



The NZ Business Benchmarking Survey - Reports

The NZ Business Benchmarking Survey is an annual financial survey of New Zealand businesses conducted by the University of Waikato. Over the 35 plus years the survey has been running, the University has worked closely with NZ accountants earning the reputation of a trusted independent source of financial information. The benchmarks reported are recognised by practitioners, government agencies and industry commentators as the accepted standard for benchmarking SMEs in NZ.

The financial data analysed in the survey is 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.

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 \$1,800 1,200 + GST
- » 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.



2017 NZ BUSINESS BENCHMARKING REPORTS - ORDER FORM

Contact Details		OTHINARRING REPORTS - ORDER FORM
Contact Person		
Company Name		
Street Address		
		Post Code
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Email Address		Phone
Purchase Optio		
-		year end reports enter the back year in the 'Description' below
☐ Full Publicat	tion @ \$ 2070 1,380 (\$4	¹⁸⁰⁰ 1,200 + GST) each
Individual In	dustry Classification	@ \$184.00 (\$160.00 + GST) each
Classification C	Code Description	
Payment Option	ns	
☐ Invoice (Plea	ase pay within 14 days) -	- If required enter purchase order #
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Please Return to:	Post: NZ Bus	vaikato.ac.nz siness Benchmarking, The University of Waikato Bag 3105, Hamilton 3240
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NZ Business Benchmarking

Report Sales - Credit Card Payments

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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	7 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
			/	ON	J///		
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	~ ~	4.48	10.25	15.60	15.15	10.88	51
(incl revenue & fee income + other ongoing income)	I L						
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) - incls 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

		ALL FIRMS	TOTAL INC	OME	NET PROFIT F	ER OWNER		LOCATION	
Median Results	Expd		Up to	Over	Up to	Over	Major	Other	Towns
	As		\$500,000	\$500,000	\$30,000	\$30,000	Cities	Cities	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
		(\cap						
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) %	10.25	12.46	9.74	4.20	13.67	4.36	10.25	11.21
(incl revenue & fee income + other ongoing income)									
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
	·	,				11111,	}	,	,
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
		(0111	771						
Ratios PER PERSON (FTEs) - incls staff + workin INCOME - Revenue & fees PER PERSON	ng owners	147 225	93,766	174 445	107 117	172,824	170,006	153,442	142,038
GROSS PROFIT PER PERSON		147,225	•	174,445	107,117	,	•	,	•
	ð ¢	53,968	35,737	59,475	38,816	60,305	64,385	59,089	51,251
OVERHEADS (excluding wages) PER PERSON TOTAL STAFF WAGES PER FTE STAFF	ð ¢	22,416	15,302	24,499	20,213	22,776	26,155	27,292	20,684
OPERATING PROFIT PER PERSON	\$ \$	24,650	16,415	25,699	23,996	25,252	27,830	24,042	24,121
OPERATING PROFIT PER PERSON	Þ	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

		Aggregate Report	Sub-Group Report
Division	Description	Page	Page
Α	Agriculture, Forestry and Fishing	27	465
В	Mining	57	484
С	Manufacturing	62	486
D	Electricity, Gas, Water and Waste Services	123	516
Е	Construction	132	520
F	Wholesale Trade	168	553
G	Retail Trade	203	569
Н	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
0	Public Administration and Safety	390	704
Р	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	Report Page
Α	Division	1	Agriculture, Forestry and Fishing	27	465
Α	Subdivision	0100	Agriculture	28	466
Α	Group	0110	Nursery and Floriculture Production	29	467
Α	Class	0111	Nursery Production (Under Cover)	30	N/A*
Α	Class	0112	Nursery Production (Outdoors)	31	N/A*
Α	Class	0113	Turf Growing	N/A*	N/A*
Α	Class	0115	Floriculture Production (Outdoors)	N/A*	N/A*
Α	Group	0120	Mushroom and Vegetable Growing	32	N/A*
Α	Class	0122	Vegetable Growing (Under Cover)	N/A*	N/A*
Α	Class	0123	Vegetable Growing (Outdoors)	N/A*	N/A*
Α	Group	0130	Fruit and Tree Nut Growing	33	468
Α	Class	0131	Grape Growing	34	469
Α	Class	0132	Kiwifruit Growing	35	N/A*
Α	Class	0133	Berry Fruit Growing	N/A*	N/A*
Α	Class	0134	Apple and Pear Growing	36	N/A*
Α	Class	0135	Stonefruit Growing	37	470
Α	Class	0137	Olive Growing	N/A*	N/A*
Α	Class	0139	Other Fruit and Tree Nut Growing	38	N/A*
Α	Group	0140	Grain, Sheep and Beef Cattle Farming	39	471
Α	Class	0141	Sheep Farming (Specialised)	N/A*	N/A*
Α	Class	0142	Beef Cattle Farming (Specialised)	40	N/A*
Α	Class	0144	Sheep-Beef Cattle Farming	41	472
Α	Class	0149	Other Grain Growing	N/A*	N/A*

^{*}Insufficient data to produce the report

District	Lavel	Ondo	Parameter and the second secon	Report	Sub-Group Report
Division	Level	Code	Description	Page	Page
Α	Group	0150	Other Crop Growing		
Α	Class	0159	Other Crop Growing n.e.c.	N/A*	N/A*
Α	Group	0160	Dairy Cattle Farming	40	470
A	Class	0160	Dairy Cattle Farming	42	473
A	Group Class	0170 0171	Poultry Farming Poultry Farming (Meat)	43	N/A*
A A	Class	0171	Poultry Farming (Meat) Poultry Farming (Eggs)	43 44	N/A N/A*
A	Group	0172	Deer Farming (Eggs)	44	IN/A
A	Class	0180	Deer Farming	N/A*	N/A*
Â	Group	0190	Other Livestock Farming	45	474
Ā	Class	0191	Horse Farming	N/A*	N/A*
A	Class	0193	Beekeeping	46	475
A	Subdivision		Forestry and Logging		
A	Class	0301	Forestry	47	476
Α	Class	0302	Logging	48	477
Α	Subdivision	0400	Fishing, Hunting and Trapping	49	478
Α	Group	0410	Fishing	50	479
Α	Class	0411	Rock Lobster and Crab Potting	N/A*	N/A*
Α	Class	0413	Line Fishing	N/A*	N/A*
Α	Class	0414	Fish Trawling, Seining and Netting	51	480
Α	Class	0419	Other Fishing	52	N/A*
Α	Group	0420	Hunting and Trapping		
Α	Class	0420	Hunting and Trapping	N/A*	N/A*
Α	Subdivision		Agriculture, Forestry and Fishing Support Services		
Α	Class	0510	Forestry Support Services	53	481
Α	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 56	482
A B	Custom Class Division	3009	Agricultural Contracting Mining	56 57	483 484
В	Subdivision	0900	Non-Metallic Mineral Mining and Quarrying	37	404
В	Group	0900	Construction Material Mining	58	485
В	Class	0911	Gravel and Sand Quarrying	59	N/A*
В	Class	0919	Other Construction Material Mining	60	N/A*
В	Group	0990	Other Non-Metallic Mineral Mining and Quarrying	00	14// (
В	Class	0990	Other Non-Metallic Mineral Mining and Quarrying	N/A*	N/A*
В	Subdivision	1000	• • • •	,, .	,
В	Class	1090	Other Mining Support Services	61	N/A*
С	Division	3	Manufacturing	62	486
С	Subdivision	1100	Food Product Manufacturing	63	487
С	Group	1110	Meat and Meat Product Manufacturing		
С	Class	1111	Meat Processing	N/A*	N/A*
С	Class	1112	Poultry Processing	N/A*	N/A*
С	Group	1130	Dairy Product Manufacturing		
С	Class	1133	Cheese and Other Dairy Product Manufacturing	64	N/A*
С	Group	1140	Fruit and Vegetable Processing		
C	Class	1140	Fruit and Vegetable Processing	N/A*	N/A*
C	Group	1170	Bakery Product Manufacturing	65	488
С	Class	1171	Bread Manufacturing (Factory-based)	N/A*	N/A*
C	Class	1172	Cake and Pastry Manufacturing (Factory-based)	66 N/A*	N/A*
C	Class	1173	Biscuit Manufacturing (Factory-based)	N/A*	N/A*
C	Class	1174	Bakery Product Manufacturing (Non-factory-based)	67	489
C	Group	1180	Sugar and Confectionery Manufacturing	N1/A*	N1/A*
C	Class	1182	Confectionery Manufacturing	N/A*	N/A*
C C	Group Class	1190 1191	Other Food Product Manufacturing Potato Crisps and Corn Chips Manufacturing	68 69	490 N/A*
C	Class	1191	Potato Crisps and Corn Crips Manufacturing Prepared Animal and Bird Feed Manufacturing	69 N/A*	N/A* N/A*
C	Class	1192	Other Food Products Manufacturing n.e.c.	70	N/A*
•	2.400		Tanan		. 4// 1

				Report	Sub-Group Report
Division	Level	Code	Description	Page	Page
С	Subdivision	1200	Beverage and Tobacco Product Manufacturing		
С	Group	1210	Beverage Manufacturing	71	491
С	Class	1211	Soft Drink, Cordial and Syrup Manufacturing	N/A*	N/A*
С	Class	1212	Beer Manufacturing	N/A*	N/A*
С	Class	1214	Wine and Other Alcoholic Beverage Manufacturing	72	N/A*
С	Subdivision	1300	Textile, Leather, Clothing and Footwear Manufacturing	73	492
С	Group	1310	Textile Fibre, Yarn and Woven Fabric Manufacturing		
С	Class	1313	Synthetic Fibre Textile Manufacturing	N/A*	N/A*
С	Group	1320	Leather Tanning and Fur Dressing		
С	Class	1320	Leather Tanning and Fur Dressing	74	N/A*
С	Group	1330	Textile Product Manufacturing	75	493
С	Class	1332	Rope, Cordage and Twine Manufacturing	N/A*	N/A*
С	Class	1333	Cut and Sewn Textile Product Manufacturing	N/A*	N/A*
С	Class	1334	Textile Finishing and Other Textile Product Manufacturing	76	N/A*
С	Group	1340	Knitted Product Manufacturing		
С	Class	1340	Knitted Product Manufacturing	N/A*	N/A*
С	Group	1350	Clothing and Footwear Manufacturing		
С	Class	1351	Clothing Manufacturing	77	N/A*
С	Custom Class	3263	Dressmakers, Bridal Wear, Clothing Alterations	N/A*	N/A*
С	Class	1352	Footwear Manufacturing	N/A*	N/A*
С	Subdivision	1400	Wood Product Manufacturing		
С	Group	1410	Log Sawmilling and Timber Dressing	78	N/A*
С	Class	1411	Log Sawmilling	79	N/A*
С	Class	1413	Timber Resawing and Dressing	80	N/A*
С	Group	1490	Other Wood Product Manufacturing		
С	Class	1492	Wooden Structural Fittings and Components Mfr.	N/A*	N/A*
С	Custom Class	6071	Wooden Joinery Manufacturer	81	494
С	Class	1499	Other Wood Product Manufacturing n.e.c.	82	495
С	Custom Class	3380	Picture Framing Service	N/A*	N/A*
С	Subdivision	1500			
С	Group	1510	Pulp, Paper and Paperboard Manufacturing		
С	Class	1510	Pulp, Paper and Paperboard Manufacturing	N/A*	N/A*
С	Group	1520	Converted Paper Product Manufacturing	83	N/A*
С	Class	1521	Corrugated Paperboard and Paperboard Container Mfr.	N/A*	N/A*
С	Class	1524	Sanitary Paper Product Manufacturing	N/A*	N/A*
С	Class	1529	Other Converted Paper Product Manufacturing	N/A*	N/A*
С	Subdivision	1600			
С	Group	1610	Printing	84	496
С	Class	1611	Printing	N/A*	N/A*
С	Custom Class	3390	Printers - General/Commercial	85	497
С	Class	1612	Printing Support Services	N/A*	N/A*
С	Subdivision	1800		86	N/A*
C	Group	1830	Fertiliser and Pesticide Manufacturing	N1/A #	N 1/A+
C	Class	1831	Fertiliser Manufacturing	N/A*	N/A*
С	Class	1832	Pesticide Manufacturing	N/A*	N/A*
С	Group	1850	Cleaning Compound and Toiletry Preparation Mfr.	87 N/A*	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 Polymer Product Manufacturing	00	400
C	Group Class	1910 1911	Polymer Film and Sheet Packaging Material Manufacturing	88 N/A*	498 N/A*
C	Class	1911	Rigid and Semi Rigid Polymer Product Manufacturing	N/A 89	N/A N/A*
C	Class	1912	Tyre Manufacturing	09 N/A*	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*

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

Division	Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
			•		
C	Subdivision	2500 2510	Furniture and Other Manufacturing Furniture Manufacturing	117	514
C	Group Class	2510	Wooden Furniture and Upholstered Seat Manufacturing	117	014 N/A*
C	Class	2513	Mattress Manufacturing	N/A*	N/A*
C C	Class	2519	Other Furniture Manufacturing	119	515
C	Group	2590	Other Manufacturing Other Manufacturing	119	313
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			
D	Class	2700	Gas Supply	N/A*	N/A*
D	Subdivision		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 Residence Construction	132	520
E	Subdivision	3000 3010	Building Construction Residential Building Construction	133	521
E E	Group Class	3010	House Construction	133	521 522
E	Custom Class	3042	Building - Garages, Carports, Sheds	135	523
E	Class	3019	Other Residential Building Construction	136	523 524
Ē	Group	3020	Non-Residential Building Construction	100	324
Ē	Class	3020	Non-Residential Building Construction	137	525
Ē	Subdivision	3100		101	020
E	Group	3100	Heavy and Civil Engineering Construction	138	526
Е	Class	3101	Road and Bridge Construction	139	527
E	Class	3109	Other Heavy and Civil Engineering Construction	140	528
E	Subdivision	3200			
Ε	Group	3210	Land Development and Site Preparation Services	141	529
E	Class	3211	Land Development and Subdivision	142	530
Е	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	4.40	F00
E	Class	3231	Plumbing Services	148	536
E	Custom Class	3090	Drain Laying Plumbing	149 150	537 538
E E	Custom Class Class	3236 3232	Electrical Services	150	538 539
E	Class	3232	Air Conditioning and Heating Services	151	539 540
E	Class	3234	Fire and Security Alarm Installation Services	152	040 N/A*
E	Class	3239	Other Building Installation Services	154	541
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Division	Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
	Croun		•		
E E	Group Class	3240 3241	Building Completion Services Plastering and Ceiling Services	155	542
E	Class	3241	Carpentry Services	156	543
E	Custom Class	3045	Building - Labour Only	156	543 544
E	Custom Class	3201	Odd Job, Home Handyman	157	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
Ē	Class	3245	Glazing Services	164	550
E	Group	3290	Other Construction Services	104	330
Ē	Class	3291	Landscape Construction Services	165	551
Ē	Class	3292	Hire of Construction Machinery with Operator	166	N/A*
Ē	Class	3299	Other Construction Services n.e.c.	167	552
Ē	Custom Class	3099	Drilling - Water, Piles etc	N/A*	N/A*
Ē	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

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	102	000
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 N/A*	566 N/A*
F F	Custom Class Subdivision	1175 3800	Farm Supplies Commission Based Wholesaling	N/A*	N/A*
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 Class	3912 3913	Motor Cycle Retailing Trailer and Other Motor Vehicle Retailing	208 N/A*	574 N/A*
G G	Group	3920	Motor Vehicle Parts Retailing	IN/A	N/A*
G	Class	3921	Motor Vehicle Parts Retailing	209	575
G	Class	3922	Tyre Retailing	210	576
Ğ	Subdivision	4000	Fuel Retailing		0.0
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		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 4120	Dairy, Grocery Stores Specialised Food Retailing	216	582
G G	Group Class	4121	Fresh Meat, Fish and Poultry Retailing	N/A*	N/A*
G	Custom Class	1040	Butchers	217	583
Ğ	Class	4122	Fruit and Vegetable Retailing	218	N/A*
Ğ	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		Other Store-Based Retailing		
G	Group	4210	Furniture, Floor Covering, Houseware & Textile Goods Ret.	222	587
G	Class	4211	Furniture Retailing	223	588 N/A*
G	Custom Class	1225 1230	Beds and Bedding Household and Outdoor Furniture	224 225	N/A* N/A*
G G	Custom Class Class	4212	Floor Coverings Retailing	225 226	589
G	Custom Class	1179	Carpet and Vinyl	227	590
G	Custom Class	1438	Tiles - Floor/Wall	228	N/A*
Ğ	Class	4213	Houseware Retailing	229	N/A*
G	Class	4214	Manchester and Other Textile Goods Retailing	230	N/A*

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
Ğ	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
Ğ	Custom Class	3250	Air Conditioning, Heating (Sales & Service)	235	N/A*
G	Class	4222	Computer and Computer Peripherals Retailing	236	N/A*
Ğ	Class	4229	Other Electrical and Electronic Goods Retailing	N/A*	N/A*
Ğ	Group	4230	Hardware, Building and Garden Supplies Retailing	237	594
Ğ	Class	4231	Hardware and Building Supplies Retailing	238	595
Ğ	Custom Class	1030	Building Supplies	239	596
Ğ	Custom Class	1141	Lawnmower and Garden Equipment (Sales & Service)	240	597
Ğ	Custom Class	1349	Paint, Wallpaper	241	598
Ğ	Class	4232	Garden Supplies Retailing	242	599
Ğ	Group	4240	Recreational Goods Retailing	243	600
Ğ	Class	4241	Sport and Camping Equipment Retailing	244	601
Ğ	Custom Class	1135	Cycle Sales and Service	245	N/A*
Ğ	Custom Class	1275	Guns and Gunsmiths	N/A*	N/A*
Ğ	Custom Class	1409	Sporting Goods	246	602
Ğ	Class	4242	Entertainment Media Retailing	247	N/A*
Ğ	Custom Class	1341	Music - CD's	N/A*	N/A*
Ğ	Custom Class	1345	Musical Instruments	N/A*	N/A*
Ğ	Class	4243	Toy and Game Retailing	N/A*	N/A*
Ğ	Custom Class	1272	Hobby/Craft Shops	N/A*	N/A*
Ğ	Class	4244	Newspaper and Book Retailing	248	603
Ğ	Class	4245	Marine Equipment Retailing	249	604
Ğ	Custom Class	1325	Marine Equipment	N/A*	N/A*
G	Custom Class	3960	Boats and Accessories	250	N/A*
Ğ	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	•		
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*

Division	Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
Н	Division	8	Accommodation and Food Services	267	616
H	Subdivision	4400	Accommodation		0.0
Н	Group	4400	Accommodation		
Н	Class	4400	Accommodation	268	617
Н	Custom Class	3670	Backpackers, Hostel	269	618
Н	Custom Class	3680	Guest and Hosted (B&B, Homestay)	N/A*	N/A*
Н	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*
Н	Custom Class	3721	Motels, Motor Inns, Motor Lodges	273	621
Н	Subdivision	4500 4510	Food and Beverage Services Cafes, Restaurants and Takeaway Food Services	274	622
H H	Group Class	4510	Cafes and Restaurants	275	623
H	Custom Class	1109	Coffee Lounges	276	624
H	Custom Class	3750	Restaurants/Cafes - BYO	277	625
н	Custom Class	3755	Restaurants/Cafes - Family and Unlicensed	278	626
н	Custom Class	3760	Restaurants/Cafes - Fully Licensed	279	627
 Н	Class	4512	Takeaway Food Services	280	628
Н	Custom Class	1430	Take Away Food (excl Pizza)	281	629
Н	Custom Class	1435	Take Away Food - Pizza	282	630
Н	Class	4513	Catering Services	283	631
Н	Group	4520	Pubs, Taverns and Bars		
Н	Class	4520	Pubs, Taverns and Bars	284	632
Н	Group	4530	Clubs (Hospitality)		
H	Class	4530	Clubs (Hospitality)	N/A*	N/A*
I	Division	9	Transport, Postal and Warehousing	285	633
l	Subdivision	4600	Road Transport		
!	Group	4610	Road Freight Transport	000	004
!	Class	4610	Road Freight Transport Furniture Removal and Packers	286	634
!	Custom Class Custom Class	3313		287	N/A*
!	Custom Class	4040 4050	Road Transport - Cartage Companies Road Transport - Cartage Owner Operator	288 289	635 636
	Group	4620	Road Passenger Transport	290	637
<u> </u>	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		Water Transport		
ı	Class	4820	Water Passenger Transport	294	N/A*
ı	Subdivision		Air and Space Transport		
1	Class	4900	Air and Space Transport	N/A*	N/A*
I	Subdivision		Other Transport		
I	Class	5010	Scenic and Sightseeing Transport	295	N/A*
I	Custom Class	3260	Boat/Yacht Charter	N/A*	N/A*
l	Custom Class	3993	Helicopter Charter	296	N/A*
l l	Subdivision		Postal and Courier Pick-up and Delivery Services		
!	Class	5101	Postal Services	297	638
l	Class	5102	Courier Pick-up and Delivery Services	298	639
!	Subdivision		Transport Support Services	299	640
I I	Group Class	5210 5212	Water Transport Support Services Port and Water Transport Terminal Operations	N/A*	N/A*
I I	Group	5212	Air Transport Support Services	IN/A	IN/A
ı	Class	5220	Air Transport Support Services Airport Operations and Other Air Transport Support Serv.	N/A*	N/A*
1	Group	5290	Other Transport Support Services	300	641
ı	Class	5290	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		Warehousing and Storage Services		,, -
İ	Class	5309	Other Warehousing and Storage Services	303	643

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)	001	011
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)	N1/A *	N1/A+
J	Class	5622	Cable and Other Subscription Programming	N/A*	N/A*
J	Subdivision	5700	Internet Publishing and Broadcasting	N1/A*	N1/A*
J	Class	5700	Internet Publishing and Broadcasting Telecommunications Services	N/A*	N/A*
J	Subdivision		Telecommunications Services Telecommunications Services	200	646
J	Group Class	5800 5801	Wired Telecommunications Network Operation	309 N/A*	646 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	311	040
J 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.	IN/A	IN/A
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	010	14// (
Ĵ	Class	6020	Other Information Services	N/A*	N/A*
K	Division	11	Financial and Insurance Services	314	649
K	Subdivision		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			
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		c
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 Passenger Car Rental and Hiring	200	N/A*
L	Class Class	6611 6619	Other Motor Vehicle & Transport Equip. Rental & Hiring	328 329	658
L	Custom Class	4092	Motor Homes/Caravans Rental	329 330	058 N/A*
_	Guatotti Glass	7032	WOTO HOMOS/Caravans Nemai	330	111/77

Division	Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
			•		
L	Group Class	6630 6631	Other Goods and Equipment Rental and Hiring Heavy Machinery and Scaffolding Rental and Hiring	221	6EO
L	Class	6632	Video and Other Electronic Media Rental	331 332	659 N/A*
L	Class	6639	Other Goods and Equipment Rental and Hiring n.e.c.	332 333	660
L	_	6640	Non-Financial Intangible Assets (except Copyrights) Leasing		000
L	Group Class	6640	Non-Financial Intangible Assets (except Copyrights) Leasing	N/A*	N/A*
L	Subdivision		Property Operators and Real Estate Services	IN/A	IN/A
L		6700 6711		224	661
L	Class	6712	Residential Property Operators	334	661 662
L	Class	6720	Non-Residential Property Operators Real Estate Services	335	663
L	Class			336	
L	Custom Class	3890	Real Estate Agency	337	664
Ļ	Custom Class	3901	Real Estate Agency Valuers	338	665
Ŀ	Custom Class	3919		339	666
L	Custom Class	3409	Property Managers Professional Scientific and Technical Services	340	667
M	Division	13	Professional, Scientific and Technical Services Professional, Scientific and Technical Services (except	341	668
M	Subdivision	6900		342	669
	Craun	6040	Computer Systems Design and Related Services) Scientific Research Services		
M	Group	6910		N1/A*	N1/A*
M	Class	6910	Scientific Research Services	N/A*	N/A*
M	Group	6920	Architectural, Engineering and Technical Services	0.40	070
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	360	683
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*

Division	Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
М	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 Class	3830 7299	Graphic Design and Desktop Publishing Other Administrative Services n.e.c.	380 381	N/A* 698
N N	Custom Class	3843	Event Management	382	096 N/A*
N	Subdivision	7300	· · · · · · · · · · · · · · · · · · ·	383	699
N	Group	7310	Building Cleaning, Pest Control and Gardening Serv.	303	099
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*
0	Division	15	Public Administration and Safety	200	704
0	Subdivision		Public Order, Safety and Regulatory Services	390	704
0	Group	7710	Public Order and Safety Services	204	705
0	Class Custom Class	7712 3351	Investigation and Security Services Locksmiths	391 N/A*	705 N/A*
0	Custom Class	3395	Private Investigators	N/A*	N/A*
Ö	Custom Class	3450	Security, Night Patrols	392	N/A*
Ö	Class	7713	Fire Protection and Other Emergency Services (except	N/A*	N/A*
0	Group	7720	Ambulance Services Regulatory Services		
0	Class	7720	Regulatory Services	N/A*	N/A*
Р	Division	16	Education and Training	393	706
Р	Subdivision	8000	Preschool and School Education		
Р	Group	8010	Preschool Education		
Р	Class	8010	Preschool Education	394	707
P	Group	8020	School Education	N1/A *	N 1/A+
P	Class	8021	Primary Education	N/A*	N/A*
P	Subdivision	8100	Tertiary Education		
P P	Group Class	8100 8101	Tertiary Education Technical and Vocational Education and Training	395	N/A*
P	Subdivision	8200	Adult, Community and Other Education	395 396	708
P	Group	8210	Adult, Community and Other Education Adult, Community and Other Education	390 397	708 709
P	Class	8211	Sports and Physical Recreation Instruction	N/A*	709 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*
Р	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*

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 Pathology and Diagnostic Imaging Sorvices	406	717
Q Q	Group Class	8520 8520	Pathology and Diagnostic Imaging Services Pathology and Diagnostic Imaging Services	407	N/A*
Q	Group	8530	Allied Health Services	407	IN/A
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 3565	Audiologists Midwives	419	N/A*
Q Q	Custom Class Custom Class	3595	Podiatrists	420 421	726 727
Q	Custom Class	3635	Occupational Therapists	421	N/A*
Q	Group	8590	Other Health Care Services	722	IN/A
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		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 Museum Operation	N1/A*	N1/A*
R R	Class Class	8910 8922	Museum Operation Nature Reserves and Conservation Parks Operation	N/A* N/A*	N/A* N/A*
R R	Subdivision		Artistic Activities	IN/A	IN/A
R	Group	9000	Creative and Performing Arts Activities	428	731
R	Class	9001	Performing Arts Operation	N/A*	N/A*
R	Class	9002	Creative Artists, Musicians, Writers and Performers	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	431	734
R	Class	9111	Health and Fitness Centres and Gymnasia Operation	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	1 1/ A ±	B 1 / A -
R	Class	9129	Other Horse and Dog Racing Activities	N/A*	N/A*
R	Group Class	9130 9131	Amusement and Other Recreation Activities Amusement Parks and Centres Operation	N/A*	N/A*
R R	Class	9131	Amusement and Other Recreation Activities n.e.c.	N/A** 433	736
R R	Custom Class	3280	Adventure Tourism	433 434	736 737
R	Subdivision		Gambling Activities	- 1 07	7.57
R	Class	9202	Lottery Operation	N/A*	N/A*

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	444	N/A*
			Equipment Repair & Maintenance		
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*