

The NZ Business Benchmarking Survey - Reports

The NZ Business Benchmarking Survey was an annual financial survey of New Zealand businesses conducted by the University of Waikato for over 35 years. The University worked closely with NZ accountants in the design, implementation, and ongoing update of the survey. Over this time the survey results earned the reputation of being a trusted independent source of financial information. The benchmarks reported were recognised by practitioners, government agencies and industry commentators as the accepted standard for benchmarking SMEs in NZ.

The financial data analysed by the survey was collected from NZ Accountants and rigorously screened to generate a robust financial survey of NZ businesses. The survey reports provide:

- » **A wide range of classifications** are reported, the list of which includes the ANZSIC categories plus additional business specific custom classifications created for the survey. The survey generates over 430 industry classification reports.
- » **A comprehensive list of 35 key financial ratios**, including income/cost per person ratios, liquidity, overheads, and personnel numbers (FTE's).
- » **Two levels of reporting** are utilised; aggregate results for the business classification as a whole; and Subgroup breakdown reports based on Total Income, Net Profit per Working Owner, and Location.
- » **The range of industry results are displayed** using percentiles (25th, 50th, 75th), to reveal the spread of results returned for each ratio, enabling firms to see where in the industry their results are placed.
- » **The results of the three best performing firms**, based on Net Profit per Working Owner, are averaged for each ratio to yield further insights into how these firms have achieved their results.



The survey closed in 2018, however, due to ongoing demand, the historic reports may still be purchased.

Purchasing Reports - the survey's reports can be purchased in full or by industry classification:

- » The complete publication, includes over 430 industry classification reports for \$960 + GST (discounted from \$1,800)
- » Individual industry classification reports for \$160 + GST
- » Custom reports can also be generated, for an additional cost, where results for a particular geographical area are of interest. This type of report is only available where sample size criteria are met; for confidentiality purposes.

The order form, examples of the reports generated, and a full list of the industry classifications published in the 2017 financial year end report can be accessed on our website at www.nzbenchmarking.co.nz/reports.

Contact - for further information go to www.nzbenchmarking.co.nz/reports or contact NZ Business Benchmarking on 07 838 4013 or email mrc@waikato.ac.nz.

Produced in Association with:

G 9999 - Fictional Retailing Classification

Participants in this analysis: 51

		25th %-ile	Median	75th %-ile	Avg Best 3	Average	Sample
1. INCOME - Revenue and fees	\$	352,781	916,892	1,508,943	2,216,483	1,039,470	51
2. Less Cost of Goods Sold	%	69.44	64.88	61.47	67.86	64.95	51
3. Equals GROSS PROFIT	%	30.56	35.12	38.53	32.14	35.05	51
less OVERHEADS as a % of INCOME							
4. Administration	%	2.45	1.29	0.53	0.31	1.60	51
5. Advertising and Promotion	%	2.81	1.44	0.45	1.80	1.80	51
6. Interest	%	1.59	0.62	0.06	0.16	1.12	51
7. Occupancy expenses (all)	%	8.15	5.18	2.98	5.10	6.45	51
8. Plant & Equipment	%	1.62	0.86	0.32	0.51	1.27	51
9. Phone, Fax and Communication	%	0.80	0.56	0.43	0.46	0.66	51
10. Vehicle expenses	%	0.86	0.45	0.17	0.41	0.71	51
11. Wages - employees & labour only contract	%	11.86	9.93	7.02	10.01	9.55	51
12. Other expenses	%	3.91	2.20	1.37	3.99	3.21	51
13. TOTAL OVERHEADS	%	31.76	26.19	20.71	22.75	26.37	51
14. OPERATING PROFIT as a % of INCOME	%	2.83	7.49	13.14	9.39	8.68	51
15. Operating Profit	\$	19,184	59,720	143,566	228,685	83,430	51
16. NET PROFIT as a % of TOTAL INCOME (incl revenue & fee income + other ongoing income)	%	4.48	10.25	15.60	15.15	10.88	51

NET PROFIT

17. Net Profit	\$	28,643	89,533	157,703	354,592	109,632	51
18. Net Profit per working owner	\$	15,742	50,582	79,369	220,409	57,867	50

PERSONNEL full-time equivalents (FTEs)

19. Working Owners (full time equivalent)	No.	1.00	2.00	2.00	1.67	1.83	50
20. Employed Staff (excluding owners & labourers)	No.	2.00	4.00	7.00	9.00	4.66	48

Ratios PER PERSON (FTEs) - incl staff + working owners

21. INCOME - Revenue & fees PER PERSON	\$	102,404	147,225	204,761	238,614	165,736	51
22. GROSS PROFIT PER PERSON	\$	37,100	53,968	68,223	73,993	56,737	51
23. OVERHEADS (excluding wages) PER PERSON	\$	34,119	22,416	15,884	28,359	27,840	51
24. TOTAL STAFF WAGES PER FTE STAFF	\$	29,476	24,650	19,220	26,793	25,663	47
25. OPERATING PROFIT PER PERSON	\$	5,900	10,856	23,131	23,575	13,657	51

OTHER INFORMATION

26. Growth in Income - Revenue and fees	%	1.18	6.55	10.81	4.31	9.05	48
27. Rent of Premises	\$	64,776	31,197	16,121	73,785	45,081	45
28. Debt to Total Assets	%	93.57	62.27	34.47	35.69	63.58	51
29. Times Interest Earned	Times	2.46	6.02	24.57	24.40	20.08	39
30. Return on Assets	%	10.65	24.40	39.42	36.54	25.53	51
31. Working Capital ratio	Times	1.24	1.85	3.47	1.97	2.87	51
32. Quick Ratio (Acid Test)	Times	0.17	0.55	0.98	0.88	0.72	51
33. Debt Collection Period	Days	19	10	3	10	15	47
34. Inventory Turnover	Times	2.96	4.08	5.77	8.86	4.90	51
35. Assets per Person	\$	42,380	56,576	72,242	71,672	69,550	51

Median Results	Expd As	ALL FIRMS	TOTAL INCOME		NET PROFIT PER OWNER		LOCATION		
			Up to \$500,000	Over \$500,000	Up to \$30,000	Over \$30,000	Major Cities	Other Cities	Towns Rural
G 9999 - Fictional Retailing Classification									
INCOME - Revenue and fees	\$	916,892	294,641	1,353,683	352,781	1,292,673	1,088,968	950,295	784,022
Less Cost of Goods Sold	%	64.88	64.22	64.97	64.69	64.92	64.16	63.76	65.31
Equals GROSS PROFIT	%	35.12	35.78	35.03	35.31	35.08	35.84	36.24	34.69
less OVERHEADS as a % of INCOME									
Administration	%	1.29	1.38	1.16	1.44	1.12	1.12	1.31	1.25
Advertising and Promotion	%	1.44	0.61	1.91	1.35	1.66	0.47	1.76	1.73
Interest	%	0.62	1.43	0.58	1.59	0.29	0.36	0.58	0.85
Occupancy expenses (all)	%	5.18	5.56	5.18	7.04	5.07	6.50	6.17	4.91
Plant & Equipment	%	0.86	1.08	0.68	1.23	0.66	0.67	1.32	0.68
Phone, Fax and Communication	%	0.56	0.87	0.50	0.70	0.52	0.64	0.53	0.57
Vehicle expenses	%	0.45	0.23	0.52	0.32	0.52	0.73	0.44	0.44
Wages - employees & labour only contract	%	9.93	6.59	10.19	7.85	10.15	7.46	9.83	10.04
Other expenses	%	2.20	1.63	2.67	2.05	2.54	2.19	1.99	2.67
TOTAL OVERHEADS	%	26.19	24.87	26.57	27.82	25.37	30.20	26.99	24.87
OPERATING PROFIT as a % of INCOME	%	7.49	11.27	6.59	2.83	9.97	4.27	9.74	7.82
Operating Profit	\$	59,720	28,206	89,208	11,909	109,896	30,033	115,104	46,254
NET PROFIT as a % of TOTAL INCOME (incl revenue & fee income + other ongoing income)	%	10.25	12.46	9.74	4.20	13.67	4.36	10.25	11.21
NET PROFIT									
Net Profit	\$	89,533	35,416	142,109	19,584	142,838	30,472	135,464	93,586
Net Profit per working owner	\$	50,582	23,100	67,082	11,084	69,609	24,508	66,001	39,348
PERSONNEL full-time equivalents (FTEs)									
Working Owners (full time equivalent)	No.	2.00	2.00	2.00	2.00	2.00	1.50	2.00	2.00
Employed Staff (excluding owners & labourers)	No.	4.00	1.00	5.00	2.25	4.75	4.00	3.50	4.00
Ratios PER PERSON (FTEs) - incl staff + working owners									
INCOME - Revenue & fees PER PERSON	\$	147,225	93,766	174,445	107,117	172,824	170,006	153,442	142,038
GROSS PROFIT PER PERSON	\$	53,968	35,737	59,475	38,816	60,305	64,385	59,089	51,251
OVERHEADS (excluding wages) PER PERSON	\$	22,416	15,302	24,499	20,213	22,776	26,155	27,292	20,684
TOTAL STAFF WAGES PER FTE STAFF	\$	24,650	16,415	25,699	23,996	25,252	27,830	24,042	24,121
OPERATING PROFIT PER PERSON	\$	10,856	10,056	11,041	6,023	15,956	12,100	11,608	9,505
OTHER INFORMATION									
Growth in Income - Revenue and fees	%	6.55	3.63	7.30	5.23	7.28	9.51	9.61	2.48
Rent of Premises	\$	31,197	12,259	51,153	19,165	32,600	24,000	57,745	26,913
Debt to Total Assets	%	62.27	84.67	61.16	84.60	54.18	66.13	82.64	50.88
Times Interest Earned	Times	6.02	2.74	8.32	2.86	22.98	N/A	7.05	6.02
Return on Assets	%	24.40	28.68	24.40	10.82	28.14	15.19	31.77	21.88
Working Capital ratio	Times	1.85	2.09	1.85	1.71	1.99	1.90	1.47	2.16
Quick Ratio (Acid Test)	Times	0.55	0.68	0.49	0.49	0.73	0.73	0.21	0.68
Debt Collection Period	Days	10	3	11	5	12	24	5	11
Inventory Turnover	Times	4.08	2.53	4.16	3.39	4.24	5.19	3.44	4.14
Assets per Person	\$	56,576	52,834	60,165	46,444	61,283	58,893	55,018	60,904



2017 NZ Business Benchmarking Industry Reports Available

The following pages are from the Table of Contents of the 2017 NZ Business Benchmarking Survey single-volume publication. Industry classification report page numbers are shown on the following pages for all classifications that have been reported in the full publication. You may access any of the Class and Custom Class reports that are numbered on the following pages via Client Comparison Reports in the Benchmarking software and in some cases summary Group, Subdivision or Division reports are provided as alternative reports where the Class or Custom Class Reports were not published.

How to Read the Following Index Pages

Divisions and Levels in the ANZSIC Hierarchy

The survey reports are listed in this Index according to the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 structure. The ANZSIC structure separates businesses into 19 Divisions (lettered A - S), which are listed on the following page. The Divisions are the highest level of the ANZSIC hierarchy, and within each Division the classifications are grouped from the broadest Levels down to the most detailed as follows: Division, Subdivision, Group, Class and Custom Class. For an illustration of how the samples in these levels are combined and reported, see the Business Classification Code Hierarchy section of the publication.

In the Index that follows, the Division letter for each classification is shown on the left with its ANZSIC Level, its unique Code Number and Description beside it. On the corresponding report pages, classifications are then identified by Division letter, Code and Description (e.g. "A 112 - Nursery Production (Outdoors)").

Page Numbering and N/A* in the Index

Page numbers are shown to the right of a classification under each of the two report types where that report has been included in this publication. Where an ANZSIC classification does not appear in the list or is listed but has N/A* instead of a page number next to it, that report has not been included - usually because the sample size was too small. A full list of the 689 Classes and Custom Classes available for the survey including all Group and Subdivision headings is available from www.nzbenchmarking.co.nz/reports.

In most cases, where a classification has business data, but the sample was insufficient to generate a report, the classification name has been included in the index with N/A* in both report columns. Inclusion in the index indicates that the data will be used in a report higher up in the classification hierarchy.

Aggregate and Sub-Group Reports

For an industry classification, the Aggregate Reports show the results of all businesses within that classification while the Sub-Group Reports show the median results side-by-side for each sub-group breakdown available for that classification. See the Presentation of the Results and Sub-Group Criteria/Combinations sections of the publication for more information about these reports.

Searching for Classifications www.nzbenchmarking.co.nz/reports

To search the ANZSIC classifications definitions online, visit www.nzbenchmarking.co.nz/reports where you can link to a webpage to search using key words. Search results provide a full definition, a list of Primary Activities by businesses in the classification, and Exclusions where certain related activities fall into other classifications. This search tool does not include our more narrowly defined Custom Classes that we have added to the list, so it is suggested you then check the following index or the Business Classification Codes PDF list included on the webpage above to see if an even better matched Custom Class has been reported that aligns with the Class you have identified. Custom Classes are listed directly below their related Class.

Survey Divisions

Division Description	Aggregate Report Page	Sub-Group Report Page	
A	Agriculture, Forestry and Fishing	27	465
B	Mining	57	484
C	Manufacturing	62	486
D	Electricity, Gas, Water and Waste Services	123	516
E	Construction	132	520
F	Wholesale Trade	168	553
G	Retail Trade	203	569
H	Accommodation and Food Services	267	616
I	Transport, Postal and Warehousing	285	633
J	Information Media and Telecommunications	304	644
K	Financial and Insurance Services	314	649
L	Rental, Hiring and Real Estate Services	326	656
M	Professional, Scientific and Technical Services	341	668
N	Administrative and Support Services	372	692
O	Public Administration and Safety	390	704
P	Education and Training	393	706
Q	Health Care and Social Assistance	399	710
R	Arts and Recreation Services	427	730
S	Other Services	435	738

Survey Results - Aggregate and Sub-Group Reports

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page	
A	Division	1	Agriculture, Forestry and Fishing	27	465
A	Subdivision	0100	Agriculture	28	466
A	Group	0110	Nursery and Floriculture Production	29	467
A	Class	0111	Nursery Production (Under Cover)	30	N/A*
A	Class	0112	Nursery Production (Outdoors)	31	N/A*
A	Class	0113	Turf Growing	N/A*	N/A*
A	Class	0115	Floriculture Production (Outdoors)	N/A*	N/A*
A	Group	0120	Mushroom and Vegetable Growing	32	N/A*
A	Class	0122	Vegetable Growing (Under Cover)	N/A*	N/A*
A	Class	0123	Vegetable Growing (Outdoors)	N/A*	N/A*
A	Group	0130	Fruit and Tree Nut Growing	33	468
A	Class	0131	Grape Growing	34	469
A	Class	0132	Kiwifruit Growing	35	N/A*
A	Class	0133	Berry Fruit Growing	N/A*	N/A*
A	Class	0134	Apple and Pear Growing	36	N/A*
A	Class	0135	Stonefruit Growing	37	470
A	Class	0137	Olive Growing	N/A*	N/A*
A	Class	0139	Other Fruit and Tree Nut Growing	38	N/A*
A	Group	0140	Grain, Sheep and Beef Cattle Farming	39	471
A	Class	0141	Sheep Farming (Specialised)	N/A*	N/A*
A	Class	0142	Beef Cattle Farming (Specialised)	40	N/A*
A	Class	0144	Sheep-Beef Cattle Farming	41	472
A	Class	0149	Other Grain Growing	N/A*	N/A*

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
A	Group	0150 Other Crop Growing		
A	Class	0159 Other Crop Growing n.e.c.	N/A*	N/A*
A	Group	0160 Dairy Cattle Farming		
A	Class	0160 Dairy Cattle Farming	42	473
A	Group	0170 Poultry Farming		
A	Class	0171 Poultry Farming (Meat)	43	N/A*
A	Class	0172 Poultry Farming (Eggs)	44	N/A*
A	Group	0180 Deer Farming		
A	Class	0180 Deer Farming	N/A*	N/A*
A	Group	0190 Other Livestock Farming		
A	Class	0191 Horse Farming	N/A*	N/A*
A	Class	0193 Beekeeping	46	475
A	Subdivision	0300 Forestry and Logging		
A	Class	0301 Forestry	47	476
A	Class	0302 Logging	48	477
A	Subdivision	0400 Fishing, Hunting and Trapping		
A	Group	0410 Fishing		
A	Class	0411 Rock Lobster and Crab Potting	N/A*	N/A*
A	Class	0413 Line Fishing	N/A*	N/A*
A	Class	0414 Fish Trawling, Seining and Netting	51	480
A	Class	0419 Other Fishing	52	N/A*
A	Group	0420 Hunting and Trapping		
A	Class	0420 Hunting and Trapping	N/A*	N/A*
A	Subdivision	0500 Agriculture, Forestry and Fishing Support Services		
A	Class	0510 Forestry Support Services	53	481
A	Custom Class	3146 Forestry - Silviculture Contractors	N/A*	N/A*
A	Class	0522 Shearing Services	54	N/A*
A	Class	0529 Other Agriculture and Fishing Support Services	55	482
A	Custom Class	3009 Agricultural Contracting	56	483
B	Division	2 Mining	57	484
B	Subdivision	0900 Non-Metallic Mineral Mining and Quarrying		
B	Group	0910 Construction Material Mining		
B	Class	0911 Gravel and Sand Quarrying	58	485
B	Class	0919 Other Construction Material Mining	59	N/A*
B	Group	0990 Other Non-Metallic Mineral Mining and Quarrying		
B	Class	0990 Other Non-Metallic Mineral Mining and Quarrying	60	N/A*
B	Subdivision	1000 Exploration and Other Mining Support Services		
B	Class	1090 Other Mining Support Services	N/A*	N/A*
C	Division	3 Manufacturing	62	486
C	Subdivision	1100 Food Product Manufacturing		
C	Group	1110 Meat and Meat Product Manufacturing		
C	Class	1111 Meat Processing	63	487
C	Class	1112 Poultry Processing	N/A*	N/A*
C	Group	1130 Dairy Product Manufacturing		
C	Class	1133 Cheese and Other Dairy Product Manufacturing	N/A*	N/A*
C	Group	1140 Fruit and Vegetable Processing		
C	Class	1140 Fruit and Vegetable Processing	64	N/A*
C	Group	1170 Bakery Product Manufacturing		
C	Class	1171 Bread Manufacturing (Factory-based)	N/A*	N/A*
C	Class	1172 Cake and Pastry Manufacturing (Factory-based)	65	488
C	Class	1173 Biscuit Manufacturing (Factory-based)	N/A*	N/A*
C	Class	1174 Bakery Product Manufacturing (Non-factory-based)	66	N/A*
C	Group	1180 Sugar and Confectionery Manufacturing		
C	Class	1182 Confectionery Manufacturing	67	489
C	Group	1190 Other Food Product Manufacturing		
C	Class	1182 Confectionery Manufacturing	N/A*	N/A*
C	Group	1190 Other Food Product Manufacturing		
C	Class	1191 Potato Crisps and Corn Chips Manufacturing	68	490
C	Class	1192 Prepared Animal and Bird Feed Manufacturing	69	N/A*
C	Class	1199 Other Food Products Manufacturing n.e.c.	N/A*	N/A*
C	Class	1199 Other Food Products Manufacturing n.e.c.	70	N/A*

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
C	Subdivision	1200 Beverage and Tobacco Product Manufacturing		
C	Group	1210 Beverage Manufacturing	71	491
C	Class	1211 Soft Drink, Cordial and Syrup Manufacturing	N/A*	N/A*
C	Class	1212 Beer Manufacturing	N/A*	N/A*
C	Class	1214 Wine and Other Alcoholic Beverage Manufacturing	72	N/A*
C	Subdivision	1300 Textile, Leather, Clothing and Footwear Manufacturing	73	492
C	Group	1310 Textile Fibre, Yarn and Woven Fabric Manufacturing		
C	Class	1313 Synthetic Fibre Textile Manufacturing	N/A*	N/A*
C	Group	1320 Leather Tanning and Fur Dressing		
C	Class	1320 Leather Tanning and Fur Dressing	74	N/A*
C	Group	1330 Textile Product Manufacturing	75	493
C	Class	1332 Rope, Cordage and Twine Manufacturing	N/A*	N/A*
C	Class	1333 Cut and Sewn Textile Product Manufacturing	N/A*	N/A*
C	Class	1334 Textile Finishing and Other Textile Product Manufacturing	76	N/A*
C	Group	1340 Knitted Product Manufacturing		
C	Class	1340 Knitted Product Manufacturing	N/A*	N/A*
C	Group	1350 Clothing and Footwear Manufacturing		
C	Class	1351 Clothing Manufacturing	77	N/A*
C	Custom Class	3263 Dressmakers, Bridal Wear, Clothing Alterations	N/A*	N/A*
C	Class	1352 Footwear Manufacturing	N/A*	N/A*
C	Subdivision	1400 Wood Product Manufacturing		
C	Group	1410 Log Sawmilling and Timber Dressing	78	N/A*
C	Class	1411 Log Sawmilling	79	N/A*
C	Class	1413 Timber Resawing and Dressing	80	N/A*
C	Group	1490 Other Wood Product Manufacturing		
C	Class	1492 Wooden Structural Fittings and Components Mfr.	N/A*	N/A*
C	Custom Class	6071 Wooden Joinery Manufacturer	81	494
C	Class	1499 Other Wood Product Manufacturing n.e.c.	82	495
C	Custom Class	3380 Picture Framing Service	N/A*	N/A*
C	Subdivision	1500 Pulp, Paper and Converted Paper Product Manufacturing		
C	Group	1510 Pulp, Paper and Paperboard Manufacturing		
C	Class	1510 Pulp, Paper and Paperboard Manufacturing	N/A*	N/A*
C	Group	1520 Converted Paper Product Manufacturing	83	N/A*
C	Class	1521 Corrugated Paperboard and Paperboard Container Mfr.	N/A*	N/A*
C	Class	1524 Sanitary Paper Product Manufacturing	N/A*	N/A*
C	Class	1529 Other Converted Paper Product Manufacturing	N/A*	N/A*
C	Subdivision	1600 Printing		
C	Group	1610 Printing	84	496
C	Class	1611 Printing	N/A*	N/A*
C	Custom Class	3390 Printers - General/Commercial	85	497
C	Class	1612 Printing Support Services	N/A*	N/A*
C	Subdivision	1800 Basic Chemical and Chemical Product Manufacturing	86	N/A*
C	Group	1830 Fertiliser and Pesticide Manufacturing		
C	Class	1831 Fertiliser Manufacturing	N/A*	N/A*
C	Class	1832 Pesticide Manufacturing	N/A*	N/A*
C	Group	1850 Cleaning Compound and Toiletry Preparation Mfr.	87	N/A*
C	Class	1851 Cleaning Compound Manufacturing	N/A*	N/A*
C	Class	1852 Cosmetic and Toiletry Preparation Manufacturing	N/A*	N/A*
C	Subdivision	1900 Polymer Product and Rubber Product Manufacturing		
C	Group	1910 Polymer Product Manufacturing	88	498
C	Class	1911 Polymer Film and Sheet Packaging Material Manufacturing	N/A*	N/A*
C	Class	1912 Rigid and Semi Rigid Polymer Product Manufacturing	89	N/A*
C	Class	1914 Tyre Manufacturing	N/A*	N/A*
C	Class	1916 Paint and Coatings Manufacturing	N/A*	N/A*
C	Class	1919 Other Polymer Product Manufacturing	N/A*	N/A*

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
C	Subdivision	2000 Non-Metallic Mineral Product Manufacturing	90	499
C	Class	2010 Glass and Glass Product Manufacturing	91	N/A*
C	Class	2029 Other Ceramic Product Manufacturing	92	N/A*
C	Class	2032 Plaster and Gypsum Product Manufacturing	N/A*	N/A*
C	Class	2034 Concrete Product Manufacturing	N/A*	N/A*
C	Class	2090 Other Non-Metallic Mineral Product Manufacturing	N/A*	N/A*
C	Custom Class	1278 Headstones, Monumental Masons	93	N/A*
C	Subdivision	2100 Primary Metal and Metal Product Manufacturing	94	500
C	Class	2110 Iron Smelting and Steel Manufacturing	95	N/A*
C	Class	2121 Iron and Steel Casting	N/A*	N/A*
C	Class	2139 Other Basic Non-Ferrous Metal Manufacturing	N/A*	N/A*
C	Class	2142 Aluminium Rolling, Drawing, Extruding	N/A*	N/A*
C	Subdivision	2200 Fabricated Metal Product Manufacturing	96	501
C	Group	2210 Iron and Steel Forging		
C	Class	2210 Iron and Steel Forging	N/A*	N/A*
C	Group	2220 Structural Metal Product Manufacturing	97	502
C	Class	2221 Structural Steel Fabricating	98	503
C	Class	2222 Prefabricated Metal Building Manufacturing	N/A*	N/A*
C	Class	2223 Architectural Aluminium Product Manufacturing	99	504
C	Class	2224 Metal Roof and Guttering Mfr. (except Aluminium)	N/A*	N/A*
C	Class	2229 Other Structural Metal Product Manufacturing	100	N/A*
C	Group	2230 Metal Container Manufacturing		
C	Class	2231 Boiler, Tank and Other Heavy Gauge Metal Container Mfr.	N/A*	N/A*
C	Group	2240 Other Sheet Metal Product Manufacturing		
C	Class	2240 Other Sheet Metal Product Manufacturing	101	505
C	Group	2290 Other Fabricated Metal Product Manufacturing	102	506
C	Class	2291 Spring and Wire Product Manufacturing	103	N/A*
C	Class	2292 Nut, Bolt, Screw and Rivet Manufacturing	N/A*	N/A*
C	Class	2293 Metal Coating and Finishing	N/A*	N/A*
C	Class	2299 Other Fabricated Metal Product Manufacturing n.e.c.	104	507
C	Subdivision	2300 Transport Equipment Manufacturing		
C	Group	2310 Motor Vehicle and Motor Vehicle Part Manufacturing	105	508
C	Class	2311 Motor Vehicle Manufacturing	N/A*	N/A*
C	Class	2312 Motor Vehicle Body and Trailer Manufacturing	106	N/A*
C	Class	2319 Other Motor Vehicle Parts Manufacturing	107	N/A*
C	Group	2390 Other Transport Equipment Manufacturing	108	509
C	Class	2392 Boatbuilding and Repair Services	109	510
C	Class	2394 Aircraft Manufacturing and Repair Services	N/A*	N/A*
C	Class	2399 Other Transport Equipment Manufacturing n.e.c.	N/A*	N/A*
C	Subdivision	2400 Machinery and Equipment Manufacturing	110	511
C	Group	2410 Professional and Scientific Equipment Manufacturing		
C	Class	2412 Medical and Surgical Equipment Manufacturing	N/A*	N/A*
C	Group	2420 Computer and Electronic Equipment Manufacturing		
C	Class	2421 Computer and Electronic Office Equipment Manufacturing	N/A*	N/A*
C	Class	2429 Other Electronic Equipment Manufacturing	N/A*	N/A*
C	Group	2430 Electrical Equipment Manufacturing		
C	Class	2432 Electric Lighting Equipment Manufacturing	N/A*	N/A*
C	Group	2440 Domestic Appliance Manufacturing		
C	Class	2441 Whiteware Appliance Manufacturing	N/A*	N/A*
C	Class	2449 Other Domestic Appliance Manufacturing	N/A*	N/A*
C	Group	2450 Pump, Compressor, Heating and Ventilation Equip. Mfr.	111	N/A*
C	Class	2451 Pumps and Compressors Manufacturing	112	N/A*
C	Class	2452 Fixed Space Heating, Cooling and Ventilation Equip. Mfr.	N/A*	N/A*
C	Group	2460 Specialised Machinery and Equipment Manufacturing		
C	Class	2461 Agricultural Machinery and Equipment Manufacturing	113	512
C	Class	2463 Machine Tool and Parts Manufacturing	114	N/A*
C	Class	2469 Other Specialised Machinery and Equipment Mfr.	115	N/A*
C	Group	2490 Other Machinery and Equipment Manufacturing		
C	Class	2491 Lifting and Material Handling Equipment Manufacturing	N/A*	N/A*
C	Class	2499 Other Machinery and Equipment Manufacturing n.e.c.	116	513

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
C	Subdivision	2500 Furniture and Other Manufacturing		
C	Group	2510 Furniture Manufacturing	117	514
C	Class	2511 Wooden Furniture and Upholstered Seat Manufacturing	118	N/A*
C	Class	2513 Mattress Manufacturing	N/A*	N/A*
C	Class	2519 Other Furniture Manufacturing	119	515
C	Group	2590 Other Manufacturing		
C	Class	2591 Jewellery and Silverware Manufacturing	120	N/A*
C	Class	2592 Toy, Sporting and Recreational Product Manufacturing	121	N/A*
C	Class	2599 Other Manufacturing n.e.c.	122	N/A*
D	Division	4 Electricity, Gas, Water and Waste Services	123	516
D	Subdivision	2600 Electricity Supply	124	N/A*
D	Class	2619 Other Electricity Generation	N/A*	N/A*
D	Class	2620 Electricity Transmission	125	N/A*
D	Class	2630 Electricity Distribution	N/A*	N/A*
D	Subdivision	2700 Gas Supply		
D	Class	2700 Gas Supply	N/A*	N/A*
D	Subdivision	2800 Water Supply, Sewerage and Drainage Services		
D	Group	2810 Water Supply, Sewerage and Drainage Services	126	517
D	Class	2811 Water Supply	N/A*	N/A*
D	Class	2812 Sewerage and Drainage Services	127	518
D	Subdivision	2900 Waste Collection, Treatment and Disposal Services		
D	Group	2910 Waste Collection Services	128	519
D	Class	2911 Solid Waste Collection Services	129	N/A*
D	Custom Class	3498 Waste Disposal, Rubbish Bin Hire	N/A*	N/A*
D	Class	2919 Other Waste Collection Services	130	N/A*
D	Group	2920 Waste Treatment, Disposal and Remediation Services		
D	Class	2921 Waste Treatment and Disposal Services	N/A*	N/A*
D	Custom Class	3237 Septic Tank Services	131	N/A*
E	Division	5 Construction	132	520
E	Subdivision	3000 Building Construction		
E	Group	3010 Residential Building Construction	133	521
E	Class	3011 House Construction	134	522
E	Custom Class	3042 Building - Garages, Carports, Sheds	135	523
E	Class	3019 Other Residential Building Construction	136	524
E	Group	3020 Non-Residential Building Construction		
E	Class	3020 Non-Residential Building Construction	137	525
E	Subdivision	3100 Heavy and Civil Engineering Construction		
E	Group	3100 Heavy and Civil Engineering Construction	138	526
E	Class	3101 Road and Bridge Construction	139	527
E	Class	3109 Other Heavy and Civil Engineering Construction	140	528
E	Subdivision	3200 Construction Services		
E	Group	3210 Land Development and Site Preparation Services	141	529
E	Class	3211 Land Development and Subdivision	142	530
E	Class	3212 Site Preparation Services	143	531
E	Group	3220 Building Structure Services		
E	Class	3221 Concreting Services	144	532
E	Class	3222 Bricklaying Services	145	533
E	Class	3223 Roofing Services	146	534
E	Class	3224 Structural Steel Erection Services	147	535
E	Group	3230 Building Installation Services		
E	Class	3231 Plumbing Services	148	536
E	Custom Class	3090 Drain Laying	149	537
E	Custom Class	3236 Plumbing	150	538
E	Class	3232 Electrical Services	151	539
E	Class	3233 Air Conditioning and Heating Services	152	540
E	Class	3234 Fire and Security Alarm Installation Services	153	N/A*
E	Class	3239 Other Building Installation Services	154	541

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
E	Group	3240 Building Completion Services		
E	Class	3241 Plastering and Ceiling Services	155	542
E	Class	3242 Carpentry Services	156	543
E	Custom Class	3045 Building - Labour Only	157	544
E	Custom Class	3201 Odd Job, Home Handyman	158	545
E	Class	3243 Tiling and Carpeting Services	159	546
E	Custom Class	3137 Floor Sanding	160	N/A*
E	Custom Class	3140 Carpet/Vinyl Laying	161	547
E	Custom Class	3238 Tile Laying	162	548
E	Class	3244 Painting and Decorating Services	163	549
E	Class	3245 Glazing Services	164	550
E	Group	3290 Other Construction Services		
E	Class	3291 Landscape Construction Services	165	551
E	Class	3292 Hire of Construction Machinery with Operator	166	N/A*
E	Class	3299 Other Construction Services n.e.c.	167	552
E	Custom Class	3099 Drilling - Water, Piles etc	N/A*	N/A*
E	Custom Class	3247 Water Blasting	N/A*	N/A*
F	Division	6 Wholesale Trade	168	553
F	Subdivision	3300 Basic Material Wholesaling	169	554
F	Group	3310 Agricultural Product Wholesaling		
F	Class	3311 Wool Wholesaling	N/A*	N/A*
F	Class	3319 Other Agricultural Product Wholesaling	170	N/A*
F	Group	3320 Mineral, Metal and Chemical Wholesaling	171	N/A*
F	Class	3321 Petroleum Product Wholesaling	N/A*	N/A*
F	Class	3322 Metal and Mineral Wholesaling	N/A*	N/A*
F	Custom Class	3425 Scrap Metal Dealers	N/A*	N/A*
F	Class	3323 Industrial and Agricultural Chemical Product Wholesaling	172	N/A*
F	Group	3330 Timber and Hardware Goods Wholesaling	173	555
F	Class	3331 Timber Wholesaling	N/A*	N/A*
F	Class	3332 Plumbing Goods Wholesaling	174	N/A*
F	Class	3339 Other Hardware Goods Wholesaling	175	N/A*
F	Subdivision	3400 Machinery and Equipment Wholesaling		
F	Group	3410 Specialised Indust. Machinery and Equip. Wholesaling		
F	Class	3411 Agricultural and Construction Machinery Wholesaling	176	556
F	Custom Class	1159 Farm/Agriculture Machinery Sales	177	557
F	Custom Class	5040 Construction Machinery Sales	N/A*	N/A*
F	Class	3419 Other Spec. Indust. Machinery and Equip. Wholesaling	178	558
F	Group	3490 Other Machinery and Equipment Wholesaling	179	559
F	Class	3491 Professional and Scientific Goods Wholesaling	N/A*	N/A*
F	Class	3492 Computer and Computer Peripherals Wholesaling	N/A*	N/A*
F	Class	3493 Telecommunication Goods Wholesaling	180	N/A*
F	Class	3494 Other Electrical and Electronic Goods Wholesaling	181	N/A*
F	Custom Class	5015 Electrical Supplies Wholesale	N/A*	N/A*
F	Class	3499 Other Machinery and Equipment Wholesaling n.e.c	182	N/A*
F	Subdivision	3500 Motor Vehicle and Motor Vehicle Parts Wholesaling		
F	Group	3500 Motor Vehicle and Motor Vehicle Parts Wholesaling	183	560
F	Class	3501 Car Wholesaling	184	N/A*
F	Class	3503 Trailer and Other Motor Vehicle Wholesaling	N/A*	N/A*
F	Class	3504 Motor Vehicle New Part Wholesaling	185	N/A*
F	Class	3505 Motor Vehicle Dismantling and Used Part Wholesaling	186	N/A*
F	Subdivision	3600 Grocery, Liquor and Tobacco Product Wholesaling		
F	Group	3600 Grocery, Liquor and Tobacco Product Wholesaling	187	561
F	Class	3601 General Line Groceries Wholesaling	N/A*	N/A*
F	Class	3602 Meat, Poultry and Smallgoods Wholesaling	188	N/A*
F	Class	3603 Dairy Produce Wholesaling	N/A*	N/A*
F	Class	3604 Fish and Seafood Wholesaling	189	N/A*
F	Class	3605 Fruit and Vegetable Wholesaling	N/A*	N/A*
F	Class	3606 Liquor and Tobacco Product Wholesaling	190	N/A*
F	Class	3609 Other Grocery Wholesaling	191	562

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
F	Subdivision	3700 Other Goods Wholesaling	192	563
F	Group	3710 Textile, Clothing and Footwear Wholesaling		
F	Class	3711 Textile Product Wholesaling	N/A*	N/A*
F	Class	3712 Clothing and Footwear Wholesaling	193	564
F	Group	3720 Pharmaceutical and Toiletry Goods Wholesaling		
F	Class	3720 Pharmaceutical and Toiletry Goods Wholesaling	194	N/A*
F	Group	3730 Furniture, Floor Cover. and Other Goods Wholesaling	195	565
F	Class	3731 Furniture and Floor Coverings Wholesaling	196	N/A*
F	Class	3732 Jewellery and Watch Wholesaling	N/A*	N/A*
F	Class	3733 Kitchen and Dining Ware Wholesaling	N/A*	N/A*
F	Class	3734 Toy and Sporting Goods Wholesaling	197	N/A*
F	Custom Class	5060 Sporting Goods and Equipment Wholesaling	N/A*	N/A*
F	Custom Class	5065 Toy Wholesaling	N/A*	N/A*
F	Class	3735 Book and Magazine Wholesaling	N/A*	N/A*
F	Class	3736 Paper Product Wholesaling	198	N/A*
F	Class	3739 Other Goods Wholesaling n.e.c.	199	566
F	Custom Class	1175 Farm Supplies	N/A*	N/A*
F	Subdivision	3800 Commission Based Wholesaling		
F	Class	3800 Commission Based Wholesaling	200	567
F	Custom Class	3301 Export/Import Agent	201	568
F	Custom Class	3888 Livestock Buyers/Brokers	202	N/A*
G	Division	7 Retail Trade	203	569
G	Subdivision	3900 Motor Vehicle and Motor Vehicle Parts Retailing		
G	Group	3910 Motor Vehicle Retailing	204	570
G	Class	3911 Car Retailing	205	571
G	Custom Class	4006 LMVD - Vehicle Sales and Workshop (Non Franchised)	206	572
G	Custom Class	4010 LMVD - Vehicle Sales Only (Non Franchised)	207	573
G	Class	3912 Motor Cycle Retailing	208	574
G	Class	3913 Trailer and Other Motor Vehicle Retailing	N/A*	N/A*
G	Group	3920 Motor Vehicle Parts Retailing		
G	Class	3921 Motor Vehicle Parts Retailing	209	575
G	Class	3922 Tyre Retailing	210	576
G	Subdivision	4000 Fuel Retailing		
G	Class	4000 Fuel Retailing	211	577
G	Custom Class	4060 Service Station Only	212	578
G	Custom Class	4070 Service Station with Workshop	213	579
G	Subdivision	4100 Food Retailing		
G	Group	4110 Supermarket and Grocery Stores		
G	Class	4110 Supermarket and Grocery Stores	214	580
G	Custom Class	1420 Supermarkets	215	581
G	Custom Class	1151 Dairy, Grocery Stores	216	582
G	Group	4120 Specialised Food Retailing		
G	Class	4121 Fresh Meat, Fish and Poultry Retailing	N/A*	N/A*
G	Custom Class	1040 Butchers	217	583
G	Class	4122 Fruit and Vegetable Retailing	218	N/A*
G	Class	4123 Liquor Retailing	219	584
G	Class	4129 Other Specialised Food Retailing	220	585
G	Custom Class	1169 Farm Produce	N/A*	N/A*
G	Custom Class	1280 Health Food	221	586
G	Subdivision	4200 Other Store-Based Retailing		
G	Group	4210 Furniture, Floor Covering, Houseware & Textile Goods Ret.	222	587
G	Class	4211 Furniture Retailing	223	588
G	Custom Class	1225 Beds and Bedding	224	N/A*
G	Custom Class	1230 Household and Outdoor Furniture	225	N/A*
G	Class	4212 Floor Coverings Retailing	226	589
G	Custom Class	1179 Carpet and Vinyl	227	590
G	Custom Class	1438 Tiles - Floor/Wall	228	N/A*
G	Class	4213 Houseware Retailing	229	N/A*
G	Class	4214 Manchester and Other Textile Goods Retailing	230	N/A*

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
G	Group	4220 Electrical and Electronic Goods Retailing	231	591
G	Class	4221 Electrical, Electronic and Gas Appliance Retailing	232	592
G	Custom Class	1134 Communications and Cellular Equipment	N/A*	N/A*
G	Custom Class	1302 Home Appliance (Sales only)	233	N/A*
G	Custom Class	1301 Home Appliance (Sales & Service)	234	593
G	Custom Class	3250 Air Conditioning, Heating (Sales & Service)	235	N/A*
G	Class	4222 Computer and Computer Peripherals Retailing	236	N/A*
G	Class	4229 Other Electrical and Electronic Goods Retailing	N/A*	N/A*
G	Group	4230 Hardware, Building and Garden Supplies Retailing	237	594
G	Class	4231 Hardware and Building Supplies Retailing	238	595
G	Custom Class	1030 Building Supplies	239	596
G	Custom Class	1141 Lawnmower and Garden Equipment (Sales & Service)	240	597
G	Custom Class	1349 Paint, Wallpaper	241	598
G	Class	4232 Garden Supplies Retailing	242	599
G	Group	4240 Recreational Goods Retailing	243	600
G	Class	4241 Sport and Camping Equipment Retailing	244	601
G	Custom Class	1135 Cycle Sales and Service	245	N/A*
G	Custom Class	1275 Guns and Gunsmiths	N/A*	N/A*
G	Custom Class	1409 Sporting Goods	246	602
G	Class	4242 Entertainment Media Retailing	247	N/A*
G	Custom Class	1341 Music - CD's	N/A*	N/A*
G	Custom Class	1345 Musical Instruments	N/A*	N/A*
G	Class	4243 Toy and Game Retailing	N/A*	N/A*
G	Custom Class	1272 Hobby/Craft Shops	N/A*	N/A*
G	Class	4244 Newspaper and Book Retailing	248	603
G	Class	4245 Marine Equipment Retailing	249	604
G	Custom Class	1325 Marine Equipment	N/A*	N/A*
G	Custom Class	3960 Boats and Accessories	250	N/A*
G	Group	4250 Clothing, Footwear and Personal Accessories Retailing	251	605
G	Class	4251 Clothing Retailing	252	606
G	Custom Class	1080 Men's and Women's Clothing	253	607
G	Custom Class	1091 Men's Clothing	254	N/A*
G	Custom Class	1101 Women's Clothing	255	608
G	Class	4252 Footwear Retailing	256	609
G	Class	4253 Watch and Jewellery Retailing	257	610
G	Class	4259 Other Personal Accessories Retailing	N/A*	N/A*
G	Group	4270 Pharmaceutical and Other Store-Based Retailing		
G	Class	4271 Pharmaceutical, Cosmetic and Toiletry Goods Retailing	258	611
G	Class	4272 Stationery Goods Retailing	259	N/A*
G	Class	4273 Antique and Used Goods Retailing	260	N/A*
G	Custom Class	1401 Second Hand Dealers	N/A*	N/A*
G	Class	4274 Flower Retailing	261	612
G	Class	4279 Other Store-Based Retailing n.e.c.	262	613
G	Custom Class	1006 Art Galleries	N/A*	N/A*
G	Custom Class	1260 General Office Equipment	N/A*	N/A*
G	Custom Class	1271 Gift and Specialty/Novelty Shops	263	614
G	Custom Class	1360 Pet Shops	N/A*	N/A*
G	Custom Class	1422 Swimming/Spa Pools	N/A*	N/A*
G	Custom Class	1460 Variety Store	N/A*	N/A*
G	Subdivision	4300 Non Store Retailing & Retail Commission Based Buy/Selling		
G	Group	4310 Non Store Retailing		
G	Class	4310 Non Store Retailing	264	615
G	Custom Class	3740 Milk and Other Beverage Run	265	N/A*
G	Group	4320 Retail Commission Based Buying and/or Selling		
G	Class	4320 Retail Commission Based Buying and/or Selling	266	N/A*

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
H	Division	8 Accommodation and Food Services	267	616
H	Subdivision	4400 Accommodation		
H	Group	4400 Accommodation		
H	Class	4400 Accommodation	268	617
H	Custom Class	3670 Backpackers, Hostel	269	618
H	Custom Class	3680 Guest and Hosted (B&B, Homestay)	N/A*	N/A*
H	Custom Class	3690 Holiday Parks, Camp Grounds	270	619
H	Custom Class	3701 Hotels	271	620
H	Custom Class	3709 Luxury Lodges (Exclusive retreats)	272	N/A*
H	Custom Class	3721 Motels, Motor Inns, Motor Lodges	273	621
H	Subdivision	4500 Food and Beverage Services	274	622
H	Group	4510 Cafes, Restaurants and Takeaway Food Services		
H	Class	4511 Cafes and Restaurants	275	623
H	Custom Class	1109 Coffee Lounges	276	624
H	Custom Class	3750 Restaurants/Cafes - BYO	277	625
H	Custom Class	3755 Restaurants/Cafes - Family and Unlicensed	278	626
H	Custom Class	3760 Restaurants/Cafes - Fully Licensed	279	627
H	Class	4512 Takeaway Food Services	280	628
H	Custom Class	1430 Take Away Food (excl Pizza)	281	629
H	Custom Class	1435 Take Away Food - Pizza	282	630
H	Class	4513 Catering Services	283	631
H	Group	4520 Pubs, Taverns and Bars		
H	Class	4520 Pubs, Taverns and Bars	284	632
H	Group	4530 Clubs (Hospitality)		
H	Class	4530 Clubs (Hospitality)	N/A*	N/A*
I	Division	9 Transport, Postal and Warehousing	285	633
I	Subdivision	4600 Road Transport		
I	Group	4610 Road Freight Transport		
I	Class	4610 Road Freight Transport	286	634
I	Custom Class	3313 Furniture Removal and Packers	287	N/A*
I	Custom Class	4040 Road Transport - Cartage Companies	288	635
I	Custom Class	4050 Road Transport - Cartage Owner Operator	289	636
I	Group	4620 Road Passenger Transport	290	637
I	Class	4621 Interurban and Rural Bus Transport	291	N/A*
I	Class	4622 Urban Bus Transport (Including Tramway)	N/A*	N/A*
I	Class	4623 Taxi and Other Road Transport	292	N/A*
I	Custom Class	3995 Limousines, Bridal Cars (Includes driver)	N/A*	N/A*
I	Custom Class	4080 Taxi Operators	293	N/A*
I	Subdivision	4800 Water Transport		
I	Class	4820 Water Passenger Transport	294	N/A*
I	Subdivision	4900 Air and Space Transport		
I	Class	4900 Air and Space Transport	N/A*	N/A*
I	Subdivision	5000 Other Transport		
I	Class	5010 Scenic and Sightseeing Transport	295	N/A*
I	Custom Class	3260 Boat/Yacht Charter	N/A*	N/A*
I	Custom Class	3993 Helicopter Charter	296	N/A*
I	Subdivision	5100 Postal and Courier Pick-up and Delivery Services		
I	Class	5101 Postal Services	297	638
I	Class	5102 Courier Pick-up and Delivery Services	298	639
I	Subdivision	5200 Transport Support Services	299	640
I	Group	5210 Water Transport Support Services		
I	Class	5212 Port and Water Transport Terminal Operations	N/A*	N/A*
I	Group	5220 Air Transport Support Services		
I	Class	5220 Airport Operations and Other Air Transport Support Serv.	N/A*	N/A*
I	Group	5290 Other Transport Support Services	300	641
I	Class	5291 Customs Agency Services	N/A*	N/A*
I	Class	5292 Freight Forwarding Services	301	642
I	Class	5299 Other Transport Support Services n.e.c	302	N/A*
I	Subdivision	5300 Warehousing and Storage Services		
I	Class	5309 Other Warehousing and Storage Services	303	643

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
J	Division	10 Information Media and Telecommunications	304	644
J	Subdivision	5400 Publishing (except Internet and Music Publishing)		
J	Group	5410 Newspaper, Periodical, Book and Directory Publishing	305	N/A*
J	Class	5411 Newspaper Publishing	N/A*	N/A*
J	Class	5412 Magazine and Other Periodical Publishing	306	N/A*
J	Class	5413 Book Publishing	N/A*	N/A*
J	Class	5419 Other Publishing (except Software, Music and Internet)	N/A*	N/A*
J	Group	5420 Software Publishing		
J	Class	5420 Software Publishing	N/A*	N/A*
J	Subdivision	5500 Motion Picture and Sound Recording Activities		
J	Group	5510 Motion Picture and Video Activities	307	645
J	Class	5511 Motion Picture and Video Production	308	N/A*
J	Class	5513 Motion Picture Exhibition	N/A*	N/A*
J	Class	5514 Postproduction Services & Other Motion Picture & Video Activ	N/A*	N/A*
J	Group	5520 Sound Recording and Music Publishing		
J	Class	5522 Music and Other Sound Recording Activities	N/A*	N/A*
J	Subdivision	5600 Broadcasting (except Internet)		
J	Class	5622 Cable and Other Subscription Programming	N/A*	N/A*
J	Subdivision	5700 Internet Publishing and Broadcasting		
J	Class	5700 Internet Publishing and Broadcasting	N/A*	N/A*
J	Subdivision	5800 Telecommunications Services		
J	Group	5800 Telecommunications Services	309	646
J	Class	5801 Wired Telecommunications Network Operation	N/A*	N/A*
J	Class	5809 Other Telecommunications Services	310	647
J	Subdivision	5900 Internet Service Prov., Web Srch. Portals and Data Proc.	311	648
J	Group	5910 Internet Service Providers and Web Search Portals		
J	Class	5910 Internet Service Providers and Web Search Portals	N/A*	N/A*
J	Group	5920 Data Processing, Web Hosting and Elec. Info. Storage Serv.		
J	Class	5921 Data Processing and Web Hosting Services	312	N/A*
J	Class	5922 Electronic Information Storage Services	313	N/A*
J	Subdivision	6000 Library and Other Information Services		
J	Class	6020 Other Information Services	N/A*	N/A*
K	Division	11 Financial and Insurance Services	314	649
K	Subdivision	6200 Finance	315	650
K	Class	6223 Credit Union Operation	N/A*	N/A*
K	Class	6230 Non-depository Financing	316	N/A*
K	Class	6240 Financial Asset Investing	317	N/A*
K	Subdivision	6300 Insurance and Superannuation Funds		
K	Group	6310 Life Insurance		
K	Class	6310 Life Insurance	318	N/A*
K	Group	6320 Health and General Insurance		
K	Class	6322 General Insurance	319	651
K	Subdivision	6400 Auxiliary Finance and Insurance Services		
K	Group	6410 Auxiliary Finance and Investment Services	320	652
K	Class	6411 Financial Asset Broking Services	N/A*	N/A*
K	Class	6419 Other Auxiliary Finance and Investment Services	321	653
K	Custom Class	3860 Finance/Mortgage Brokers	322	N/A*
K	Custom Class	3880 Investment Advisors and Financial Planners	323	N/A*
K	Group	6420 Auxiliary Insurance Services		
K	Class	6420 Auxiliary Insurance Services	324	654
K	Custom Class	3870 Insurance Brokers, Commission Agents	325	655
L	Division	12 Rental, Hiring and Real Estate Services	326	656
L	Subdivision	6600 Rental and Hiring Services (except Real Estate)	327	657
L	Group	6610 Motor Vehicle and Transport Equip. Rental and Hiring		
L	Class	6611 Passenger Car Rental and Hiring	328	N/A*
L	Class	6619 Other Motor Vehicle & Transport Equip. Rental & Hiring	329	658
L	Custom Class	4092 Motor Homes/Caravans Rental	330	N/A*

*Insufficient data to produce the report

Division	Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
L	Group	6630	Other Goods and Equipment Rental and Hiring		
L	Class	6631	Heavy Machinery and Scaffolding Rental and Hiring	331	659
L	Class	6632	Video and Other Electronic Media Rental	332	N/A*
L	Class	6639	Other Goods and Equipment Rental and Hiring n.e.c.	333	660
L	Group	6640	Non-Financial Intangible Assets (except Copyrights) Leasing		
L	Class	6640	Non-Financial Intangible Assets (except Copyrights) Leasing	N/A*	N/A*
L	Subdivision	6700	Property Operators and Real Estate Services		
L	Class	6711	Residential Property Operators	334	661
L	Class	6712	Non-Residential Property Operators	335	662
L	Class	6720	Real Estate Services	336	663
L	Custom Class	3890	Real Estate Agent	337	664
L	Custom Class	3901	Real Estate Agency	338	665
L	Custom Class	3919	Valuers	339	666
L	Custom Class	3409	Property Managers	340	667
M	Division	13	Professional, Scientific and Technical Services	341	668
M	Subdivision	6900	Professional, Scientific and Technical Services (except Computer Systems Design and Related Services)	342	669
M	Group	6910	Scientific Research Services		
M	Class	6910	Scientific Research Services	N/A*	N/A*
M	Group	6920	Architectural, Engineering and Technical Services		
M	Class	6921	Architectural Services	343	670
M	Custom Class	3780	Architects	344	671
M	Custom Class	3782	Draughting Services	345	N/A*
M	Class	6922	Surveying and Mapping Services	346	672
M	Class	6923	Engineering Design and Engineering Consulting Services	347	673
M	Custom Class	3814	Building Inspection Consultants	N/A*	N/A*
M	Custom Class	3840	Engineering Consultants	348	674
M	Class	6924	Other Specialised Design Services	349	675
M	Custom Class	3160	Interior Designers	N/A*	N/A*
M	Custom Class	3470	Signs and Signwriters	350	676
M	Class	6925	Scientific Testing and Analysis Services	351	N/A*
M	Group	6930	Legal and Accounting Services		
M	Class	6931	Legal Services	352	677
M	Custom Class	3885	Lawyers - Barristers Only	353	678
M	Custom Class	3886	Lawyers - Solicitors	354	679
M	Class	6932	Accounting Services	355	N/A*
M	Group	6940	Advertising Services		
M	Class	6940	Advertising Services	356	680
M	Custom Class	3770	Advertising Agencies	357	N/A*
M	Group	6950	Market Research and Statistical Services		
M	Class	6950	Market Research and Statistical Services	358	681
M	Custom Class	3825	Marketing Consultants	359	682
M	Custom Class	3889	Market Research	N/A*	N/A*
M	Group	6960	Management and Other Consulting Services		
M	Class	6961	Corporate Head Office Management Services	N/A*	N/A*
M	Class	6962	Management Advice and Other Consulting Services	361	684
M	Custom Class	3812	Agricultural/Farm Consultants	362	N/A*
M	Custom Class	3816	Business/Management Consultants	363	685
M	Custom Class	3818	Environmental Consultants	364	N/A*
M	Custom Class	3821	Forestry Consultants	N/A*	N/A*
M	Custom Class	3826	Public Relations Consultants	N/A*	N/A*
M	Custom Class	3827	Safety Consultants (including food, occupational)	365	686
M	Group	6970	Veterinary Services		
M	Class	6970	Veterinary Services	366	687
M	Group	6990	Other Professional, Scientific and Technical Services		
M	Class	6991	Professional Photographic Services	367	N/A*
M	Class	6999	Other Professional, Scientific and Technical Services n.e.c.	368	688
M	Custom Class	3823	Immigration Consultants	N/A*	N/A*

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
M	Subdivision	7000 Computer Systems Design and Related Services		
M	Group	7000 Computer Systems Design and Related Services		
M	Class	7000 Computer Systems Design and Related Services	369	689
M	Custom Class	3801 Computer Hardware/Software Consultancy Services	370	690
M	Custom Class	3802 Internet Website Design/Development Services	371	691
N	Division	14 Administrative and Support Services	372	692
N	Subdivision	7200 Administrative Services		
N	Group	7210 Employment Services		
N	Class	7211 Employment Placement and Recruitment Services	373	693
N	Class	7212 Labour Supply Services	374	694
N	Group	7220 Travel Agency Services		
N	Class	7220 Travel Agency and Tour Arrangement Services	375	695
N	Custom Class	3489 Travel Agents	376	696
N	Group	7290 Other Administrative Services		
N	Class	7291 Office Administrative Services	377	N/A*
N	Class	7292 Document Preparation Services	378	697
N	Custom Class	3360 Photocopy Services	379	N/A*
N	Custom Class	3830 Graphic Design and Desktop Publishing	380	N/A*
N	Class	7299 Other Administrative Services n.e.c.	381	698
N	Custom Class	3843 Event Management	382	N/A*
N	Subdivision	7300 Building Cleaning, Pest Control and Other Support Serv.	383	699
N	Group	7310 Building Cleaning, Pest Control and Gardening Serv.		
N	Class	7311 Buildings Cleaning Services	384	700
N	Custom Class	3056 Chimney Cleaning	N/A*	N/A*
N	Custom Class	3070 Domestic/Commercial Cleaning	385	701
N	Custom Class	3248 Window Cleaning	N/A*	N/A*
N	Class	7312 Buildings Pest Control Services	386	N/A*
N	Class	7313 Gardening Services	387	702
N	Custom Class	3180 Lawn Mowing, Gardening	388	703
N	Custom Class	3246 Tree Services	389	N/A*
N	Group	7320 Packaging and Labelling Services		
N	Class	7320 Packaging Services	N/A*	N/A*
O	Division	15 Public Administration and Safety		
O	Subdivision	7700 Public Order, Safety and Regulatory Services	390	704
O	Group	7710 Public Order and Safety Services		
O	Class	7712 Investigation and Security Services	391	705
O	Custom Class	3351 Locksmiths	N/A*	N/A*
O	Custom Class	3395 Private Investigators	N/A*	N/A*
O	Custom Class	3450 Security, Night Patrols	392	N/A*
O	Class	7713 Fire Protection and Other Emergency Services (except Ambulance Services)	N/A*	N/A*
O	Group	7720 Regulatory Services		
O	Class	7720 Regulatory Services	N/A*	N/A*
P	Division	16 Education and Training	393	706
P	Subdivision	8000 Preschool and School Education		
P	Group	8010 Preschool Education		
P	Class	8010 Preschool Education	394	707
P	Group	8020 School Education		
P	Class	8021 Primary Education	N/A*	N/A*
P	Subdivision	8100 Tertiary Education		
P	Group	8100 Tertiary Education		
P	Class	8101 Technical and Vocational Education and Training	395	N/A*
P	Subdivision	8200 Adult, Community and Other Education	396	708
P	Group	8210 Adult, Community and Other Education	397	709
P	Class	8211 Sports and Physical Recreation Instruction	N/A*	N/A*
P	Class	8212 Arts Education	N/A*	N/A*
P	Class	8219 Adult, Community and Other Education n.e.c.	398	N/A*
P	Custom Class	3653 Driver Training	N/A*	N/A*
P	Group	8220 Educational Support Services		
P	Class	8220 Educational Support Services	N/A*	N/A*

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
Q	Division	17 Health Care and Social Assistance	399	710
Q	Subdivision	8500 Medical and Other Health Care Services	400	711
Q	Group	8510 Medical Services		
Q	Class	8511 General Practice Medical Services	401	712
Q	Custom Class	3545 Medical Centre	402	713
Q	Custom Class	3550 Medical Practitioner - General	403	714
Q	Class	8512 Specialist Medical Services	404	715
Q	Custom Class	3620 Surgeons	405	716
Q	Custom Class	3625 Psychiatrists	406	717
Q	Group	8520 Pathology and Diagnostic Imaging Services		
Q	Class	8520 Pathology and Diagnostic Imaging Services	407	N/A*
Q	Group	8530 Allied Health Services		
Q	Class	8531 Dental Services	408	718
Q	Custom Class	3530 Dentists	409	719
Q	Custom Class	3583 Orthodontists	410	N/A*
Q	Class	8532 Optometry and Optical Dispensing	411	720
Q	Custom Class	3580 Optometrists	412	721
Q	Class	8533 Physiotherapy Services	413	722
Q	Class	8534 Chiropractic and Osteopathic Services	414	723
Q	Custom Class	3520 Chiropractors	415	724
Q	Custom Class	3586 Osteopaths	416	N/A*
Q	Class	8539 Other Allied Health Services	417	725
Q	Custom Class	3506 Acupuncturists	418	N/A*
Q	Custom Class	3508 Audiologists	419	N/A*
Q	Custom Class	3565 Midwives	420	726
Q	Custom Class	3595 Podiatrists	421	727
Q	Custom Class	3635 Occupational Therapists	422	N/A*
Q	Group	8590 Other Health Care Services		
Q	Class	8591 Ambulance Services	N/A*	N/A*
Q	Class	8599 Other Health Care Services n.e.c.	423	N/A*
Q	Subdivision	8600 Residential Care Services		
Q	Class	8601 Aged Care Residential Services	N/A*	N/A*
Q	Custom Class	3599 Rest Homes	424	728
Q	Custom Class	3610 Retirement Villages	N/A*	N/A*
Q	Subdivision	8700 Social Assistance Services		
Q	Class	8710 Child Care Services	425	729
Q	Class	8790 Other Social Assistance Services	426	N/A*
R	Division	18 Arts and Recreation Services	427	730
R	Subdivision	8900 Heritage Activities		
R	Class	8910 Museum Operation	N/A*	N/A*
R	Class	8922 Nature Reserves and Conservation Parks Operation	N/A*	N/A*
R	Subdivision	9000 Artistic Activities		
R	Group	9000 Creative and Performing Arts Activities		
R	Class	9001 Performing Arts Operation	428	731
R	Class	9002 Creative Artists, Musicians, Writers and Performers	N/A*	N/A*
R	Class	9003 Performing Arts Venue Operation	429	732
R	Class	9003 Performing Arts Venue Operation	N/A*	N/A*
R	Subdivision	9100 Sport and Recreation Activities	430	733
R	Group	9110 Sport and Physical Recreation Activities		
R	Class	9111 Health and Fitness Centres and Gymnasias Operation	431	734
R	Class	9112 Sport and Physical Recreation Clubs and Sports Professionals	432	735
R	Class	9112 Sport and Physical Recreation Clubs and Sports Professionals	N/A*	N/A*
R	Class	9113 Sports & Physical Recr. Venues, Grounds & Facilities Op.	N/A*	N/A*
R	Custom Class	3328 Golf Courses	N/A*	N/A*
R	Group	9120 Horse and Dog Racing Activities		
R	Class	9129 Other Horse and Dog Racing Activities	N/A*	N/A*
R	Group	9130 Amusement and Other Recreation Activities		
R	Class	9131 Amusement Parks and Centres Operation	430	733
R	Class	9131 Amusement Parks and Centres Operation	N/A*	N/A*
R	Class	9139 Amusement and Other Recreation Activities n.e.c.	433	736
R	Custom Class	3280 Adventure Tourism	434	737
R	Subdivision	9200 Gambling Activities		
R	Class	9202 Lottery Operation	N/A*	N/A*

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Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
S	Division	19 Other Services		
S	Subdivision	9400 Repair and Maintenance		
S	Group	9410 Automotive Repair and Maintenance	435	738
S	Class	9411 Automotive Electrical Services	436	739
S	Class	9412 Automotive Body, Paint and Interior Repair	437	740
S	Custom Class	3980 Car Painters	438	N/A*
S	Custom Class	3983 Car Valet	N/A*	N/A*
S	Custom Class	4030 Panel Beaters	439	741
S	Custom Class	4035 Panel and Paint	440	742
S	Class	9419 Other Automotive Repair and Maintenance	441	743
S	Custom Class	4099 Vehicle Serv./Motor Garage (Not Dealer or Serv. Stn.)	442	744
S	Group	9420 Machinery and Equipment Repair and Maintenance		
S	Class	9421 Domestic Appliance Repair and Maintenance	443	745
S	Class	9422 Electronic (except Domestic Appliance) and Precision Equipment Repair & Maintenance	444	N/A*
S	Class	9429 Other Machinery and Equipment Repair and Maintenance	445	746
S	Custom Class	6057 Hydraulic Repairs and Maintenance	446	747
S	Group	9490 Other Repair and Maintenance		
S	Class	9499 Other Repair and Maintenance n.e.c.	447	748
S	Subdivision	9500 Personal and Other Services		
S	Group	9510 Personal Care Services		
S	Class	9511 Hairdressing and Beauty Services	448	749
S	Custom Class	3329 Hairdressers - Barber Shops Only	449	N/A*
S	Custom Class	3333 Hairdressers	450	750
S	Custom Class	3510 Beauticians (Beauty Therapy)	451	751
S	Group	9520 Funeral, Crematorium and Cemetery Services		
S	Class	9520 Funeral, Crematorium and Cemetery Services	452	752
S	Custom Class	3309 Funeral Services	453	753
S	Group	9530 Other Personal Services	454	754
S	Class	9531 Laundry and Dry-Cleaning Services	455	755
S	Custom Class	3060 Carpet/Upholstery/Furnishings Cleaning	456	756
S	Custom Class	3270 Dry-Cleaning	457	757
S	Custom Class	3340 Laundromats	N/A*	N/A*
S	Class	9532 Photographic Film Processing	N/A*	N/A*
S	Class	9539 Other Personal Services n.e.c.	458	758
S	Custom Class	3258 Boarding Kennels, Catteries	459	759
S	Custom Class	3356 Pet Grooming	N/A*	N/A*
S	Group	9550 Civic, Professional and Other Interest Group Services	460	N/A*
S	Class	9551 Business and Professional Association Services	461	N/A*
S	Class	9552 Labour Association Services	N/A*	N/A*

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