole, concrete, mfg
263520017  Pre-stressed concrete product mfg (except pipes or box culverts)
263520018  Railway sleeper, concrete, mfg
263520019  Roof component, concrete, mfg
263520020  Roof tile, concrete, mfg
263520021  Sink or tub, concrete, mfg
263520022  Tile, concrete, mfg
263520999  Concrete product mfg nec

264010  Fibreglass Insulation Product Manufacturing

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

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

264020  Non-Metallic Mineral Product Manufacturing nec

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

Exclusions and References:

Employers mainly engaged in
(a) mining clay, marble, dolomite, slate, limestone and ornamental stone as inputs for manufacturing are included in Class 141900 Construction Material Mining nec;

(b) manufacturing refractory products of non-metallic minerals are included in Class 262200 Ceramic Product Mfg;

(c) manufacturing processed lightweight aggregates or other expanded non-metallic minerals are included in Class 263220 Plaster Product Mfg;

(d) coating machine tools with boron nitride are included in Class 276400 Metal Coating and Finishing;

(e) manufacturing brushes, electrodes or bearings of carbon or graphite are included in Class 285900 Other Electrical Equipment Mfg nec; and

(f) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg.

Primary Activities:

264020001 Abrasive coated paper mfg
264020002 Abrasive mfg
264020003 Acoustic tile, panel or board, mfg (glass or mineral wool)
264020004 Bag or packet (composite material made of paper and metal foil) mfg
264020005 Board, asbestos cement, mfg
264020006 Brick, silica lime, mfg (except refractory)
264020007 Building board, imitation brick or stone, mfg
264020008 Carbon product mfg (except brushes, electrodes or bearings)
264020009 Chalk product mfg nec
264020010 Concrete, dry mix, mfg
264020011 Diamond powder mfg
264020012 Felspar, ground, mfg
264020013 Flooring material, magnesite, mfg
264020014 Foundry core, sand, mfg
264020015 Fullers earth, ground, mfg
264020016 Glass wool or glass wool product mfg
Subdivision 27 - Metal Product Manufacturing

Class    Title and Description

271100  Basic Iron and Steel Manufacturing

This class includes employers mainly engaged in manufacturing iron or steel, ferro-alloys, electro-metallurgical products; in hot or cold rolling of steel into primary shapes; and in galvanising, prepainting or tinning sheet or strip steel manufactured by the same employer.

Exclusions and References:

Employers mainly engaged in

(a) iron ore pelletising or agglomerating in association with iron ore mining are included in Class 131100 Iron Ore Mining;

(b) producing coke for non-ferrous metallurgy or fuel use are included in Class 252000 Petroleum and Coal Product Mfg nec;
(c) iron and steel casting and forging are included in Class 271200 Iron and Steel Casting and Forging;

(d) manufacturing ferrous pipes or tubes (except cast or forged) are included in Class 271300 Steel Pipe and Tube Mfg;

(e) drawing steel wire and making steel fenceposts are included in Class 276200 Spring and Wire Product Mfg; and

(f) galvanising metal or metal products not manufactured by the same employer are included in Class 276400 Metal Coating and Finishing.

Primary Activities:

271100001 Band, steel, mfg
271100002 Bar, iron or steel, mfg
271100003 Blank, steel, mfg
271100004 Ferro-alloy mfg (including, manganese, silicon or chrome)
271100005 Flat-rolled product, iron or steel, mfg
271100006 High carbon tool steel mfg
271100007 High speed steel mfg
271100008 Pig iron mfg
271100009 Powder, iron or steel, mfg
271100010 Rail fastening or other rail accessory mfg
271100011 Rail, steel, mfg
271100012 Roof decking, steel, mfg
271100013 Section, steel, mfg
271100014 Semi-finished product, iron or steel, mfg
271100015 Skelp, steel mfg
271100016 Spring steel mfg
271100017 Stainless steel mfg
271100018 Steel alloy mfg
271100019 Structural steel shape mfg (not fabricated)
271100020 Tinplate sheet or strip mfg
271100999 Iron and steel mfg nec
271200  Iron and Steel Casting and Forging

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

Exclusions and References:

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

Primary Activities:

271200001  Casting, iron, mfg
271200002  Casting, steel, mfg
271200003  Chain, cast steel, mfg
271200004  Chain, forged steel, mfg
271200005  Die-casting, steel, mfg
271200006  Direct casting, iron, mfg
271200007  Direct casting, steel, mfg
271200008  Fitting, steam, gas or water, mfg (cast or forged iron or steel)
271200009  Forging, iron or steel, mfg
271200010  Horse shoe, mass production
271200011  Moulded cast iron pipe or tube mfg
271200012  Pipe fitting (cast or forged iron or steel)
271200013  Tube, spun-cast iron, mfg
271200014  Valve or valve part, steam, gas or water, mfg (cast or forged iron or steel)

271300  Steel Pipe and Tube Manufacturing

This class includes employers mainly engaged in manufacturing seamless or welded steel pipes or tubes or ferrous metal pipe or tube fittings (except cast or forged iron or steel).
Primary Activities:

271300001 Cold drawn steel pipe or tube mfg
271300002 Conduit tubing, welded steel, mfg
271300003 Ferrous pipe fitting mfg (except cast or forged iron or steel)
271300004 Fitting, steam, gas, or water, mfg (except cast or forged iron or steel)
271300005 Galvanised seamless or welded steel pipe or tube mfg
271300006 Pipe fitting mfg (except cast or forged iron or steel)
271300007 Stainless steel seamless pipe or tube mfg
271300008 Valve or part, steam, gas or water, mfg (except cast or forged iron or steel)

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

Primary Activities:

272100001 Alumina mfg
272100002 Bauxite refining
272100003 Calcined alumina mfg

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

Primary Activities:

272200001 Aluminium alloy mfg (from primary aluminium smelted at the same unit)
272200002 Aluminium from scrap recovery
272200003 Aluminium smelting (from alumina)
272200004 Electrolytic aluminium mfg
Copper, Silver, Lead and Zinc Smelting, Refining

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

Exclusions and References:

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

Primary Activities:

- 272300001 Blister copper mfg
- 272300002 Copper smelting, refining
- 272300003 Copper, silver, lead or zinc from scrap or waste material recovering
- 272300004 Electrolytic copper mfg
- 272300005 Electrolytic zinc mfg
- 272300006 Lead smelting or refining
- 272300007 Silver smelting, refining
- 272300008 Silver-lead bullion mfg
- 272300009 Spelter mfg
- 272300010 Wire bar, copper, mfg
- 272300011 Zinc smelting or refining

Basic Non-Ferrous Metal Manufacturing nec

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

Exclusions and References:
Employers mainly engaged in

(a) production of unrefined gold bullion as part of an integrated mining employer are included in Class 131410 Gold Ore Mining—Underground or Class 131420 Gold Ore Mining—Surface;

(b) manufacturing of metallic compounds not elsewhere classified not in association with smelting are included in Class 253500 Inorganic Industrial Chemical Mfg nec; and

(c) manufacturing welding and foundry fluxes are in Class 254900 Other Chemical Product Manufacturing nec.

Primary Activities:

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

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

Exclusions and References:

Employers mainly engaged in

(a) casting aluminium shapes not elsewhere classified are included in Class 273300 Non-ferrous Metal Casting; and

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

Primary Activities:

273100001 Aluminium foil, household, mfg
273100002 Aluminium rolling, drawing or extruding
273100003 Bar, aluminium, mfg
273100004 Foil, aluminium, mfg
273100005 Paper backed aluminium foil mfg
273100006 Pipe, aluminium, mfg
273100007 Plastic coated aluminium foil mfg
273100008 Plate, aluminium, mfg
273100009 Powder or flake, aluminium, mfg
273100010 Rod, aluminium, mfg
273100011 Section, aluminium, rolling, drawing or extruding
273100012 Sheet, aluminium, mfg
273100013 Strip, aluminium, mfg
273100014 Tube, aluminium, mfg
273100015 Wire, aluminium, mfg

273200  Non-Ferrous Metal Rolling, Drawing, Extruding nec

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

Exclusions and References:

Employers mainly engaged in

(a) manufacturing metal powders or flakes of molybdenum, tantalum or tungsten are included in Class 272900 Basic Non-Ferrous Metal Mfg nec;

(b) rolling, drawing or extruding aluminium into primary shapes or in manufacturing aluminium powders or flakes are included in Class 273100 Aluminium Rolling, Drawing, Extruding; and

(c) manufacturing non-ferrous stranded, braided or insulated wire, cable or strip are included in Class 285200 Electric Cable and Wire Mfg.

Primary Activities:

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

273300 Non-Ferrous Metal Casting

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

Employers mainly engaged in manufacturing

(a) non-ferrous metal steam, gas or water fittings, valves or parts are included in Class 276500 Non-Ferrous Pipe Fitting Mfg; and

(b) other finished or semi-finished articles from castings or forgings by machining or other processing are included in the classes covering the manufacture of these articles.

Primary Activities:

273300001 Casting, non-ferrous metal, mfg nec
273300002 Die casting, non-ferrous metal, mfg nec
273300003 Forging, non-ferrous metal, mfg nec

274100 Structural Steel Fabricating

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

Exclusions and References:

Employers mainly engaged in

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

(b) erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in the appropriate classes of Division E Construction;

(c) construction (including on-site assembly) of complete pipelines or steel towers are included in Class 412200 Non-Building Construction nec; and

(d) erection or installation (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures are included in Class 422400 Structural Steel Erection Services.

Primary Activities:

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

274200  Architectural Aluminium Product Manufacturing

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

Exclusions and References:

Employers mainly engaged in

(a) manufacturing sheet metal products for building purposes such as down pipes, guttering or ducts are included in Class 275900 Sheet Metal Product Mfg nec;

(b) manufacturing aluminium blinds or awnings are included in Class 276900 Fabricated Metal Products Mfg nec;

(c) installing windows or window frames other than aluminium are included in Class 424520 Glazing Services; and

(d) installing aluminium windows are included in Class 424510 Aluminium Door and Window Installation.

Primary Activities:

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

274900 Structural Metal Product Manufacturing nec

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

Exclusions and References:

Employers mainly engaged in

(a) fabricating structural steel are included in Class 274100 Structural Steel Fabricating;
(b) manufacturing sheet metal products for building purposes such as downpipes, guttering or ducts are included in Class 275900 Sheet Metal Product Mfg nec;

(c) manufacturing metal blinds or awnings are included in Class 276900 Fabricated Metal Product Mfg nec; and

(d) installing windows or window frames are included in Class 424520 Glazing Services or Class 424510 Aluminium Door and Window Installation.

Primary Activities:

274900001 Architectural metal product mfg (except aluminium)
274900002 Balcony, metal, mfg (except aluminium)
274900003 Balustrade, metal, mfg (except aluminium)
274900004 Curtain wall, metal, mfg (except aluminium)
274900005 Door, fire resistant, mfg or installation
274900006 Door or door frame, metal, mfg (except aluminium)
274900007 Fascia, metal, mfg (except aluminium)
274900008 Fire escape, prefabricated metal, mfg (except aluminium)
274900009 Fly screen door, metal, mfg (except aluminium)
274900010 Garage door, metal, mfg (except aluminium)
274900011 Gate, metal, mfg (except aluminium or wire)
274900012 Ornamental architectural metalwork mfg (except aluminium)
274900013 Partition, prefabricated metal, mfg (except aluminium)
274900014 Railing, metal, mfg (except aluminium)
274900015 Roller shutter, metal, mfg (except aluminium)
274900016 Shop front, metal, installation (except aluminium)
274900017 Shop front, metal, mfg (except aluminium)
274900018 Shutter, metal, mfg (except aluminium)
274900019 Skylight, metal, mfg (except aluminium)
274900020 Stair or staircase, prefabricated metal, mfg (except aluminium)
274900021 Window frame or sash, metal, mfg (except aluminium)
274900022  Window screen, metal, mfg (except aluminium)
274900999  Structural metal product mfg nec

275100  **Metal Container Manufacturing**

This class includes employers mainly engaged in manufacturing metal cans, canisters, drums, collapsible tubes or metal containers not elsewhere classified. This class also includes employers mainly engaged in reconditioning metal drums.

**Exclusions and References:**

Employers mainly engaged in

(a) manufacturing vats or storage tanks of sheet metal are included in Class 275900 Sheet Metal Product Mfg nec; and

(b) manufacturing boilers and plate work are in Class 276900 Fabricated Metal Product Mfg nec.

**Primary Activities:**

275100001  Aerosol containers mfg
275100002  Barrel, metal, mfg
275100003  Box, metal, mfg
275100004  Canister, metal, mfg
275100005  Can, metal, mfg
275100006  Cask, metal, mfg
275100007  Collapsible tube, metal, mfg
275100008  Drum reconditioning
275100009  Drum, metal, mfg
275100010  Gas cylinder mfg
275100011  Letter box mfg
275100012  Keg, metal, mfg
275100013  Metal vat mfg nec
275100014  Packers can, metal, mfg
275100015  Trunk, metal, mfg
275900001 Bottle closure, metal, mfg
275900002 Bucket, metal, mfg
275900003 Chute, sheet metal, mfg
275900004 Conduit tubing, sheet metal, mfg
275900005 Coppersmithing (except boiler making)
275900006 Cornice, sheet metal, mfg
275900007 Crown seal, metal, mfg
275900008 Downpipe, sheet metal, mfg
275900009 Duct work, air conditioning, mfg
275900010 Duct, sheet metal, mfg
275900011 Eyelet, metal, mfg
275900012 Funnel, sheet metal, mfg
275900013 Garbage can, metal, mfg
275900014 Guttering, sheet metal, mfg
275900015 Hollow ware, pressed or spun metal, mfg
275900016 Hopper, sheet metal, mfg
275900017 Machine guard, sheet metal, mfg
275900018 Metal stamping mfg nec
275900019 Milk or cream can, metal, mfg (except packers cans)
275900020 Motor vehicle number plate mfg
275900021 Sanitary ware, iron or steel, mfg
275900022 Stainless steel pressed hollow ware mfg
275900023 Stove pipe, sheet metal, mfg
275900024 Tag, sheet metal, mfg
275900025 Tank, sheet metal, mfg
275900026 Tile, sheet metal, mfg
275900027 Tool box, sheet metal, mfg
275900028 Vacuum flask cover, metal, mfg
275900029 Vat, galvanised sheet metal, mfg
275900030 Ventilator, sheet metal, mfg
275900999 Sheet metal product mfg nec

276100 Hand Tool and General Hardware Manufacturing

This class includes employers mainly engaged in manufacturing cutlery, industrial knives or hand tools (except of wood, pneumatic or power operated) not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing wooden hand tools or tool handles are included in Class 232920 Other Wood Product Mfg nec;

(b) manufacturing electrical welding or soldering equipment are included in Class 285900 Other Electrical Equipment Mfg nec;

(c) manufacturing lawn mowers are included in Class 286100 Agricultural Machinery Mfg;

(d) manufacturing jack hammers or pneumatic drills (for construction work) are included in Class 286200 Mining and Construction Machinery Mfg;

(e) manufacturing pneumatic or power operated woodworking or metalworking hand tools (including pneumatic or power operated hand tools not elsewhere classified), twist drills, dies and machine tool
accessories are included in Class 286410 Machine Tool and Part Mfg; and

(f) manufacturing staplers or other office tools are included in Class 294900 Manufacturing nec.

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Activity</th>
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<tbody>
<tr>
<td>276100001</td>
<td>Bevel mfg</td>
</tr>
<tr>
<td>276100002</td>
<td>Blow torch mfg</td>
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<tr>
<td>276100003</td>
<td>Bottle or can opener mfg (except power operated)</td>
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<tr>
<td>276100004</td>
<td>Cutlery mfg (except of solid silver or gold)</td>
</tr>
<tr>
<td>276100005</td>
<td>Drilling bit mfg (except twist drills)</td>
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<tr>
<td>276100006</td>
<td>Drill mfg (hand tool; except pneumatic or power operated or twist drills)</td>
</tr>
<tr>
<td>276100007</td>
<td>Engravers' hand tool mfg (except pneumatic or power operated)</td>
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<tr>
<td>276100008</td>
<td>Garden tool mfg (except power operated)</td>
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<tr>
<td>276100009</td>
<td>Grease gun mfg (except pneumatic or power operated)</td>
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<tr>
<td>276100010</td>
<td>Grinding tool, hand held, mfg (except pneumatic or power operated)</td>
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<tr>
<td>276100012</td>
<td>Jewellers' hand tool mfg (except pneumatic or power operated)</td>
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<tr>
<td>276100013</td>
<td>Knife blank mfg</td>
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<tr>
<td>276100014</td>
<td>Knife, hand held, mfg (except power operated)</td>
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<tr>
<td>276100015</td>
<td>Machine knife or blade mfg</td>
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<tr>
<td>276100016</td>
<td>Metalworking hand tool mfg (except pneumatic or power operated)</td>
</tr>
<tr>
<td>276100017</td>
<td>Mincer, household, mfg (except power operated)</td>
</tr>
<tr>
<td>276100018</td>
<td>Razor or razor blade mfg (except power operated)</td>
</tr>
<tr>
<td>276100019</td>
<td>Scissor mfg (except electric)</td>
</tr>
<tr>
<td>276100020</td>
<td>Screwdriver mfg (incl bits or blades; except pneumatic or power operated)</td>
</tr>
<tr>
<td>276100021</td>
<td>Soldering iron mfg (except power operated)</td>
</tr>
<tr>
<td>276100022</td>
<td>Stonecutters' hand tool mfg (except pneumatic or power operated)</td>
</tr>
<tr>
<td>276100023</td>
<td>Vice, bench, mfg</td>
</tr>
</tbody>
</table>
276100024  Woodworking hand tool mfg (except of wood, pneumatic or power operated)
276100999  Hand tool and general hardware mfg (except of wood, pneumatic or power operated) nec

276200  Spring and Wire Product Manufacturing

This class includes employers mainly engaged in manufacturing wire or wire products, cable, wire netting, nails or rolled steel fence posts.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing coiled steel rod for drawing into wire are included in Class 271100 Basic Iron and Steel Mfg;

(b) manufacturing wire mattress supports (except upholstered) of woven wire, link mesh, or wire spring are included in Class 276900 Fabricated Metal Product Mfg nec; and

(c) manufacturing electric or telephone cable or wire are included in Class 285200 Electric Cable and Wire Mfg.

Primary Activities:

276200001  Barbed wire mfg
276200002  Braided ferrous wire, cable or strip, mfg
276200003  Chain mfg (except forged, cast or sprocket chain)
276200004  Fence dropper, wire, mfg
276200005  Fence post or dropper, rolled steel, mfg
276200006  Gate, wire, mfg
276200007  Guard, wire, mfg
276200008  Hook, wire, mfg
276200009  Household article, wire, mfg
276200010  Nail mfg
276200011  Pin mfg (except metallic dowel pins)
276200012  Round wire mfg
276200013  Safety pin mfg
276200014  Screening, wire, mfg
276200015  Shopping trolley mfg
276200016  Skewer, metal, mfg
276200017  Sling, wire, mfg
276200018  Spike, wire, mfg
276200019  Spring mfg
276200020  Steel wool mfg
276200021  Stranded ferrous wire, cable or strip, mfg
276200022  Welded link chain mfg
276200023  Wire mesh mfg (except reinforcing mesh)
276200024  Wire netting mfg
276200025  Wire rope or cable mfg
276200026  Woven wire product mfg (except mattress supports)
276200999  Spring and wire product mfg nec

276300  Nut, Bolt, Screw and Rivet Manufacturing

This class includes employers mainly engaged in manufacturing metal nuts, bolts, screws, rivets or similar fasteners or metal washers.

Primary Activities:
276300001  Dowel pin, metal, mfg
276300002  Expansion bolt, metal, mfg
276300003  Machine screw, metal, mfg
276300004  Masonry anchor, metal, mfg
276300005  Nut or bolt, metal, mfg
276300006  Rivet, metal, mfg
276300007  Screw, metal, mfg
276300008  Set screw, metal, mfg
276300009  Turnbuckle, metal, mfg
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 Class 425930 Building Exterior, Cleaning and Maintenance;

(b) abrasive blasting of structural items on building or construction sites are included in Class 424400 Painting and Decorating Services;

(c) abrasive blasting of ships are included in Class 282100 Shipbuilding;

(d) galvanising metals or metal products manufactured by the same employer are included in Class 271100 Basic Iron and Steel Manufacturing;

(e) process engraving services are included in Class 241320 Services to Printing and Publishing nec; and

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

Primary Activities:

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

276500 Non-Ferrous Pipe Fitting Manufacturing

This class includes employers mainly engaged in manufacturing non-ferrous metal steam, gas or water fittings, valves or valve parts.

Exclusions and References:

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

Primary Activities:

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

276900 Fabricated Metal Product Manufacturing nec

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

Exclusions and References:

Employers mainly engaged in

(a) manufacturing propellant and percussion caps for ammunition are in Class 254100 Explosive Mfg; and

(b) manufacturing ferrous steam, gas or water fittings, valves or valve parts are included in the appropriate classes of Subdivision 27 Metal Product Mfg

Primary Activities:

276900001 Ammunition mfg
276900002 Awning, metal, mfg
276900003 Barbecue, solid fuel portable, mfg
276900004 Bathroom or toilet fitting, metal, mfg
276900005 Bath, cast iron, mfg
276900006 Blind, metal
276900007 Boiler making and installation
276900008 Cabinet, radio, radiogram or television mfg (metal framed)
276900009 Chimney stack, prefabricated metal, mfg
276900010 Clothes hoist mfg
276900011 Coupling, metal, mfg
276900012 Display model, metal, mfg
276900013 Door handle, metal, mfg
276900014 Fire sprinkler mfg
276900015 Firearm mfg
276900016 Flash light case, metal, mfg
276900017 Freight container, metal, mfg (except stock crates)
276900018 Furniture fitting, metal, mfg
276900019 Handbag frame, metal, mfg
276900020 Key mfg
276900021 Lamp or lamp part mfg (except electric)
276900022 Laser cutting of client supplied metal
276900023 Laundry trolleys or basket carrier, metal, mfg
276900024 Livestock yarding equipment, metal, mfg
276900025 Lock mfg
276900026 Mast, aluminium, mfg
276900027 Mattress support, woven wire, link mesh or wire spring, mfg (except upholstered)
276900028 Metal sign mfg
276900029 Meter, gas or water, mfg
276900030 Ordnance mfg
276900031 Pipe coil mfg
276900032 Platework nec
276900033 Pressure cooker mfg
276900034 Safe deposit box or chest mfg
276900035 Safe or vault mfg or installation
276900036 Sign, metal, mfg
276900037 Silo, prefabricated metal, mfg
276900038 Soda syphon, metal, mfg
276900039 Sprocket chain mfg
276900040 Steam generating boiler mfg
276900041 Steam superheater mfg
276900042 Still, copper, mfg
276900043 Storage tank, metal plate, mfg
276900044 Tackle block, metal, mfg
276900045 Television antennae mfg
276900046 Tubing, flexible metal, mfg
276900047 Turnstile, metal, mfg
Subdivision 28 - Machinery and Equipment Manufacturing

Class | Title and Description

281100 | Motor Vehicle Manufacturing

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

Exclusions and References:

Employers mainly engaged in

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

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

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

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

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

Primary Activities:

281100001  Armoured vehicle mfg
281100002  Bus mfg
281100003  Hydrogen, fuelcell, hybrid or electric vehicle mfg
281100004  Motor car mfg
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>28110005</td>
<td>Motor vehicle assembling (except assembling of motor vehicle bodies on chassis not owned by the same employer)</td>
</tr>
<tr>
<td>28110006</td>
<td>Motor vehicle engine mfg</td>
</tr>
<tr>
<td>28110007</td>
<td>Motor vehicle parts mfg (in association with complete motor vehicles)</td>
</tr>
<tr>
<td>28110008</td>
<td>Truck mfg (except off-highway)</td>
</tr>
<tr>
<td>28110009</td>
<td>Van mfg</td>
</tr>
<tr>
<td>281200</td>
<td><strong>Motor Vehicle Body Manufacturing</strong></td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td><strong>Exclusions and References:</strong></td>
</tr>
<tr>
<td></td>
<td>Employers mainly engaged in panel beating or smash repairing are included in Class 532300 Smash Repairing.</td>
</tr>
<tr>
<td></td>
<td><strong>Primary Activities:</strong></td>
</tr>
<tr>
<td>28120001</td>
<td>Agricultural type trailers mfg</td>
</tr>
<tr>
<td>28120002</td>
<td>Ambulance conversion</td>
</tr>
<tr>
<td>28120003</td>
<td>Boat trailer mfg</td>
</tr>
<tr>
<td>28120004</td>
<td>Bus vehicle body assembly on supplied motor and chassis</td>
</tr>
<tr>
<td>28120005</td>
<td>Campervan mfg</td>
</tr>
<tr>
<td>28120006</td>
<td>Caravan mfg</td>
</tr>
<tr>
<td>28120007</td>
<td>Fire truck conversion</td>
</tr>
<tr>
<td>28120008</td>
<td>Horse float mfg</td>
</tr>
<tr>
<td>28120009</td>
<td>Motor vehicle conversion</td>
</tr>
<tr>
<td>28120010</td>
<td>Stock crate mfg</td>
</tr>
<tr>
<td>28120011</td>
<td>Trailer mfg</td>
</tr>
<tr>
<td>28120012</td>
<td>Truck body mfg</td>
</tr>
<tr>
<td>28120013</td>
<td>Truck bodywork involving permanent alterations (excluding smash repairs)</td>
</tr>
<tr>
<td>28120014</td>
<td>Truck tipper tray mfg</td>
</tr>
<tr>
<td>28120099</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
- 281900013 Suspension component mfg
- 281900014 Transmission mfg
- 281900015 Wheel mfg

**282100 Shipbuilding**

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

Exclusions and References:

Employers mainly engaged in

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

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

Primary Activities:

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

282210 Boatbuilding

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

Exclusions and References:

Employers mainly engaged in

(a) manufacturing inflatable boats are included in Class 255900 Other Rubber Product Mfg nec;

(b) manufacturing boat components from fibreglass are included in Class 256400 Plastic Product, Rigid Fibre Reinforced, Mfg;
(c) manufacturing canoes, surfboards and sailboards are in Class 294200 Toy and Sporting Good Mfg;

(d) repairing boats are included in Class 282220 Boat Repairing;

(e) repairing boat engines are included in Class 532900 Automotive Repair and Services nec; and

(f) manufacturing aluminium masts are included in Class 276900 Fabricated Metal Product Mfg nec.

**Primary Activities:**

282210001  Boatbuilding
282210002  Dinghy mfg
282210003  Sailboat mfg
282210004  Yacht constructing

282220  Boat Repairing

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

**Exclusions and References:**

Employers mainly engaged in

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

(b) repairing boat engines are included in Class 532900 Automotive Repair and Services nec.

**Primary Activities:**

282220001  Boat (less than 50 tonnes displacement) body repair and painting
282220002  Boat refitting
282220003  Boat maintenance
282220004  Dinghy repairing
282220005  Marine upholstery service
282220006  Sailboat repairing
282220007  Yacht repairing
282300  Railway Equipment Manufacturing

This class includes employers mainly engaged in manufacturing or repairing railway or tramway locomotives and rolling stock.

Primary Activities:

- 282300001 Cable car mfg
- 282300002 Locomotive mfg
- 282300003 Rail carriage mfg
- 282300004 Railway rolling stock mfg
- 282300005 Repair of locomotives and rolling stock
- 282300006 Tram mfg
- 282300999 Railway equipment mfg nec

282400  Aircraft Manufacturing

This class includes employers mainly engaged in manufacturing or repairing aircraft, aircraft engines and frames.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing hovercraft are in Class 282900 Transport Equipment Mfg nec;

(b) manufacturing hang gliders are included in Class 294200 Toy and Sporting Good Mfg; and

(c) manufacturing and/or repair of 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:

283100001 Binocular mfg
283100002 Camera mfg
283100003 Contact lens mfg
283100004 Microscope mfg
283100005 Ophthalmic article mfg
283100006 Ophthalmic instrument mfg
283100007 Optical instrument or equipment mfg
283100008 Optical len grinding
283100009 Photographic chemical mfg
283100010 Photographic equipment mfg
283100011 Photographic film or plate mfg
283100012 Photographic paper, sensitised, mfg
283100013 Spectacle frame mfg
283100014 Spectacle lens grinding
**283200 Medical and Surgical Equipment Manufacturing**

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

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>283200001</td>
<td>Artificial eye mfg</td>
</tr>
<tr>
<td>283200002</td>
<td>Artificial joint mfg</td>
</tr>
<tr>
<td>283200003</td>
<td>Artificial limb mfg</td>
</tr>
<tr>
<td>283200004</td>
<td>Dental amalgam mfg</td>
</tr>
<tr>
<td>283200005</td>
<td>Dental instrument or equipment mfg</td>
</tr>
<tr>
<td>283200006</td>
<td>Dental plaster or cement mfg</td>
</tr>
<tr>
<td>283200007</td>
<td>Dental prosthetic mfg</td>
</tr>
<tr>
<td>283200008</td>
<td>Dentists’ chair fitted with mechanical device mfg</td>
</tr>
<tr>
<td>283200009</td>
<td>Denture fabrication</td>
</tr>
<tr>
<td>283200010</td>
<td>Diagnostic apparatus mfg</td>
</tr>
<tr>
<td>283200011</td>
<td>First aid equipment mfg</td>
</tr>
<tr>
<td>283200012</td>
<td>Hypodermic needle or syringe mfg</td>
</tr>
<tr>
<td>283200013</td>
<td>Medical equipment mfg</td>
</tr>
<tr>
<td>283200014</td>
<td>Medical plaster mfg</td>
</tr>
<tr>
<td>283200015</td>
<td>Orthotic (arch support) mfg</td>
</tr>
<tr>
<td>283200016</td>
<td>Oxygen tent mfg</td>
</tr>
<tr>
<td>283200017</td>
<td>Respirator mfg</td>
</tr>
<tr>
<td>283200018</td>
<td>Surgical equipment mfg</td>
</tr>
<tr>
<td>283200019</td>
<td>Thermometer, medical, mfg</td>
</tr>
<tr>
<td>283200020</td>
<td>Veterinary instrument mfg</td>
</tr>
<tr>
<td>283200999</td>
<td>Medical and surgical equipment mfg nec</td>
</tr>
</tbody>
</table>
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

Computer and Business Machine Manufacturing

This class includes employers mainly engaged in manufacturing computers or business machines.
Exclusions and References:

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

Primary Activities:

284100001 Business machine mfg
284100002 Calculator mfg
284100003 Cash register mfg
284100004 Computer peripheral mfg nec
284100005 Computer mfg
284100006 Computer printer mfg (computer peripherals)
284100007 Office machine mfg
284100008 Photocopying machine mfg
284100009 Typewriter or typewriter attachment mfg
284100010 Visual display or monitor mfg (computer peripherals)
284100011 Weighing machine/scale mfg, commercial and/or domestic
284100999 Computer and business machine mfg nec

284200 Telecommunication, Broadcasting and Transceiving Equipment Manufacturing

This class includes employers mainly engaged in manufacturing telecommunications, broadcasting or transceiving equipment.

Exclusions and References:

Employers mainly engaged in the construction installing or repairing of mobile phone and/or telecommunications transmitting towers and/or construction/installation of Television or radio transmitting towers are included in Class 412200 Non-Building Construction nec.

Primary Activities:

284200001 Closed circuit television equipment mfg
284200002 Modem equipment mfg
284200003  Radio broadcast studio equipment mfg
284200004  Radio telegraphic or telephonic receiver mfg
284200005  Radio, television or audio equipment parts mfg
284200006  Radio transceiver mfg
284200007  Radio transmitter mfg
284200008  Telecommunication equipment mfg
284200009  Telephone, cellular, mfg
284200010  Telephone equipment mfg
284200011  Telephone switching equipment mfg
284200012  Television studio equipment mfg
284200999  Telecommunication, broadcasting and transceiving equipment mfg nec

284900  Other Electronic Equipment Manufacturing nec

This class includes employers mainly engaged in manufacturing radio receiving sets (except radio transceivers or radio telegraphic or telephonic receivers), television receiving sets, sound reproducing and/or recording equipment, headphones, hearing aids or electronic equipment or components not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing television antennae or parts are included in Class 276900 Fabricated Metal Product Mfg nec;

(b) manufacturing radio transceivers, radio telegraphic or telephonic receivers, radio or television broadcasting equipment (including studio apparatus not elsewhere classified), closed circuit television equipment or parts for radio, television or audio equipment are included in Class 284200 Telecommunication, Broadcasting and Transceiving Equipment Mfg;

(c) repairing record players, tape recorders, or radio or TV receivers are included in Class 526120 Household Equipment Repair Services (Electronic); and

(d) installing or repairing car radios or cassette players are included in Class 462300 Motor Vehicle New Part Dealing.
Primary Activities:

284900001 Alarm system, electric or electronic, mfg
284900002 Amplifier, audio-frequency, mfg
284900003 Avionic equipment mfg, and/or repair
284900004 Blank computer disk mfg (except pre-recorded)
284900005 Earphone mfg
284900006 Electronic gaming machines mfg, and/or repair
284900007 Headphone mfg
284900008 Hearing aid mfg
284900009 Integrated circuit mfg, and/or repair
284900010 Intercom equipment mfg
284900011 Loudspeaker mfg
284900012 Magnetic tape mfg (except pre-recorded)
284900013 Microphone mfg
284900014 Parking meter mfg, and/or repair
284900015 Poker machine mfg, and/or repair
284900016 Printed circuit board mfg
284900017 Radio receiving set mfg
284900018 Record player mfg
284900019 Recycling or refilling computer toner cartridges or printer cartridges
284900020 Refrigeration or air conditioning compressor (incl parts) mfg
284900021 Semi-conductor mfg
284900022 Sound recording equipment mfg
284900023 Sound reproducing equipment mfg
284900024 Tape recorder mfg
284900025 Television receiving set mfg
284900026 Transistor mfg
284900999 Electronic equipment mfg nec
Household Appliance Manufacturing

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

Exclusions and References:

Employers mainly engaged in

(a) manufacturing commercial or industrial food processing machinery are included in Class 286300 Food Processing Machinery Mfg;

(b) manufacturing commercial or industrial space heating or air conditioning equipment are included in Class 286700 Commercial Space Heating and Cooling Equipment Mfg;

(c) undertaking plumbing work arising from the installation of hot water systems or appliances are included in Class 423100 Plumbing Services;

(d) undertaking electrical work arising from the installation of hot water systems or appliances are included in Class 423200 Electrical Services;

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

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

Primary Activities:

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

**285200  Electric Cable and Wire Manufacturing**

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

Employers mainly engaged in

(a) manufacturing uninsulated optical fibre cable are included in Class 283900 Professional and Scientific Equipment Mfg nec;

(b) laying or installing subterranean or overhead electric or telephone cable or wire are included in Class 412200 Non-Building Construction nec; and

(c) installing telecommunications cabling and wiring in buildings are included in Class 423400 Telecommunication, Alarm and Security System Installation Services.

Primary Activities:

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

285300 Battery Manufacturing

This class includes employers mainly engaged in manufacturing electric wet or dry cell storage batteries.

Primary Activities:

285300001 Battery mfg—recharging
285300002 Battery reconditioning and rebuilding
285300003 Dry cell battery mfg
285300004 Electrical battery mfg, recharging
285300005 Wet cell battery mfg

285400 Electric Light and Sign Manufacturing
This class includes employers mainly engaged in manufacturing light bulbs, tubes or fittings or electric signs.

**Primary Activities:**

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

**285900 Other Electrical Equipment Manufacturing nec**

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

**Exclusions and References:**

Employers mainly engaged in

(a) manufacturing soldering or welding flux are included in Class 254900 Other Chemical Product Mfg nec;

(b) manufacturing motor vehicle or tractor electrical parts (except batteries) are included in Class 281300 Automotive and Electrical Instrument Mfg;

(c) manufacturing electric wet or dry cell storage batteries are included in Class 285300 Battery Mfg; and

(d) the installation (on-site assembly) of heavy electrical machinery are included in Class 412200 Non-Building Construction nec.

**Primary Activities:**

- 285900001 Brush, carbon, mfg
Agricultural Machinery Manufacturing

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

Exclusions and References:

Employers mainly engaged in

(a) manufacturing agricultural type trailers are included in Class 281200 Motor Vehicle Body Mfg; and

(b) manufacturing crawler tractors are included in Class 286200 Mining and Construction Machinery Mfg.

Primary Activities:
286100001 Agricultural implement mfg and/or repair (except garden tools)
286100002 Agricultural machinery or equipment mfg and/or repair
286100003 Irrigation equipment mfg and/or repair (except domestic type sprinklers)
286100004 Lawn mower mfg and/or repair
286100005 Tractor, agricultural, mfg and/or repair (except crawler tractors)
286100006 Windmill mfg and/or repair

286200 Mining and Construction Machinery Manufacturing
This class includes employers mainly engaged in manufacturing and/or repairing construction, earthmoving or mining machinery, equipment or attachments, or wheeled tractors for construction or earthmoving purposes, or crawler tractors.

Primary Activities:
286200001 Back hoe mfg and/or repair
286200002 Concrete mixer mfg and/or repair
286200003 Crawler tractor mfg and/or repair
286200004 Crushing machinery mfg and/or repair nec
286200005 Dozer, angle dozer, bulldozer, etc, mfg and/or repair
286200006 Drilling machinery mfg and/or repair nec
286200007 Earthmoving machinery mfg and/or repair
286200008 Front-end loader mfg and/or repair
286200009 Grader, road, mfg and/or repair
286200010 Jack hammer mfg and/or repair
286200011 Mining machinery mfg and/or repair
286200012 Off-highway truck mfg and/or repair
286200013 Pneumatic drill mfg and/or repair (for construction work)
286200014 Roller, road, mfg and/or repair
286200015 Tractor mfg (for construction or earthmoving purposes) and/or repair
2862000099 Mining and construction machinery mfg nec
286300   Food Processing Machinery Manufacturing

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

Exclusions and References:

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

Primary Activities:

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

286410   Machine Tool and Part Manufacturing

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

Exclusions and References:

Employers mainly engaged in

(a) manufacturing woodworking or metalworking hand tools (except pneumatic or power operated) are included in Class 276100 Hand Tool and General Hardware Mfg; and

(b) manufacturing electrical welding equipment are included in Class 285900 Other Electrical Equipment Mfg nec.

Primary Activities:

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

286420 Metal Dies, Cutting, Sinking, Manufacture and Repair

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

286420001 Metal die, cutting, sinking mfg and/or repair (hand or machine tool)
286420002 Press die mfg

286500 Lifting and Material Handling Equipment Manufacturing

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

Exclusions and References:

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

Primary Activities:

286500001 Capstan mfg and/or repair (except for lathes)
286500002 Conveyor or conveying system mfg and/or repair
286500003 Crane mfg and/or repair
286500004 Derrick mfg and/or repair
286500005 Elevator installation and/or repair
286500006 Elevator or elevator part mfg and/or repair
286500007 Escalator installation and/or repair
286500008 Escalator or escalator part mfg and/or repair
286500009 Forklift truck mfg and/or repair
286500010 Hoists or hoisting equipment mfg and/or repair (except clothes hoists)
286500011 Jacking equipment mfg and/or repair
286500012 Pneumatic conveyor system mfg and/or repair
286600  Pump and Compressor Manufacturing

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

Exclusions and References:

Employers mainly engaged in

(a) manufacturing household refrigeration or air conditioning compressors or parts are included in Class 285100 Household Appliance Mfg;

(b) installing petrol, diesel or automotive LPG bowsers are included in Class 425940 Construction Services nec; and

(c) manufacturing commercial air conditioning compressors or parts are included in Class 286700 Commercial Space Heating and Cooling Equipment Mfg.

Primary Activities:

286600001  Air compressor mfg and/or repair

286600002  Gas compressor mfg and/or repair (except refrigeration or air conditioning compressors or parts)

286600003  Petrol, diesel, automotive LPG bowsers mfg and/or repair

286600004  Pumping equipment and/or repair mfg

286600999  Pump or compressor mfg and/or repair nec

286700  Commercial Space Heating and Cooling Equipment Manufacturing

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

Employers mainly engaged in

(a) manufacturing duct work for air conditioning or space heating equipment are included in Class 275900 Sheet Metal Product Mfg nec;

(b) manufacturing motor vehicle air conditioners are included in Class 281300 Automotive Electrical and Instrument Mfg;

(c) manufacturing room air conditioners or household space heaters are included in Class 285100 Household Appliance Mfg; and

(d) installing and repairing household, commercial or industrial space heating equipment or air conditioning equipment (including duct work) are included in Class 423300 Air Conditioning and Heating Services.

Primary Activities:

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

286900 Industrial Machinery and Equipment Manufacturing nec

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

Exclusions and References:

Employers mainly engaged in

(a) manufacturing electronic computers or electronic office or business machines are included in Class 284100 Computer and Business Machine Mfg;

(b) manufacturing household appliances are included in Class 285100 Household Appliance Mfg;

(c) installing and repairing household electrical appliances are included in Class 526110 Household Equipment Repair Services (Electrical); and
(d) manufacturing and/or repair of marine inboard diesel engines of 37kW brake power and over are included in Class 282100 Shipbuilding.

Primary Activities:

286900001 Amusement machine mfg and/or repair
286900002 Bearing mfg and/or repair
286900003 Beer dispensing equipment mfg and/or repair
286900004 Canning machinery mfg and/or repair nec
286900005 Carnival or fairground equipment, mechanical, mfg and/or repair
286900006 Cement making machinery mfg and/or repair
286900007 Chemical processing machinery mfg and/or repair
286900008 Diesel engine mfg and/or repair nec
286900009 Distilling equipment, chemical, mfg and/or repair
286900010 Dry cleaning machinery mfg and/or repair
286900011 Engine, internal combustion, mfg and/or repair nec
286900012 Fan, industrial, mfg and/or repair
286900013 Filter, internal combustion engine, mfg and/or repair
286900014 Fire extinguisher servicing and/or filling
286900015 Food waste disposal units mfg and/or repair
286900016 Furnace, industrial, mfg and/or repair (except electric furnaces or space heaters)
286900017 Gas burner, industrial, mfg and/or repair
286900018 Gas engine mfg and/or repair (except agricultural or motor vehicle)
286900019 Generator, gas, mfg and/or repair
286900020 Industrial machinery or equipment mfg and/or repair nec
286900021 Ironing or pressing machinery, laundry, mfg and/or repair (except household)
286900022 Knitting machine mfg and/or repair
286900023 Laundry machinery mfg and/or repair (except household)
286900024 Marine engine mfg and/or repair (except diesel inboard engines of 37kW brake power and over)
Marine jet unit mfg and/or repair  
Motor, internal combustion, mfg and/or repair nec  
Moulding machine mfg and/or repair nec  
Oil burner, industrial, mfg and/or repair  
Outboard motor mfg and/or repair  
Oven, industrial, mfg and/or repair (except electric)  
Paper making machinery or equipment mfg and/or repair  
Portable fire extinguisher wholesaling  
Press, mechanical, manual or hydraulic, mfg and/or repair nec  
Pressure gauge mfg and/or repair  
Printing machinery or equipment mfg and/or repair  
Saw, power, mfg and/or repair nec  
Sewing machine, industrial, mfg and/or repair  
Sporting machinery mfg and/or repair nec  
Spraying machinery mfg and/or repair (except agricultural)  
Taxi meter mfg and/or repair  
Textile working machinery mfg and/or repair  
Tyre retreading or repairing machinery mfg and/or repair  
Vacuum cleaner, commercial, mfg and/or repair  
Vending machine mfg and/or repair (except refrigerated)  
Water treatment equipment mfg and/or repair (except household)  
Weighing machinery mfg and/or repair  
Wire working machinery mfg and/or repair  

Subdivision 29 - Other Manufacturing  

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

This class includes employers mainly engaged in manufacturing structurally complete prefabricated buildings framed and clad
predominantly in metal. This class also includes hire from and incidental erection for a fee by manufacturers of such buildings.

Exclusions and References:

Employers mainly engaged in

(a) the manufacture of complete prefabricated buildings not elsewhere classified such as steel framed lockable kit homes are included in Class 2919000 Prefabricated Building Mfg nec;

(b) the erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in the appropriate classes of Division E Construction;

(c) the construction (including on-site assembly) of complete pipelines or steel towers are included in Class 412200 Non-Building Construction nec; and

(d) the erection or installation (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures are included in Class 422400 Structural Steel Erection Services.

Primary Activities:

291100001 Building, prefabricated metal, mfg
291100002 Carport prefabricated metal, mfg
291100003 Garage prefabricated metal, mfg
291100004 Shed, metal, prefabricated, mfg

291900 Prefabricated Building Manufacturing nec

This class includes employers mainly engaged in manufacturing prefabricated buildings not elsewhere classified. This class also includes erection for a fee, and hire of prefabricated buildings made by the same employer.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing roof trusses and roof frames without the associated cladding are included in Class 232300 Wooden Structural Component Mfg if made of wood or Class 274100 Structural Steel Fabricating if made of steel;
(b) manufacturing caravans are included in Class 281200 Motor Vehicle Body Mfg;

(c) manufacturing prefabricated all metal sheds, garages and carports are included in Class 291100 Prefabricated Metal Building Mfg;

(d) erection of client supplied prefabricated buildings are in the appropriate Class of Subdivision 41 General Construction; and

(e) hire of prefabricated buildings other than by the manufacturer for periods of under 12 months are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator.

Primary Activities:

<table>
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<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>291900001</td>
<td>Bus shelter, prefabricated, mfg</td>
</tr>
<tr>
<td>291900002</td>
<td>Carport, prefabricated, mfg nec</td>
</tr>
<tr>
<td>291900003</td>
<td>Concrete building, prefabricated, mfg nec</td>
</tr>
<tr>
<td>291900004</td>
<td>Conservatory, prefabricated, mfg nec</td>
</tr>
<tr>
<td>291900005</td>
<td>Container hut mfg</td>
</tr>
<tr>
<td>291900006</td>
<td>Garage, prefabricated, mfg nec</td>
</tr>
<tr>
<td>291900007</td>
<td>Gazebo, prefabricated, mfg nec</td>
</tr>
<tr>
<td>291900008</td>
<td>Kit home mfg</td>
</tr>
<tr>
<td>291900009</td>
<td>Portable toilet building mfg</td>
</tr>
<tr>
<td>291900010</td>
<td>Shade house, prefabricated, mfg</td>
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<tr>
<td>291900011</td>
<td>Shade shelter, prefabricated, mfg nec</td>
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<tr>
<td>291900012</td>
<td>Shed, prefabricated, mfg nec</td>
</tr>
<tr>
<td>291900013</td>
<td>Survival hut, prefabricated, mfg</td>
</tr>
<tr>
<td>291900014</td>
<td>Transportable home mfg</td>
</tr>
<tr>
<td>291900999</td>
<td>Building, prefabricated, mfg nec</td>
</tr>
</tbody>
</table>

292100 Wooden Furniture and Upholstered Seat Manufacturing

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

Employers mainly engaged in

(a) upholstering, re-upholstery and french polishing of furniture manufactured elsewhere is included in Class 222120 Furniture Upholstery and Covers Mfg;

(b) manufacturing custom made built-in furniture or installing (except on-site fabrication) shop fronts made of wood or joinery not elsewhere classified are included in Class 232300 Wooden Structural Component Mfg;

(c) manufacturing furniture predominantly of sheet metal are included in Class 292200 Sheet Metal Furniture Mfg; and

(d) manufacturing furniture of material other than wood or sheet metal are included in Class 292900 Furniture Mfg nec.

Primary Activities:

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

292200 Sheet Metal Furniture Manufacturing

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

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

Primary Activities:

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

292300 Mattress Manufacturing (Except Rubber)

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

Exclusions and References:

Employers mainly engaged in

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

(b) manufacturing wire mattress supports (not upholstered), link mesh or wire spring are included in Class 276200 Spring and Wire Product Mfg.

Primary Activities:

292300001 Bed base, upholstered, mfg (except rubber)
292300002 Inner spring mattress mfg
292300003 Mattress protector mfg (except rubber)
292300004 Mattress support mfg (except rubber)
292300005 Mattress, plastic or sponge, mfg
This class includes employers mainly engaged in manufacturing metal (except sheet metal) furniture, or large scale storage for structures, or shelving, or furniture for medical, hospital, dental (except dental chairs) or veterinary purposes, or furniture made of materials not elsewhere classified, or parts of furniture (except sheet metal). This class also includes employers mainly engaged in manufacturing or installing shop fittings not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing custom made built-in furniture are included in Class 232300 Wooden Structural Component Mfg;

(b) manufacturing upholstered seatings or complete seatings are included in 292100 Wooden Furniture and Upholstered Seat Mfg; and

(c) manufacturing furniture predominantly of sheet metal are included in Class 292200 Sheet Metal Furniture Mfg.

Primary Activities:

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

294100 Jewellery and Silverware Manufacturing

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

Exclusions and References:

Employers mainly engaged in

(a) the production of cultured pearls are in Class 042000 Aquaculture;

(b) cutting and polishing of headstones and monumental stone are included in Class 264020 Non-Metallic Mineral Product Mfg nec;

(c) manufacturing silver or gold plated cutlery are included in Class 276100 Hand Tool and General Hardware Mfg.

(d) process engraving services for printing purposes are included in Class 241320 Services to Printing and Publishing nec; and

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

Primary Activities:

294100001  Badge mfg nec
294100002  Coin minting
294100003  Costume jewellery mfg
294100004  Diamond cutting
294100005  Gem cutting
294100006  Goldsmithing
294100007  Lapidary work
294100008  Medal mfg
294100009  Metal engraving—jewellery, trophies, plates etc
294100010  Silverware mfg
294100011  Trophy mfg
294100999  Jewellery and silverware mfg nec

294200  Toy and Sporting Good Manufacturing

This class includes employers mainly engaged in manufacturing sporting equipment (except vehicles, clothing and footwear) and toys made from all materials except fur or leather.
Exclusions and References:

Employers mainly engaged in

(a) manufacturing wet suits, life jackets, sports clothing or sports footwear are included in the appropriate classes of Subdivision 22 Textile, Clothing, Footwear and Leather Mfg;

(b) manufacturing tents or sleeping bags are included in Class 222110 Made-Up Textile Product Mfg;

(c) manufacturing toys made of fur or leather are included in Class 226200 Leather and Leather Substitute Product Mfg; and

(d) manufacturing dinghies and small boats other than canoes and sailboards are included in Class 282210 Boatbuilding.

Primary Activities:

294200001 Archery equipment mfg
294200002 Billiard, snooker or pool table and equipment mfg
294200003 Canoes mfg
294200004 Cricket set mfg
294200005 Fishing tackle mfg
294200006 Gymnasium equipment mfg
294200007 Hang glider mfg
294200008 Hobby product mfg nec
294200009 Kickboard (swimming) mfg
294200010 Lawn bowl equipment mfg
294200011 Rubber toy mfg
294200012 Rucksack mfg
294200013 Sailboard mfg
294200014 Skateboard mfg
294200015 Sporting glove mfg
294200016 Sporting good mfg nec
294200017 Surfboard mfg
294200018 Toy mfg nec (excluding fur and leather)
294200019 Tricycle mfg
294200020 Wooden toy mfg
29490000 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
Division D - Electricity, gas and water supply

This Division includes all employers mainly engaged in the generation, transmission or distribution of electricity; the manufacture of town gas from coal and/or petroleum or the distribution of manufactured town gas, natural gas or liquefied petroleum gas through a mains reticulation system; the storage, purification or supply of water; or the operation of sewerage or drainage systems including sewage treatment plants.

Subdivision 36 - Electricity and Gas Supply

Class | Title and Description
--- | ---
361000 | Electricity Supply

This class includes employers mainly engaged in the generation, transmission or distribution of electricity.

Exclusions and References:

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

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

Primary Activities:

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

362000  Gas Supply

This class includes employers mainly engaged in the manufacture of town gas from coal and/or petroleum or in the distribution of manufactured town gas, natural gas or liquefied petroleum gas through a system of mains, including pipelines operated on own account.

Exclusions and References:

Employers mainly engaged in

(a) treating natural gas to produce purified natural gas or liquefied hydrocarbon gases, or operating natural gas absorption or separation plants are included in Class 120000 Oil and Gas Extraction;

(b) manufacturing liquefied petroleum gases in conjunction with petroleum refining are included in Class 251000 Petroleum Refining;

(c) construction, repair or maintenance of gas mains are included in Class 412200 Non-Building Construction nec;
(d) wholesaling or retailing liquefied petroleum gas in bottles or bulk (except through a mains system) are included in Class 452100 Petroleum Product Wholesaling; and

(e) operating pipelines for the transport of gas on a contract or fee basis are included in Class 650100 Pipeline Transport.

**Primary Activities:**

362000001 Fuel gas distribution (through mains system)

362000002 Gas, coal, distribution (through mains system)

362000003 Gas, liquefied petroleum, distribution (through mains system)

362000004 Gas, liquefied petroleum, reforming (for distribution through mains system)

362000005 Gas, natural, distribution (through mains system)

362000006 Town gas mfg and/or distribution through mains system (incl mixtures of manufactured and town gas)

**Subdivision 37 - Water Supply, Sewerage and Drainage Services**

**Class** | **Title and Description**
--- | ---
370100 | Water Supply

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

**Exclusions and References:**

**Employers mainly engaged in**

(a) operating irrigation systems concerned with the distribution of water on the farm are included in Class 021950 Other Services to Agriculture nec; and

(b) the construction or repair of water storage dams, mains or pumping stations are included in Class 412200 Non-Building Construction nec.

**Primary Activities:**

370100001 Dam operation (water supply)
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>370100002</td>
<td>Desalination plant operation (water supply)</td>
</tr>
<tr>
<td>370100003</td>
<td>Filtration plant operation (water supply)</td>
</tr>
<tr>
<td>370100004</td>
<td>Irrigation system operation (supply of water to the farm)</td>
</tr>
<tr>
<td>370100005</td>
<td>Mineral water supply (from the ground)</td>
</tr>
<tr>
<td>370100006</td>
<td>Pumping station operation (water supply)</td>
</tr>
<tr>
<td>370100007</td>
<td>Reservoir operation (water supply)</td>
</tr>
<tr>
<td>370100008</td>
<td>Water supply system operation</td>
</tr>
<tr>
<td>370100999</td>
<td>Water supply nec</td>
</tr>
</tbody>
</table>

### 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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>370200001</td>
<td>Drainage system operation (town or stormwater)</td>
</tr>
<tr>
<td>370200002</td>
<td>Pumping station operation (sewage)</td>
</tr>
<tr>
<td>370200003</td>
<td>Sewerage treatment plant operation</td>
</tr>
<tr>
<td>370200004</td>
<td>Sewerage system operation</td>
</tr>
<tr>
<td>370200005</td>
<td>Stormwater drainage system operation</td>
</tr>
<tr>
<td>370200006</td>
<td>Town drainage system operation</td>
</tr>
<tr>
<td>370200999</td>
<td>Sewerage and drainage service nec</td>
</tr>
</tbody>
</table>

### Division E - Construction

This Division includes all employers mainly engaged in constructing buildings (including the on-site assembly and erection of prefabricated buildings), roads, railroads, aerodromes, irrigation projects, harbour or river works, water, gas, sewerage or stormwater drains or mains, electricity or other transmission lines or towers, pipelines, oil refineries or other specified civil engineering projects. In general, employers mainly engaged in the repair of buildings or of other structures are also included in this Division, as are those engaged in the alteration or renovation...
of buildings, demolition or excavation. Employers mainly engaged in certain specified installation activities such as the installation of heating and air conditioning equipment, the on-site assembly of boilers, the installation of fire alarm systems, the installation of blinds and awnings, the installation of petrol bowsers or the installation of electrical wiring are included in this Division. Employers mainly engaged in providing special building or construction trade services such as structural steel erection, carpentry, bricklaying, concreting, plumbing, painting, plastering, floor and wall tiling or roof tiling and the installation or laying of floor coverings such as carpets or linoleum, are included in the sub-division of Construction Trade Services. However, not all employers engaged in installing goods are included in this Division, eg employers mainly engaged in installing household appliances (not requiring electrical or plumbing work in order to be installed) are included in Subdivision 52 in Division G Retail Trade, while employers mainly engaged in installing lifts, escalators, factory assembled boilers or prefabricated ‘built-in’ furniture are included in Division C Manufacturing.

Subdivision 41 - General Construction

Class | Title and Description
--- | ---
41100 | House Construction

This class includes employers mainly engaged in the construction of, or in carrying out alterations, additions, renovations, modifications or general repairs to houses, semi-detached houses, duplexes, low-rise flats, units and town-houses, or in organising or managing these activities as the prime contractor.

Exclusions and References:

Employers mainly engaged in

(a) off-site production of prefabricated buildings or building components are included in the appropriate classes of Division C Manufacturing;

(b) providing special trade services such as carpentry, electrical or plumbing are included in the appropriate classes in Subdivision 42 Construction Trade Services;

(c) providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services; and

(d) waterproofing exteriors of houses (post-construction) are included in Class 425930 Building Exterior Cleaning and Maintenance Services.

Primary Activities:

41100001 | Bathroom renovation in houses, duplexes or low-rise units, flats or apartments
411100002 Dampcourse installation in houses, including chemical waterproofing barriers (during construction)

411100003 Duplex house construction

411100005 House, prefabricated, assembly, erection or installation (on-site)

411100006 Low-rise or ‘walk-up’ unit or flat, construction

411100007 Modification to houses, duplexes or low rise units, flats or apartments to accommodate the needs of the aged and/or persons with temporary or permanent disabilities

411100008 Repair (general), renovation or maintenance of houses, duplexes or low rise flats, units or apartments

411100009 Semi-detached house construction

411100010 Town-house, unit, flat and apartment construction not exceeding three levels above ground

411100011 Waterproofing of house interiors (during construction) e.g. bathrooms, showers etc

411100999 House construction nec

411200 Residential Building Construction nec

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

Exclusions and References:

Employers mainly engaged in

(a) off-site production or manufacture of prefabricated buildings or building components are included in the appropriate classes of Division C Manufacturing;

(b) the construction of hotels, hostels, hospitals and other public buildings are included in Class 411300 Non-Residential Building Construction;

(c) providing special trade services such as electrical or plumbing are included in the appropriate classes in Subdivision 42 Construction Trade Services;

(d) providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services; and
(e) waterproofing exteriors of residential buildings (post-construction) are included in Class 425930 Building Exterior Cleaning and Maintenance Services.

**Primary Activities:**

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

**411300 Non-Residential Building Construction**

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

**Exclusions and References:**

Employers mainly engaged in

(a) off-site production of prefabricated buildings or building components are included in the appropriate classes in Division C Manufacturing;

(b) providing special trade services such as electrical or plumbing are included in the appropriate classes in Subdivision 42 Construction Trade Services;

(c) providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services;
(d) on-site assembly, erection or installation of prefabricated garages, sheds and/or carports are included in Class 425940 Construction Services nec; and

(e) waterproofing exteriors of civil construction projects (post-construction) are included in Class 425930 Building Exterior Cleaning and Maintenance Service.

Primary Activities:

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

412100 Road and Bridge Construction

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

Exclusions and References:
Employers mainly engaged in

(a) manufacturing bituminous surfacing materials (except hot-mix bituminous paving) are included in Class 252000 Petroleum and Coal Product Mfg nec;

(b) the construction of tunnels for any purpose are included in Class 412200 Non-Building Construction nec;

(c) providing special trade services, or in undertaking special trade construction of component parts of roads or bridges, eg in construction of kerbs or gutters only or in installing electrical wiring for traffic lights, are generally included in the appropriate classes in Subdivision 42 Construction Trade Service; and

(d) waterproofing exteriors of civil construction projects are included in Class 425930 Building Exterior Cleaning and Maintenance Services.

Primary Activities:

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

412200 Non-Building Construction nec

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

Exclusions and References:

Employers mainly engaged in

(a) the installation of factory assembled commercial or industrial boilers are included in Class 276900 Fabricated Metal Product Mfg nec;

(b) the erection or installation (including on-site fabrication) of metal silos, reservoirs or storage tanks are included in Class 422400 Structural Steel Erection Services;

(c) the installation of hot water systems are included in Class 423100 Plumbing Services;

(d) providing special trade services, or in undertaking special trade construction of component parts for canals, dams etc, eg in constructing stone retaining walls only or in constructing or repairing fences only, are generally included in the appropriate classes in Subdivision 42 Construction Trade Services;

(e) waterproofing exteriors of civil construction projects are included in Class 425930 Building Exterior Cleaning and Maintenance Services; and

(f) swimming pool cleaning services are included in Class 525900 Retailing nec.

Primary Activities:

412200001 Boiler construction (on-site assembly from prefabricated components)
412200002 Bowling green construction
412200003 Breakwater construction
412200004 Broadband cable laying (except buildings)
412200005 Cable laying (subterranean)
412200006 Canal construction
412200007 Dam construction
412200008 Distribution line, electricity or communication, overhead and/or subterranean construction
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>412200009</td>
<td>Dredging (harbours or rivers)</td>
</tr>
<tr>
<td>412200010</td>
<td>Electrical machinery, heavy, installation (on-site assembly)</td>
</tr>
<tr>
<td>412200011</td>
<td>Electricity transmission tower construction</td>
</tr>
<tr>
<td>412200012</td>
<td>Flood control system construction</td>
</tr>
<tr>
<td>412200013</td>
<td>Furnace construction (for industrial plants from prefabricated components)</td>
</tr>
<tr>
<td>412200014</td>
<td>Golf course construction</td>
</tr>
<tr>
<td>412200015</td>
<td>Harbour works construction (except buildings)</td>
</tr>
<tr>
<td>412200016</td>
<td>Hydro electric plant construction (except buildings)</td>
</tr>
<tr>
<td>412200017</td>
<td>Irrigation system construction</td>
</tr>
<tr>
<td>412200018</td>
<td>Jetty construction</td>
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<tr>
<td>412200019</td>
<td>Kiln construction</td>
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<tr>
<td>412200020</td>
<td>Lake construction</td>
</tr>
<tr>
<td>412200021</td>
<td>Mine site construction nec</td>
</tr>
<tr>
<td>412200022</td>
<td>Mobile phone and/or telecommunication transmitting tower construction/installation</td>
</tr>
<tr>
<td>412200023</td>
<td>Oil refinery construction (except buildings)</td>
</tr>
<tr>
<td>412200024</td>
<td>Pile driving (including sheet pile driving)</td>
</tr>
<tr>
<td>412200025</td>
<td>Pipeline construction</td>
</tr>
<tr>
<td>412200026</td>
<td>Playground equipment installation</td>
</tr>
<tr>
<td>412200027</td>
<td>Power plant construction (except buildings)</td>
</tr>
<tr>
<td>412200028</td>
<td>Railway permanent way construction</td>
</tr>
<tr>
<td>412200029</td>
<td>River works construction</td>
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<tr>
<td>412200030</td>
<td>Sewage treatment plant construction</td>
</tr>
<tr>
<td>412200031</td>
<td>Sewage or stormwater drainage system construction</td>
</tr>
<tr>
<td>412200032</td>
<td>Sports field construction</td>
</tr>
<tr>
<td>412200033</td>
<td>Swimming pool, below ground concrete or fibreglass, construction and/or maintenance and/or repair</td>
</tr>
<tr>
<td>412200034</td>
<td>Swimming pool, above ground erection and/or maintenance and/or repair</td>
</tr>
</tbody>
</table>
Subdivision 42 - Construction Trade Services

Class Title and Description

421010 Demolition

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

Exclusions and References:

Employers mainly engaged in

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

(b) quarrying earth soil or filling (except in conjunction with construction activities at the same employer) are included in Class 141900 Construction Material Mining nec;

(c) selling sand, gravel or other quarried construction materials are included in Class 453900 Building Supplies Wholesaling nec.

Primary Activities:

421010001 Asbestos removal services
421010002 Demolition of buildings or other structures

421020 Site Preparation Services

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

Exclusions and References:

Employers mainly engaged in
(a) quarrying sand or gravel are included in Class 141100 Gravel and Sand Quarrying;

(b) quarrying earth soil or filling (except in conjunction with construction activities at the same employer) are included in Class 141900 Construction Material Mining nec;

(c) selling sand, gravel or other quarried construction materials are included in Class 453900 Building Supplies Wholesaling nec; and

(d) preparation of mine sites and/or removal of overburden from mine sites are included in Class 152000 Other Mining Services.

**Primary Activities:**

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

**422110 Concrete Construction Services**

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

**Exclusions and References:**

**Employers mainly engaged in**

(a) concrete paving and concrete pumping and pouring for concrete slabs and foundations for house construction are included in Class 422120 Concrete Paving Services;

(b) terrazzo laying are included in Class 424300 Tiling and Carpeting Services;
(c) brick paving are included in Class 425100 Landscaping Services;

(d) drilling and cutting of concrete for paths and driveways are included in Class 422120 Concrete Paving Services; and

(e) concrete pumping equipment hiring and/or leasing with operator (excluding formwork, paving or finishing services) are included in Class 774320 Plant and Machinery Hiring and Leasing With Operator.

Primary Activities:

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

422120 Concrete Paving Services

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

Exclusions and References:

Employers mainly engaged in

(a) concrete pumping and pouring for building and civil construction are included in Class 422110 Concrete Construction Services;

(b) concrete drilling and cutting apart from paths and driveways are included in Class 422110 Concrete Construction Services; and

(c) concrete pumping equipment hiring and/or leasing with operator (excluding formwork, paving or finishing services) are included in Class 774320 Plant and Machinery Hiring and Leasing With Operator.

Primary Activities:

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

422200  Bricklaying Services
This class includes employers mainly engaged in bricklaying or concrete block laying.

Primary Activities:
422200001  Bricklaying
422200002  Concrete block laying
422200003  Repair of brickwork
422200004  Stonework on construction projects

422300  Roofing Services
This class includes employers mainly engaged in roof tiling, metal roof fixing and roofing repairs.

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

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

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

*Exclusions and References:*

*Employers mainly engaged in the construction of complete structures such as buildings, bridges, towers or oil refinery plant (which incorporate structural steel components) are included in the appropriate classes in Subdivision 41 General Construction.*

**Primary Activities:**

- 422400001 Reinforcing steel erection
- 422400002 Silo, metal, erection
- 422400003 Storage tank, metal, erection
- 422400004 Truss or joist, steel, erection
- 422400005 Welding work on construction projects
- 422400999 Structural steel erection services nec

**Plumbing Services**

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

*Exclusions and References:*

*Employers mainly engaged in*

(a) the construction of sewerage or stormwater drainage systems are included in Class 412200 Non-Building Construction nec;

(b) installation of garden sprinkler and/or drainage systems are included in Class 425100 Landscaping Services; and

(c) roof plumbing including guttering installation are included in Class 422300 Roofing Services.

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

423200 Electrical Services

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

Exclusions and References:

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

Primary Activities:
423200001 Domestic exhaust fan installation
423200002 Electric floor heating system installation
423200003 Electric light or power installation
423200004 Electric wiring installation on construction projects
423200005 Electrical installation work (e.g. switchboards, circuit breakers)
423200006 Electrical work on construction projects
423200007 Photovoltaic solar cell (solar panel) installation
423200008 Repair or maintenance of electrical wiring (except of electricity transmission or distribution lines)
423200009 Repair or maintenance of traffic signal lights
423200999 Electrical services nec

423300 Air Conditioning and Heating Services

This class includes employers mainly engaged in the installation and repair and maintenance of household, industrial or commercial heating, refrigeration or air conditioning equipment, or in the installation of air conditioning duct work and mechanical ventilation systems.

*Exclusions and References:*

*Employers mainly engaged in*

(a) manufacturing air conditioning duct work are included in Class 275900 Sheet Metal Product Mfg nec;

(b) the on-site assembly of industrial furnaces from prefabricated components are included in Class 412200 Non-Building Construction nec; and

(c) installing motor vehicle air conditioning equipment are included in Class 462300 Motor Vehicle New or Used Part Dealing.

*Primary Activities:*

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

**423400 Telecommunication, Alarm and Security System Installation Services**

This class includes employers mainly engaged in installing telecommunications cabling and wiring and/or fire protection and/or detection and control systems and/or installing security systems in residential and/or non-residential buildings or premises.

*Exclusions and References:*

Employers mainly engaged in

(a) installation of electrical wiring or fittings in buildings or other construction projects are included in Class 423200 Electrical Services;

(b) installation of fire sprinklers are included in Class 423100 Plumbing Services;

(c) installation of telecommunication cables and infrastructure in other than residential or non-residential buildings are included in Class 412200 Non-Building Construction nec;

(d) security alarm monitoring service only, without response, is included in Class 786420 Building Caretaking Services; and

(e) providing security alarm monitoring and response service are included in Class 786412 Security Services.

*Primary Activities:*

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

424110  Cement Rendering and Plastering

This class includes employers mainly engaged in cement rendering and solid plastering.

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

424120  Plasterboard and Decorative Plaster Fixing

This class includes employers mainly engaged in plasterboard and decorative plaster fixing or finishing.

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

424200  Carpentry Services

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

Exclusions and References:

Employers mainly engaged in

(a) installation (except on-site fabrication) of prefabricated, wooden built-in cabinets, cupboards or shop fronts or kitchens are included in Class 232300 Wooden Structural Component Mfg; and

(b) bathroom renovations are included in the appropriate class in Subdivision 41 General Construction.

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

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

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

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

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

424510  Aluminium Door and Window Installation

This class includes employers mainly engaged in aluminium framed glass window and door installation.

Exclusions and References:

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

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

424520  Glazing Services

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

Exclusions and References:

Employers mainly engaged in window tinting of commercial and domestic buildings are included in Class 532900 Automotive Repair and Services nec.

Primary Activities:
424520001  Glazing
424520002  Greenhouse installation
424520003  Skylight installation
424520004  Window curtain wall installation
424520005  Window frame installation (other than aluminium)
424520006  Window installation (other than aluminium)
424520007  Window insulation fixing
424520999  Glazing services nec

425100  **Landscaping Services**

This class includes employers mainly engaged in constructing landscapes, including landforming, provision of retaining walls and paths, garden drainage control and garden watering systems, garden features and planting. Initial planting by the same employer is included.

*Exclusions and References:*

*Employers mainly engaged in*

(a) landscape consultancy and design services are included in Class 782100 Architectural Services;

(b) garden maintenance activities are included in Class 952510 Gardening Services; and

(c) agricultural fencing services are included in class 021940 Agricultural Land Clearing and Fencing Services.

**Primary Activities:**

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

425910 **Scaffolding Services**

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

*Exclusions and References:*

Employers mainly engaged in leasing, hiring or renting of scaffolding or formwork from their own stocks with no assembly provided by the employer are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator.

*Primary Activities:*

425910001 Installation and dismantling of temporary personnel and materials hoists
425910002 Rigging work
425910003 Scaffolding construction
425910004 Scaffold hire and erection/dismantling with operator
425910999 Scaffolding services nec

425920 **Exterior/Interior Blind and Awning Installation Services**

This class includes employers mainly engaged in installation and maintenance of exterior blinds and awnings.

*Primary Activities:*

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

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

Exclusions and References:

Employers mainly engaged in

(a) waterproofing of house interiors are included in Class 411100 House Construction;

(b) waterproofing of residential building interiors are included in Class 411200 Residential Building Construction nec;

(c) waterproofing of non-residential building interiors eg motel bathroom, office shower facilities are included in Class 411300 Non-Residential Building Construction; and

(d) dampcourse installation (during construction), including chemical waterproofing barriers, are included in the appropriate classes under Subdivision 41 General Construction.

Primary Activities:

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

425940 Construction Services nec

This class includes employers mainly engaged in special trade contract work not elsewhere classified.

Exclusions and References:

Employers mainly engaged in tile laying are included in Class 424300 Tiling and Carpeting Services.

Primary Activities:

425940001 Caulking of wall and floor tiles (not including tile laying)
425940002 House removal, transportation and re-stumping
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>Class</th>
<th>Title and Description</th>
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</thead>
<tbody>
<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 classing or reclassing services are included in Class 021950 Other Services to Agriculture nec;

(b) providing wool dumping services are included in Class 664900 Services to Transport nec;

(c) providing wool testing services are included in Class 782910 Laboratory Services nec; and

(d) providing wool broker services (no goods handling) and/or wool auctioning services (no goods handling) are included in class 479920 Wholesale Trade Agent-No Goods Handling.

Primary Activities:

451100001 Wool auctioning (goods handling)
451100002 Wool broker (goods handling)
451100003 Wool re-classing or bulk classing service
451100004 Wool valuing
451100099 Wool wholesaling nec

451200 Cereal Grain Wholesaling

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

Exclusions and References:

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

Primary Activities:

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

451900 Farm Produce and Supplies Wholesaling nec
This class includes employers (including wholesaling employers operated by marketing authorities) mainly engaged in purchasing and reselling or in selling as agents livestock (by auction or private treaty), skins, hides or tallow, stock feed, fertilisers, veterinary or other farm supplies, or wholesaling agricultural products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) wholesaling wool are included in Class 451100 Wool Wholesaling;

(b) wholesaling cereal grains are in Class 451200 Cereal Grain Wholesaling;

(c) wholesaling agricultural machinery and equipment are in Class 461100 Farm and Construction Machinery Wholesaling; and

(d) wholesaling meat, poultry, eggs, dairy products, fruit, vegetables, honey, etc, are included in the appropriate classes in Subdivision 47 Personal and Household Good Wholesaling.

Primary Activities:

451900001 Agricultural chemical wholesaling
451900002 Drug, veterinary, wholesaling
451900003 Farm produce wholesaling
451900004 Farm supplies wholesaling
451900005 Feed wholesaling
451900006 Fence post wholesaling (except timber)
451900007 Fencing wire wholesaling
451900008 Fertiliser wholesaling
451900009 Flower, cut, wholesaling
451900010 Herbicide wholesaling
451900011 Hide wholesaling
451900012 Horticultural, nursery stock, wholesaling
451900013 Insecticide wholesaling
451900014 Leather wholesaling
451900015 Livestock auctioning or valuing
Livestock wholesaling
Meat meal wholesaling
Orchard supplies wholesaling nec
Pesticide wholesaling
Seed, farm or garden, wholesaling
Sheep dip wholesaling
Sheep lick wholesaling
Skins wholesaling
Stockyard operation
Sugar, raw, wholesaling
Tallow wholesaling
Tobacco leaf wholesaling
Tree or shrub, potted, wholesaling
Vegetable oil meal wholesaling
Weedkiller wholesaling
Farm produce and supplies wholesaling nec

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:

Bitumen wholesaling
Crude oil wholesaling
Crude petroleum wholesaling
Diesel oil wholesaling
Distillate wholesaling
Fuel oil wholesaling
Heating oil dealing
452100008 Industrial oil or fat wholesaling
452100009 Kerosene wholesaling
452100010 Liquefied petroleum gas (LPG) dealing (in bulk or in containers)
452100011 Metal and mineral wholesaling
452100012 Paraffin wholesaling
452100013 Petrol wholesaling
452100999 Petroleum product wholesaling nec

452200 Metal and Mineral Wholesaling

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

**Primary Activities:**

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

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

**Primary Activities:**

- 452300001 Acid wholesaling
- 452300002 Adhesive wholesaling
- 452300003 Alcohol, industrial, wholesaling
- 452300004 Bleaching compound wholesaling
- 452300005 Chemical colour wholesaling
- 452300006 Cleanser, abrasive, wholesaling
- 452300007 Dry-cleaning preparation wholesaling
- 452300008 Dyestuff wholesaling
- 452300009 Explosive wholesaling (except ammunition)
- 452300010 Gas, industrial, wholesaling (except liquefied petroleum gas-LPG)
- 452300011 Gelatine wholesaling
- 452300012 Laboratory chemical wholesaling
- 452300013 Liquefied gas wholesaling (except liquefied petroleum gas-LPG)
- 452300014 Marine oil wholesaling
- 452300015 Match wholesaling
- 452300016 Methylated spirit wholesaling
- 452300017 Oil treating compound wholesaling
- 452300018 Oil or fat wholesaling (except tallow, lard or cooking oil or fat)
- 452300019 Pigment wholesaling
- 452300020 Plastic block, rod, plate or other unfinished form wholesaling
- 452300021 Plastic film sheeting wholesaling
- 452300022 Plasticiser wholesaling
- 452300023 Polish, French
- 452300024 Polish wholesaling
452300025  Synthetic rubber wholesaling
452300026  Tanning requisite wholesaling
452300027  Water proofing compound wholesaling
452300999  Chemical wholesaling nec

453100  Timber Wholesaling

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

Exclusions and References:

Employers mainly engaged in firewood wholesaling are included in Class 479910 Wholesaling nec.

Primary Activities:
453100001  Plywood dealing
453100002  Timber dealing, wholesaling (except firewood)
453100003  Timber fence post wholesaling
453100004  Veneer, wood, dealing
453100999  Timber wholesaling nec

453900  Building Supplies Wholesaling nec

This class includes employers mainly engaged in dealing in builders’ hardware or building materials not elsewhere classified.

Exclusions and References:

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

Primary Activities:
453900001  Abrasive wholesaling (except abrasive cleansers)
453900002  Asbestos cement sheet, pipe or board wholesaling
453900003  Awning wholesaling (except textile)
453900004 Bathroom or toilet fitting wholesaling
453900005 Brick wholesaling
453900006 Builders' hardware wholesaling nec
453900007 Building paper and paper board wholesaling
453900008 Cement wholesaling
453900009 Ceramic floor tile wholesaling
453900010 Clothes hoist wholesaling
453900011 Door or window wholesaling
453900012 Earthenware construction good wholesaling
453900013 Galvanised iron product wholesaling
453900014 Gas fitting wholesaling
453900015 Guttering or down pipe wholesaling
453900016 Hand tool wholesaling (incl power operated)
453900017 Hot water system wholesaling
453900018 Insulating material wholesaling
453900019 Lock wholesaling
453900020 Mineral turpentine wholesaling
453900021 Paint wholesaling
453900022 Plaster wholesaling
453900023 Plastic decorative laminated sheet wholesaling
453900024 Plastic wood wholesaling
453900025 Plumbers’ fitting wholesaling
453900026 Plumbing tool wholesaling
453900027 Prefabricated shed wholesaling (not intended for human occupation)
453900028 Reinforcing wire wholesaling
453900029 Roller shutter wholesaling
453900030 Roofing material wholesaling
453900031 Sand wholesaling
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>453900032</td>
<td>Screening wire wholesaling</td>
</tr>
<tr>
<td>453900033</td>
<td>Screen, window, wholesaling</td>
</tr>
<tr>
<td>453900034</td>
<td>Sink and basin wholesaling</td>
</tr>
<tr>
<td>453900035</td>
<td>Stain wholesaling</td>
</tr>
<tr>
<td>453900036</td>
<td>Stonecutters’ tool wholesaling</td>
</tr>
<tr>
<td>453900037</td>
<td>Swimming pool, below ground fibreglass, wholesaling</td>
</tr>
<tr>
<td>453900038</td>
<td>Tile wholesaling (except non-ceramic floor tiles)</td>
</tr>
<tr>
<td>453900039</td>
<td>Wall or ceiling board wholesaling</td>
</tr>
<tr>
<td>453900040</td>
<td>Wallpaper wholesaling</td>
</tr>
<tr>
<td>453900041</td>
<td>Wire netting wholesaling</td>
</tr>
<tr>
<td>453900042</td>
<td>Wire or cable wholesaling (except fencing wire or electric cable)</td>
</tr>
<tr>
<td>453900043</td>
<td>Woodworking tool wholesaling</td>
</tr>
<tr>
<td>453900999</td>
<td>Building supplies wholesaling nec</td>
</tr>
</tbody>
</table>

**Subdivision 46 - Machinery and Motor Vehicle Wholesaling**

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>461100</td>
<td>Farm and Construction Machinery Wholesaling</td>
</tr>
</tbody>
</table>

This class includes employers mainly engaged in wholesaling agricultural machinery, agricultural implements, earth-moving or other construction machinery or equipment or parts for such equipment.

**Primary Activities:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>461100001</td>
<td>Agricultural implement wholesaling</td>
</tr>
<tr>
<td>461100002</td>
<td>Agricultural machinery wholesaling</td>
</tr>
<tr>
<td>461100003</td>
<td>Earthmoving machinery wholesaling</td>
</tr>
<tr>
<td>461100004</td>
<td>Excavation machinery wholesaling</td>
</tr>
<tr>
<td>461100005</td>
<td>Grader wholesaling</td>
</tr>
<tr>
<td>461100006</td>
<td>Harvester wholesaling</td>
</tr>
<tr>
<td>461100007</td>
<td>Parts, agricultural or construction machinery, wholesaling</td>
</tr>
</tbody>
</table>
461100008  Tractor wholesaling
461100009  Windmill wholesaling
461100999  Farm and construction machinery or equipment wholesaling nec

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

Exclusions and References:

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

Primary Activities:

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

461300  Computer Wholesaling
This class includes employers mainly engaged in wholesaling computers or computer peripheral equipment.
Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>461300001</td>
<td>Blank compact disc (CD) wholesaling</td>
</tr>
<tr>
<td>461300002</td>
<td>Blank computer disc wholesaling</td>
</tr>
<tr>
<td>461300003</td>
<td>Blank digital versatile disc (DVD) wholesaling</td>
</tr>
<tr>
<td>461300004</td>
<td>Computer game console/software wholesaling</td>
</tr>
<tr>
<td>461300005</td>
<td>Computer peripherals wholesaling</td>
</tr>
<tr>
<td>461300006</td>
<td>Computer, electronic, wholesaling</td>
</tr>
<tr>
<td>461300007</td>
<td>Mobile phone, smartphone and/or tablet wholesaling</td>
</tr>
<tr>
<td>461300008</td>
<td>Portable computing device wholesaling</td>
</tr>
<tr>
<td>461300999</td>
<td>Computer wholesaling nec</td>
</tr>
</tbody>
</table>

461400  Business Machine Wholesaling nec

This class includes employers mainly engaged in wholesaling office or business machines or equipment not elsewhere classified.

Exclusions and References:

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

Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>461400001</td>
<td>Calculator wholesaling</td>
</tr>
<tr>
<td>461400002</td>
<td>Cash register wholesaling</td>
</tr>
<tr>
<td>461400003</td>
<td>Facsimile (fax) machine wholesaling</td>
</tr>
<tr>
<td>461400004</td>
<td>Photocopying machine wholesaling</td>
</tr>
<tr>
<td>461400005</td>
<td>Shop or office scales wholesaling</td>
</tr>
<tr>
<td>461400999</td>
<td>Business machine or equipment wholesaling (except furniture or computing equipment) nec</td>
</tr>
</tbody>
</table>

461500  Electrical and Electronic Equipment Wholesaling nec

This class includes employers mainly engaged in wholesaling electrical or electronic equipment not elsewhere classified.
Primary Activities:

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

461900 Machinery and Equipment Wholesaling nec

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

Primary Activities:
461900001  Air conditioning equipment, non-electric commercial, wholesaling
461900002  Aircraft wholesaling
461900003  Bearing wholesaling
461900004  Blank cassette wholesaling
461900005  Compressor, air or gas, wholesaling
461900006  Distilling equipment wholesaling
461900007  Display or notice board wholesaling
461900008  Dry-cleaning machinery or equipment wholesaling
461900009  Fire protection equipment wholesaling
461900010  Food processing machinery or equipment wholesaling
461900011  Forging machinery or equipment wholesaling
461900012  Foundry machinery or equipment wholesaling
461900013  Furnace or furnace equipment, industrial, wholesaling (except electrical)
461900014  Furniture, office, wholesaling
461900015  Gas generator or equipment wholesaling
461900016  Hairdressing equipment wholesaling
461900017  Helicopter wholesaling
461900018  Industrial brush wholesaling
461900019  Internal combustion engine wholesaling (except motor vehicle engines)
461900020  Jet-ski part wholesaling
461900021  Jet-ski wholesaling
461900022  Laundry machinery or equipment wholesaling (except domestic)
461900023  Leather working machinery or equipment wholesaling
461900024  Light plane wholesaling
461900025  Lubricating machinery or equipment wholesaling
461900026  Machine attachment, part or accessory wholesaling
461900027  Machine tool wholesaling
461900028  Marine engine wholesaling (except outboard motors)
461900029  Material handling equipment wholesaling
461900030  Metalworking machinery wholesaling
461900031  Milk processing machinery or equipment wholesaling
461900032  Mining machinery or equipment wholesaling
461900033  Paper making machinery or equipment wholesaling
461900034  Printing machinery or equipment wholesaling
461900035  Pumping machinery or equipment wholesaling
461900036  Rubber making or working machinery or equipment wholesaling
461900037  Tanning machinery or equipment wholesaling
461900038  Textile working machinery or equipment wholesaling
461900039  Weighing machinery wholesaling nec
461900040  Welding machinery or equipment, non-electric, wholesaling
461900041  Wire working machinery or equipment wholesaling
461900042  Woodworking machinery or equipment wholesaling
461900999  Industrial machinery or equipment wholesaling nec

462100  Car Wholesaling

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

Primary Activities:

462100001  New car distributing
462100002  New car wholesaling
462100003  Used car wholesaling

462200  Commercial Vehicle Wholesaling

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

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

**Primary Activities:**

462200001 Bus wholesaling
462200002 Truck wholesaling
462200999 Commercial vehicle wholesaling nec

462300 **Motor Vehicle New or Used Part Dealing**

This class includes employers mainly engaged in dealing in new or used parts or accessories for motor vehicles (except motorcycles).

**Exclusions and References:**

Employers mainly engaged in second hand car dealing are included in Class 531100 Car Retailing.

**Primary Activities:**

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

462400 **Motor Vehicle Dismantling**

This class includes employers mainly engaged in dismantling motor vehicles.

**Exclusions and References:**

Employers mainly engaged in second hand car dealing are included in Class 531100 Car Retailing.
### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>462400001</td>
<td>Motor vehicle dismantling</td>
</tr>
</tbody>
</table>

### Subdivision 47 - Personal and Household Good Wholesaling

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
</table>

#### 471100  Meat Wholesaling

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

**Exclusions and References:**

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

#### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>471100001</td>
<td>Frozen meat wholesaling (except poultry or rabbit meat)</td>
</tr>
<tr>
<td>471100999</td>
<td>Meat wholesaling (except canned, cured or smoked or poultry or rabbit meat) nec</td>
</tr>
</tbody>
</table>

#### 471200  Poultry and Smallgood Wholesaling

This class includes employers mainly engaged in wholesaling bacon, ham, smallgoods, poultry, or rabbit meat.

#### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>471200001</td>
<td>Bacon wholesaling</td>
</tr>
<tr>
<td>471200002</td>
<td>Frankfurter wholesaling</td>
</tr>
<tr>
<td>471200003</td>
<td>Ham wholesaling</td>
</tr>
<tr>
<td>471200004</td>
<td>Poultry wholesaling (dressed, frozen or packed; except canned)</td>
</tr>
<tr>
<td>471200005</td>
<td>Rabbit meat wholesaling</td>
</tr>
<tr>
<td>471200006</td>
<td>Sausage wholesaling</td>
</tr>
<tr>
<td>471200007</td>
<td>Saveloy wholesaling</td>
</tr>
<tr>
<td>471200999</td>
<td>Poultry and smallgood wholesaling nec</td>
</tr>
</tbody>
</table>
471300 Dairy Produce Wholesaling

This class includes employers mainly engaged in wholesaling dairy produce or ice cream.

Primary Activities:

471300001 Butter wholesaling
471300002 Cheese wholesaling
471300003 Cream wholesaling
471300004 Ice cream wholesaling
471300005 Milk wholesaling (except canned)
471300999 Dairy product wholesaling nec

471400 Fish Wholesaling

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

Exclusions and References:

Employers mainly engaged in

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

(b) cleaning, cooking or freezing crustaceans or molluscs other than oysters or in freezing filleted fish are included in Class 217300 Seafood Processing.

Primary Activities:

471400001 Crustacean wholesaling (incl processed, except canned)
471400002 Mollusc wholesaling (incl processed, except canned)
471400003 Oyster, shelling, freezing or bottling in brine
471400004 Seafood, fresh or frozen, wholesaling
471400005 Whole finfish freezing
471400999 Fish wholesaling nec
471500  **Fruit and Vegetable Wholesaling**

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

*Exclusions and References:*

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

**Primary Activities:**

- 471500001 Fruit, fresh, wholesaling, washing or packing
- 471500002 Vegetable, fresh, wholesaling, washing or packing

471600  **Confectionery and Soft Drink Wholesaling**

This class includes employers mainly engaged in wholesaling confectionery or soft drinks.

*Exclusions and References:*

*Employers mainly engaged in*

(a) canning or bottling soft drinks, aerated waters or cordials are included in Class 218100 Soft Drink, Cordial and Syrup Mfg;

(b) hire of commercial water cooler equipment, with or without supply of water, are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator; and

(c) hire of household water cooler equipment, with or without supply of water, are included in Class 951900 Personal and Household Goods Hiring nec.

**Primary Activities:**

- 471600001 Aerated water wholesaling
- 471600002 Bottled water wholesaling
- 471600003 Confectionery wholesaling
- 471600004 Cordial, aerated or carbonated, wholesaling
- 471600005 Filtered or spring water, for water coolers, wholesaling (may include employers engaged in the supply of water and water coolers)
471600006 Nuts wholesaling (roasted, salted or sugar coated)
471600007 Potato crisp wholesaling
471600008 Soft drink wholesaling

471700 Liquor Wholesaling

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

Exclusions and References:

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

Primary Activities:

471700001 Alcoholic beverage wholesaling

471800 Tobacco Product Wholesaling

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

Exclusions and References:

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

Primary Activities:

471800001 Tobacco product wholesaling

471900 Grocery Wholesaling nec

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

Primary Activities:
| Code          | Description                                                      |
|--------------|*****************************************************************|
| 471900001    | Biscuit wholesaling                                             |
| 471900002    | Canned food wholesaling                                         |
| 471900003    | Cereal food wholesaling                                         |
| 471900004    | Chinese grocery wholesaling                                     |
| 471900005    | Coffee wholesaling                                              |
| 471900006    | Condiment wholesaling                                           |
| 471900007    | Contract packing of groceries (the wholesaling of which is primary to this class) |
| 471900008    | Cooking oil or fat wholesaling                                  |
| 471900009    | Dietary and health food wholesaling                             |
| 471900010    | Egg and egg product wholesaling                                 |
| 471900011    | Flour wholesaling                                               |
| 471900012    | Food wholesaling nec                                            |
| 471900013    | Frozen dessert wholesaling                                      |
| 471900014    | Fruit juice wholesaling                                         |
| 471900015    | Honey wholesaling                                               |
| 471900016    | Lard wholesaling                                                |
| 471900017    | Margarine wholesaling                                           |
| 471900018    | Milk, dried, condensed or concentrated, wholesaling             |
| 471900019    | Preserved fruit or vegetables wholesaling                       |
| 471900020    | Rice, milled or polished, wholesaling                           |
| 471900021    | Salt, household, wholesaling                                    |
| 471900022    | Seafood, canned, wholesaling                                    |
| 471900023    | Specific cultural grocery wholesaling                           |
| 471900024    | Tea blending or repacking                                       |
| 471900025    | Tea wholesaling                                                 |
| 471900026    | Vinegar wholesaling or bottling                                 |
| 471900027    | Vitamin and mineral supplement wholesaling                      |
| 471900028    | Yeast wholesaling                                               |

State Insurance Regulatory Authority 253
47900999 Grocery wholesaling nec

472100 Textile Product Wholesaling

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

Primary Activities:

472100001 Awning, textile, wholesaling
472100002 Bag or sack, textile, wholesaling
472100003 Blanket wholesaling
472100004 Blind, textile, wholesaling
472100005 Canvas good wholesaling nec
472100006 Cordage wholesaling
472100007 Elasticised fabric wholesaling
472100008 Fabric, textile, wholesaling
472100009 Felt wholesaling (except floor coverings)
472100010 Glass fibre fabric wholesaling
472100011 Household linen wholesaling
472100012 Lace wholesaling
472100013 Narrow fabric wholesaling
472100014 Netting, textile, wholesaling
472100015 Piece-goods wholesaling
472100016 Rope wholesaling (except wire rope)
472100017 Sail cloth wholesaling
472100018 Sewing thread wholesaling
472100019 Soft furnishing wholesaling
472100020 String wholesaling
472100021 Tarpaulin wholesaling
472100022 Tent wholesaling
472100023 Thread wholesaling
472100024  Towel wholesaling
472100025  Trimming, textile, wholesaling
472100026  Yarn wholesaling
472100999  Textile product wholesaling nec

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

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

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

Primary Activities:
472300001  Sports footwear wholesaling
472300999  Footwear wholesaling nec

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

Primary Activities:
473100001  Air conditioner, room, wholesaling
473100002  Fan, household electric, wholesaling
473100003  Floor polisher, household, wholesaling
473100004  Kerosene heater, household, wholesaling
473100005 Kitchen appliance, household electric, wholesaling
473100006 Radio or television part wholesaling
473100007 Radio receiving set wholesaling
473100008 Refrigerator wholesaling (except commercial refrigeration equipment)
473100009 Sewing machine, household, wholesaling
473100010 Shaver, electric, wholesaling
473100011 Sound reproducing equipment, household, wholesaling
473100012 Stove or heater, household, wholesaling
473100013 Television set wholesaling
473100014 Vacuum cleaner, household, wholesaling
473100015 Washing machine, household, wholesaling
473100999 Household appliance wholesaling nec

473200 Furniture Wholesaling

This class includes employers mainly engaged in wholesaling household furniture.

Exclusions and References:

Employers mainly engaged in

(a) wholesaling office furniture are included in Class 461900 Machinery and Equipment Wholesaling nec; and

(b) wholesaling canvas blinds are included in Class 472100 Textile Product Wholesaling.

Primary Activities:

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

473300 Floor Covering Wholesaling

This class includes employers mainly engaged in wholesaling floor coverings (except ceramic tiles).
Exclusions and References:

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

Primary Activities:

473300001 Floor covering wholesaling

473900 **Household Good Wholesaling nec**

This class includes employers mainly engaged in wholesaling china, glassware, domestic hardware, garden tools or supplies.

Primary Activities:

473900001 Brushware, household, wholesaling
473900002 Chinaware wholesaling
473900003 Cooking utensil wholesaling (except electric appliances)
473900004 Crockery wholesaling
473900005 Cutlery wholesaling nec
473900006 Domestic hardware wholesaling
473900007 Enamelware wholesaling
473900008 Garden tool wholesaling
473900009 Glassware, household, wholesaling
473900010 Household scales wholesaling
473900011 Kitchenware wholesaling
473900012 Lawn mower wholesaling
473900013 Tableware wholesaling
473900999 Household good wholesaling nec

479100 **Photographic Equipment Wholesaling**

This class includes employers mainly engaged in wholesaling photographic equipment or supplies.
Primary Activities:

479100001 Camera wholesaling
479100002 Enlarger, photographic, wholesaling
479100003 Film, photographic, wholesaling
479100004 Photographic chemical wholesaling
479100005 Projector, photographic, wholesaling
479104999 Photographic equipment wholesaling nec

479200 Jewellery and Watch Wholesaling

This class includes employers mainly engaged in wholesaling watches or clocks (including parts), jewellery, precious stones or precious metals.

Primary Activities:

479200001 Clock wholesaling
479200002 Costume jewellery wholesaling
479200003 Gemstone wholesaling
479200004 Jewellery wholesaling
479200005 Precious metal wholesaling
479200006 Trophy wholesaling
479200007 Watch or clock part wholesaling
479200008 Watch wholesaling

479300 Toy and Sporting Good Wholesaling

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

Exclusions and References:

Employers mainly engaged in

(a) wholesaling sports clothing are included in Class 472200 Clothing Wholesaling; and
(b) wholesaling sports footwear are included in Class 472300 Footwear Wholesaling.

Primary Activities:

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

479400 Book and Magazine Wholesaling

This class includes employers mainly engaged in wholesaling books, periodicals and magazines.

Primary Activities:

479400001 Book wholesaling
479400002 Magazine wholesaling
479400003 Newspaper wholesaling
479400004 Periodical wholesaling

479500 Paper Product Wholesaling

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

Exclusions and References:

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

Primary Activities:

479500001 Artists' supplies wholesaling
479500002  Greeting card wholesaling
479500003  Paper stationery wholesaling
479500004  Paper wholesaling
479500005  Sheet music wholesaling
479500006  Stationery wholesaling
479500999  Paper product wholesaling nec

479600   Pharmaceutical and Toiletry Wholesaling

This class includes employers mainly engaged in wholesaling drugs, medicines, cosmetics, perfumes, toiletries, soap or detergents.

Exclusions and References:

Employers mainly engaged in wholesaling veterinary medicines are included in Class 451900 Farm Produce and Supplies Wholesaling nec.

Primary Activities:

479600001  Cosmetic wholesaling
479600002  Detergent wholesaling
479600003  Drug wholesaling (except veterinary)
479600004  Medicine wholesaling (except veterinary)
479600005  Perfume wholesaling
479600006  Soap wholesaling
479600007  Toiletry wholesaling
479600008  Washing powder wholesaling
479600999  Pharmaceutical and toiletry wholesaling nec

479910   Wholesaling nec

This class includes employers mainly engaged in wholesaling travel goods, containers (except of paper or paper board), musical instruments, second-hand goods, or goods not elsewhere classified.

Exclusions and References:
Employers mainly engaged in

(a) wholesaling metal scrap are included in Class 452200 Metal and Mineral Wholesaling;

(b) wholesaling paper or paper board containers are included in Class 479500 Paper Product Wholesaling;

(c) wholesaling or retailing of car or box trailers are included in Class 531300 Trailer and Caravan Dealing; and

(d) wholesaling or retailing of boat trailers are included in Class 524500 Marine Equipment Retailing.

Primary Activities:

479910001 Cake decorations wholesaling
479910002 Can, metal, wholesaling
479910003 Cask wholesaling
479910004 Coffin wholesaling
479910005 Container wholesaling (except of paper or paper board)
479910006 Crate, wooden, wholesaling
479910007 Firewood wholesaling
479910008 Fur, dyed or dressed, wholesaling
479910009 Glass container wholesaling
479910010 Leather good wholesaling (except clothing or footwear)
479910011 Luggage wholesaling
479910012 Musical instrument wholesaling
479910013 Pet food wholesaling
479910014 Pet wholesaling
479910015 Promotional product wholesaling nec
479910016 Second hand good wholesaling nec
479910017 Souvenir wholesaling nec
479910018 Wheelchair, mobility aid (eg motorised scooters, wheelchairs, walking frames etc) wholesaling nec
479910999 Wholesale trade nec
479920 Wholesaling—No Goods Handling

This class includes employers mainly engaged in the wholesaling of goods where the employers take title to the goods and with the exception of non-saleable samples do not mechanically or manually handle or store or deliver any of the goods being sold. This class also includes employers mainly engaged in the provision of sales services to other businesses on a fee or commission basis where the employers do not take title to the goods and with the exception of non-saleable samples do not mechanically or manually handle or store or deliver any goods being sold.

Exclusions and References:

Employers mainly engaged in:

(a) arranging wholesale travel and related services are included in Class 664100 Travel Agency Services;

(b) providing wool broking services (goods handling) or stockyard operations are included in Class 451100 Wool Wholesaling;

(c) real estate agent activities are included in Class 772000 Real Estate Services;

(d) providing livestock agency services (goods handling) or stockyard operations are included in Class 451900 Farm Produce and Supplies Wholesaling nec; and

(e) employers who mechanically or manually handle or store or deliver goods should be classified in the relevant class in this Division according to the commodity they wholesale;

This class does not apply to an employer where:

(a) the product/s being sold are manufactured and/or stored or warehoused in NSW by a related employer, another part of the business or an employer who is a member of the same group; or

(b) the employer is engaged in the delivery of the goods being sold.

Primary Activities:

479920001 Commission-based wholesaling on-line (no goods handling)
479920002 Import and export agent (no goods handling)
479920003 Internet based wholesaling (no goods handling)
479920004 Livestock agent (no goods handling)
479920005 Manufacturer’s sales agent (no goods handling)
Division G - Retail trade

This Division includes all employers mainly engaged in the purchasing and onselling of new or used goods to the final consumer for personal or household consumption, or in selected repair activities such as repair of household equipment or motor vehicles. Retailers generally operate from premises located and designed to attract a high volume of walk-in customers, have an extensive display of goods and/or use mass media advertising which is designed to attract customers. The display and advertising of goods may be physical or electronic. Physical display and advertising includes shops, printed catalogues, billboards and print advertisements. Electronic display and advertising includes catalogues, internet websites, television and radio advertisements and infomercials. Employers included in this Division include department stores or other shops, motor vehicle retailers and service outlets, stalls, mail order houses, hawkers, door-to-door sellers, milk vendors, vending machine operators and consumer cooperatives. Employers that purchase and on-sell goods to the public via the internet and employers selling goods on a commission basis to final consumers for personal or household consumption are also included in this Division. However, cafes, restaurants, hotels and motels are included in Division H Accommodation, Cafes and Restaurants. Employers mainly engaged in reselling their own goods by auction are included in this Division, but employers which are mainly engaged in providing auctioning services for others are included in Division L Property and Business Services.

Subdivision 51 - Food Retailing

Class  Title and Description

511000  Supermarket and Grocery Stores

This class includes employers mainly engaged in retailing groceries or non-specialised food lines, whether or not the selling is organised on a self-service basis.

Exclusions and References:

*Employers mainly engaged in delivery of fresh, cooked or frozen food (other than food in takeaway containers or packaging), which is not owned by the employer, are included in the relevant classes in Subdivision 61 - Road Transport.
Primary Activities:

511000001 Asian food retailing
511000002 Grocery retailing
511000003 Grocery supermarket operation
511000004 Specific cultural grocery retailing
511000999 Supermarket and grocery stores nec

512100 Fresh Meat, Fish and Poultry Retailing

This class includes employers mainly engaged in retailing fresh meat, fish or poultry.

Exclusions and References:

Employers mainly engaged in delivery of fresh, cooked or frozen food (other than food in takeaway containers or packaging), which is not owned by the employer, are included in the relevant classes in Subdivision 61 – Road Transport.

Primary Activities:

512100001 Butchers’ shop operation (retail)
512100002 Fish, fresh, retailing
512100003 Meat retailing (except canned meat)
512100004 Poultry, fresh, retailing
512100005 Seafood, fresh, retailing

512200 Fruit and Vegetable Retailing

This class includes employers mainly engaged in retailing fresh fruit or vegetables.

Exclusions and References:

Employers mainly engaged in delivery of fresh, cooked or frozen food (other than food in takeaway containers or packaging), which is not owned by the employer, are included in the relevant classes in Subdivision 61 – Road Transport.
Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>512200001</td>
<td>Fruit, fresh, retailing</td>
</tr>
<tr>
<td>512200002</td>
<td>Greengrocery operation (retail)</td>
</tr>
<tr>
<td>512200003</td>
<td>Vegetable, fresh, retailing</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>512300001</td>
<td>Alcoholic beverage retailing (for consumption off the premises only).</td>
</tr>
</tbody>
</table>

512400 **Bread and Cake Retailing**

This class includes employers mainly engaged in retailing bread, cakes, pastries or biscuits. This class includes employers which bake bread, cake, pastries or biscuits on the premises for sale to the final consumer.

Exclusions and References:

Employers mainly engaged in

(a) baking bread, cakes, pastries or biscuits are included in Subdivision 21Food, Beverage and Tobacco Mfg; and

(b) transport and delivery of bread, cakes, pastries or biscuits with the product not owned by the employer are included in the appropriate class of Subdivision 61 Road Transport.

Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>512400001</td>
<td>Biscuit and/or cookie retailing</td>
</tr>
</tbody>
</table>
This class includes employers mainly engaged in retailing food ready to be taken away for immediate consumption where customers generally order or select items and pay before consuming. Food is usually provided in takeaway containers or packaging and is either consumed on the premises in limited seating facilities, taken away by the customer or delivered. This class also includes employers operating mobile food trucks and those mainly engaged in supplying food services in food courts.

Exclusions and References:

Employers mainly engaged in

(a) selling prepared meals for consumption on the premises are included in Subdivision 57Accommodation, Cafes and Restaurants; and

(b) delivery of food (meant for immediate consumption) where the product is not owned by the employer are included in Class 711200 Courier Services.

Primary Activities:

512500001 Canteen operation - mainly take-away
512500002 Chicken, take away, retailing (cooked, ready to eat)
512500003 Cut lunch retailing
512500004 Fish and chips, take away, retailing (cooked, ready to eat)
512500005 Fruit/vegetable juice retailing (for immediate consumption)
512500006 Hamburger retailing (cooked, ready to eat)
512500007 Health drink retailing (for immediate consumption)
512500008 Ice cream retailing (for immediate consumption)
512500009 Kiosk operations
512500010 Milk drink retailing (for immediate consumption)
512500011 Mobile food van operation
512500012 Pizza, take away, retailing (cooked, ready to eat)
512500013 School canteen operation
512500014 Soft drink retailing (for immediate consumption)
512500999 Take away food retailing (cooked ready to eat) nec

512600 Milk Vending

This class includes employers mainly engaged in retailing milk by home delivery service.

Primary Activities:

512600001 Milk retailing (home delivery service)
512600002 Milk vendor (home delivery service)

512900 Specialised Food Retailing nec

This class includes employers mainly engaged in retailing specialised food lines, such as confectionery or smallgoods or tobacco products, or convenience store operations also retailing automotive fuels and lubricating oils (no repairing).

Exclusions and References:

Employers mainly engaged in

(a) retailing a wide range of food lines are included in Class 511000 Supermarkets and Grocery Stores;

(b) transport, delivery and restocking of vending machines with product not owned by the employer are included in Class 611020—Road Freight Transport—Short Distance;

(c) fuel retailing are included in Class 532100 Automotive Fuel Retailing;

(d) hire of water cooler equipment to businesses, with or without supply of water, are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator; and

(e) hire of household water cooler equipment, with or without supply of water, are included in Class 951900 Personal and Household Goods Hiring nec.
Primary Activities:

512900001 Confectionery retailing
512900002 Dietary supplement retailing (except pharmaceutical preparations)
512900003 Filtered or spring water, for water coolers, retailing (may include employers engaged in the supply of water and water coolers)
512900004 Health food retailing (except pharmaceutical preparations)
512900005 Non-alcoholic drinks retailing
512900006 Smallgood retailing
512900007 Tobacco product retailing
512900008 Vending machine retail product including restocking with product owned by the employer
512900009 Vitamin and mineral supplement retailing (except pharmaceutical preparations)
512900999 Specialised food retailing nec

Subdivision 52 - Personal and Household Good Retailing

Class Title and Description

521000 Department Stores

This class includes employers which have a significant proportion of retail sales (or a significant absolute amount of retail sales) in commodities primary to the following headings:

(a) Fabric and other soft goods;
(b) Clothing;
(c) China, glassware and houseware;
(d) Perfume, cosmetic and toiletries;
(e) Furniture;
(f) Household appliances.

The commodities primary to these headings, as well as other commodities, are normally sold by separate departments or sections within the store with accounting and other records maintained on a departmentalised basis.
Primary Activities:
521000001 Department store operation

522100 Clothing Retailing
This class includes employers mainly engaged in retailing clothing or clothing accessories.

Primary Activities:
522100001 Clothing accessories retailing
522100002 Foundation garments retailing
522100003 Fur clothing retailing
522100004 Gloves retailing
522100005 Hosiery retailing
522100006 Leather clothing retailing
522100007 Millinery retailing
522100008 Sports clothing retailing
522100009 Work clothing retailing
522100999 Clothing retailing nec

522200 Footwear Retailing
This class includes employers mainly engaged in retailing boots, shoes or other footwear.

Primary Activities:
522200001 Boots retailing
522200002 Shoes retailing
522200003 Sports footwear retailing
522200999 Footwear retailing nec

522300 Fabric and Other Soft Good Retailing
This class includes employers mainly engaged in retailing fabrics, curtains or household textiles, or in installing curtains.

Exclusions and References:

Employers mainly engaged in manufacturing and/or installing shower curtains are included in Class 221200 Synthetic Fibre Textile Mfg.

Primary Activities:

522300001 Blankets retailing
522300002 Curtain installing (except shower curtain)
522300003 Curtain retailing
522300004 Dressmaking requisites retailing
522300005 Fabric, textile, retailing
522300006 Household textiles retailing
522300007 Linen, household, retailing
522300008 Piece-good retailing
522300009 Soft furnishing retailing
522300010 Yarn retailing
522300999 Fabric and other soft good retailing nec

523100 Furniture Retailing

This class includes employers mainly engaged in retailing household furniture, blinds or awnings.

Exclusions and References:

Employers mainly engaged in the repair or installation of exterior blinds or awnings are included in Class 425920 Exterior/Interior Blind and Awning Installation Services.

Primary Activities:

523100001 Antique reproduction furniture retailing
523100002 Awning retailing
523100003 Blind retailing
523100004  Mattress retailing
523100999  Furniture, household, retailing nec

523200  Floor Covering Retailing
This class includes employers mainly engaged in retailing household floor coverings.

Exclusions and References:
Employers mainly engaged in laying floor coverings are included in the appropriate classes in Division E Construction.

Primary Activities:
523200001  Carpet retailing
523200002  Floor rug retailing
523200003  Floor tile retailing (lino, vinyl, cork, carpet, rubber or ceramic)
523200004  Parquetry retailing
523200999  Floor covering retailing nec

523300  Domestic Hardware and Houseware Retailing
This class includes employers mainly engaged in retailing domestic hardware, kitchenware, china or glassware.

Exclusions and References:
Employers mainly engaged in
(a) retailing or wholesaling timber are included in Class 453100 Timber Wholesaling;
(b) wholesaling builders’ hardware or supplies (except timber) are included in Class 453900 Building Supplies Wholesaling nec; and
(c) insulation installation are included in Class 425940 Construction Services nec.

Primary Activities:
523300001  Brushware, household, retailing
523300002  Chinaware retailing
523300003 Cooking utensil retailing (except electric)
523300004 Crockery retailing
523300005 Cutlery retailing
523300006 Enamelware retailing
523300007 Garden tool retailing
523300008 Glassware retailing
523300009 Insulation retailing
523300010 Kitchenware retailing
523300011 Lawn mower retailing
523300012 Lighting store, retail
523300013 Lock retailing
523300014 Mineral turpentine retailing
523300015 Paint retailing
523300016 Picnicware retailing
523300017 Plastic container, household, retailing
523300018 Tool, household, retailing
523300019 Wallpaper retailing
523300999 Hardware, domestic, retailing nec

523400 Domestic Appliance Retailing

This class includes employers mainly engaged in retailing household appliances.

Exclusions and References:

Employers mainly engaged in

(a) repairing installed plumbing or in undertaking plumbing work arising from the installation of household appliances are included in Class 423100 Plumbing Services;

(b) undertaking electrical work arising from the installation of household appliances are included in Class 423200 Electrical Services;
(c) installing household, industrial or commercial heating, refrigeration or air conditioning equipment (except industrial furnaces) are included in Class 423300 Air Conditioning and Heating Services;

(d) retailing bottled liquefied petroleum gas are included in Class 452100 Petroleum Product Wholesaling;

(e) installing or repairing household electrical appliances not elsewhere classified are included in Class 526110 Household Equipment Repair Services (Electrical); and

(f) hiring household appliances are included in Class 951900 Personal and Household Goods Hiring nec.

### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>523400001</td>
<td>Air conditioner, household, retailing</td>
</tr>
<tr>
<td>523400002</td>
<td>Computer game console/software retailing</td>
</tr>
<tr>
<td>523400003</td>
<td>Computer peripherals retailing</td>
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<tr>
<td>523400004</td>
<td>Computer retailing</td>
</tr>
<tr>
<td>523400005</td>
<td>Computer software retailing</td>
</tr>
<tr>
<td>523400006</td>
<td>Fan, household electric, retailing</td>
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<tr>
<td>523400007</td>
<td>Floor polisher, household electric, retailing</td>
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<td>523400008</td>
<td>Gas heating appliance, household, retailing</td>
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<td>523400009</td>
<td>Heating equipment, household electric, retailing</td>
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<td>523400010</td>
<td>Kerosene heater, household, retailing</td>
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<tr>
<td>523400011</td>
<td>Mobile phone, smartphone and/or tablet retailing</td>
</tr>
<tr>
<td>523400012</td>
<td>Oil heater, household, retailing</td>
</tr>
<tr>
<td>523400013</td>
<td>Pocket calculator, electronic, retailing</td>
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<tr>
<td>523400014</td>
<td>Portable computing device retailing</td>
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<tr>
<td>523400015</td>
<td>Radio receiving set retailing (except car radios)</td>
</tr>
<tr>
<td>523400016</td>
<td>Refrigerator, household, retailing</td>
</tr>
<tr>
<td>523400017</td>
<td>Shaver, electric, retailing</td>
</tr>
<tr>
<td>523400018</td>
<td>Sound reproducing equipment, household, retailing</td>
</tr>
<tr>
<td>523400019</td>
<td>Stove, household, retailing</td>
</tr>
<tr>
<td>523400020</td>
<td>Television antennae retailing</td>
</tr>
</tbody>
</table>
523400021  Television set retailing
523400022  Vacuum cleaner retailing
523400023  Washing machine, household, retailing
523400999  Household appliance retailing nec

523500  Recorded Music Retailing
This class includes employers mainly engaged in retailing phonograph records, audio tapes, compact discs, or video cassettes.

Primary Activities:
523500001  Audio cassette retailing
523500002  Blu-ray disc (BD) retailing
523500003  Compact disc retailing
523500004  Digital versatile disc (DVD) retailing
523500005  Internet retailing of recorded music
523500006  Phonograph record retailing
523500007  Video cassette retailing
523500999  Recorded music retailing nec

524100  Sport and Camping Equipment Retailing
This class includes employers mainly engaged in retailing sporting goods, camping equipment or bicycles.

Primary Activities:
524100001  Ammunition retailing
524100002  Bicycle retailing
524100003  Camping equipment retailing
524100004  Canoe retailing
524100005  Equestrian equipment retailing
524100006  Fishing tackle retailing
524100007  Fitness equipment retailing
524100008 Golf equipment retailing
524100009 Gun or rifle retailing
524100010 Sailboard retailing
524100011 Snow ski retailing
524100012 Surfboard retailing
524100013 Wetsuit retailing
524100999 Sporting equipment retailing (except clothing or footwear) nec

524200 Toy and Game Retailing
This class includes employers mainly engaged in retailing toys, games or hobby equipment or supplies.

Primary Activities:
524200001 Dolls retailing
524200002 Game retailing
524200003 Hobby equipment retailing
524200004 Hobby supplies retailing (except artists’ supplies)
524200005 Toys retailing

524300 Newspaper, Book and Stationery Retailing
This class includes employers mainly engaged in retailing books, periodicals, newspapers, stationery or religious goods.

Primary Activities:
524300001 Artist supplies retailing
524300002 Book retailing
524300003 Greeting card retailing
524300004 Magazine retailing
524300005 Map retailing
524300006 Newspaper retailing
524300007 Notebook retailing
524300008 Pen or pencil retailing
524300009 Periodical retailing
524300010 Postcard retailing
524300011 Religious good retailing
524300012 Stationery retailing
524300013 Writing materials retailing

524400 Photographic Equipment Retailing
This class includes employers mainly engaged in retailing photographic equipment or supplies.

Primary Activities:
524400001 Binocular retailing
524400002 Camera retailing
524400003 Photographic apparatus retailing
524400004 Photographic chemical retailing
524400005 Photographic film or paper retailing
524400006 Projector retailing
524400007 Video camera retailing
524400999 Photographic equipment retailing nec

524500 Marine Equipment Retailing
This class includes employers mainly engaged in retailing boats or boat accessories.

Exclusions and References:
Employers mainly engaged in
(a) repairing boats are included in Class 282220 Boatbuilding;
(b) retailing sailboards, canoes or wetsuits are included in Class 524100 Sport and Camping Equipment Retailing; and
(c) hiring of pleasure craft, with crew, are included in Class 931911 Sports and Services to Sports nec.

Primary Activities:

524500001  Boat trailer dealing
524500002  Boats dealing (including used)
524500003  Outboard motor retailing
524500004  Sailing or nautical accessory retailing
524500005  Yacht broking
524500999  Marine accessory retailing nec

525100  Pharmaceutical, Cosmetic and Toiletry Retailing

This class includes employers mainly engaged in retailing prescription drugs or patent medicines, cosmetics or toiletries.

Exclusions and References:

Employers mainly engaged in retailing mobility aids (motorised scooters, wheelchairs, walking frames etc) are included in Class 525900 Retailing nec.

Primary Activities:

525100001  Cosmetic retailing
525100002  Drug retailing
525100003  Patent medicine retailing
525100004  Perfume retailing
525100005  Pharmacy, retail, operation
525100006  Prescription, medicinal, dispensing
525100007  Toiletry retailing

525200  Antique and Used Good Retailing

This class includes employers mainly engaged in retailing (by auction or private treaty) antiques or second hand goods (except motor vehicles).
Exclusions and References:

Employers mainly engaged in

(a) wholesaling or retailing second hand motor vehicles are included in Class 531100 Car Retailing; and

(b) providing auctioning or valuing services (except in the case of real estate or livestock) are included in Class 786900 Business Services nec.

Primary Activities:

525200001 Antique retailing or auctioning
525200002 Coin dealing
525200003 Disposals retailing
525200004 Pawnbroking
525200005 Second hand book retailing
525200006 Second hand clothes retailing
525200007 Second hand furniture retailing or auctioning
525200008 Second hand jewellery retailing
525200009 Second hand sports card retailing
525200010 Stamp, collectable, dealing
525200999 Second hand good retailing (except motor vehicles) nec

525300 Garden Equipment Retailing

This class includes employers mainly engaged in retailing horticultural goods such as seeds, seedlings, shrubs, trees or other nursery stock.

Primary Activities:

525300001 Bulb, flower, retailing
525300002 Fertiliser retailing
525300003 Garden ornament retailing
525300004 Nursery stock retailing
525300005 Pesticide retailing
525300006  Plant pot retailing
525300007  Plant, garden, retailing
525300008  Plant, indoor/outdoor hiring
525300009  Seedling retailing
525300010  Seed, garden, retailing
525300011  Shrub or tree retailing
525300012  Tuber, flower, retailing
525300999  Garden supplies retailing nec

525400  Flower Retailing
This class includes employers mainly engaged in retailing cut flowers or display foliage.

Primary Activities:
525400001  Cut flowers retailing
525400002  Display foliage retailing
525400003  Dried flowers retailing
525400004  Florist, retail, operation

525500  Watch, Spectacles and Jewellery Retailing
This class includes employers mainly engaged in retailing watches, spectacles, clocks or jewellery.

Primary Activities:
525500001  Clock retailing
525500002  Jewellery retailing
525500003  Silverware retailing
525500004  Spectacles retailing
525500005  Sunglasses retailing
525500006  Watch retailing

525900  Retailing nec
This class includes employers mainly engaged in retailing goods not elsewhere classified.

**Primary Activities:**

- 525900001 Animal, live, retailing
- 525900002 Art gallery operation (retail)
- 525900003 Craft goods retailing
- 525900004 Briefcase retailing
- 525900005 Briquette retailing
- 525900006 Coal retailing
- 525900007 Coke retailing
- 525900008 Discount variety store operation
- 525900009 Duty free store operation
- 525900010 Firewood cutting and retailing
- 525900011 Firework retailing
- 525900012 Handbag retailing
- 525900013 Ice retailing
- 525900014 Leather good retailing (except apparel)
- 525900015 Luggage retailing
- 525900016 Musical instruments retailing
- 525900017 Personal accessory retailing nec
- 525900018 Pet and pet accessory retailing
- 525900019 Prams retailing
- 525900020 Souvenirs retailing
- 525900021 Specialty store nec
- 525900022 Swimming pool chemical retailing
- 525900023 Swimming pool cleaning service
- 525900024 Swimming pool retailing
- 525900025 Travel good retailing
525900026 Umbrella retailing
525900027 Variety store operation
525900028 Wheelchair and mobility aid retailing (eg motorised scooters, walking frames etc)
525900029 Wig retailing
525900999 Retailing nec

526110 Household Equipment Repair Services (Electrical)

This class includes employers mainly engaged in repairing or installing household electric appliances.

Exclusions and References:

Employers mainly engaged in

(a) undertaking electrical work arising from the installation of household appliances are included in Class 423200 Electrical Services;

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

(c) repairing household electronic appliances are included in Class 526120 Household Equipment Repair Services (Electronic).

Primary Activities:

526110001 Air conditioner, portable household, repairing (including maintenance)
526110002 Heating equipment, portable household electric, repairing
526110003 Refrigerator, household electric, repairing
526110004 Repair or maintenance of household electric appliances (except heating equipment) not requiring electrical work
526110005 Repairing household electrical appliances
526110006 Sewing machine repairing
526110007 Shaver, electric, repairing
526110008 Stove or heater, household electric, repairing
526110009 Washing machine, household electric, repairing
526110999 Household electric appliance repairing nec
526120 Household Equipment Repair Services (Electronic)

This class includes employers mainly engaged in repairing or installing household electronic appliances.

Exclusions and References:

Employers mainly engaged in:

(a) repairing or installing household electric appliances are included in Class 526110 Household Equipment Repair Services (Electrical);

(b) car radio repairing are included in Class 462300 Motor Vehicle New or Used Part Dealing; and

(c) repairing computers or computer peripherals are included in Class 783300 Computer Maintenance Services.

Primary Activities:

526120001 Antenna signal amplifier repairing
526120002 Cassette player repairing
526120003 CD player repairing
526120004 DVD player repairing
526120005 Radio repairing (except car radios)
526120006 Repairing household sound reproduction equipment
526120007 Stereo equipment repairing
526120008 Television antennae, aerial and satellite dish installation
526120009 Television set repairing
526120010 VCR repairing
526120011 Video recording equipment repairing
526120999 Repairing household electronic equipment nec

526900 Household Equipment Repair Services nec

This class includes employers mainly engaged in repairing non-electric household goods, footwear or leather goods or in providing key cutting or duplicating services.
Primary Activities:

526900001 Boot repairing
526900002 Footwear repairing
526900003 Key cutting or duplicating service
526900004 Leather good (except apparel) repairing
526900005 Locksmith installation and repair service nec
526900006 Shoe repairs
526900999 Repairing non-electric household or personal goods nec

Subdivision 53 - Motor Vehicle Retailing and Services

Class          Title and Description

531100       Car Retailing

This class includes employers mainly engaged in retailing new or used cars.

Primary Activities:

531100001 New car retailing
531100002 Used car retailing

531200       Motor Cycle Dealing

This class includes employers mainly engaged in wholesaling or retailing new or used motor cycles or scooters, tyres, tubes, parts or accessories for motor cycles, in repairing motor cycles or scooters, and in assembling motor cycles from imported kits.

Primary Activities:

531200001 Go-Kart, motorised, retailing
531200002 Motor cycle or scooter dismantling
531200003 Motor cycle or scooter assembling from imported kits
531200004 Motor cycle or scooter tyre, tube, part or accessory wholesaling or retailing
531200005 Motor cycle or scooter repairing
Motor cycle or scooter wholesaling or retailing (new or used)
Motorised mini bike retailing
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
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>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>571000</td>
<td>Accommodation</td>
</tr>
<tr>
<td></td>
<td>This class includes hotels, motels and similar employers mainly engaged in providing short term accommodation.</td>
</tr>
</tbody>
</table>

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:

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<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
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<tbody>
<tr>
<td>571000001</td>
<td>Bed and breakfast guest house operation</td>
</tr>
<tr>
<td>571000002</td>
<td>Camping ground operation</td>
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<tr>
<td>571000003</td>
<td>Caravan park operation</td>
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<tr>
<td>571000004</td>
<td>Guest house operation</td>
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<tr>
<td>571000005</td>
<td>Holiday house and flat operation</td>
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<tr>
<td>571000006</td>
<td>Hotel operation</td>
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<tr>
<td>571000007</td>
<td>Mobile home park operation</td>
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<tr>
<td>571000008</td>
<td>Motel operation</td>
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<tr>
<td>571000009</td>
<td>Private hotel operation (short term accommodation)</td>
</tr>
</tbody>
</table>
Relocatable home park operation
Serviced apartments
Ski-lodge and ski-slope operation
Ski-lodge operation
Resort operation
Student residence operation (except boarding schools)
Time-share accommodation operation
University halls of residence/accommodation services
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 (e.g., 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:**

Bar operation (mainly drinking place)
Hotel operation (mainly drinking place)
Night club operation (mainly drinking place)
Pub operation (mainly drinking place)
Tavern operation (mainly drinking place)
572000006 Wine bar operation (mainly drinking place)

573000 Cafes and Restaurants

This class includes employers mainly engaged in serving food and beverages for consumption on the premises. Customers generally order and are served while seated (i.e. waiter/waitressing service) and pay after eating.

Exclusions and References:

Employers which are mainly engaged in

(a) retailing ready to eat food in take away containers are included in Class 512500 Takeaway Food Retailing;

(b) selling alcoholic beverages for consumption on the premises (except clubs) are included in Class 572000 Pubs, Taverns and Bars;

(c) operating hospitality clubs are included in Class 574000 Clubs (Hospitality);

(d) internet cafe operation without food or beverage service are included in Class 712000 Telecommunications Services; and

(e) delivery of food (meant for immediate consumption) where the product is not owned by the employer are included in Class 711200 Courier Services.

Primary Activities:

573000001 Airline food catering service
573000002 Cafe operation
573000003 Canteen operation - mainly eat-in
573000004 Catering service operation
573000005 Internet cafe operation with food and/or beverage service
573000006 Prepared meal service (except as part of operating a diet, weight reduction or welfare service)
573000007 Restaurant operation
573000008 Theatre restaurant operation

574000 Clubs (Hospitality)
This class includes associations mainly engaged in providing hospitality services to members. These employers also may provide gambling, sporting or other social or entertainment facilities.

Primary Activities:

574000001 Bowling club operation (licensed premises)
574000002 Football club operation (licensed premises)
574000003 Golf club operation (licensed premises)
574000004 Licensed club operation
574000005 Operation of sporting grounds or facilities located within the club premises and/or boundaries
574000006 Social club operation (licensed premises)
574000999 Club operation (hospitality) nec

Division I - Transport and storage

This Division includes all employers mainly engaged in providing passenger or freight transport by road, rail, water or air; terminal facilities for passengers or freight; services related to transport such as car parking, stevedoring, harbour services, navigation services, airport operation or space port operation; booking, travel, freight forwarding, crating or customs agency services; and storage facilities. Employers mainly engaged in operating pipelines for the transportation of oil, gas, etc, on a contract or fee basis are included in this Division.

Subdivision 61 Road Transport

Class Title and Description

611010 Road Freight Transport—Bulk Freight

This class includes employers mainly engaged in the transportation of bulk freight by road, generally with no handling of the freight by the driver.

Exclusions and References:

Employers mainly engaged in

(a) transporting general freight by road where the driver is generally involved in loading and unloading the freight, are included in either
Class 611020 Road Freight Transport—Short Distance, or Class 611030 Road Freight Transport—Long Distance;

(b) bulk delivery of new household and office furniture are included in Class 611010 Road Freight Transport—Bulk Freight or Class 611020 Road Freight Transport—Short Distance or Class 611030 road Freight Transport—Long Distance as appropriate;

(c) crating or packing for road freight transport on a contract or fee basis are included in Class 664900 Services to Transport nec; and

(d) short and long distance relocation of vehicles where the vehicle is driven and not carried as freight is included in Class 661900 Services to Road Transport nec.

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<thead>
<tr>
<th>Primary Activities:</th>
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<tr>
<td>611010001</td>
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### 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

611020999 Road freight transport—short distance nec

611030 Road Freight Transport—Long Distance

This class includes employers mainly engaged in the transportation of general freight by road, where the driver is involved in loading and unloading the freight, involving distances of more than 500 km for the round trip.

Exclusions and References:

Employers mainly engaged in

(a) transporting general freight by road, where the driver is involved in loading and unloading the freight, involving distances up to 500 km for the round trip are included in Class 611020 Road Freight Transport—Short Distance;
(b) transporting bulk freight by road with generally no handling of the freight by the driver, are involved in Class 611010 Road Freight Transport—Bulk Freight; and

(c) short and long distance relocation of vehicles where the vehicle is driven and not carried as freight is included in Class 664900 Services to Transport nec.

Primary Activities:

611030001 Bulk newspaper delivery service, long distance
611030002 Delivery service, road (except courier), long distance
611030003 Taxi truck service (with driver), long distance
611030004 Truck hire service (with driver), long distance
611030999 Road freight transport—long distance nec

611040 Furniture Delivery and Removal Service

This class includes employers mainly engaged in the packing, delivery and relocation of household and office furniture by road.

Exclusions and References:

Employers mainly engaged in the bulk delivery of new household and office furniture from manufacturer to wholesaler, or wholesaler to retailer are included in Class 611010 Road Freight Transport—Bulk Freight or Class 611020 Road Freight Transport—Short Distance or Class 611030 Road Freight Transport—Long Distance as appropriate.

Primary Activities:

611040001 Furniture removal service
611040002 Home furniture delivery service
611040003 Office furniture delivery service

612100 Long Distance Bus Transport

This class includes employers mainly engaged in operating buses for the transportation of passengers over long distances.

Exclusions and References:
Employers mainly engaged in providing road passenger terminal facilities or services on a contract or fee basis to road transport employers are included in Class 661900 Services to Road Transport nec.

Primary Activities:

612100001 Charter bus service, long distance
612100002 Passenger transport service, bus, long distance
612100003 Tourist coach service, long distance

612200 Short Distance Bus Transport (including Tramway)

This class includes employers mainly engaged in operating urban buses for the transportation of passengers, or in operating tramways for the transportation of passengers.

Exclusions and References:

Employers mainly engaged in

(a) tramway rolling stock repair are included in Class 282300 Railway Equipment Mfg;

(b) providing road passenger terminal facilities or services on a contract or fee basis to road transport employers are included in Class 661900 Services to Road Transport nec; and

(c) providing community transport services mainly on account of government agencies or not-for-profit organisations are included in Class 872920 Non-Residential Care Services nec.

Primary Activities:

612200001 Airport bus service
612200002 Charter bus service, short distance
612200003 Metropolitan bus service
612200004 O-bahn bus service
612200005 Passenger transport service, bus, short distance
612200006 School bus service
612200007 Tourist coach service, short distance
612200008 Tramway passenger transport service
**612310 Taxi Drivers—Metropolitan—T-Plate**

This class includes employers engaged in operating taxi cabs with T-plates in the metropolitan areas. Owner/operators who are sole traders or partnerships are eligible for WIC 612315 where they can provide evidence to their insurer of the number of shifts drivers other than themselves drive the taxi.

*Exclusions and References:*

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

**Primary Activities:**

612310001 Taxi cab service, metropolitan

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**612315 Taxi Drivers—Metropolitan—T-plate (up to 2 shifts per week)**

This class includes employers engaged in operating taxi cabs with T-plates in metropolitan areas using other drivers on average of 2 shifts per week or less.

*Exclusions and References:*

Plate operators that are limited proprietary companies are not eligible for this class.

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.
Primary Activities

612315001 Taxi cab service, metropolitan, using other drivers up to 2 shifts per week

612320 Taxi Drivers—Non-metropolitan—TC-plate

This class includes employers engaged in operating taxi cabs with TC-plates in country areas. Owner/operators who are sole traders or partnerships are eligible for WIC 612322, 612324 or 612326 where they can provide evidence to their insurer of the number of shifts drivers other than themselves drive the taxi.

Exclusions and References:

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities:

612320001 Taxi cab service, non-metropolitan

612322 Taxi Drivers—Non-Metropolitan—TC-plate (no intention to employ)

This class includes owner/operators engaged in operating taxi cabs with TC-plates in country areas with no intention to employ other drivers.

Exclusions and References:

Plate operators that are limited proprietary companies are not eligible for this class.

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;
(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities

612322001 Taxi cab service, non-metropolitan, with no intention to employ

612324 Taxi Drivers—Non-Metropolitan—TC-plate (up to 1 shift per week)

This class includes employers engaged in operating taxi cabs with TC-plates in country areas using other drivers on average of up to 1 shift per week.

Exclusions and References:

Plate operators that are limited proprietary companies are not eligible for this class.

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities

612324001 Taxi cab service, non-metropolitan, using other drivers up to 1 shift per week

612326 Taxi Drivers—Non-Metropolitan—TC-plate (up to 2 shifts per week)

This class includes employers engaged in operating taxi cabs with TC-plates in country areas using other drivers on average of up to 2 shifts per week.

Exclusions and References:
Plate operators that are limited proprietary companies are not eligible for this class.

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities

612326001  Taxi cab service, non-metropolitan, using other drivers up to 2 shifts per week

612330  Hire Car Drivers

This class includes employers engaged in operating hire cars with HC-plates with drivers for the transportation of passengers.

Exclusions and References:

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in the applicable class of this subdivision;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities:

612330001  Hire car with drivers

612340  Other Road Passenger Transport nec

This class includes employers mainly engaged in operating other forms of road vehicles nec for the transportation of passengers, taxi base operations (except for drivers) and taxi call centres.
Primary Activities:

612340001  Hire car service operator (without HC-plates)
612340002  Road passenger transport nec
612340003  Taxi booking operation (except for taxi trucks)
612340004  Taxi cab management service (ie operation on behalf of owner)
612340005  Taxi network operation (except for taxi trucks)
612340006  Taxi radio base operation (except for taxi trucks)

Subdivision 62 - Rail Transport

Class    Title and Description

620000   Rail Transport
This class includes employers mainly engaged in operating railways (except tramways) for the transportation of freight or passengers, in operating railway terminal or depot facilities for receiving, despatching or transferring rail freight or cargo, or in providing services allied to railway transport not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) repairing railway rolling stock or locomotives are included in Class 282300 Railway Equipment Mfg;

(b) constructing or repairing railway permanent way are included in Class 412200 Non-Building Construction nec;

(c) providing catering services are included in Class 573000 Cafes and Restaurants;

(d) operating tramways for the transport of passengers are included in Class 612200 Short Distance Bus Transport (Including Tramway);

(e) rail freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling; and

(f) operating railways as a tourist attraction are included in Class 933000 Other Recreation Services.
Primary Activities:

620000001 Container terminal operation (railway)
620000002 Freight transport service (railway)
620000003 Locomotive leasing
620000004 Passenger transport service (railway)
620000005 Railway station operation
620000006 Suburban railway transport service (except tramway transport)
620000007 Terminal operation (railway)

Subdivision 63 - Water Transport

Class Title and Description

630100 International Sea Transport

This class includes employers mainly engaged in the operation of vessels for the transportation of passengers or freight by sea between domestic and foreign ports.

Exclusions and References:

Employers mainly engaged in

(a) repairing, refitting or converting ships are included in Class 282100 Shipbuilding;

(b) operating sea transport terminals are included in Class 662200 Water Transport Terminals;

(c) providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;

(d) sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling; and

(e) leasing, hiring, or charter of ships without crew are included in Class 774210 Boat and Ferry Hiring.

Primary Activities:
Coastal Water Transport

This class includes employers mainly engaged in the operation of vessels for the transportation of passengers or freight by sea between domestic ports. It also includes employers engaged in the charter or leasing of ships with crew, for any period, for use in coastal sea transport.

Exclusions and References:

Employers mainly engaged in

(a) operating ships or boats within harbours or inland waters for the transportation of passengers or freight are included in Class 630300 Inland Water Transport;

(b) operating sea transport terminals are included in Class 662200 Water Transport Terminals;

(c) providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;

(d) operating tugboats or towing vessels are included in Class 662920 Services to Water Transport nec;

(e) sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;

(f) leasing, hiring or charter of ships, fishing boats or pleasure craft without crew, other than for transportation of passengers, are included in Class 774210 Boat and Ferry Hiring; and

(g) leasing, hiring or charter of ships, fishing boats or pleasure craft, with crew, other than for transportation of passengers, are included in Class 931911 Sports and Services to Sport nec.

Primary Activities:

630200001 Boat charter, lease or rental (with crew; for any period; for coastal water transport; except recreational)
630200002 Freight transport service (coastal sea transport)
630200003 Island ferry operation (in coastal waters)
630200004 Ocean cruise service (between domestic ports)
630200005 Passenger transport service (coastal sea transport)
630200006 Ship charter, lease or rental (with crew; for any period; for coastal sea transport)
630200007 Ship management service for coastal sea transport (ie operation of ships on behalf of owners)
630200008 Vehicular ferry operation (in coastal waters)
630200009 Water Taxi

630300 Inland Water Transport

This class includes employers mainly engaged in the operation of vessels for the transportation of freight or passengers in harbours or inland waters (except tug boats or lighters).

Exclusions and References:

Employers mainly engaged in

(a) operating vehicular punts are included in Class 661900 Services to Road Transport nec;

(b) providing tug boat or lighterage services are included in Class 662920 Services to Water Transport nec; and

(c) hiring or renting pleasure boats from own stocks, without crew, are included in Class 774210 Boat and Ferry Hiring.

Primary Activities:

630300001 Cruise operation (river, harbour or lake; with or without restaurant facilities)
630300002 Freight transport service (river, harbour or lake)
630300003 Passenger ferry operation (river, harbour or lake)
630300004 Passenger transport service (river, harbour or lake)
630300005 Water taxi service (river, harbour or lake)
Subdivision 64 - Air and Space Transport

Class | Title and Description
--- | ---
640100 | Scheduled International Air Transport

This class includes employers mainly engaged in operating aircraft on scheduled routes for the transportation of passengers or freight between domestic and foreign ports.

*Exclusions and References:*

Employers mainly engaged in

(a) repairing aircraft are included in Class 282400 Aircraft Mfg;

(b) operating aircraft on a non-scheduled basis for the transportation of passengers or freight between domestic and foreign airports are included in Class 640300 Non-Scheduled Air and Space Transport;

(c) operating ticket sales or booking offices of non-resident airlines are included in Class 664100 Travel Agency Services; and

(d) international air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling.

**Primary Activities:**

- 640100001 Aircraft charter, lease or rental (with crew; for use in scheduled international air transport)
- 640100002 Air transport service (scheduled international)
- 640100003 Air transport terminal operation (for scheduled international air transport; except airports)
- 640100004 Freight transport service (scheduled international air transport)
- 640100005 Passenger transport service (scheduled international air transport)

640200 | Scheduled Domestic Air Transport

This class includes employers mainly engaged in operating aircraft on scheduled routes for the transportation of passengers or freight domestically.

*Exclusions and References:*
Employers mainly engaged in

(a) repairing aircraft are included in Class 282400 Aircraft Mfg;

(b) operating aircraft on a non-scheduled basis for the transportation of passengers or freight domestically are included in Class 640300 Non-Scheduled Air and Space Transport; and

(c) domestic air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling.

Primary Activities:

640200001 Air transport service (scheduled domestic)
640200002 Air transport terminal operation (for scheduled domestic air transport; except airports)
640200003 Aircraft charter, lease or rental (with crew; for use in scheduled domestic air transport)
640200004 Freight transport service (scheduled domestic air transport)
640200005 Passenger transport service (scheduled domestic air transport)

640300 Non-Scheduled Air and Space Transport

This class includes employers mainly engaged in operating aircraft on other than scheduled routes for the transportation of passengers or freight. It also includes employers engaged in operating flying schools.

Exclusions and References:

Employers mainly engaged in

(a) aerial crop dusting, helicopter cattle mustering or in the provision of other aerial agricultural services are included in Class 021300 Aerial Agricultural Services;

(b) repairing aircraft are included in Class 282400 Aircraft Mfg;

(c) civil airport operation (except air transport terminals) are included in Class 663000 Services to Air Transport;

(d) air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;

(e) leasing or hiring aircraft without crew, from own stocks are included in Class 774220 Other Transport Equipment Leasing nec; and
Primary Activities:

640300001  Aerial advertising service (including skywriting)
640300002  Air transport terminal operation (for non-scheduled air transport; except airports)
640300003  Aircraft charter, lease or rental (with crew; for use in non-scheduled air transport)
640300004  Helicopter charter
640300005  Hot air balloon ride operation
640300006  Flying school operation
640300007  Freight transport service (non-scheduled air transport)
640300008  Passenger transport service (non-scheduled air transport)
640300009  Skywriting
640300010  Space transport service (non-scheduled)

Subdivision 65 - Other Transport

Class  Title and Description

650100  Pipeline Transport

This class includes employers mainly engaged in operating pipelines for the transportation of oil, gas, water or other materials on a contract or fee basis.

Primary Activities:

650100001  Pipeline operation (for the transport of oil, gas, water or other materials on a contract or fee basis)

650900  Transport nec

This class includes employers mainly engaged in the transportation of passengers or freight not elsewhere classified.

Primary Activities:

650900001  Aerial cable car operation (except tramway)
Subdivision 66  Services to Transport

Class  Title and Description

661100  Parking Services

This class includes employers mainly engaged in providing motor vehicle parking facilities.

Exclusions and References:

Employers mainly engaged in providing security services to parking station operators are included in Class 786412 Security Services

Primary Activities:

661100001  Car park operation
661100002  Parking station operation

661900  Services to Road Transport nec

This class includes employers mainly engaged in providing services to road transport not elsewhere classified.

Exclusions and References:

Employers mainly engaged in operating passenger ferries which may also carry some freight or motor vehicles are included in the appropriate classes in Subdivision 63 Water Transport.

Primary Activities:
661900001 Container terminal or park facilities provision (for road freight on a fee or contract basis)

661900002 Escort vehicle operation for road haulage

661900003 Terminal facilities provision (to road freight or passenger transport employers on a fee or contract basis)

661900004 Toll bridge operation

661900005 Toll road operation

661900006 Vehicle relocation service (where the vehicle is driven and not carried as freight)

661900007 Vehicular ferry or punt operation (in inland waters)

661900008 Weighbridge operation

661900999 Services to road transport nec

662100 Stevedoring

This class includes employers mainly engaged in the provision of labour for the loading or unloading of vessels.

Primary Activities:

662100001 Ship loading or unloading service (provision of labour only)

662100002 Stevedoring

662200 Water Transport Terminals

This class includes employers mainly engaged in the operation of ship mooring facilities or of passenger or freight sea transport terminals (including sea cargo container terminals and coal or grain loaders) used for the loading or unloading of vessels.

Exclusions and References:

Employers mainly engaged in

(a) providing stevedoring services are included in Class 662100 Stevedoring.

(b) providing security services to Water Transport Terminal operators are included in Class 786412 Security Services

Primary Activities:
662200001 Coal loader operation (sea transport)
662200002 Container terminal operation (marine cargo)
662200003 Freight terminal operation (sea transport)
662200004 Grain loader operation (sea transport)
662200005 Passenger terminal operation (sea transport)
662200006 Ship mooring service
662200007 Terminal operation (sea transport)

662300 Port Operators

This class includes employers mainly engaged in the maintenance and leasing of port facilities to facilitate the land-sea transition of goods and passengers.

Exclusions and References:

Employers mainly engaged in

(a) constructing port facilities are included in Class 412200 Non-Building Construction nec; and

(b) planning port facilities are included in the appropriate classes within Subdivision 78 Business Services.

Primary Activities:

662300001 Port operation
662300002 Wharf facility leasing
662300003 Wharf provision
662300004 Wharf operation

662910 Water Transport Agency Services nec

This class includes employers mainly engaged in providing administrative and agency services to water transport not elsewhere classified.

Exclusions and References:

Employers mainly engaged in
(a) the charter or leasing of ships or boats for the transportation of passengers or freight (except fishing vessels and pleasure craft), with crew, are included in the appropriate classes in Subdivision 63 Water Transport;

(b) the charter or leasing of ships or boats for fishing, recreation or pleasure, with crew, are included in Class 931911 Sports and Services to Sport nec; and employers engaged in the charter or leasing of ships or boats for fishing, recreation or pleasure, without crew, are included in Class 774210 Boat and Ferry Hiring.

(c) operating water transport terminal facilities are included in Class 662200 Water Transport Terminals;

(d) sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;

(e) providing customs agency services are included in Class 664410 Customs Agencies—Goods Handling or Class 664420 Customs Agencies—No Goods Handling

(f) ship broking are included in Class 664900 Services to Transport nec; and

(g) operating marina facilities for pleasure craft are included in Class 931911 Sports and Services to Sports nec.

**Primary Activities:**

662910001 Ship registration service

662910002 Ship agency service

662920 Services to Water Transport nec

This class includes employers mainly engaged in providing port and harbour services not elsewhere classified.

**Exclusions and References:**

Employers mainly engaged in repairing ships or boats are included in Classes 282100 Shipbuilding, 282220 Boat Repairing or 532900 Automotive Repair and Services nec.

**Primary Activities:**

662920001 Distressed vessel towing service

662920002 Harbour service nec
662920003  Lift span bridge operation
662920004  Lighterage service
662920005  Navigation service, water transport
662920006  Pilotage service
662920007  Port service nec
662920008  Salvage service, marine
662920009  Towboat operation
662920010  Tugboat operation
662920011  Waterway, navigable, operation

663000  Services to Air Transport nec

This class includes employers mainly engaged in providing civil airport and space port facilities, aerospace navigation, and other services to air or space transport employers.

Exclusions and References:

Employers mainly engaged in

(a) aircraft repair are included in Class 282400 Aircraft Mfg;

(b) aircraft leasing or charter with crew, or in the operation of passenger or freight air transport terminals (whether at airports or not) are included in the appropriate classes of Subdivision 64 Air and Space Transport;

(c) operating ticket sales offices of non-resident airlines are included in Class 664100 Travel Agency Services;

(d) aircraft leasing without crew, from own stocks, for periods of one year or more, are included in Class 774220 Other Transport Equipment Leasing nec;

(e) providing security services at airports are included in Class 786412 Security Services; and

(f) airline food catering are included in Class 573000 Cafes and Restaurants.

Primary Activities:

663000001  Air traffic control and navigation service
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:

- Booking service (passenger transport and/or accommodation)
- Ticket consolidation service (for passenger transport)
- Ticket selling (for non-resident airlines)
- Tour guide service
- Tour retailing service
- Tour wholesaling service
- Tourist bureau service
- Travel agency service nec

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 do not undertake any manual or mechanical handling of the goods involved.
class if they undertake any manual or mechanical handling of the goods involved.

Exclusions and References:

Employers mainly engaged in

(a) freight forwarding other than by road who do not undertake any manual or mechanical handling of goods are included in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;

(b) road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and

(c) freight brokerage are included in Class 664900 Services to Transport nec.

Primary Activities:

664310001 Freight forwarding service (except by road), goods handling
664310002 Rail freight forwarding

664320 Freight Forwarding (Other than Road)—No Goods Handling

This class includes employers mainly engaged in contracting to transport goods for other enterprises, and using one or more different enterprises to perform the contracted services by way of rail and/or air and/or sea freight transport. Such employers are included in this class if they do not undertake in any manual or mechanical handling of the goods involved.

Exclusions and References:

Employers mainly engaged in

(a) freight forwarding other than by road who undertake any manual or mechanical handling of goods are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling;

(b) road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and

(c) freight brokerage are included in Class 664900 Services to Transport nec.

Primary Activities:
664320001  Freight forwarding service (except by road), no goods handling

664410  Customs Agencies—Goods Handling

This class includes employers mainly engaged in providing customs services which involve any manual or mechanical handling of goods.

Exclusions and References:

Employers mainly engaged in

(a) customs agency services which do not involve any handling of goods are included in Class 664420 Customs Agencies—No Goods Handling; and

(b) international freight forwarding are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.

Primary Activities:

664410001  Customs agency service, goods handling
664410002  Customs clearance service, goods handling
664410003  Export documentation preparation service, goods handling
664410004  Import documentation preparation service, goods handling

664420  Customs Agencies—No Goods Handling

This class includes employers mainly engaged in providing customs services which do not involve any manual or mechanical handling of goods.

Exclusions and References:

Employers mainly engaged in

(a) customs agency services which involve any handling of goods are included in Class 664410 Customs Agencies—Goods Handling; and

(b) international freight forwarding are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.

Primary Activities:

664420001  Customs agency service, no goods handling
664420002  Customs clearance service, no goods handling
664420003 Export documentation preparation service, no goods handling
664420004 Import documentation preparation service, no goods handling

664900 Services to Transport nec

This class includes employers mainly engaged in the provision of services to transport not elsewhere classified.

Exclusions and References:

Employers mainly engaged in hiring or leasing pallets, from own stocks, are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator.

Primary Activities:

664900001 Crating or packing service (for transport)
664900002 Freight brokerage
664900003 Transport container repair or refurbishing
664900004 Wool dumping

Subdivision 67 - Storage

Class Title and Description

670100 Grain Storage

This class includes employers mainly engaged in the storage of cereal grains.

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

Class Title and Description

711110 Postal Delivery Services

This class includes employers mainly engaged in picking up, transport, and delivery (domestic or international) of addressed or unaddressed mail, packages and parcels. This class includes collection of mail from
public letter boxes or from post offices, sorting of mail, and distribution and delivery.

Exclusions and References:

*Employers mainly engaged in the express door-to-door pick up and delivery of unstamped letters and mail-type articles are included in Class 711200 Courier Services.*

### Primary Activities:

<table>
<thead>
<tr>
<th>Code</th>
<th>Activity Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>71110001</td>
<td>Advertising brochures and pamphlets, letter box delivery</td>
</tr>
<tr>
<td>71110002</td>
<td>Mail services, delivery and collection</td>
</tr>
</tbody>
</table>

#### 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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Activity Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>71112001</td>
<td>Mailbox rental services</td>
</tr>
<tr>
<td>71112002</td>
<td>Post office operation</td>
</tr>
<tr>
<td>71112003</td>
<td>Postal agency operation</td>
</tr>
</tbody>
</table>

#### Courier Services

This class includes employers mainly engaged in the express door-to-door pick up, transport and delivery of letters, mail-type articles, parcels and packages. The activity may involve the use of one or more modes of transport which may be privately or publicly owned. The items being delivered are not owned by the employer.

Exclusions and references:

*Employers mainly engaged in delivery of food (meant for immediate consumption) where the product is owned and supplied by the employer are included in Class 512500 Takeaway Food Retailing.*
Primary Activities:

711200001 Alcohol delivery service from retail bottle shop or liquor outlet
711200002 Courier service
711200003 Customised express pick up and delivery service
711200004 Messenger service
711200005 Retail food delivery service from restaurant or takeaway food outlet

712000 Telecommunication Services

This class includes employers mainly engaged in providing telecommunication services to the public by wire, cable or radio.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing communication equipment are included in the appropriate classes in Division C Manufacturing;

(b) cable laying, transmission line or tower construction, or in the installation or repair of telephone or telegraphic equipment are included in the appropriate classes in Division E Construction;

(c) operating call centres, telephone answering services or message delivery services are included in Class 786900 Business Services nec;

(d) operating radio or television broadcasting services are included in Classes 912100 Radio Services and 912200 Television Services; and

(e) operating internet cafes with food and/or beverage service are included in Class 573000 Cafes and Restaurants.

Primary Activities:

712000001 Cable service (communication)
712000002 Communication channel service
712000003 International telephone network operation
712000004 Internet service provider
712000005 Local telephone network
712000006 Long distance telephone network
712000007 Mobile telecommunications network operation
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>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>731000</td>
<td>Central Bank</td>
</tr>
</tbody>
</table>

This class includes employers mainly engaged in the operation of government central banks, not involving personal ‘over the counter’ customer service.

Primary Activities:
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>731000001</td>
<td>Financial regulatory service</td>
</tr>
<tr>
<td>731000002</td>
<td>Government central bank operation</td>
</tr>
<tr>
<td><strong>732100</strong></td>
<td>Banks</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in the banking activities of recognised banks.</td>
</tr>
<tr>
<td>Primary Activities:</td>
<td></td>
</tr>
<tr>
<td>732100001</td>
<td>Development bank operation</td>
</tr>
<tr>
<td>732100002</td>
<td>Savings bank operation</td>
</tr>
<tr>
<td>732100003</td>
<td>Merchant bank operation</td>
</tr>
<tr>
<td>732100004</td>
<td>Trading bank operation</td>
</tr>
<tr>
<td><strong>732200</strong></td>
<td>Building Societies</td>
</tr>
<tr>
<td></td>
<td>This class includes employers and specialised financiers mainly engaged in providing loans for home building or purchasing purposes, as well as taking deposits.</td>
</tr>
<tr>
<td>Primary Activities:</td>
<td></td>
</tr>
<tr>
<td>732200001</td>
<td>Building society operation</td>
</tr>
<tr>
<td><strong>732300</strong></td>
<td>Credit Unions</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>Primary Activities:</td>
<td></td>
</tr>
<tr>
<td>732300001</td>
<td>Credit union operation</td>
</tr>
<tr>
<td><strong>732400</strong></td>
<td>Money Market Dealers</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
</tbody>
</table>

*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

732900001 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

7330000 Other Financiers

This class includes employers mainly engaged in providing credit, or lending money, or in leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods) not elsewhere classified. Included are employers which borrow and lend money from a group of employers related to it. Employers of terminating building societies (except terminating building society management on a commission or fee basis) are included.

**Exclusions and References:**

Employers whose main source of funds is deposits are included in Subdivision 73 Finance. Employers mainly engaged in finance broking or in arranging finance for others, or in carrying out or in managing the operations of terminating building societies on a commission or fee basis are included in Class 751900 Services to Finance and Investment nec.
Primary Activities:

733000001  Financing nec
733000002  Motor vehicle leasing on purely financial basis
733000003  Terminating building society operation (except terminating building society management on a commission or fee basis)

734000  Financial Asset Investors

This class includes employers (except employers of separately constituted superannuation funds) mainly engaged in investing money on their own account in predominantly financial assets (including mortgages). Also included are investment type employer trusts engaged in holding financial assets.

Exclusions and References:

Employers of holding companies mainly engaged in activities other than holding shares, or of trusts or funds mainly engaged in producing goods or services (rather than merely investing money), are classified to the appropriate industry classes in accordance with their major activity.

Employers mainly engaged in

(a) providing benefits through separately constituted funds are included in 741200 Superannuation Funds;

(b) underwriting new security issues, or in buying or selling stocks, shares or other financial securities for others are included in Class 751100 Financial Asset Broking Services;

(c) managing (eg on a commission or fee basis) financial asset investments for others (except for separately constituted superannuation funds), or employers mainly engaged in providing trustee or financial asset investment advisory services are included in Class 751900 Services to Finance and Investment nec; and

(d) operating real property are included in Subdivision 77 Property Services.

Primary Activities:

734000001  Charitable/educational trust or foundation operation (investment type; in mainly financial assets, except trust management services on a commission or fee basis)
734000002  Friendly Society operation (investment type; in predominantly financial assets)
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>734000003</td>
<td>Investment operation (own account; in predominantly financial assets; except superannuation funds)</td>
</tr>
<tr>
<td>734000004</td>
<td>Employer or unit trust operation (investment type; in predominantly financial assets; except trust management on a commission or fee basis)</td>
</tr>
<tr>
<td>734000005</td>
<td>Holding company operation (viz holding shares in subsidiary companies)</td>
</tr>
</tbody>
</table>

**Subdivision 74 - Insurance**

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>741100</td>
<td>Life Insurance</td>
</tr>
<tr>
<td>741100001</td>
<td>Life insurance provision</td>
</tr>
<tr>
<td>741100002</td>
<td>Life reinsurance provision</td>
</tr>
</tbody>
</table>

**Superannuation Funds**

This class includes employers of separately constituted funds mainly engaged in providing retirement benefits.

*Exclusions and References:*

*Employers mainly engaged in managing or in carrying out the operations of separately constituted superannuation funds on a commission or fee basis are included in Class 752000 Services to Insurance.*
Primary Activities:
741200001 Approved Deposit Fund (Superannuation) operation
741200002 Pension fund, separately constituted, operation
741200003 Superannuation fund, separately constituted, operation

742100 Health Insurance
This class includes employers mainly engaged in providing insurance cover for hospital, medical, dental, pharmaceutical or funeral expenses or costs.

Primary Activities:
742100001 Dental insurance provision
742100002 Funeral benefit provision
742100003 Health insurance provision

742200 General Insurance
This class includes employers mainly engaged in providing motor vehicle, fire, marine, comprehensive household or insurance cover not elsewhere classified.

Exclusions and References:
Insurance broking employers of foreign based insurance underwriters, not carrying insurance domestically, are included in Class 752000 Services to Insurance.

Primary Activities:
742200001 Accident insurance provision
742200002 All risks insurance provision
742200003 Fire insurance provision
742200004 General insurance provision
742200005 Household insurance provision
742200006 Mortgage insurance provision
742200007 Motor vehicle insurance provision
<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>751100</td>
<td>Financial Asset Broking Services</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in trading in stocks, shares or other</td>
</tr>
<tr>
<td></td>
<td>financial assets for others, or in underwriting financial asset issues.</td>
</tr>
</tbody>
</table>

**Primary Activities:**

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>751100001</td>
<td>Commodity futures broking or dealing (on a commission or transaction fee basis)</td>
</tr>
<tr>
<td>751100002</td>
<td>Financial asset broking service</td>
</tr>
<tr>
<td>751100003</td>
<td>Mortgage broking service</td>
</tr>
<tr>
<td>751100004</td>
<td>Stock broking or trading (on a commission or transaction fee basis)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>751900</td>
<td>Services to Finance and Investment nec</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in providing nominee, trustee, investment</td>
</tr>
<tr>
<td></td>
<td>management or advisory services, or other services in the field of finance or</td>
</tr>
<tr>
<td></td>
<td>investment (except insurance or superannuation). Also included in this class are</td>
</tr>
<tr>
<td></td>
<td>employers of incorporated stock exchanges.</td>
</tr>
</tbody>
</table>

*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:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>751900001</td>
<td>Charitable fund raising (on a commission or fee basis)</td>
</tr>
<tr>
<td>751900002</td>
<td>Credit card administration service</td>
</tr>
<tr>
<td>751900003</td>
<td>Disease and medical condition research fund raising (on a commission or fee basis)</td>
</tr>
<tr>
<td>751900004</td>
<td>Executor service</td>
</tr>
<tr>
<td>751900005</td>
<td>Finance consultant service</td>
</tr>
<tr>
<td>751900006</td>
<td>Financial asset investment consultant service</td>
</tr>
<tr>
<td>751900007</td>
<td>Fundraising (on a commission or fee basis) nec</td>
</tr>
<tr>
<td>751900008</td>
<td>Money changing service (non-bank)</td>
</tr>
<tr>
<td>751900009</td>
<td>Nominee service</td>
</tr>
<tr>
<td>751900010</td>
<td>Portfolio, investment, management service (on a commission or fee basis)</td>
</tr>
<tr>
<td>751900011</td>
<td>Security valuation service</td>
</tr>
<tr>
<td>751900012</td>
<td>Share registry operation</td>
</tr>
<tr>
<td>751900013</td>
<td>Stock exchange operation</td>
</tr>
<tr>
<td>751900014</td>
<td>Terminating building society management service (on a commission or fee basis)</td>
</tr>
<tr>
<td>751900015</td>
<td>Trustee service</td>
</tr>
<tr>
<td>751900016</td>
<td>Welfare fund raising (on a commission or fee basis)</td>
</tr>
<tr>
<td>751900999</td>
<td>Finance service nec</td>
</tr>
</tbody>
</table>

**752000 Services to Insurance**

This class includes employers mainly engaged in providing insurance broking or agency services, or other services to insurance such as consultant, claim assessment or adjustment services. This class also includes foreign based insurance underwriters engaged in insurance broking (not carrying) domestically, as well as employers mainly...
engaged in managing or in carrying out the operations of separately constituted superannuation funds on a commission or fee basis.

Exclusions and References:

Employers mainly engaged in provision of services to rebuild, repair or clean damaged goods are included in the appropriate class for rebuilding, repairing or cleaning of those goods.

Primary Activities:

752000001 Actuarial service
752000002 Claim adjustment service
752000003 Claim assessment service
752000004 Insurance agency service
752000005 Insurance broking service
752000006 Insurance consultant service
752000007 Insurance fund management service (on a commission or fee basis)
752000008 Superannuation fund management service (on a commission or fee basis)

Division L - Property and business services

This Division includes all employers mainly engaged in renting and leasing assets as well as employers mainly engaged in providing a wide variety of routine support activities for the day to day operations of other businesses or organisations.

Subdivision 77 - Property Services

Class | Title and Description
--- | ---
771110 | Residential Strata Schemes

This class consists of residential strata schemes.

Primary Activities:
Community association (as defined under section 3 (1) of the Community Land Management Act 1989)

Neighbourhood association (as defined under section 3 (1) of the Community Land Management Act 1989)

Precinct association (as defined under section 3 (1) of the Community Land Management Act 1989)

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:

Apartment (except holiday apartments) renting or leasing

Building renting or leasing, residential

Caravan park, residential (other than holiday) operation

Flat (except holiday flat) renting or leasing

House (except holiday houses) renting or leasing

Manufactured or mobile home villages where accommodation is on a long term basis
771210 Commercial Property Strata Schemes

This class consists of commercial property strata schemes.

Primary Activities:

771210001 Commercial property strata schemes (owners corporation)

771220 Commercial Property Operators and Real Estate Developers

This class includes employers mainly engaged in the leasing out of commercial and industrial property. This class also includes employers engaged in land subdivision and development, except those undertaking the organisation, management or supervision of construction work.

Exclusions and References:

Employers mainly engaged in

(a) organisation, management or supervision of construction activity or site preparation services are included in the relevant class in Division E Construction;

(b) self storage operations with goods handling and storage operations are in Class 670900 Storage nec;

(c) shopping centre facilities management including provision of cleaning and/or security services are included in the relevant classes of Subdivision 78 Business Services; and

(d) general repair or maintenance services of commercial facilities are included in 411300 Non-Residential Building Construction.

Primary Activities:

771220001 Building, non-residential, renting or leasing
771220002 Factory renting or leasing
771220003 Non-residential land development or subdivision (except where there is also site preparation or construction activity)
771220004 Office space renting or leasing
771220005 Property, non-residential, renting or leasing
771220006 Residential property developer (except construction)
771220007 Self storage operation where employee only perform administrative and/or managerial duties
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>771220008</td>
<td>Shopping centre facilities management (excluding provision of cleaning or security services)</td>
</tr>
<tr>
<td>771220009</td>
<td>Shopping centre renting or leasing</td>
</tr>
<tr>
<td>771220010</td>
<td>Warehouse renting or leasing</td>
</tr>
<tr>
<td>77200000</td>
<td><strong>Real Estate Agents</strong></td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in valuing, purchasing, selling (by auction or private treaty), managing or renting real estate for others.</td>
</tr>
<tr>
<td></td>
<td><strong>Exclusions and References:</strong></td>
</tr>
<tr>
<td></td>
<td>Employers mainly engaged in providing a real estate title transfer service performed by qualified legal practitioners are included in Class 784100 Legal Services.</td>
</tr>
<tr>
<td></td>
<td><strong>Primary Activities:</strong></td>
</tr>
<tr>
<td>772000001</td>
<td>Broking service (real estate)</td>
</tr>
<tr>
<td>772000002</td>
<td>Conveyancing service (other than by employees of qualified legal practitioners)</td>
</tr>
<tr>
<td>772000003</td>
<td>Real estate agency service</td>
</tr>
<tr>
<td>772000004</td>
<td>Real estate auctioning service</td>
</tr>
<tr>
<td>772000005</td>
<td>Real estate broking service</td>
</tr>
<tr>
<td>772000006</td>
<td>Real estate management service</td>
</tr>
<tr>
<td>772000007</td>
<td>Real estate owners corporation management service</td>
</tr>
<tr>
<td>772000008</td>
<td>Real estate rental agency service</td>
</tr>
<tr>
<td>772000009</td>
<td>Real estate title transfer service (other than by employers of qualified legal practitioners)</td>
</tr>
<tr>
<td>772000010</td>
<td>Real estate valuer</td>
</tr>
<tr>
<td>772000011</td>
<td>Time share apartment management service</td>
</tr>
<tr>
<td>772000012</td>
<td>Title searching service</td>
</tr>
<tr>
<td>772000013</td>
<td>Valuing service (real estate)</td>
</tr>
<tr>
<td>7730000</td>
<td><strong>Non-Financial Asset Investors</strong></td>
</tr>
</tbody>
</table>
This class includes employers mainly engaged in holding intellectual property or other non-financial assets (except real estate or plant and equipment) which were not produced by the employer and from which they derive income from payments for the use of those assets or for reproducing those assets.

Exclusions and References:

Employers mainly engaged in

(a) holding real estate from which they derive income are included in Class 771220 Commercial Property Operators and Real Estate Developers; and

(b) holding plant and equipment from which they derive income are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator, or in Class 774320 Plant and Machinery Hiring and Leasing With Operator.

Primary Activities:

773000001 Investing in patents and copyrights
773000002 Investing in tangible artistic work
773000003 Taxi cab plate leasing
773000999 Non-financial asset investing nec

774100 Motor Vehicle Hiring

This class includes employers mainly engaged in leasing, hiring or renting motor vehicles from own stocks, without drivers (except licensed taxi cabs or hire cars).

Exclusions and References:

Employers mainly engaged in

(a) hiring motor vehicles with drivers are included in the appropriate classes in Subdivision 61 Road Transport;

(b) leasing, hiring or renting licensed taxi cabs or hire cars are included in the appropriate class in Subdivision 61 Road Transport;

(c) leasing motor vehicles on a purely financial service basis are included in Class 733000 Other Financiers; and

(d) hiring transport equipment with driver are included in the relevant class in Division I Transport and Storage.
Primary Activities:

774100001 Bus leasing (from own stocks; without driver)
774100002 Campervan leasing, hiring or renting (from own stocks; without driver)
774100003 Car leasing, hiring or renting (from own stocks, without driver; except licensed hire cars or taxi cabs)
774100004 Motor cycle rental
774100005 Truck leasing, hiring or renting (from own stocks; without driver)

774210 Boat and Ferry Hiring

This class includes employers mainly engaged in leasing or hiring ships, boats or ferries without drivers or crew.

Exclusions and References:

Employers mainly engaged in leasing, hiring or charter of boats (with crew) for fishing or recreation are included in Class 931911 Sports and Services to Sport nec.

Primary Activities:

774210001 Boat lease, hire or charter (without crew) for fishing or recreation
774210002 Boat leasing
774210003 Houseboat leasing
774210004 Ship leasing

774220 Other Transport Equipment Leasing nec

This class includes employers mainly engaged in leasing, hiring or renting aircraft or land transport equipment other than motor vehicles from their own stocks, without drivers or crew (except for mobile advertising billboard service). The renting of containers is also included.

Primary Activities:

774220001 Aircraft leasing
774220002 Caravan hiring
Plant and Machinery Hiring and Leasing Without Operator

This class includes employers mainly engaged in leasing, renting or hiring industrial machinery, plant or equipment (except transport equipment) without operators, from own stock physically held for that purpose.

Exclusions and References:

Employers mainly engaged in

(a) leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods are included in Subdivision 73 Finance);

(b) fixed or mobile crane operation on construction or building sites are included in Class 421020 Site Preparation Services;

(c) leasing transport equipment without driver are included in Class 774100 Motor Vehicle Hiring;

(d) assembly of scaffolding or formwork are included in Class 425910 Scaffolding Services;

(e) wholesaling of water for water coolers are included in Class 471600 Confectionery and Soft Drink Wholesaling;

(f) retailing of water for water coolers are included in Class 512900 Specialised Food Retailing nec; and

(g) hiring of household water cooler equipment, (with or without supply of water) are included in 951900 Personal and Household Goods Hiring nec.

Primary Activities:

774310001 Agricultural machinery leasing

774310002 Amusement machine, coin operated, hiring
774310003  Audio-visual equipment hiring and/or leasing (without installation)
774310004  Construction machinery leasing
774310005  Crowd and/or traffic barrier hiring and/or leasing
774310006  Forklift leasing, hiring or renting without operator
774310007  Juke box machine, hiring and/or leasing
774310008  Leasing, hiring or renting of scaffolding or formwork from own stocks and not assembled by the employer
774310009  Leasing of demountable buildings, school rooms and/or construction sheds
774310010  Leasing of plant or equipment (from own stocks; without operators; except transport equipment)
774310011  Mobile crane hiring and/or leasing
774310012  Motion picture recording equipment hiring and/or leasing
774310013  Pallet hiring or leasing (from own stocks)
774310014  Public address system hiring and/or leasing
774310015  Scientific, medical or professional equipment hiring and/or leasing
774310016  Sound equipment hiring and/or leasing
774310017  Vending machine hiring and/or leasing
774310018  Water cooler equipment hire, commercial (with or without supply of water)
774310999  Plant and machinery hiring and leasing without operator nec

774320  Plant and Machinery Hiring and Leasing With Operator

This class includes employers mainly engaged in leasing, renting or hiring industrial machinery, plant or equipment (except transport equipment) with operators, from own stock physically held for that purpose.

Exclusions and References:

Employers mainly engaged in

(a) leasing or hiring concrete pumping equipment with operators (who also provide formwork, pouring and finishing services) are in class 422110 Concrete Construction Services;
(b) leasing machinery, plant or equipment purely on a financial service basis (i.e. without physically handling the goods are included in Subdivision 73 Finance);

(c) leasing or hiring earthmoving equipment or construction equipment with operators are in class 421020 Site Preparation Services;

(d) leasing or hiring earthmoving equipment or construction equipment with operators for removal of overburden on mine-sites are in class 152000 Other Mining Services; and

(e) hiring transport equipment with operator are included in the relevant class in Division I Transport and Storage.

**Primary Activities:**

- 774320001 Audio-visual equipment hiring and/or leasing with operator
- 774320002 Concrete pumping equipment hiring and/or leasing with operator (excluding formwork, paving and/or finishing services)
- 774320003 Industrial machinery leasing, with operator
- 774320004 Mobile crane hiring and/or leasing with operator (other than for construction or building site)
- 774320005 Motion picture equipment hiring and/or leasing with operator
- 774320006 Sound equipment hiring and/or leasing with operator
- 774320999 Plant and machinery hiring and leasing with operator nec

774330 **Office Equipment Hiring and Leasing**

This class includes employers mainly engaged in leasing, renting or hiring office equipment from stock physically held for that purpose.

**Exclusions and References:**

Employers mainly engaged in leasing machinery, plant or equipment purely on a financial service basis (i.e. without physically handling the goods) are included in Subdivision 73 Finance).

**Primary Activities:**

- 774330001 Computer leasing
- 774330002 Computer peripheral leasing
- 774330003 Office machinery or equipment hiring
### Subdivision 78 - Business Services

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>781000</td>
<td>Scientific Research</td>
</tr>
<tr>
<td></td>
<td>This class includes employers mainly engaged in undertaking research in the agricultural, biological, physical or social sciences.</td>
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</table>

**Exclusions and References:**

(a) Employers mainly engaged in providing technical or engineering consultancy services are included in Class 782300 Consulting Engineering Services;

(b) Employers mainly engaged in providing market research or similar services for businesses are included in Class 785300 Market Research Services;

(c) Employers mainly engaged in providing pathological services for the medical profession are included in Class 863100 Pathology Services;

(d) Universities mainly engaged in undertaking basic or applied research are included in Class 843100 Higher Education; and

(e) Fund raising for disease and medical condition research on a commission or fee basis are included in Class 751900 Services to Finance and Investment nec.

**Primary Activities:**

- 781000001 Aeronautical research institution operation (except university)
- 781000002 Agricultural research institution operation (except university)
- 781000003 Biological research institution operation (except university)
- 781000004 Biotechnology research operation (except university)
- 781000005 Economic research institution operation (except university)
- 781000006 Food research institution operation (except university)
- 781000007 Fund raising for disease and medical condition research (own account)
- 781000008 Industrial research institution operation (except university)
781000009 Medical research institution operation (except university)
781000010 Observatory operation (except university)
781000011 Research farm operation (except university)
781000012 Social science research institution operation (except university)
781000013 Space tracking station operation (except as communication service)
781000999 Scientific research institution operation (except university) nec

782100 Architectural Services

This class includes employers mainly engaged in providing architectural services.

Exclusions and References:

Employers mainly engaged in managing, organising or supervising construction projects are included in the appropriate classes in Division E Construction.

Primary Activities:

782100001 Architect (own account)
782100002 Architectural consultancy service (except construction project management)
782100003 Drafting service, architectural
782100004 Landscape architecture service
782100005 Town planning service

782200 Surveying Services

This class includes employers mainly engaged in providing surveying services (including exploration surveying services on contract).

Exclusions and References:

Employers mainly engaged in

(a) exploring for crude oil or natural gas on their own account whether by surveying or other techniques are included in Class 151100 Petroleum Exploration (Own Account);
(b) exploring for minerals (except crude oil or natural gas) on their own account whether by surveying or other techniques are included in Class 151300 Mineral Exploration (Own Account); and

(c) providing geological or geophysical surveying services (on a contract or fee basis) involving drilling and/or blasting are included in Class 152000 Other Mining Services.

Primary Activities:

782200001 Aerial photography service
782200002 Aerial surveying service
782200003 Cadastral surveying service
782200004 Engineering surveying service
782200005 Geodetic surveying service (on a contract or fee basis)
782200006 Geological or geophysical surveying services (on a contract or fee basis) excluding drilling or blasting
782200007 Gravimetric surveying service (on a contract or fee basis)
782200008 Hydrographic surveying service
782200009 Land surveying service
782200010 Map preparation service
782200011 Mining surveying service
782200012 Oceanographic surveying service
782200013 Photogrammetry
782200014 Seismic surveying service (on a contract or fee basis)
782200015 Surveying, land and marine

782300 Consulting Engineering Services

This class includes employers mainly engaged in providing off-site consultant engineering services. Also included are employers mainly engaged in providing quantity surveying services. Employers in this class provide advice and prepare feasibility studies. They may prepare plans, reports and designs. They may also provide technical services during the planning, construction and/or installation phase. They may attend on-site but only to inspect and evaluate engineering projects.
and related services and for progress/technical/certification inspections. Employers in this class do not provide on-site workers and/or on-site management, site organisational services or direct on-site supervision.

Exclusions and References:

(a) Employers who are mainly engaged in the physical or chemical transformation of materials into new products are included in the appropriate classes in Division C Manufacturing;

(b) Employers who conduct on-site operations or who provide any management, supervisory, organisational services or construction workers on-site, either as the prime contractor or as a subcontractor, are included in the appropriate classes in Division E Construction;

(c) Employers who are mainly engaged in providing scientific or technical testing services are included in Class 782920 Technical Services nec;

(d) Research and scientific institutions are included in Class 781000 Scientific Research; and

(e) Universities mainly engaged in undertaking basic or applied research are included in Class 843100 Higher Education.

Primary Activities:

782300001 Boat designing service
782300002 Building consultancy service
782300003 Building inspection service
782300004 Chemical engineering service (consulting)
782300005 Civil engineering service (consulting)
782300006 Drawing office service (engineering)
782300007 Electrical engineering service (consulting)
782300008 Electronic engineering service (consulting)
782300009 Hydraulic engineering service (consulting)
782300010 Marine engineering service (consulting)
782300011 Materials handling engineering service (consulting)
782300012 Mining engineering service (consulting)
782300013  Naval architecture service
782300014  Pipeline engineering service (consulting)
782300015  Quantity surveying service
782300016  Sanitary engineering service (consulting)
782300017  Traffic engineering service (consulting)
782300999  Consultant engineering service nec

782910  Laboratory Services nec

This class includes employers mainly engaged in operating laboratories or testing services.

Exclusions and References:
Employers mainly engaged in
(a) providing engineering consultancy services are included in Class 782300 Consulting Engineering Services; and
(b) providing pathology services for the medical profession are included in Class 863100 Pathology Services.

Primary Activities:
782910001  Analytical laboratory
782910002  Laboratory operation (providing chemical, food, electrical engineering or other technical services)
782910003  Materials strength testing service
782910004  Non-destructive testing service
782910005  Plant tissue culture laboratory
782910006  Testing or assay service (on a fee or contract basis)
782910007  Wool testing service
782910999  Chemical analysis service nec

782920  Technical Services nec

This class includes employers mainly engaged in providing scientific and technical services not elsewhere classified. Included are employers engaged in collecting, collating or analysing meteorological
information, or in supplying meteorological forecasts, or in providing scientific testing services.

**Exclusions and References:**

**Employers mainly engaged in**

(a) providing engineering consultancy services are included in Class 782300 Consulting Engineering Services; and

(b) providing pathology services for the medical profession are included in Class 863100 Pathology Services.

**Primary Activities:**

782920001 Forensic science consulting service (other than laboratory or pathology service)

782920002 Geological and geophysical consultancy and/or data analysis service

782920003 Meteorological service

782920004 Meter reading, gas, water or electricity (no maintenance or repairing activities)

782920005 Pollution monitoring service

782920007 Seismic survey data analysis service

782920008 Weather station operation

782920999 Scientific or technical service nec

**783100 Data Processing Services**

This class includes employers mainly engaged in providing data processing services. Also included are employers engaged in providing a computer time sharing service.

**Exclusions and References:**

**Employers mainly engaged in**

(a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;

(b) leasing or hiring electronic computers or other data processing equipment without operators, are included in Class 774310 Plant and Machinery Hiring or Leasing Without Operator;
(c) providing a computer data storage and retrieval service (other than libraries) are included in Class 783200 Information Storage and Retrieval Services; and

(d) providing a computer consultancy or programming service are included in Class 783400 Computer Consultancy Services.

**Primary Activities:**

783100001 Computer time sharing service
783100002 Data entry service
783100003 Data processing service
783100004 Tabulating service

**783200 Information Storage and Retrieval Services**

This class includes employers mainly engaged in providing information storage and retrieval services (other than library or bibliographic services).

**Exclusions and References:**

Employers mainly engaged in

(a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;

(b) leasing or hiring electronic computers or other data processing equipment are included in Class 774330 Office Equipment Hiring and Leasing;

(c) providing a data processing service are included in Class 783100 Data Processing Services;

(d) providing a computer consultancy or programming service are included in Class 783400 Computer Consultancy Services; and

(e) providing library or bibliographic services are included in Class 921000 Libraries.

**Primary Activities:**

783200001 Information storage and retrieval service (other than library)

**783300 Computer Maintenance Services**

This class includes employers mainly engaged in providing computer and computer peripherals maintenance or repair services.
Exclusions and References:

Employers mainly engaged in manufacturing computers are included in Class 284100 Computer and Business Machine Mfg.

Primary Activities:

783300001 Computer maintenance service
783300002 Computer peripheral repair service
783300003 Computer repair service

783400 Computer Consultancy Services

This class includes employers mainly engaged in providing computer consultancy services, computer systems analysis, computer programming services or website design services.

Exclusions and References:

Employers mainly engaged in

(a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;

(b) leasing or hiring electronic computers or other data processing equipment are included in Class 774330 Office Equipment Leasing and Hiring;

(c) providing a data processing service are included in Class 783100 Data Processing Services;

(d) providing a computer data storage and retrieval service (other than libraries) are included in Class 783200 Information Storage and Retrieval Services;

(e) publishing content on the internet are included in the appropriate classes of Subdivision 24 Printing, Publishing and Recorded Media;

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

(g) computer and computer peripherals retailing are included in Class 523400 Domestic Appliance Retailing;

(h) computer and computer peripherals wholesaling are included in Class 461300 Computer Wholesaling;

(i) call centre helpdesk/ information technology/ computer support on a fee-for-service basis are included in Class 786900 Business Services nec; and
(j) call centre helpdesk/ information technology/ computer support not on a fee-for-service basis, and provided by the seller of the hardware and/or software are included in Class 461300 Computer Wholesaling or Class 523400 Domestic Appliance Retailing as appropriate.

Primary Activities:

783400001 Computer consultancy service
783400002 Computer facilities management service
783400003 Computer programming service
783400004 Software production service (other than mass production)
783400005 Systems analysis service (computer)
783400006 Website design service

784100 Legal Services

This class includes employers mainly engaged in providing legal services.

Exclusions and References:

Employers mainly engaged in providing real estate title transfer services (performed other than by qualified legal practitioners) are included in Class 772000 Real Estate Agents.

Primary Activities:

784100001 Advocate (own account)
784100002 Barrister (own account)
784100003 Conveyancing service (provided by employers of qualified legal practitioners)
784100004 Legal aid service
784100005 Notary (own account)
784100006 Patent attorney (own account)
784100007 Solicitor (own account)

784200 Accounting Services

This class includes employers mainly engaged in providing accounting, auditing or bookkeeping services.
Primary Activities:

784200001 Accountant (own account)
784200002 Accounting service
784200003 Auditing service
784200004 Auditor (own account)
784200005 Bookkeeping service
784200006 Tax agent (own account)

785100 Advertising Services

This class includes employers mainly engaged in providing advertising services (except sale of advertising space in their own publications or broadcasts).

Exclusions and References:

Employers mainly engaged in

(a) selling advertising space in printed material published by the same employer are included in the appropriate classes of Subdivision 24 Printing, Publishing and Recorded Media;

(b) selling advertising time in radio or television broadcasts by the same employer are included in the appropriate classes of Subdivision 91 Motion Picture, Radio and Television Services;

(c) the sale of sample or show bags or promotional packs are included in the appropriate classes of Division G Retail Trade; and

(d) contract packing of sample or show bags or promotional packs are included in Class 786700 Contract Packing Services nec.

Primary Activities:

785100001 Advertising agency service
785100002 Advertising placement service
785100003 Advertising preparation service
785100004 Advertising service (except sale of advertising space in own publications or broadcasts)
785100005 Advertising space selling (on a commission or fee basis)
785100006 Bill posting agency service
785100007 Samples distribution service
785210  Sign Writing
This class includes employers mainly engaged in painting or writing advertising or other signs.

Primary Activities:
785210001  Sign writing
785210002  Sign painting

785220  Commercial Art and Display Services
This class includes employers mainly engaged in providing graphic design services or ticket writing on a custom or order basis.

Exclusions and References:
Employers mainly engaged in services to printing and publishing, desktop publishing services or artwork preparation services are included in the appropriate classes in Subdivision 24 Printing, Publishing and Recorded Media.

Primary Activities:
785220001  Commercial art service
785220002  Graphic design service (for advertising)
785220003  Ticket writing

785300  Market Research Services
This class includes employers mainly engaged in providing market research services.

Primary Activities:
785300001  Market research service
785300002  Public opinion research service

785400  Business Administrative Services
This class includes employers mainly engaged in providing a range of services to support the operation of an unrelated business or businesses. The services provided are primary to classes in business services, property services or finance and insurance services but do not predominantly come from any one class.
Exclusions and References:

Employers who predominantly provide

(a) specific administrative services to support the operation of an unrelated employer are included in the appropriate classes in Subdivision 75 Services to Finance and Insurance, Subdivision 77 Property Services and Subdivision 78 Business Services; or

(b) corporate head office services to the employer’s interstate or overseas operations and/or the interstate or overseas operations of related employers are included in class 785410 Corporate Head Office Administration.

Primary Activities:

785400001 Business administrative services (general)

785410 Corporate Head Office Administration

This class includes employers mainly engaged in providing high level services for all its related businesses. It is typically a central administration employer for a large multi-workplace group of companies and is primarily concerned with meeting corporate regulatory requirements, managing the company structure, managing and exercising operational control and/or undertaking the strategic or organisational planning and decision making for the employer’s interstate or overseas operations and/or the interstate or overseas operation/s of related employers. Employers in this class may also maintain the share registry for related businesses. Employers in this class do not undertake operational control of activities directly integral to or related to the other day to day activities of the employer or group (e.g. design of product, production control, cost accounting, managing contracts, sales of products etc). An employer in this class is generally described by the employer as the Australian Head Office or National Head Office. Services and Head Office functions to which this class refers are included in Notes 3 and 5 of Table B.

Exclusions and References:

Employers who provide

(a) services outlined in Note 1 of Table B supporting the NSW operations of that business or to other related businesses in NSW are to be classified in accordance with the Notes to Table B;

(b) a range of administrative support services (which do not come from any one class) to unrelated employers are included in Class 785400 Business Administrative Services;
(c) a range of managerial support services (which do not come from any one class) to unrelated employers are included in Class 785500 Business Management Services; or

(d) specific support services outlined in Note 1 of Table B to unrelated employers are included in the appropriate class or classes for the services provided.

Primary Activities:

785410001 Head Office

785500 Business Management Services

This class includes employers mainly engaged in providing business management services to an unrelated business or businesses, including business analysis, efficiency or organisation and methods studies, personnel management, public relations consultancy or statistical services.

Exclusions and References:

Employers mainly engaged in

(a) providing data processing services are included in Class 783100 Data Processing Services;

(b) providing government statistical services are included in the appropriate classes in Subdivision 81 Government Administration;

(c) providing comprehensive on-site facilities management services should be included in the appropriate class of the facility or facilities being managed; or

(d) providing corporate head office services to the employer’s interstate or overseas operations and/or the interstate or overseas operations of related employers are included in Class 785410 Corporate Head Office Administration.

Primary Activities:

785500001 Business statistical service (except tabulating service or government statistical services)

785500002 Efficiency advisory service

785500003 Environmental consultancy service (excluding laboratory service)

785500004 Forestry and logging management consulting service

785500005 Event management service (excluding provision of equipment hire, venue hire and/or provision of event staff)
785500006 Government relations consultancy service
785500007 Lobbyist (own account)
785500008 Management consultancy service
785500009 Merchandising consultancy service
785500010 Operations research service (commercial)
785500011 Personality (celebrity, media and sports) management services
785500012 Personnel management service
785500013 Public relations counselling service
785500014 Sales advisory service
785500015 Tariff consultancy service
785500016 Tourism development consultancy service
785500999 Business management service nec

786100 Employment Placement Services

This class includes employers mainly engaged in personnel search, selection, referral and placement in connection with employment in any field. The services may be supplied to an unrelated potential employer or to a prospective employee and may involve the formulation of job descriptions, the screening and testing of applicants and the investigation of references.

Exclusions and References:

Employers mainly engaged in

(a) supplying their own employees to other unrelated businesses on a fee or contract basis are included in the class or classes that most accurately reflects the activities undertaken by the employees concerned. This includes labour hire companies, group training companies and group apprenticeship schemes. However, the office staff of labour hire companies, group training companies or group apprenticeship schemes whose role is the placement of workers with host employers is included in this class;

(b) theatrical and motion picture casting are included in Class 925910 Agency Services to the Arts;

(c) providing nurses on a contract or fee basis to unrelated businesses should be classified under the business activity of the host employer;
(d) providing employment opportunities for employees with a disability on a contract or fee basis with other unrelated businesses are included in the class or classes that most accurately reflect the activities undertaken by the employees concerned. However, the office staff of employment placement services, whose role is the placement of workers with disability with host employers, is included in this class;

(e) providing workers to their own business or to a related business should be classified as per Notes 1-5 of Table B;

(f) providing the majority of the workforce to a host employer, including supervisory staff, are classified according to the business activity of the host employer; and

(g) providing security presence and/or protection services and/or patrol of commercial, residential and public buildings to other businesses are included in Class 786412 Security Services.

Primary Activities:

786100001 Employment agency/ recruitment operation
786100002 Employment office operation
786100003 Employment registry operation
786100004 Employment placement services for people with a disability
786100005 Executive placement service
786100006 Group training operation
786100007 Labour on-hiring service
786100008 Outplacement service
786100009 Temporary labour hire service

786300 Secretarial Services

This class includes employers mainly engaged in providing secretarial services. Such services include typing, stenographic services, compiling mailing lists, or providing addressing or mailing services. Some office copying activities may be undertaken by these employers.

Exclusions and References:

Employers mainly engaged in

(a) copying, photocopying or similar reproduction of documents are included in Class 241210 Printing; and
(b) mailing house operation providing mass production printing and mailing of documents are included in Class 241210 Printing.

**Primary Activities:**

- **786300001** Address list compiling service
- **786300002** Addressing service
- **786300003** Letter writing service
- **786300004** Letter/mail, folding/sending service
- **786300005** Resume writing service
- **786300006** Secretarial service
- **786300007** Typing service
- **786300008** Word processing service

**786411 Investigative Services**

This class includes employers mainly engaged in providing mercantile, commercial or private enquiry services.

*Exclusions and References:*

*Employers mainly engaged in providing police services are included in Class 963100 Police Services.*

**Primary Activities:**

- **786411001** Commercial agency
- **786411002** Detective agency service (except police)
- **786411003** Enquiry agency service
- **786411004** Mercantile agency

**786412 Security Services**

This class includes employers mainly engaged in providing security presence and/or protection services and/or patrol of commercial, residential and public buildings.

*Exclusions and References:*

*Employers mainly engaged in*
(a) providing police services are included in Class 963100 Police Services;

(b) security alarm monitoring service only, without response, are included in Class 786420 Building Caretaking Services;

(c) facilities management (excluding cleaning or security services) are included in 771220 Commercial Property Operators and Real Estate Developers; and

(d) facilities management (mainly cleaning services) are included in Class 786610 Cleaning Services (Non NSW government Schools Contract).

**Primary Activities:**

- 786412001 Armoured car service
- 786412002 Bodyguard service
- 786412003 Burglary protection service (except police)
- 786412004 Conduct electronic sweeps
- 786412005 Facilities management (mainly security)
- 786412006 Guard dog services
- 786412007 Maintain public security (e.g. in hospitals, banks, malls, hotels, stadiums)
- 786412008 On site traffic control service (including building and other construction sites and events)
- 786412009 Patrol property or business premises (e.g. business parks, service stations, malls, parking lots, shopping centres)
- 786412010 Personal protection service (except police)
- 786412011 Property protection
- 786412012 Retail loss prevention
- 786412013 Security alarm monitoring and response service
- 786412014 Security service (except police)
- 786412999 Security service nec

**786420 Building Caretaking Services**

This class includes employers mainly engaged in providing building caretaking or night watchman services.
Exclusions and References:

Employers mainly engaged in providing

(a) security, protection and patrol services are included in Class 786412 Security Services;

(b) police services are included in Class 963100 Police Services;

(c) cleaning services are included in Class 786610 Cleaning Services (Non NSW Government Contract) or Class 786620 Cleaning Services (NSW Government Contract);

(d) building repair or maintenance are included in the appropriate classes in Division E Construction;

(e) providing security alarm monitoring and response service are included in Class 786412 Security Services.

(f) facilities management (excluding cleaning or security services) are included in 771220 Commercial Property Operators and Real Estate Developers;

(g) facilities management (mainly security services) are included in Class 786412 Security Services; and

(h) facilities management (mainly cleaning services) are included in Class 786610 Cleaning Services (Non NSW Government Schools Contract).

Primary Activities:

786420001 Building caretaking service
786420002 Building concierge service
786420003 Night watchman service
786420004 Saleyard caretaking service
786420005 Security alarm monitoring service

786500 Pest Control Services

This class includes employers mainly engaged in providing industrial or household pest control services, including weed control services.

Exclusions and References:
Employers mainly engaged in providing agricultural pest or noxious weed eradication services (agricultural) are included in the appropriate class in Subdivision 02 Services to Agriculture, Hunting and Trapping.

**Primary Activities:**

786500001  Installation of physical pest control barriers
786500002  Pest control service (industrial or household)
786500003  Weed control service (industrial or household)
786500004  Fumigation (industrial or household)

**786610 Cleaning Services (Non NSW Government Schools Contract)**

This class includes employers mainly engaged in providing window, building, telephone cleaning or similar cleaning services (except carpet cleaning or shampooing services, steam cleaning, or sand blasting of building exteriors). This class also includes employers engaged under NSW Government Cleaning Contract No 1001644 for NSW Government agencies in the Sydney Business District Area.

**Exclusions and References:**

Employers mainly engaged in

(a) the cleaning of building exteriors (including steam cleaning, sand or other abrasive blasting) are included in Class 425930 Building Exterior Cleaning and Maintenance Services;

(b) cleaning or shampooing carpets, drapes or curtains are included in Class 952130 Carpet Cleaners;

(c) operating under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board including contracts awarded by the NSW Government for cleaning services in public schools in NSW are included in Class 786620 Cleaning Services (NSW Government Schools and Sites Contracts);

(d) operating under New South Wales Government Schools cleaning contract nos or facilities management contract nos (or both) 1001622, 1001623, 1001624, 1001628, 1001631, 1001632, 1001633, 1001637, 1001639, 1001638, 1001641, 1001642, 1001647, 1001648, 1001649, 1001652 are included in Class 786620 Cleaning Services (NSW Government Schools and Sites Contracts);

(e) facilities management (excluding cleaning or security services) are included in 771220 Commercial Property Operators and Real Estate Developers; and
(f) facilities management (mainly security services) are included in Class 786412 Security Services.

Primary Activities:

786610001 Abrasive and/or sand blasting other than building exteriors
786610002 Building cleaning service (interior)
786610003 Chimney cleaning service
786610004 Cleaning of garbage and recycling bins and skips
786610005 Facilities management (mainly cleaning)
786610006 House cleaning service
786610007 Housekeeping and/or cleaning services to hotels and/or the accommodation industry
786610008 NSW Government Cleaning Contract No.1001644 for NSW Government Agencies in the Sydney Business District Area
786610009 Office cleaning service
786610010 Window cleaning service (interior)
786610999 Cleaning service nec

786620 Cleaning Services (NSW Government Schools and Sites Contracts)

This class consists of employers operating under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board and employers operating under New South Wales Government school cleaning contracts nos or facilities management contract nos (or both) 1001622, 1001623, 1001624, 1001628, 1001631, 1001632, 1001633, 1001637, 1001639, 1001638, 1001641, 1001642, 1001647, 1001648, 1001652.

Exclusions and References:

Employers mainly engaged in

(a) the cleaning of building exteriors (including steam cleaning, sand or other abrasive blasting) are included in Class 425930 Building Exterior Cleaning and Maintenance Services;

(b) cleaning or shampooing carpets, drapes or curtains are included in Class 952130 Carpet Cleaners;

(c) providing services under NSW Government Cleaning Contract No 1001644 for NSW Government agencies in the Sydney Business District
Area is included in Class 786610 Cleaning Services (Non NSW Government Schools Contract);

Primary Activities:

786620001 Cleaning services provided under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board; and

786620002 Cleaning and facilities management services provided under New South Wales Government school cleaning contracts nos 1001622, 1001623, 1001624, 1001628, 1001631, 1001632, 1001633, 1001637, 1001639, 1001638, 1001641, 1001642, 1001647, 1001647, 1001648, 1001652

786700 Contract Packing Services nec

This class includes employers mainly engaged in packing goods in bottles, cans, cartons, collapsible tubes, plastic sachets, plastic film or bags or other containers or materials on a contract or fee basis not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) contract packing of agricultural produce, food, beverages and tobacco are included in the appropriate classes in Subdivisions 02 Services to Agriculture, Hunting and Trapping, 45 Basic Material Wholesaling and 47 Personal and Household Good Wholesaling; and

(b) packing or crating goods for transport are included in Class 664900 Services to Transport nec.

Primary Activities:

786700001 Contract packing or filling (except agricultural produce, food, beverages or tobacco, or crating or packing goods for transport)

786700002 Shrink wrapping service

786900 Business Services nec

This class includes employers mainly engaged in providing business services not elsewhere classified, such as auctioning or valuing services (except in the case of real estate, wool or livestock), translation services, call centres and telephone answering services to unrelated businesses. Also included in this class are employers mainly
engaged in providing debt collection services or mercantile or consumer credit reporting services to unrelated businesses.

Exclusions and References:

Employers mainly engaged in
(a) auctioning or valuing wool or livestock are included in Subdivision 45 Basic Material Wholesaling;
(b) auctioning or valuing real estate are included in Class 772000 Real Estate Agents;
(c) providing taxi call centres, taxi booking operations, taxi network operations or taxi radio base operations are included in Class 612340 Other Road Passenger Transport nec; and
(d) providing print broking services (involved in the print process) are included in Class 241210 Printing.

Primary Activities:

786900001 Account collection service
786900002 Auction room operation
786900003 Auctioning service (except real estate, wool or livestock)
786900004 Call centre
786900005 Collection agency service (accounts; except real estate)
786900006 Consumer credit reporting service
786900007 Credit bureau or agency service
786900008 Credit rating service
786900009 Debt collection service
786900010 Fashion design service
786900011 Interior decorating service nec
786900012 Interpreting service
786900013 Mercantile credit reporting service
786900014 Microfiche production service
786900015 Pager service
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>786900016</td>
<td>Print broking service (not involved in the printing process)</td>
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<tr>
<td>786900017</td>
<td>Student exchange service</td>
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<tr>
<td>786900018</td>
<td>Telemarketing service</td>
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<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>
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**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>
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<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>811100</td>
<td>Central Government Administration</td>
</tr>
</tbody>
</table>

This class includes employers mainly engaged in formulating and administering Central Government policy (except justice and defence).

*Exclusions and References:*

*Employers mainly engaged in*

(a) the provision and/or management of commercial services and/or business activities, or activities other than government administration, are included in classes appropriate to these activities;

(b) the operation or administration of judicial authorities or commissions are included in Class 812000 Justice; and
(c) defence administration and provision of defence logistical services are included in Class 820000 Defence.

Primary Activities:

811100001 Central Government administration (except justice and defence)
811100002 Financial and economic management except banking (Central Government)
811100003 Governor-General’s unit operation
811100004 Legislation enactment and enforcement (Central Government)
811100005 Parliament operation (Central Government)
811100006 Policy formulation and administration (Central Government)

811200 State Government Administration

This class includes employers mainly engaged in formulating and administering State Government policy (except justice).

Exclusions and References:

Employers mainly engaged in

(a) the provision and/or management of commercial services and/or business activities, or activities other than government administration, are included in classes appropriate to these activities; and

(b) the operation or administration of judicial authorities or commissions are included in Class 812000 Justice.

Primary Activities:

811200001 Financial and economic management except banking (State Government)
811200002 Governor’s unit, State, operation
811200003 Legislation enactment and enforcement (State Government)
811200004 Parliament operation (State Government)
811200005 Policy formulation and administration (State Government)
811200006 State Government administration (except justice)

811300 Local Government Administration
This class includes employers mainly engaged in Local Government administration. This class also includes Aboriginal Land Councils.

Exclusions and References:

Employers mainly engaged in

(a) the provision and/or management of commercial services and/or business activities, or activities other than government administration, are included in classes appropriate to these activities; and

(b) the operation or administration of judicial authorities or commissions are included in Class 812000 Justice.

Primary Activities:

811300001 Indigenous Land Councils
811300002 Animal control (Local Government)
811300003 Beach inspection (Local Government)
811300004 Building inspection (Local Government)
811300005 Environmental standards control (Local Government)
811300006 Financial and economic management except banking (Local Government)
811300007 Food, water standards control (Local Government)
811300008 Health inspection (Local Government)
811300009 Lifesavers, beach inspection (Local Government)
811300010 Local Government administration
811300011 Municipal Council administration
811300012 Parking and traffic control (Local Government)
811300013 Policy formulation and administration (Local Government)
811300014 Regulation enactment and enforcement (Local Government)
811300015 Town planning (Local Government)
811300016 Vehicle parking regulation (Local Government)

812000 Justice
This class includes employers mainly engaged in the operation or administration of judicial authorities or commissions including Royal Commissions or similarly constituted inquiries.

Primary Activities:

812000001 Arbitration court operation
812000002 Bankruptcy court operation
812000003 Children’s court operation
812000004 Conciliation and arbitration Commission operation
812000005 Industrial relations court operation
812000006 Judicial authority operation (Federal or State)
812000007 Law court operation
812000008 Royal Commission operation

813000 Foreign Government Representation

This class includes foreign government employers mainly engaged in governmental service activities such as the provision of consular or diplomatic services. This class also includes representatives of joint foreign government organisations engaged in the provision of administrative services.

Primary Activities:

813000001 Consulate operation (foreign government)
813000002 Embassy operation (foreign government)
813000003 High Commission operation (foreign Government)
813000004 International organisation administration and operation (United Nations, World Trade Organisation etc)
813000005 Legation operation (foreign government)
813000006 Trade Commission operation (foreign government)

Subdivision 82 - Defence

Class Title and Description
820000  Defence

This class includes employers of the defence forces (including those staffed by civilian personnel employed by the defence forces) as well as Government employers mainly engaged in defence administration (except employers mainly engaged in manufacturing activities or in operating colleges or similar educational institutions for the defence forces). The administration of defence research and development policies and associated funds is included. It includes the operation and support of civil defence forces and the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved. Employers who provide facilities management services to defence bases are included in this class.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing activities are included in the appropriate classes in Division C Manufacturing; and

(b) operating academies or research school operation are included in the appropriate class in Subdivision 84 Education.

Primary Activities:

820000001  Armed forces unit operation (except manufacturing or educational)
820000002  Civil defence operation
820000003  Defence base facilities management
820000004  Government administration (defence)

Division N - Education

This Division includes all employers engaged in providing education.

Subdivision 84 - Education

Class    Title and Description

841000  Preschools and Kindergartens

This class includes employers mainly engaged in providing preschool education.
Exclusions and References:

Employers mainly engaged in

(a) providing pre-primary school education in conjunction with normal primary school education are included in Class 842100 Infants and Primary Schools;

(b) providing child minding or day nursery services are included in Class 871000 Child Care Services; and

(c) the operation of child care centres which provide care for children aged 0–6, and where operating times extend beyond normal school hours are included in Class 871000 Child Care Services.

Primary Activities:

841000001 Kindergarten, pre-school, operation (except child minding centre)
841000002 Pre-school centre operation (except child minding centre)

842100 Infants and Primary Schools

This class includes employers mainly engaged in providing infants and primary school education (except combined primary/secondary school education).

Exclusions and References:

Employers mainly engaged in

(a) providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and

(b) providing one or more permanently organised grades or years of secondary school education in conjunction with primary school education are included in Class 842300 Combined Primary and Secondary Education.

Primary Activities:

842100001 Boarding school operation (primary school; except combined primary/secondary school)
842100002 Combined infants and primary school operation
842100003 Infants school operation
842100004 Primary school operation (except combined primary/secondary school)
842200  Secondary Education

This class includes employers mainly engaged in providing secondary school education (except combined primary/secondary school education).

Exclusions and References:

Employers mainly engaged in

(a) providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and

(b) providing one or more permanently organised grades or years of primary school education in conjunction with secondary school education are included in Class 842300 Combined Primary and Secondary Education.

Primary Activities:

842200001 Agricultural high school operation (except combined primary/secondary school)

842200002 Boarding school operation (secondary school education; except combined primary/secondary school)

842200003 Matriculation college operation (except combined primary/secondary school)

842200004 Secondary college operation (except combined primary/secondary school)

842200005 Secondary school operation (except combined primary/secondary school)

842300  Combined Primary and Secondary Education

This class includes employers mainly engaged in providing both primary and secondary school education.

Exclusions and References:

Employers mainly engaged in providing student accommodation (except boarding schools) are included in Class 571000 Accommodation.

Primary Activities:
842300001 Agricultural high school operation (combined primary/secondary school)
842300002 Area school operation (combined primary/secondary school)
842300003 Boarding school operation (combined primary/secondary school)
842300004 Central school operation (combined primary/secondary school)
842300005 District school operation (combined primary/secondary school)
842300006 Secondary college operation (combined primary/secondary school)
842300007 Secondary school operation (combined primary/secondary school)

842400 Special School Education

This class includes employers mainly engaged in providing special education and training for children with disability or special needs (except in mainstream primary or secondary schools).

_Exclusions and References:_

_Employers mainly engaged in providing mainstream primary or secondary school education for children with disability or special needs are included in Classes 842100 Infants and Primary Schools, 842200 Secondary Education or 842300 Combined Primary and Secondary Education._

843100 Higher Education

This class includes employers mainly engaged in providing undergraduate or post graduate teaching or research.

_Exclusions and References:_

_Employers mainly engaged in_

(a) _operating student halls of residence are included in Class 571000 Accommodation;_

(b) _the provision or development or management of services, products and activities, other than higher education, which are carried out by a_
university/college subsidiary or associated entity and provided on a 
commercial basis are included in classes appropriate to these activities; 
and

(c) the provision of commercial services (e.g. cleaning or maintenance) 
to a university/college by a subsidiary of the university/college are to 
be included in the classes appropriate to the activity/ies provided.

Primary Activities:

843100001 Post graduate school, university, operation
843100002 Research school, university, operation
843100003 Specialist institute or college
843100004 University operation

843200 Technical and Further Education

This class includes employers mainly engaged in providing technical or 
vocational education or courses.

Primary Activities:

843200001 Technical and further education college operation
843200002 Technical college operation

844010 Driving Schools

This class includes employers mainly engaged in providing motor 
vehicle driving schools.

Exclusions and References:

Employers mainly engaged in providing training in sporting or other 
recreational activities are included in Class 931911 Sports and Services 
to Sport nec.

Primary Activities:

844010001 Driving school, motor vehicle, operation

844020 Other Education and Training nec

This class includes employers mainly engaged in providing other 
education or training on the employer’s premises or client’s premises.
This class also includes employers involved in the preparation of training material.

**Exclusions and References:**

**Employers mainly engaged in:**

(a) providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec;

(b) employers supplying apprentices and/or trainees to other businesses on a fee or contract basis are included in the class that most accurately reflects the activities undertaken by the employees concerned. However, the office staff of group training organisations and other organisations whose role is the placement of workers with host employers are included in Class 786100 Employment Placement Services; and

(c) providing undergraduate, postgraduate, technical or vocational education or courses are to be classified in the appropriate class in Subdivision 84 Education.

**Primary Activities:**

844020001 Art school operation nec
844020002 Ballet school operation
844020003 Ballet teaching (own account)
844020004 Business college operation nec (except technical and further education colleges or universities)
844020005 Coaching college operation
844020006 Community and Other Education
844020007 Computer software training
844020008 Correspondence school operation nec
844020009 Dancing school/studio
844020010 Distance education (except technical and further education colleges or universities)
844020011 Drama and acting school operation
844020012 Elocution school operation
844020013 Engineering school operation nec
Division O - Health and community services

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

Subdivision 86 - Health Services

Class    Title and Description

861100  Hospitals (Except Psychiatric Hospitals)

This class includes employers mainly engaged in providing hospital (except psychiatric hospital) facilities such as diagnostic medical or surgical services as well as continuous in-patient nursing care. Also included are employers providing both hospital facilities and training of medical and nursing staff.

Exclusions and References:
Employers mainly engaged in
(a) 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)
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>862200006</td>
<td>Hair restoration service (by registered medical practitioner)</td>
</tr>
<tr>
<td>862200007</td>
<td>Medical service, specialist, (own account)</td>
</tr>
<tr>
<td>862200008</td>
<td>Neurologist (own account)</td>
</tr>
<tr>
<td>862200009</td>
<td>Obstetrician (own account)</td>
</tr>
<tr>
<td>862200010</td>
<td>Ophthalmologist (own account)</td>
</tr>
<tr>
<td>862200011</td>
<td>Orthopaedic specialist (own account)</td>
</tr>
<tr>
<td>862200012</td>
<td>Otorhinolaryngologist (own account)</td>
</tr>
<tr>
<td>862200013</td>
<td>Paediatrician (own account)</td>
</tr>
<tr>
<td>862200014</td>
<td>Pathologist (own account)</td>
</tr>
<tr>
<td>862200015</td>
<td>Physician, consultant (own account)</td>
</tr>
<tr>
<td>862200016</td>
<td>Plastic surgeon (own account)</td>
</tr>
<tr>
<td>862200017</td>
<td>Psychiatrist (own account)</td>
</tr>
<tr>
<td>862200018</td>
<td>Radiologist (own account)</td>
</tr>
<tr>
<td>862200019</td>
<td>Rheumatologist (own account)</td>
</tr>
<tr>
<td>862200020</td>
<td>Specialist medical practitioner (own account)</td>
</tr>
<tr>
<td>862200021</td>
<td>Surgeon (own account)</td>
</tr>
<tr>
<td>862200022</td>
<td>Thoracic specialist (own account)</td>
</tr>
<tr>
<td>862200023</td>
<td>Urologist (own account)</td>
</tr>
<tr>
<td>862200999</td>
<td>Medical service, specialist, (except in association with paramedical, nursing or health related social workers’ services within the same employer) nec</td>
</tr>
</tbody>
</table>

**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:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>862300001</td>
<td>Clinic, dental, operation</td>
</tr>
<tr>
<td>862300002</td>
<td>Dental hospital (outpatient) operation</td>
</tr>
<tr>
<td>862300003</td>
<td>Dental surgeon (own account)</td>
</tr>
</tbody>
</table>
862300004  Endodontist (own account)
862300005  Oral pathologist (own account)
862300006  Oral surgeon (own account)
862300007  Orthodontist (own account)
862300008  Paedodontist (own account)
862300009  Periodontist (own account)
862300010  Prosthodontist (own account)
862300999  Dental services nec

863100  Pathology Services

This class includes employers mainly engaged in operating pathology laboratories.

Exclusions and References:

Employers mainly engaged in

(a) providing chemical testing and analysis services (other than pathology services) are included in Class 782920 Technical Services nec;

(b) providing services of registered pathologists mainly on their own account or on the account of government agencies or non-profit organisations, but not in association with paramedical, nursing and/or health related social workers’ services, are included in Class 862200 Specialist Medical Services; and

(c) providing services of registered pathologists in association with paramedical, nursing and/or health related social workers’ services, mainly on the account of government agencies or non-profit organisations, are included in Class 863400 Community Health Centres.

Primary Activities:

863100001  Medical laboratory operation
863100002  Pathology laboratory operation

863200  Optometry and Optical Dispensing

This class includes employers of registered optometrists mainly engaged in testing sight, diagnosing sight defects or in prescribing or dispensing spectacles or contact lenses.
Exclusions and References:

Employers mainly engaged in

(a) manufacturing ophthalmic articles or spectacle frames or in grinding spectacle lenses are included in Class 283100 Photographic and Optical Good Mfg; and

(b) retailing spectacles and sunglasses are included in 525500 Watch, Spectacles and Jewellery Retailing.

Primary Activities:

863200001 Contact lenses dispensing
863200002 Eye testing (optometrist)
863200003 Optical dispensing
863200004 Optician (own account)
863200005 Orthoptist (own account)
863200006 Spectacles dispensing

863300 Ambulance Services

This class includes employers mainly engaged in providing ambulance services.

Primary Activities:

863300001 Aerial ambulance service
863300002 Ambulance service

863400 Community Health Centres

This class includes employers mainly engaged in providing paramedical, nursing and/or health related social workers’ services on their own premises, mainly on the account of government agencies or non-profit organisations. These services may be provided either separately from, or together with, services of registered medical practitioners.

Exclusions and References:
Employers mainly engaged in

(a) providing medical services are included in one of Classes 862100 General Practice Medical Services or 862200 Specialist Medical Services;

(b) operating pathology laboratories are included in Class 863100 Pathology Services;

(c) providing paramedical (on their own account) are included in Class 863900 Other Health Services nec;

(d) providing alcohol, drug or other counselling services nec are included in Class 872920 Non-Residential Care Services nec; and

(e) providing paramedical, nursing or personal hygiene services to clients in their homes are included in 872910 Home Care Services.

Primary Activities:

863400001 Child health centre operation
863400002 Community health centre operation
863400003 Drug referral centre operation
863400004 Medical service, GP or specialist (in association with paramedical nursing and/or health related social workers’ services within the same unit)
863400005 Nursing service
863400006 Paramedical service nec

863500 Physiotherapy Services

This class includes employers mainly engaged in providing physiotherapy services.

Primary Activities:

863500001 Physiotherapy service

863600 Chiropractic Services

This class includes employers mainly engaged in providing chiropractic services.

Primary Activities:
863600001 Chiropractor service
863600002 Osteopath service

863900 Other Health Services nec

This class includes employers mainly engaged in providing paramedical or health services not elsewhere classified on their own account. This class also includes employers engaged in providing blood bank or X-ray clinic services.

Exclusions and References:

Employers mainly engaged in

(a) operating health farms or health resorts which provide accommodation are included in Class 571000 Accommodation;

(b) providing paramedical, nursing and/or health related social workers’ services, mainly on the account of government agencies or non-profit organisations (whether in association with the services of registered medical practitioners or not) are included in Class 863400 Community Health Centres;

(c) providing physiotherapy services are included in Class 863500 Physiotherapy Services;

(d) providing chiropractic services are included in Class 863600 Chiropractic Services;

(e) operating weight loss clinics are included in Class 952920 Personal Services nec; and

(f) providing epilation services using laser hair removal are included in Class 952600 Hairdressing and Beauty Salon.

Primary Activities:

863900001 Acupuncture service
863900002 Aromatherapy service
863900003 Audiology service
863900004 Blood bank operation
863900005 Clinical massage service
863900006 Clinical psychology service
863900007 Complementary medical services nec
863900008  Dietitian (own account)
863900009  Hair restoration service (except by registered medical practitioner)
863900010  Hearing aid dispensing
863900011  Herbalist (own account)
863900012  Homeopath (own account)
863900013  Hydropath (own account)
863900014  Hypnotherapist (own account)
863900015  Massage therapy service
863900016  Midwifery service
863900017  Naturopathic service
863900018  Occupational therapy service
863900019  Paramedical service (own account)
863900020  Podiatry service
863900021  Speech therapy service
863900022  Therapeutic massage service
863900023  X-ray clinic operation
863900999  Health services nec

864000  Veterinary Services

This class includes employers of registered veterinary practitioners. This class also includes employers mainly engaged in operating animal hospitals.

Primary Activities:

864000001  Animal clinic operation
864000002  Animal hospital operation
864000003  Animal pathology service
864000004  Animal quarantine station operation
864000005  Spaying service
864000006  Veterinary surgeon (own account)
Subdivision 87 - Community Services

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
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<tbody>
<tr>
<td>871000</td>
<td>Child Care Services</td>
</tr>
</tbody>
</table>

This class includes employers mainly engaged in providing child care services.

Exclusions and References:

Employers mainly engaged in

(a) providing preschool education are included in Class 841000 Preschools and Kindergartens; and

(b) providing baby-sitting services in the client’s home are included in 952920 Personal Services nec.

Primary Activities:

- 871000001 Before and/or after school (including vacation) care
- 871000002 Child care centre operation
- 871000003 Child care service (except baby sitting service)
- 871000004 Childminding centre operation (except home or school)
- 871000005 Children’s nursery operation (except preschool education)
- 871000006 Family day care service (not centre)

872100 Accommodation for the Aged

This class includes employers mainly engaged in providing care, accommodation or homes for senior citizens where nursing or medical care is not provided.

Exclusions and References:

Employers mainly engaged in providing nursing or convalescent home facilities which include medical or nursing care as a basic part of the service are included in Class 861300 Nursing Homes.
Primary Activities:
872100001  Accommodation for the aged operation
872100002  Aged care hostel operation
872100003  Residential care for the aged operation
872100004  Retirement village operation (except nursing homes)
872100005  Self care and independent living unit operation

872200  Residential Care Services nec

This class includes employers mainly engaged in providing care, accommodation or homes for disadvantaged persons where nursing or medical care is not provided as a major service. It also includes employers providing corrective services for juvenile offenders.

Exclusions and References:

Employers mainly engaged in leasing or sub-lease of residential properties without the provision of care services to persons who are aged, disadvantaged or with disability are included in Class 771120 Residential Property Operators.

Primary Activities:
872200001  Accommodation for people with disability
872200002  Children’s home operation
872200003  Crisis care accommodation operation
872200004  Juvenile corrective institution operation
872200005  Juvenile detention centre operation
872200006  Residential refuge operation
872200007  Respite residential care operation
872200999  Home for the disadvantaged operation nec

872910  Home Care Services

This class includes employers mainly engaged in providing paramedical, nursing or personal hygiene services to clients in their homes.
Exclusions and References:

Employers mainly engaged in

(a) providing food preparation services to persons who are aged or with disability, in their own homes, are included in Class 872920 Non-Residential Care Services nec; and

(b) providing paramedical, nursing and/or health related social workers’ services on their own premises, mainly on the account of government agencies or non-profit organisations (whether in association with the services of registered medical practitioners or not) are included in Class 863400 Community Health Centres.

Primary Activities:

872910001 Home care service, nursing, paramedical or personal hygiene
872910002 Respite care service provided to clients in their own homes

872920 Non-Residential Care Services nec

This class includes employers mainly engaged in providing welfare services not elsewhere classified. This class also includes community transport services provided on account of government agencies or not-for-profit organisations to clients who are aged or have a disability.

Exclusions and References:

Employers mainly engaged in

(a) providing paramedical, nursing or personal hygiene services to clients in their own homes are included in Class 872910 Home Care Services;

(b) employing caretakers, maids, chauffeurs, gardeners, butlers or other services to provide services in their own homes are included in Class 970000 Private Households Employing Staff;

(c) providing employment placement services for clients with disability are included in class 786100 Employment Placement Services;

(d) business, professional and labour associations and interest groups providing advocacy services as part of their services are included in Subdivision 96 Other Services;

(e) leasing or sub-leaseing residential properties without the provision of care services to persons who are aged, disadvantaged or with disability are included in Class 771120 Residential Property Operators;
(f) providing employment for people with a disability in commercial activities and/or carrying out activities, which are elsewhere classified, are to be included in the class or classes that most accurately reflect those commercial activities;

(g) fund raising on a commission or fee-paying basis for disease and medical condition research, welfare or charity, or fund raising not otherwise classified are included in Class 751900 Services to Finance and Investment nec; and

(h) fund raising for disease and medical condition research on their own account are included in Class 781000 Scientific Research.

Primary Activities:

872920001 Adoption service
872920002 Adult day care centre operation
872920003 Advocacy service
872920004 Advocacy service for people with disability
872920005 Alcohol counselling service
872920006 Alcoholics anonymous operation
872920007 Community information service
872920008 Community transport services, not-for-profit
872920009 Community welfare service
872920010 Counselling service nec
872920011 Disability assistance service
872920012 Drug counselling service
872920013 Emergency housekeeping
872920014 Food preparation service to aged and persons with disability, in their own homes
872920015 Fund raising for charitable or welfare purposes (own account)
872920016 Marriage guidance service
872920017 Meals on wheels service
872920018 Medical advocacy service
872920019 Parole or probationary service
872920020  Soup kitchen operation (including mobile)
872920021  Welfare counselling service
872920999  Non-residential welfare service nec

**Division P - Cultural and recreational services**

This Division includes all employers engaged in providing cultural and recreational facilities and services.

**Subdivision 91 - Motion Picture, Radio and Television Services**

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
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<tbody>
<tr>
<td>911100</td>
<td>Film and Video Production</td>
</tr>
</tbody>
</table>

This class includes employers mainly engaged in the production of motion pictures on film or video tape for theatre or television projection. This class also includes such services as film editing and titling.

*Exclusions and References:

**Employers mainly engaged in the provision of other services or equipment to the film and video production industry are included in the appropriate class for the provision of that service or equipment.**

**Primary Activities:**

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and 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>
</tbody>
</table>
911100010 Subtitling of motion picture, film or video
911100011 Television advertisement production
911100012 Television film editing service
911100013 Television film or tape production
911100014 Television postproduction service
911100015 Video production
911100999 Film and video production nec

911200 Film and Video Distribution

This class includes employers mainly engaged in leasing or wholesaling motion pictures on film or video tape to organisations for exhibition or sale. This class also includes agents engaged in leasing and wholesaling films and videos to organisations.

Exclusions and References:

Employers mainly engaged in hiring pre-recorded video cassettes to the general public are included in Class 951100 Video Hire Outlets.

Primary Activities:

911200001 Motion picture and video distribution
911200002 Motion picture leasing
911200003 Motion picture library operation, stock footage (except hire to the public by video hire outlets)
911200004 Video leasing (excluding hire to the public by video hire outlets)

911300 Motion Picture Exhibition

This class includes employers mainly engaged in screening motion pictures on film or video tape.

Primary Activities:

911300001 Cinema operation
911300002 Drive-in theatre operation
911300003 Film or video festival operation
911300004 Motion picture screening
911300005 Motion picture theatre operation
911300006 Newsreel theatre operation

912100 Radio Services

This class includes employers mainly engaged in radio broadcasting. This class also includes the collection of news for radio services, and the production of radio programs, whether live or on tape or other recording medium, for own use.

Primary Activities:
912100001 Internet audio broadcasting
912100002 News collection for radio broadcasting
912100003 Producing pre-recorded radio programming
912100004 Radio broadcasting service
912100005 Radio (including satellite radio) network operation
912100006 Radio service
912100007 Radio station operation

912200 Television Services

This class includes employers mainly engaged in providing television services by broadcasting or cable. This class includes the production of television programs, whether live or on tape or other recording medium by such employers, for their own use. This class also includes the collection of news for television services.

Primary Activities:
912200001 Internet video broadcasting
912200002 Cable television station operation
912200003 Free-to-air television service
912200004 Free-to-air television broadcasting station or network operation
912200005 News collection for television service
912200006 Satellite television broadcasting station or network operation
912200007 Television broadcasting
Subdivision 92 - Libraries, Museums and the Arts

<table>
<thead>
<tr>
<th>Class</th>
<th>Title and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>921000</td>
<td>Libraries</td>
</tr>
<tr>
<td></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:**

| 921000001 | Archival service |
| 921000002 | Film archive service |
| 921000003 | Lending library service |
| 921000004 | Library service |
| 921000005 | Mobile library service |
| 921000006 | Municipal library service |
| 921000007 | Music archive operation |
| 921000008 | National library service |
| 921000009 | Photographic archive service |
| 921000010 | Public library service |
| 921000011 | Reference library operation |
| 921000012 | Sound archive service |

| 922000 | Museums |
|        | This class includes employers mainly engaged in operating museums of all kinds. This class also includes employers engaged in historic house operation. |

*Exclusions and References:*
Employers mainly engaged in selling works of art are included in Class 525900 Retailing nec.

**Primary Activities:**

922000001 Art gallery operation, not involving selling works of art
922000002 Art museum operation
922000003 Historic or heritage place, site or house operation
922000004 Museum operation
922000005 Natural history and science museum operation
922000006 Social history museum
922000007 War memorial museum operation

**923100 Zoological and Botanic Gardens**

This class includes employers mainly engaged in the operation of zoological or botanical gardens or aquariums.

**Primary Activities:**

923100001 Aquarium operation
923100002 Arboretum operation
923100003 Aviary operation
923100004 Botanical garden operation
923100005 Herbarium operation
923100006 Reptile park operation
923100007 Wildlife park or reserve operation (wildlife actively managed)
923100008 Zoological garden operation

**923900 Recreational Parks and Gardens**

This class includes employers mainly engaged in the operation of parks and gardens such as flora or fauna reserves, national parks, tourist caves or wild-life sanctuaries.

**Primary Activities:**
923900001 Bird reserve operation
923900002 Conservation park operation
923900003 Flora reserve operation
923900004 National or state/territory park or reserve operation
923900005 Parks and gardens operation
923900006 Picnic ground operation
923900007 Recreation ground operation (except sporting)
923900008 Tourist caves operation
923900009 Wildlife sanctuary operation (wildlife not actively managed)

924110 Theatre and Orchestra Productions

This class includes employers mainly engaged in providing live theatrical or performance presentations (including concerts, opera, ballet or drama).

Primary Activities:
924110001 Choirs/ choral group operation
924110002 Concert Band operation
924110003 Dance and ballet company operation
924110004 Musical comedy company operation
924110005 Musical productions
924110006 Opera company operation
924110007 Orchestra operation
924110008 Puppet show operation
924110009 Theatrical company operation

924120 Other Theatre and Musical Performance

This class includes employers mainly engaged in providing live musical performances, other than orchestras and concert bands.

Primary Activities:
924120001 Compere/host of club and hotel bingo and trivia games
924120002 Live musical performance group, other than choir, concert band or orchestra
924120003 Live musical presentation/performance by disc jockey
924120004 Master of ceremonies
924120005 Solo musician, vocalist or performance artist
924120999 Theatre and musical performance nec

924200 Creative Arts

This class includes employers mainly engaged in musical composition, the literary arts, and visual arts such as painting, drawing, sculpture, pottery etc.

Primary Activities:
924200001 Artist (own account)
924200002 Cartoonist (own account)
924200003 Choreography service (own account)
924200004 Composer (music; own account)
924200005 Painter (artist; own account)
924200006 Playwright (own account)
924200007 Poet (own account)
924200008 Scriptwriter (own account)
924200009 Sculptor (own account)
924200010 Song writer (own account)
924200011 Speaker service (including radio and television announcing) (own account)
924200012 Writer (own account)
924200013 Writing technical manuals
924200999 Creative arts service nec

925100 Sound Recording Studios

This class includes employers mainly engaged in operating sound recording studios.
Exclusions and References:

Employers mainly engaged in recording radio programmes are included in Class 912100 Radio Services.

Primary Activities:

925100001 Sound recording post-production service
925100002 Sound recording studio operation

925200 Performing Arts Venues
This class includes employers mainly engaged in operating performing arts venues.

Primary Activities:

925200001 Concert hall operation
925200002 Entertainment centre operation
925200003 Music bowl operation
925200004 Music hall operation (excl theatre restaurant operation)
925200005 Opera house operation
925200006 Playhouse operation
925200007 Theatre operation (except motion picture theatre)
925200999 Performing arts venue operation nec

925910 Agency Services to the Arts
This class includes employers mainly engaged in providing agency services to the arts.

Primary Activities:

925910001 Casting agency operation
925910002 Performing arts ticket agency operation (computerised or manual)

925920 Services to the Arts nec
This class includes employers mainly engaged in providing services to the arts not elsewhere classified.
Exclusions and References:

Employers mainly engaged in set design including mfg are included in classes 292100 Wooden Furniture and Upholstered Seat Mfg or 292900 Furniture Manufacturing nec.

Primary Activities:

925920001 Costume design service
925920002 Set designing service (no mfg)
925920003 Set dressing service (no mfg)
925920004 Theatre lighting service
925920999 Services to the arts nec

Subdivision 93 - Sport and Recreation

Class  Title and Description
931110  Horse and Dog Racing Operations

This class includes employers mainly engaged in operating facilities specially used and designed for horse or dog racing. This class also includes the operation of racing stables and kennels. Horse racing includes the racing of horses which are ridden or which are pulling a vehicle.

Exclusions and References:

Horse racing jockeys and horse racing harness drivers are included in Classes 931120 Horse Racing Jockeys and 931130 Horse Racing Harness Drivers.

Primary Activities:

931110001 Dog training (for racing)
931110002 Farrier service
931110003 Greyhound training
931110004 Race course or track operation nec
931110005 Race horse training
931110006 Racing kennels operation
931110007 Racing stables operation
931120 Horse Racing Jockeys
This class consists of employers of horse racing jockeys.

Primary Activities:

931120001 Jockey

931130 Horse Racing Harness Drivers
This class consists of employers of horse racing harness drivers.

Primary Activities:

931130001 Horse racing harness driver

931200 Sports Grounds and Facilities nec
This class includes employers mainly engaged in operating any kind of indoor or outdoor sports facility other than those for horse or dog racing. This class also includes separately located grounds of sporting clubs which are treated as separate employers.

Exclusions and References:

Employers mainly engaged in

(a) operating sporting grounds or facilities in conjunction with a licensed club are included in Class 574000 Clubs (Hospitality);

(b) operating a licensed club and sporting grounds or facilities on land owned, leased and/or managed by the licensed club are included in Class 574000 Clubs (Hospitality);

(c) operating sporting grounds or facilities on land owned, leased, managed by or in conjunction with a resort, hotel/motel and/or accommodation complex are included in Class 571000 Accommodation;

(d) ski lodge operation are included in Class 571000 Accommodation; and

(e) providing medical and/or other health services to persons engaged in sporting activity are included in the relevant classes in Subdivision 86 Health Services.

Primary Activities:
931200001 Athletic field or stadium operation
931200002 Basketball court or stadium operation
931200003 Billiard, snooker or pool hall operation
931200004 Bowling alley, tenpin, operation
931200005 Bowling green operation (except licensed club)
931200006 Boxing stadium operation
931200007 Cable water ski park operation
931200008 Cricket ground operation
931200009 Football field or stadium operation nec
931200010 Golf course or practice range operation (except licensed club)
931200011 Gymnasium operation
931200012 Health and fitness centre operation
931200013 Indoor cricket centre operation
931200014 Ice or roller skating rink operation
931200015 Motor racing track or speedway operation
931200016 Netball court or stadium operation
931200017 Rifle range operation
931200018 Rugby league football ground
931200019 Ski-slope operation (including ski-tow operation)
931200020 Sports ground, stadium or venue operation (except licensed club)
931200021 Squash court operation
931200022 Swimming pool operation
931200023 Surf lifesaving service
931200024 Tennis court operation

931911 Sports and Services to Sport nec

This class includes employers mainly engaged in providing sporting services not elsewhere classified. This class also includes clubs or associations predominantly engaged in providing services to sporting activities, and employers providing instruction or training in sporting and/or recreational activities not elsewhere classified.
Exclusions and References:

Employers mainly engaged in

(a) providing only administration services to the sporting industry are included in Class 931912 Sports Administration Services;

(b) ski lodge operation are included in Class 571000 Accommodation;

(c) providing medical and/or other health services to persons engaged in sporting activity are included in the relevant classes in Subdivision 86 Health Services; and

(d) boat charter, lease or rental (with crew) for coastal water transport, except for recreational purposes, are included in Class 630200 Coastal Water Transport.

Primary Activities:

931911001 Aviation club
931911002 Boat operation – recreational –with crew, eg fishing boat charter or sightseeing tour
931911003 Cricket club operation (except licensed)
931911004 Exercise class instructor
931911005 Hockey club operation (except licensed)
931911006 Marina operation (pleasure craft)
931911007 Martial arts instruction
931911008 Personal trainer
931911009 Riding school operation
931911010 Scuba diving (recreational) instruction
931911011 Ski-tow operation (excluding ski-slope operation)
931911012 Sporting club or association (apart from sports administration service)
931911013 Sports coaching service
931911014 Sports competition official service
931911015 Sports referee service
931911016 Sports statistics service
931911017 Sports training service
State Insurance Regulatory Authority

395

373x24

931911018  Swimming schools
931911019  Yacht club operation (except licensed)

931912  Sports Administration Services
This class included employers mainly engaged in providing only administration services to the sporting industry.

Exclusions and References:

Employers mainly engaged in
(a) providing referees, coaches, competition officials, sports coaching and training services are included in Class 931911 Sports and Services to Sports nec;
(b) operating sports grounds or facilities are included in Class 931110 Horse and Dog Racing Operations or 931200 Sports Grounds and Facilities nec as appropriate; and
(c) providing medical and/or other health services to persons engaged in sporting activity are included in the relevant classes in Subdivision 86 Health Services.

Primary Activities:

931912001  Sports administration service

931920  Professional Footballers
This class consists of employers of professional and semi-professional football players.

Primary Activities:

931920001  Professional Australian Rules football players
931920002  Professional football players (Soccer)
931920003  Professional Rugby League football players
931920004  Professional Rugby Union football players

931930  Professional Boxing
This class consists of employers of persons engaged in professional boxing (fist fighting) sports, contests, displays or exhibitions.

Exclusions and References:

Employers of professional combatants mainly engaged in kickboxing, or styles of boxing other than fist boxing, are included in Class 931950 Professional Combat Sports.

Primary Activities:

931930001 Professional boxing (fist fighting)

931940 Professional Wrestling

This class consists of employers of persons engaged in professional wrestling sports, contests, displays or exhibitions.

Primary Activities:

931940001 Professional wrestlers

931950 Professional Combat Sports

This class consists of employers of persons engaged in professional combat sports, contests, displays or exhibitions.

Exclusions and References

Employers of persons mainly engaged in

(a) professional boxing (fist fighting) are included in Class 931930 Professional Boxing; and

(b) professional wrestling are included in Class 931940 Professional Wrestling.

Primary Activities:

931950001 Cage fighting, in any of its styles
931950002 Ju-jitsu or Jiu-jitsu, in any of its styles
931950003 Kick boxing, in any of its styles
931950004 Mixed Martial Arts, in any of its styles
931950005  Muay Thai, in any of its styles
931950006  Thai boxing, in any of its styles
931950007  Ultimate fighting, in any of its styles

932100  Lotteries

This class includes employers mainly engaged in operating lotteries or in selling lottery products.

Primary Activities:
932100001  Art union operation
932100002  Football pool operation
932100003  Keno operation
932100004  Lottery agency operation
932100005  Lottery operation

932200  Casinos

This class includes employers mainly engaged in providing a range of gambling services in addition to totalisator or gaming machine services, and other amusements, in a building to which the general public have access. Included are employers providing food, liquor and accommodation services in addition to a full range of gambling services.

Exclusions and References:
Employers mainly engaged in
(a) providing food or liquor and gaming machine services only are included in Subdivision 57Accommodation, Cafes and Restaurants; and
(b) operating lotteries and selling lottery products are included in Class 932100 Lotteries.

Primary Activities:
932200001  Casino operation

932900  Gambling Services nec
This class includes employers mainly engaged in providing totalisator, betting or other gambling services (except casinos or lotteries).

**Primary Activities:**

- 932900001 Betting shop operation
- 932900002 Bookmaker operation (own account)
- 932900003 Football pools operation
- 932900004 Internet gambling operation
- 932900005 Totalisator agency operation
- 932900999 Gambling employer operation nec

**933000 Other Recreation Services**

This class includes employers mainly engaged in providing recreation and entertainment services (including the operation of amusement parks or arcades, side shows, circuses, agricultural shows or shooting galleries) not elsewhere classified.

**Exclusions and References:**

Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec.

**Primary Activities:**

- 933000001 Abseiling adventure
- 933000002 Amusement park or arcade operation
- 933000003 Bungy jumping operation
- 933000004 Camel trek tours
- 933000005 Canyoning adventure operation
- 933000006 Cave diving operation
- 933000007 Circus operation
- 933000008 Dance hall operation
- 933000009 Go-kart venue operation
- 933000010 Entertainment nec
933000011 Fireworks and/or pyrotechnic displays
933000012 Indoor climbing operation
933000013 Merry-go-round operation
933000014 Mini-golf centre operation
933000015 Outdoor adventure operation nec
933000016 Para-gliding adventure tours
933000017 Para-sailing adventure tours
933000018 Railway operation (by historical railway societies or as a tourist attraction; except amusement park railways)
933000019 Theme park operation
933000020 Water park operation
933000021 White water rafting operation
933000022 White water rafting operation (inland waters)
933000999 Amusement or recreation activity nec

Division Q - Personal and other services

This Division includes employers engaged in providing personal services.

Subdivision 95 - Personal Services

Class Title and Description

951100 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)
- 951900099 Hire of personal or household goods nec
952110 Laundry and Dry Cleaning Operations

This class includes employers mainly engaged in providing commercial laundry or dry-cleaning services (including baby napkin or linen hire services).

Exclusions and References:

*Employers mainly engaged in providing self-service laundries and dry cleaning agencies are included in Class 952120 Self-service Laundries and Dry Cleaning Agencies.*

Primary Activities:

- 952110001 Curtain cleaning service
- 952110002 Dry-cleaning
- 952110003 Dyeing service, clothes, nec
- 952110004 Laundry service, commercial
- 952110005 Linen hire service
- 952110006 Pressing or ironing service

952120 Self-service Laundries and Dry Cleaning Agencies

This class includes employers mainly engaged in providing domestic and self-service laundries. It also includes dry-cleaning agencies which do not undertake any dry cleaning on the premises.

Primary Activities:

- 952120001 Dry-cleaning agency operation
- 952120002 Laundromats
- 952120003 Laundry service, domestic
- 952120004 Self-service laundry operation

952130 Carpet Cleaners

This class includes employers mainly engaged in providing carpet, rug and upholstered furniture cleaning services.

Primary Activities:

- 952130001 Carpet and rug cleaning service
952130002 Carpet dyeing service
952130003 Upholstered furniture cleaning service

952200 Photographic Film Processing
This class includes employers mainly engaged in developing, printing or other processing of motion picture or other photographic film.

Exclusions and References:

Employers mainly engaged in

(a) Motion picture film production are included in Class 911100 Film and Video Production; and

(b) Portrait or other photography are included in Class 952300 Photographic Studios.

Primary Activities:

952200001 Photographic film processing

952300 Photographic Studios
This class includes employers mainly engaged in undertaking portrait or other photography.

Exclusions and References:

Employers mainly engaged in

(a) retailing photographic equipment or supplies are included in Class 524400 Photographic Equipment Retailing;

(b) providing aerial photography services are included in Class 782200 Surveying Services;

(c) motion picture production are included in Class 911100 Film and Video Production;

(d) video filming which involves paid actors, script writing, external services for editing etc, production of several copies, or commercial usage are included in Class 911100 Film and Video Production; and
(e) developing, printing or other processing of motion picture or other photographic film are included in Class 952200 Photographic Film Processing.

Primary Activities:

952300001 Commercial photography service (except aerial photography, motion picture production or photographic film processing)
952300002 Photographic vending machine service
952300003 Photography service (except aerial photography, motion picture production or photographic film processing)
952300004 Portrait photography service
952300005 Street photography service
952300006 Studio photography service
952300007 Video filming service, nec

952400 Funeral Directors, Crematoria and Cemeteries

This class includes employers mainly engaged in managing funerals, cremations or burials.

Primary Activities:

Cemetery operation
Crematorium operation
Funeral directing
Undertaking

952510 Gardening Services

This class includes employers mainly engaged in providing gardening and lawn mowing services only.

Exclusions and References:

Employers mainly engaged in

(a) agricultural weed eradication services are included in either Class 021920 Services to Crop Farming nec or 021930 Services to Fruit and Vegetable Growing nec;
(b) domestic or other non-agricultural weed eradication services are included in Class 786500 Pest Control Services; and

(c) landscape gardening (involving major earthworks and the building or retaining walls and paths etc) are included in Class 425100 Landscaping Services.

### Primary Activities:

952510001 Garden maintenance service
952510002 Gardening service
952510003 Lawn care service (e.g. fertilising, seeding, spraying)
952510004 Lawn mowing service
952510005 Maintenance of plants and shrubs in buildings

952520 Amenity Tree Services

This class includes employers mainly engaged in providing tree surgery and lopping services.

### Primary Activities:

952520001 Arborist
952520002 Mulching of vegetation
952520003 Tree lopping service
952520004 Stump grinding
952520005 Tree removal
952520006 Tree surgery

952600 Hairdressing and Beauty Salons

This class includes employers mainly engaged in hairdressing or in providing beauty treatment services.

### Primary Activities:

952600001 Barber shop operation
952600002 Beauty salon operation
952600003 Epilation service (including laser hair removal)
952600004  Hairdressing service
952600005  Manicure service
952600006  Pedicure service

952910  Adult Personal Services

This class includes employers mainly engaged in providing adult personal services.

Primary Activities:

952910001  Brothel keeping
952910002  Escort agency service
952910003  Prostitution service

952920  Personal Services nec

This class includes employers mainly engaged in providing personal services not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) the operation of health farms mainly providing accommodation are included in Subdivision 57 Accommodation, Cafes and Restaurants;

(b) surgical hair restoration or hair transplanting services are included in Class 862200 Specialist Medical Services;

(c) providing therapeutic massage services or operation of health farms mainly providing medical services are included in Class 863900 Other Health Services nec; and

(d) providing therapeutic massage services or providing weight reducing services which mainly use exercise and fitness programs are included in Class 931911 Sports and Services to Sport nec.

Primary Activities:

952920001  Astrology service
952920002  Baby sitting service (except in child care centres or preschools)
952920003  Chauffeur service
952920004  Cloak room service

State Insurance Regulatory Authority 405
952920005  Fortune telling service
952920006  Genealogy service
952920007  Hair restoration service (cosmetic)
952920008  Heraldry service
952920009  Introduction agency service
952920010  Marriage celebrant (own account)
952920011  Massage service nec
952920012  Pet grooming service
952920013  Sauna bath operation
952920014  Tattooing service
952920015  Toilet, public, operation
952920016  Turkish bath operation
952920017  Weight reducing service (mainly diet planning programs)
952920999  Domestic service nec (on a contract or fee basis)

Subdivision 96 - Other Services

Class  Title and Description

961000  Religious Organisations

This class includes religious organisations operated for worship or for the promotion of religious activities. This class also includes employers of Ministers of Religion who are deemed to be workers pursuant to clauses 17 and 18 of Schedule 1 to the Workplace Injury Management and Workers Compensation Act 1998.

Exclusions and References:

Employers of religious institutions mainly engaged in the provision of education, or operation of hospitals, charitable homes etc, are included in the classes appropriate to these activities.

Primary Activities:

961000001  Bible society operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)
Church operation
Convent operation
Diocesan registry operation
Missionary society operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)
Monastery operation
Mosque operation
Religious organisation operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)
Salvation Army operation (except employers mainly engaged in providing goods or services primary to other industries)
Synagogue operation
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:
Accountants’ association operation
Architects’ association operation
Bar association operation
Builders’ association operation
Business taxpayers’ association operation
Chamber of Commerce operation
Chamber of Manufacturers operation
Chemists’ association operation
Dentists’ association operation
Employers’ association operation
Engineers’ association operation (except trade union)
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

963100 Police Services

This class includes employers of government police or security forces.

Primary Activities:

963100001 Police service (Government)
963100002 Police station operation (Government)
963100003 Security or intelligence organisation operation (Government)

963200 Corrective Centres

This class includes employers operating prisons or similar corrective services.

Exclusions and References:
Employers mainly engaged in providing juvenile corrective services are included in Class 872200 Residential Care Services nec.

**Primary Activities:**

963200001 Detention centre operation  
963200002 Gaol operation  
963200003 Prison farm operation  
963200004 Prison operation  
963200005 Remand centre operation

**963300 Fire Brigade and Civil Emergency Services**

This class includes employers mainly engaged in providing fire fighting or related services. Also included are employers mainly engaged in providing civil emergency services other than police services.

**Primary Activities:**

963300001 Airport fire service  
963300002 Bush fire brigade service  
963300003 Emergency service (other than defence and police)  
963300004 Fire brigade service (except forest fire fighting service)  
963300005 Fire detection service  
963300006 Fire fighting service  
963300007 Fire prevention service

**963400 Waste Disposal Services**

This class includes employers mainly engaged in collecting or disposing of refuse (except through sewerage systems). This class also includes employers mainly engaged in waste and scrap collecting, sorting, packing and on-selling.

**Primary Activities:**

963400001 Bin hiring and waste collection service  
963400002 Garbage collection service
963400003 Garbage disposal service
963400004 Hazardous waste removal, collection and/or disposal service
963400005 Industrial waste collection and disposal service
963400006 Night soil collection and disposal service
963400007 On-site waste treatment or disposal service
963400008 Rubbish dump or tip operation
963400009 Sanitary disposal service
963400010 Septic tank waste collection and disposal service (except repairs and maintenance)
963400011 Street sweeping
963400012 Waste and scrap collecting, sorting, packing and on-selling
963400013 Waste material recovery operations
963400014 Waste material separating and sorting operations
963400015 Waste transfer station operation (for treatment, disposal or recovery)
963400999 Waste disposal service nec

Subdivision 97 - Private Household Employing Staff

Class Title and Description

970000 Private Households Employing Staff

This class includes employers mainly engaged in employing caretakers, maids, chauffeurs, gardeners, butlers or other servants for domestic purposes.

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)
Annexure B – Recovery of excess from employer as per s160 of 1987 Act

For the purposes of the definition of prescribed excess amount in section 160 (1) of the Act, the following excess amount is specified:

a) if the employer concerned notified the relevant insurance scheme agent of the injury that led to the weekly compensation claim of the worker within 5 days of the employer becoming aware of it—$0.

b) in all other cases—the lesser of the following:

i) the amount that is the weekly payment of compensation to which the worker is entitled as determined by section 36 of the 1987 Act

ii) $2,101.70.

Note:

Under section 160 (2) of the 1987 Act, an employer is required to repay the prescribed excess amount to the insurer under a policy of insurance in respect of each weekly compensation claim that the insurer has paid under the policy. However, if the amount that the insurer has paid in respect of any such claim is less than the prescribed excess amount, the amount the employer must repay is that lesser paid amount.
Annexure C – Late payment prescribed rate as per s172(5) of the 1987 Act

<table>
<thead>
<tr>
<th>Policy year</th>
<th>% per month</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning 4.00pm, 30 June 2016</td>
<td>0.819% per month compounded monthly</td>
</tr>
<tr>
<td>Beginning 4.00pm, 30 June 2017</td>
<td>0.779% per month compounded monthly</td>
</tr>
<tr>
<td>Beginning 4.00pm, 30 June 2018</td>
<td>0.808% per month compounded monthly</td>
</tr>
</tbody>
</table>
Annexure D – Motor vehicle and accommodation allowance

Extent to which motor vehicle and accommodation allowances are to be excluded from wages

1. A motor vehicle allowance paid to a worker is to be excluded from wages for the purposes of these Guidelines to the extent of an amount calculated at whichever of the following rates is applicable in each case:
   a) in the case of a worker paid an allowance under an award that specifies the allowance solely as a rate for each kilometre or part of a kilometre travelled by the worker in the course of their employment by means of a motor vehicle provided or maintained by the worker—the rate specified in the award
   b) in the case of any other worker, for each kilometre or part of a kilometre travelled by the worker in the course of business journeys by means of a motor vehicle provided or maintained by the worker—the amount specified is in accordance with the table that forms part of this annexure for the relevant policy renewal.

Note: Where a worker is paid an allowance under an award that specifies the allowance wholly as a lump sum amount or partly as a lump sum amount and partly as a rate for each kilometre, or part of a kilometre travelled by the worker in the course of their employment by means of a motor vehicle provided or maintained by the worker—the amount of allowance to be excluded from wages is to be calculated in accordance with paragraph (b).

2. If the amount calculated in accordance with subclause (1) is greater than the amount actually paid to a worker as a motor vehicle allowance, only the amount actually paid is to be excluded from the calculation of wages.

3. The amount of motor vehicle allowance paid to a worker that is to be excluded from wages for the purposes of this Order is to be calculated using whichever of the following two methods the employer prefers:
   a) the method set out in clause 4 (continuous recording calculation method)
   b) the method set out in clause 5 (averaging calculation method).

4. An accommodation allowance paid to a worker is to be excluded from wages for the purposes of this Order to the extent of an amount calculated at whichever of the following rates is applicable in each case:
   a) in the case of a worker paid an allowance under an award that specifies the allowance as a rate for each night the worker is absent from their usual place of residence—the rate specified in the award
   b) in the case of any other worker, for each night the worker is absent from their usual place of residence in the course of their employment—the amount specified in the table that forms part of this annexure.

5. If the amount calculated in accordance with subclause (4) is greater than the amount actually paid to a worker as an accommodation allowance, only the amount actually paid is to be excluded from the calculation of wages.

6. In this clause, award means:
   a) an industrial instrument within the meaning of the Industrial Relations Act 1996, or
b) any agreement with respect to salaries or wages entered into under the provisions of any other law of the State between an employer constituted by that law and an association or organisation representing a group or class of employees, or

c) an award, agreement or other instrument under the law of the Commonwealth or of another State or Territory, being an award, agreement or other instrument of a similar nature to an instrument or agreement referred to in paragraph (a) or (b).

4. Continuous recording calculation method

The continuous recording calculation method requires the following details to be kept and used for calculation:

a) the odometer readings at the beginning and end of each business journey undertaken by the worker during a period of insurance by means of a motor vehicle provided or maintained by the worker

b) the specific purpose for which each such business journey was taken

c) the distance travelled by the worker during the period of insurance in the course of all such business journeys, calculated on the basis of the odometer readings referred to in paragraph (a).

5. Averaging calculation method

1. The averaging calculation method requires the following details to be kept and used for calculation for the first period of insurance in which a worker's employer chooses to adopt that method:

a) the odometer readings at the beginning and end of each business journey undertaken by the worker during the relevant 12-week period by means of a motor vehicle provided or maintained by the worker

b) the specific purpose for which each such business journey was taken

c) the distance travelled by the worker during the relevant 12-week period in the course of all such business journeys, calculated on the basis of the odometer readings referred to in paragraph (a)

d) the odometer readings at the beginning and end of the relevant 12-week period for each vehicle provided or maintained by the worker for the purpose of undertaking business journeys

e) the distance travelled by each such vehicle during the relevant 12-week period, calculated on the basis of the odometer readings referred to in paragraph (d)

f) the distance travelled by the worker in the course of business journeys undertaken by means of each such vehicle during the relevant 12-week period, calculated as a percentage of the distance travelled by that vehicle during that period

g) the distance travelled by the worker in the course of business journeys undertaken by means of each such vehicle during the period of insurance, calculated on the basis that the percentage for each such vehicle for the period of insurance is the same as the percentage for that vehicle for the relevant 12-week period.

2. After the first period of insurance in which odometer details are recorded in accordance with subclause (1), the calculation referred to in subclause (1) (g) is
to be employed for the purpose of calculating the distance travelled by the worker in the course of business journeys undertaken by means of each vehicle referred to in subclause (1) during each of the next succeeding four periods of insurance, calculated on the basis that the percentage for each such vehicle for the period of insurance concerned is the same as the percentage for that vehicle for the relevant 12-week period.

3. After the first period of insurance in which odometer details are recorded in accordance with subclause (1), a worker’s employer is not required to record the details referred to in that subclause for the worker for the next succeeding 4 periods of insurance unless:

   a) the Authority serves a notice on the employer before the commencement of a period of insurance during those 4 periods directing the employer to keep the details referred to in subclause (1) for those periods, or
   
   b) the employer wishes to use the recording method referred to in this clause for one or more additional motor vehicles used by the worker in any period of insurance or for any other reason.

In a situation referred to in subclause (3) (b), a worker’s employer may make a new record of odometer readings for a period of insurance in accordance with subclause (1) to replace the details previously recorded for the worker. The provisions of subclause (3) then apply in relation to the new record.

A worker’s employer who has adopted and employed the method of recording referred to in this clause for a worker for four successive periods of insurance must, in the next succeeding period of insurance, make a fresh recording of the details specified in subclause (1) if the employer intends to continue to use the same method of recording for the worker.

If the odometer of a motor vehicle is replaced or recalibrated during any period for which its readings are relevant for the purposes of this clause, the odometer readings immediately before and after the replacement or recalibration are to be recorded.

For the purposes of making the calculation referred to in subclause (1) (g) for the period of insurance in which this clause commences, a worker’s employer may estimate the distance travelled by a motor vehicle during any part of that period of insurance that occurs before that commencement.

6. Meaning of “relevant 12-week period”

1. In clause 5, relevant 12-week period means a continuous period of at least 12 weeks, selected by the worker’s employer, throughout which a motor vehicle is provided or maintained by a worker. If the motor vehicle is provided or maintained for less than 12 weeks, the period must be the entire period for which the motor vehicle is provided or maintained.

2. The period may overlap the start or end of the period of insurance, so long as it includes part of the period.

3. If the averaging calculation method is used for two or more motor vehicles for the same period of insurance, the odometer readings for those motor vehicles must cover periods that are concurrent.
7. Replacing one motor vehicle with another motor vehicle

1. For the purposes of using the averaging calculation method, a worker’s employer may nominate one motor vehicle as having replaced another motor vehicle with effect from a day specified in the nomination.

2. After the nomination takes effect, the replacement motor vehicle is treated as the original motor vehicle, and the original motor vehicle is treated as a different motor vehicle. An employer need not repeat for the replacement vehicle the steps already taken for the original motor vehicle.

3. An employer must record the nomination in writing in the period of insurance in which the nomination takes effect.

4. However, the Authority may allow an employer to record the nomination at a later time.

Amounts for exclusion from wages:
Motor vehicle and accommodation allowances

<table>
<thead>
<tr>
<th>Policy renewal year</th>
<th>Motor vehicles: Amount to be excluded from wages pursuant to clause 1(b) of this annexure</th>
<th>Accommodation: Amount to be excluded from wages in accordance with clause 4(b) of this annexure</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016/2017</td>
<td>66c</td>
<td>$255.45</td>
</tr>
<tr>
<td>2017/2018</td>
<td>66c</td>
<td>$257.95</td>
</tr>
<tr>
<td>2018/2019</td>
<td>66c</td>
<td>$266.70</td>
</tr>
</tbody>
</table>
Annexure E – Review of primary activity guideline

Request for review: Primary activity of a business

1. Review of Primary Activity

1.1 Background

The NSW Workers Compensation Industry Classification (WIC) System is based on the Australian Bureau of Statistics (ABS) industry data published in 1993 under the title of Australian and New Zealand Standard Industry Classification (ANZSIC) 1993.

The ABS has arranged large amounts of data about business units into groupings which are analytically useful and readily understandable. In the case of ANZSIC, business units are identified by their predominant or primary activity and are then grouped on the basis of carrying on similar productive activities to form an industry classification.

Under this guideline, the State Insurance Regulatory Authority (SIRA) is providing the process for employers to submit a Request for Review of their Primary Activity.

Please Note: All reviews will be undertaken without regard to relevant industry rates. This means that if SIRA determines that the primary activity is to be re-assigned to a different WIC, the applicable industry rate for all employers assigned to the primary activity concerned may increase, decrease or experience no change.

2. Submitting a Request for Review

2.1 When can I lodge a Request for Review?

In certain cases, an employer may consider that the primary activity they have been assigned is better grouped with other primary activities that are more similar to activities found within another industry group.

Where an employer accepts that the primary activity that has been assigned to their workers compensation policy is correct, but considers that their listed primary activity may be better grouped within another industry classification, they are encouraged to submit a request for review with SIRA.

Alternatively, if an employer feels that they are engaged in a primary activity that is not reflected in Annexure A of the Market Practice and Premium Guidelines, then the employer may make an application for consideration to be given for the inclusion of a new primary activity.

2.2 Who can request a review?

Employers may make a submission directly with SIRA or alternatively through a consultant or advisor. If the application for a review is being submitted by someone other than the employer then a letter of authority must accompany the application.

2.3 What do I need to include in my application?

The employer must provide detailed reasons as to why their primary activity has been incorrectly assigned to the current industry classification and also why the proposed industry classification or classifications is/are more appropriate.

Each submission must also provide substantial evidence to support the submission to re-allocate the primary activity. This should include an analysis of worker functions and activities within the business, as well as jurisdictional comparisons for the treatment of the primary activity. Trends and comparisons of claims data between the employer’s
current primary activity and the proposed Workers Compensation Industry Classification (WIC) may also be submitted for consideration.

Submissions for a Request for Review of a primary activity should be made with the assistance of the insurer. The insurer can provide the employer with any claims data relevant to the employer’s primary activity and the claims data relating to the destination WIC. The insurer will also be required to provide reasons why they support or do not support the employer’s submission.

2.4 Where do I send the Request for Review?

Employers seeking the re-allocation of a primary activity into a different industry classification must complete the approved form for such reviews and send the application to:

Manager Premium and Prudential Supervision
SIRA
Locked Bag 2906
Lisarow NSW 2252

3. SIRA Reviews of Primary Activities

3.1 What happens after I make an application to SIRA?

Upon receipt of the Request for Review of the primary activity, SIRA will acknowledge the request within 5 working days.

As part of the review process SIRA may contact you to seek clarification or additional information. SIRA may consult with industry experts and the Australian Bureau of Statistics. Where applicable, SIRA will also give consideration to the treatment of such activities by other jurisdictions and government departments and agencies such as Office of State Revenue and Australian Tax Office.

Depending on the complexity of the Request for Review, SIRA will review your submission and issue its determination within 90 calendar days.

3.2 If my primary activity is moved to another WIC, when will the change take effect?

For reviews completed before 31 December, any changes to the primary activity will take effect from the commencement of the next premium filings in accordance with the Market Practice and Premium Guidelines.
Disclaimer

This publication may contain information that relates to the regulation of workers compensation insurance, motor accident third party (CTP) insurance and home building compensation in NSW. It may include details of some of your obligations under the various schemes that the State Insurance Regulatory Authority (SIRA) administers.

However, to ensure you comply with your legal obligations you must refer to the appropriate legislation as currently in force. Up to date legislation can be found at the NSW Legislation website legislation.nsw.gov.au

This publication does not represent a comprehensive statement of the law as it applies to particular problems or to individuals, or as a substitute for legal advice. You should seek independent legal advice if you need assistance on the application of the law to your situation.

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State Insurance Regulatory Authority
Workers and Home Building Compensation Regulation
Level 6, McKell building, 2-24 Rawson Place, Sydney NSW 2000
Customer Service Centre 13 10 50 | Website www.sira.nsw.gov.au

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