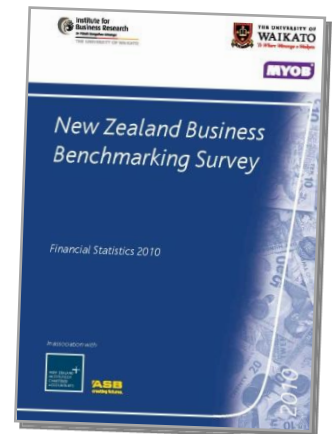


NZ Business Benchmarking Survey Reports

The New Zealand Business Benchmarking Survey is a financial survey of NZ businesses conducted annually by the University of Waikato Management Research Centre (MRC). Over the 30 years the survey has been running, the MRC has worked closely with NZ accountants earning the reputation of a trusted independent source of financial information. The benchmarks produced by the survey are recognised by practitioners, government agencies and industry commentators as the accepted standard for benchmarking SMEs in NZ.

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

- ✓ **A wide range of business classifications** are reported on each year. The classification list includes the ANZSIC 2006 categories plus additional business specific custom classifications created for the survey. The 2010 survey generated over 400 industry 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**, using percentiles (25th, 50th, 75th), show 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 405 individual classification reports for \$1,800 + GST
- Individual industry classification reports for \$149 + GST

The order form, examples of the two types of reports generated (both of which are included when you purchase a classification), and a full list of the industry classifications that have been published in the 2010 report are included on the following pages.

Benefits of Accountant Participation - to ensure the continued success of the survey, participation is essential. Accountants in public practice can participate in the survey and obtain online access to the reports as well as purchase the publication at a significantly reduced rate.

Get Your Accountant On Board - If you are an individual business, encourage your accountant to participate so that they can provide personalised comparison reports showing your results alongside the benchmarking statistics. By including benchmarking as part of their service to you they can add their financial expertise to give you advice and direction for improving your business.

Visit www.Management.ac.nz/Benchmarking for more information about the survey or call (07) 838 4013 or 0800 14 24 34 or email mrc@waikato.ac.nz

ORDER FORM

2010 NZ BUSINESS BENCHMARKING SURVEY

CONTACT DETAILS

Contact person: _____

Company name: _____

Courier address: _____ Post code: _____

PO Box: _____ Post code: _____

Phone: _____ Fax: _____

Email address: _____

PURCHASE OPTIONS (Please Tick Option)

- Individual Industry Classification. @ \$171.35 each (\$149.00 + GST)
- Code: _____ Description: _____
- Code: _____ Description: _____
- Full Publication. @ \$2070 each (\$1800 +GST)

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- Invoice us on purchase order # _____
- Cheque attached (Made payable to "The University of Waikato" please)
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Liability – in no event shall The University or its authors be liable for loss or damage resulting from reliance on information contained in the Business Benchmarking Survey.

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INPUT CHECKED BY: _____ DATE: _____	Phone Ext: 4013
INVOICE NO: _____ ISSUED. _____	Date: _____
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Management Research Centre

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GST Excl. AMT _____		A/c #: A5-MD01-10-1400-0000	
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INPUT CHECKED BY: _____	DATE: _____	Phone Ext:	4013
INVOICE NO: _____	ISSUED: _____	Date:	
INITIAL: _____	DATE POSTED: _____		

G 9999 - Bookseller & Stationers

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 - Bookseller & Stationers											
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		

2010 NZ Business Benchmarking Industry Reports Published

The following pages are from the Table of Contents of the 2010 NZ Business Benchmarking Survey 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 purchase any of the reports that have page numbers on the following pages (those descriptions without page numbers are shown to make the index easier to navigate). Both the Aggregate and Sub-Group report pages will be provided (where available) when you purchase an Individual Industry Classification.

We recommend ordering Class and Custom Class level reports where available to provide the closest industry match for benchmarking businesses against. In some cases summary Group, Subdivision or Division reports are provided as alternative reports where the Class or Custom Class Reports were not published.

Searching for the Right Business Classification

www.Management.ac.nz/Benchmarking/Reports

To search the ANZSIC classifications definitions online, visit www.Management.ac.nz/Benchmarking/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 Custom Classes, so it is suggested you then check the following index or the Survey classification list included on the webpage above to see there is an even better matched Custom Class available that aligns with the Class you have identified.

You are also welcome to *contact us* (see page 1 for details) to help you identify which classification would best suit your needs and to query the sample size of that classification's report.

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. Custom Class codes are the most narrowly defined and have been added to the ANZSIC structure for the NZ Business Benchmarking Survey to provide more detailed category reports where available.

In the Index that follows, the Division letter for each classification is shown on the left with it's ANZSIC Level, it's unique Code Number and Description beside it. On the corresponding report pages of the publication, 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 the 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 the website included above.

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 was 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. Examples of each of these two reports including the sub-groups are included on the previous two pages.

*Insufficient data to produce the report

Survey Divisions

Division Description

A	Agriculture, Forestry and Fishing
B	Mining
C	Manufacturing
D	Electricity, Gas, Water and Waste Services
E	Construction
F	Wholesale Trade
G	Retail Trade
H	Accommodation and Food Services
I	Transport, Postal and Warehousing
J	Information Media and Telecommunications
K	Financial and Insurance Services
L	Rental, Hiring and Real Estate Services
M	Professional, Scientific and Technical Services
N	Administrative and Support Services
O	Public Administration and Safety
P	Education and Training
Q	Health Care and Social Assistance
R	Arts and Recreation Services
S	Other Services

Survey Results - Aggregate and Sub-Group Reports

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
A	Division	Agriculture, Forestry and Fishing		
A	Subdivision	Agriculture	27	435
A	Group	Nursery and Floriculture Production		
A	Class	0111 Nursery Production (Under Cover)	28	N/A*
A	Class	0112 Nursery Production (Outdoors)	29	436
A	Class	0113 Turf Growing	30	N/A*
A	Class	0114 Floriculture Production (Under Cover)	31	N/A*
A	Class	0115 Floriculture Production (Outdoors)	N/A*	N/A*
A	Group	Mushroom and Vegetable Growing	32	437
A	Class	0121 Mushroom Growing	N/A*	N/A*
A	Class	0122 Vegetable Growing (Under Cover)	N/A*	N/A*
A	Class	0123 Vegetable Growing (Outdoors)	33	438
A	Group	Fruit and Tree Nut Growing	34	439
A	Class	0131 Grape Growing	N/A*	N/A*
A	Class	0132 Kiwifruit Growing	35	440
A	Class	0133 Berry Fruit Growing	36	N/A*
A	Class	0134 Apple and Pear Growing	37	N/A*
A	Class	0135 Stonefruit Growing	N/A*	N/A*
A	Class	0136 Citrus Fruit Growing	N/A*	N/A*
A	Class	0139 Other Fruit and Tree Nut Growing	N/A*	N/A*
A	Group	Grain, Sheep and Beef Cattle Farming		
A	Class	0141 Sheep Farming (Specialised)	38	N/A*
A	Class	0142 Beef Cattle Farming (Specialised)	39	441
A	Class	0143 Beef Cattle Feedlots (Specialised)	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	0170	Poultry Farming	40	N/A*
A	Class	0171	Poultry Farming (Meat)	N/A*	N/A*
A	Class	0172	Poultry Farming (Eggs)	N/A*	N/A*
A	Group	0180	Deer Farming		
A	Class	0180	Deer Farming	N/A*	N/A*
A	Group	0190	Other Livestock Farming	41	442
A	Class	0192	Pig Farming	N/A*	N/A*
A	Class	0193	Beekeeping	42	443
A	Class	0199	Other Livestock Farming n.e.c.	N/A*	N/A*
A	Subdivision	0200	Aquaculture	43	N/A*
A	Class	0201	Longline and Rack (Offshore) Aquaculture	N/A*	N/A*
A	Class	0203	Onshore Aquaculture	N/A*	N/A*
A	Subdivision	0300	Forestry and Logging		
A	Class	0301	Forestry	44	N/A*
A	Class	0302	Logging	45	444
A	Subdivision	0400	Fishing, Hunting and Trapping		
A	Group	0410	Fishing	46	445
A	Class	0411	Rock Lobster and Crab Potting	N/A*	N/A*
A	Class	0414	Fish Trawling, Seining and Netting	47	446
A	Class	0419	Other Fishing	N/A*	N/A*
A	Group	0420	Hunting and Trapping		
A	Class	0420	Hunting and Trapping	48	N/A*
A	Subdivision	0500	Agriculture, Forestry and Fishing Support Services		
A	Class	0510	Forestry Support Services	N/A*	N/A*
A	Custom Class	3146	Forestry - Silviculture Contractors	49	N/A*
A	Class	0522	Shearing Services	50	N/A*
A	Class	0529	Other Agriculture and Fishing Support Services	51	447
A	Custom Class	3009	Agricultural Contracting	52	448
B	Division		Mining	53	N/A*
B	Class	0801	Iron Ore Mining	N/A*	N/A*
B	Class	0804	Gold Ore Mining	N/A*	N/A*
B	Class	0919	Other Construction Material Mining	N/A*	N/A*
B	Class	0990	Other Non-Metallic Mineral Mining and Quarrying	N/A*	N/A*
B	Class	1012	Mineral Exploration	N/A*	N/A*
B	Class	1090	Other Mining Support Services	N/A*	N/A*
C	Division		Manufacturing	54	449
C	Subdivision	1100	Food Product Manufacturing	55	450
C	Group	1110	Meat and Meat Product Manufacturing		
C	Class	1111	Meat Processing	56	N/A*
C	Class	1112	Poultry Processing	N/A*	N/A*
C	Class	1113	Cured Meat and Smallgoods Manufacturing	N/A*	N/A*
C	Group	1130	Dairy Product Manufacturing	57	N/A*
C	Class	1131	Milk and Cream Processing	N/A*	N/A*
C	Class	1132	Ice Cream Manufacturing	N/A*	N/A*
C	Class	1133	Cheese and Other Dairy Product Manufacturing	N/A*	N/A*
C	Group	1160	Grain Mill and Cereal Product Manufacturing		
C	Class	1162	Cereal, Pasta and Baking Mix Manufacturing	N/A*	N/A*
C	Group	1170	Bakery Product Manufacturing		
C	Class	1171	Bread Manufacturing (Factory-based)	58	N/A*
C	Class	1172	Cake and Pastry Manufacturing (Factory-based)	59	N/A*
C	Class	1173	Biscuit Manufacturing (Factory-based)	N/A*	N/A*
C	Class	1174	Bakery Product Manufacturing (Non-factory-based)	60	451
C	Group	1180	Sugar and Confectionery Manufacturing		
C	Class	1182	Confectionery Manufacturing	N/A*	N/A*
C	Group	1190	Other Food Product Manufacturing		
C	Class	1192	Prepared Animal and Bird Feed Manufacturing	N/A*	N/A*
C	Class	1199	Other Food Products Manufacturing n.e.c.	61	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	Class	1211 Soft Drink, Cordial and Syrup Manufacturing	N/A*	N/A*
C	Class	1214 Wine and Other Alcoholic Beverage Manufacturing	62	N/A*
C	Subdivision	1300 Textile, Leather, Clothing and Footwear Manufacturing		
C	Group	1330 Textile Product Manufacturing		
C	Class	1333 Cut and Sewn Textile Product Manufacturing	63	N/A*
C	Custom Class	6120 Sail and Boat Cover Manufacture and Repair	N/A*	N/A*
C	Class	1334 Textile Finishing and Other Textile Product Manufacturing	64	N/A*
C	Group	1350 Clothing and Footwear Manufacturing	65	452
C	Class	1351 Clothing Manufacturing	66	453
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		
C	Class	1411 Log Sawmilling	67	N/A*
C	Class	1413 Timber Resawing and Dressing	68	N/A*
C	Group	1490 Other Wood Product Manufacturing	69	454
C	Class	1491 Prefabricated Wooden Building Manufacturing	N/A*	N/A*
C	Class	1492 Wooden Structural Fittings and Components Mfr.	70	455
C	Custom Class	6071 Wooden Joinery Manufacturer	71	456
C	Class	1493 Veneer and Plywood Manufacturing	N/A*	N/A*
C	Class	1499 Other Wood Product Manufacturing n.e.c.	72	457
C	Custom Class	3380 Picture Framing Service	N/A*	N/A*
C	Subdivision	1500 Pulp, Paper and Converted Paper Product Manufacturing	73	N/A*
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	74	N/A*
C	Class	1523 Paper Stationery Manufacturing	N/A*	N/A*
C	Class	1529 Other Converted Paper Product Manufacturing	N/A*	N/A*
C	Subdivision	1600 Printing		
C	Class	1611 Printing	75	458
C	Custom Class	3390 Printers - General/Commercial	76	459
C	Custom Class	6110 Printers - Newspaper, packaging, magazines (not publ.)	77	N/A*
C	Class	1612 Printing Support Services	78	N/A*
C	Class	1620 Reproduction of Recorded Media	N/A*	N/A*
C	Subdivision	1800 Basic Chemical and Chemical Product Manufacturing	79	460
C	Class	1812 Basic Organic Chemical Manufacturing	N/A*	N/A*
C	Class	1821 Synthetic Resin and Synthetic Rubber Manufacturing	N/A*	N/A*
C	Class	1829 Other Basic Polymer Manufacturing	N/A*	N/A*
C	Class	1831 Fertiliser Manufacturing	N/A*	N/A*
C	Class	1842 Veterinary Pharmaceutical and Medicinal Product Mfr.	N/A*	N/A*
C	Class	1852 Cosmetic and Toiletry Preparation Manufacturing	N/A*	N/A*
C	Class	1899 Other Basic Chemical Product Manufacturing n.e.c.	N/A*	N/A*
C	Subdivision	1900 Polymer Product and Rubber Product Manufacturing		
C	Group	1910 Polymer Product Manufacturing	80	461
C	Class	1911 Polymer Film and Sheet Packaging Material Manufacturing	N/A*	N/A*
C	Class	1912 Rigid and Semi Rigid Polymer Product Manufacturing	81	N/A*
C	Class	1916 Paint and Coatings Manufacturing	N/A*	N/A*
C	Class	1919 Other Polymer Product Manufacturing	82	N/A*
C	Subdivision	2000 Non-Metallic Mineral Product Manufacturing		
C	Class	2010 Glass and Glass Product Manufacturing	N/A*	N/A*
C	Class	2029 Other Ceramic Product Manufacturing	N/A*	N/A*
C	Class	2034 Concrete Product Manufacturing	83	N/A*
C	Class	2090 Other Non-Metallic Mineral Product Manufacturing	N/A*	N/A*
C	Custom Class	1278 Headstones, Monumental Masons	84	N/A*
C	Subdivision	2100 Primary Metal and Metal Product Manufacturing	85	462
C	Class	2110 Iron Smelting and Steel Manufacturing	86	N/A*
C	Class	2122 Steel Pipe and Tube Manufacturing	N/A*	N/A*
C	Class	2141 Non-Ferrous Metal Casting	N/A*	N/A*
C	Class	2149 Other Basic Non-Ferrous Metal Product Manufacturing	87	N/A*

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
C	Subdivision	2200 Fabricated Metal Product Manufacturing	88	463
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	89	464
C	Class	2221 Structural Steel Fabricating	90	465
C	Class	2222 Prefabricated Metal Building Manufacturing	N/A*	N/A*
C	Class	2223 Architectural Aluminium Product Manufacturing	91	466
C	Class	2224 Metal Roof and Guttering Mfr. (except Aluminium)	N/A*	N/A*
C	Class	2229 Other Structural Metal Product Manufacturing	92	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	93	467
C	Group	2290 Other Fabricated Metal Product Manufacturing	94	468
C	Class	2291 Spring and Wire Product Manufacturing	N/A*	N/A*
C	Class	2292 Nut, Bolt, Screw and Rivet Manufacturing	N/A*	N/A*
C	Class	2293 Metal Coating and Finishing	95	N/A*
C	Class	2299 Other Fabricated Metal Product Manufacturing n.e.c.	96	469
C	Subdivision	2300 Transport Equipment Manufacturing		
C	Group	2310 Motor Vehicle and Motor Vehicle Part Manufacturing	97	N/A*
C	Class	2311 Motor Vehicle Manufacturing	N/A*	N/A*
C	Class	2312 Motor Vehicle Body and Trailer Manufacturing	98	N/A*
C	Class	2313 Automotive Electrical Components Manufacturing	N/A*	N/A*
C	Class	2319 Other Motor Vehicle Parts Manufacturing	N/A*	N/A*
C	Group	2390 Other Transport Equipment Manufacturing		
C	Class	2392 Boatbuilding and Repair Services	99	470
C	Class	2399 Other Transport Equipment Manufacturing n.e.c.	N/A*	N/A*
C	Subdivision	2400 Machinery and Equipment Manufacturing	100	471
C	Group	2410 Professional and Scientific Equipment Manufacturing		
C	Class	2412 Medical and Surgical Equipment Manufacturing	N/A*	N/A*
C	Class	2419 Other Professional and Scientific Equipment Mfr.	N/A*	N/A*
C	Group	2420 Computer and Electronic Equipment Manufacturing	101	N/A*
C	Class	2421 Computer and Electronic Office Equipment Manufacturing	N/A*	N/A*
C	Class	2422 Communications Equipment Manufacturing	N/A*	N/A*
C	Class	2429 Other Electronic Equipment Manufacturing	N/A*	N/A*
C	Group	2440 Domestic Appliance Manufacturing		
C	Class	2449 Other Domestic Appliance Manufacturing	N/A*	N/A*
C	Group	2460 Specialised Machinery and Equipment Manufacturing	102	472
C	Class	2461 Agricultural Machinery and Equipment Manufacturing	103	473
C	Class	2462 Mining and Construction Machinery Manufacturing	N/A*	N/A*
C	Class	2463 Machine Tool and Parts Manufacturing	N/A*	N/A*
C	Class	2469 Other Specialised Machinery and Equipment Mfr.	104	474
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.	105	475
C	Subdivision	2500 Furniture and Other Manufacturing		
C	Group	2510 Furniture Manufacturing		
C	Class	2511 Wooden Furniture and Upholstered Seat Manufacturing	106	476
C	Class	2513 Mattress Manufacturing	N/A*	N/A*
C	Class	2519 Other Furniture Manufacturing	107	N/A*
C	Group	2590 Other Manufacturing		
C	Class	2591 Jewellery and Silverware Manufacturing	108	N/A*
C	Class	2592 Toy, Sporting and Recreational Product Manufacturing	109	N/A*
C	Class	2599 Other Manufacturing n.e.c.	110	477
D	Division	Electricity, Gas, Water and Waste Services		
D	Subdivision	2800 Water Supply, Sewerage and Drainage Services		
D	Class	2811 Water Supply	111	N/A*
D	Class	2812 Sewerage and Drainage Services	112	478

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
D	Subdivision	2900 Waste Collection, Treatment and Disposal Services		
D	Group	2910 Waste Collection Services	113	479
D	Class	2911 Solid Waste Collection Services	114	480
D	Custom Class	3498 Waste Disposal, Rubbish Bin Hire	115	N/A*
D	Class	2919 Other Waste Collection Services	N/A*	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	116	N/A*
E	Division	Construction	117	481
E	Subdivision	3000 Building Construction		
E	Class	3011 House Construction	118	482
E	Custom Class	3042 Building - Garages, Carports, Sheds	119	483
E	Class	3019 Other Residential Building Construction	120	484
E	Class	3020 Non-Residential Building Construction	121	485
E	Subdivision	3100 Heavy and Civil Engineering Construction		
E	Class	3101 Road and Bridge Construction	122	N/A*
E	Class	3109 Other Heavy and Civil Engineering Construction	123	486
E	Subdivision	3200 Construction Services		
E	Group	3210 Land Development and Site Preparation Services		
E	Class	3211 Land Development and Subdivision	124	N/A*
E	Class	3212 Site Preparation Services	125	487
E	Group	3220 Building Structure Services		
E	Class	3221 Concreting Services	126	488
E	Class	3222 Bricklaying Services	127	489
E	Class	3223 Roofing Services	128	490
E	Class	3224 Structural Steel Erection Services	129	N/A*
E	Group	3230 Building Installation Services		
E	Class	3231 Plumbing Services	130	491
E	Custom Class	3090 Drain Laying	131	492
E	Custom Class	3236 Plumbing	132	493
E	Class	3232 Electrical Services	133	494
E	Class	3233 Air Conditioning and Heating Services	134	495
E	Class	3234 Fire and Security Alarm Installation Services	135	N/A*
E	Class	3239 Other Building Installation Services	136	496
E	Group	3240 Building Completion Services		
E	Class	3241 Plastering and Ceiling Services	137	497
E	Class	3242 Carpentry Services	138	498
E	Custom Class	3045 Building - Labour Only	139	499
E	Custom Class	3201 Odd Job, Home Handyman	140	500
E	Class	3243 Tiling and Carpeting Services	141	501
E	Custom Class	3137 Floor Sanding	142	N/A*
E	Custom Class	3140 Carpet/Vinyl Laying	143	502
E	Custom Class	3238 Tile Laying	144	503
E	Class	3244 Painting and Decorating Services	145	504
E	Class	3245 Glazing Services	146	505
E	Group	3290 Other Construction Services		
E	Class	3291 Landscape Construction Services	147	506
E	Class	3292 Hire of Construction Machinery with Operator	148	N/A*
E	Custom Class	3084 Crane and Hoist Services	N/A*	N/A*
E	Class	3299 Other Construction Services n.e.c.	149	507
E	Custom Class	3053 Building/House Removals	150	N/A*
E	Custom Class	3099 Drilling - Water, Piles etc	151	N/A*
E	Custom Class	3247 Water Blasting	152	N/A*
F	Division	Wholesale Trade	153	508
F	Subdivision	3300 Basic Material Wholesaling		
F	Group	3310 Agricultural Product Wholesaling		
F	Class	3311 Wool Wholesaling	N/A*	N/A*
F	Class	3312 Cereal Grain Wholesaling	N/A*	N/A*
F	Class	3319 Other Agricultural Product Wholesaling	155	N/A*

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
F	Group	3320 Mineral, Metal and Chemical Wholesaling	156	510
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	157	511
F	Class	3323 Industrial and Agricultural Chemical Product Wholesaling	N/A*	N/A*
F	Group	3330 Timber and Hardware Goods Wholesaling		
F	Class	3331 Timber Wholesaling	158	N/A*
F	Class	3332 Plumbing Goods Wholesaling	159	N/A*
F	Class	3339 Other Hardware Goods Wholesaling	160	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	N/A*	N/A*
F	Custom Class	1159 Farm/Agriculture Machinery Sales	161	512
F	Custom Class	5040 Construction Machinery Sales	N/A*	N/A*
F	Class	3419 Other Spec. Indust. Machinery and Equip. Wholesaling	162	N/A*
F	Group	3490 Other Machinery and Equipment Wholesaling	163	513
F	Class	3491 Professional and Scientific Goods Wholesaling	164	N/A*
F	Custom Class	5025 Medical Supplies Wholesaling	N/A*	N/A*
F	Class	3492 Computer and Computer Peripherals Wholesaling	165	N/A*
F	Class	3493 Telecommunication Goods Wholesaling	N/A*	N/A*
F	Class	3494 Other Electrical and Electronic Goods Wholesaling	166	514
F	Custom Class	5015 Electrical Supplies Wholesale	167	N/A*
F	Class	3499 Other Machinery and Equipment Wholesaling n.e.c	N/A*	N/A*
F	Subdivision	3500 Motor Vehicle and Motor Vehicle Parts Wholesaling	168	515
F	Class	3501 Car Wholesaling	N/A*	N/A*
F	Class	3502 Commercial Vehicle Wholesaling	N/A*	N/A*
F	Class	3503 Trailer and Other Motor Vehicle Wholesaling	N/A*	N/A*
F	Class	3504 Motor Vehicle New Part Wholesaling	169	516
F	Class	3505 Motor Vehicle Dismantling and Used Part Wholesaling	170	N/A*
F	Subdivision	3600 Grocery, Liquor and Tobacco Product Wholesaling	171	517
F	Class	3601 General Line Groceries Wholesaling	172	N/A*
F	Class	3602 Meat, Poultry and Smallgoods Wholesaling	173	N/A*
F	Class	3603 Dairy Produce Wholesaling	N/A*	N/A*
F	Class	3604 Fish and Seafood Wholesaling	N/A*	N/A*
F	Class	3605 Fruit and Vegetable Wholesaling	174	N/A*
F	Class	3606 Liquor and Tobacco Product Wholesaling	N/A*	N/A*
F	Class	3609 Other Grocery Wholesaling	N/A*	N/A*
F	Subdivision	3700 Other Goods Wholesaling		
F	Group	3710 Textile, Clothing and Footwear Wholesaling		
F	Class	3711 Textile Product Wholesaling	175	518
F	Class	3712 Clothing and Footwear Wholesaling	176	519
F	Group	3720 Pharmaceutical and Toiletry Goods Wholesaling		
F	Class	3720 Pharmaceutical and Toiletry Goods Wholesaling	177	N/A*
F	Group	3730 Furniture, Floor Cover. and Other Goods Wholesaling		
F	Class	3731 Furniture and Floor Coverings Wholesaling	N/A*	N/A*
F	Class	3732 Jewellery and Watch Wholesaling	179	N/A*
F	Class	3733 Kitchen and Dining Ware Wholesaling	N/A*	N/A*
F	Class	3734 Toy and Sporting Goods Wholesaling	180	521
F	Custom Class	5060 Sporting Goods and Equipment Wholesaling	181	N/A*
F	Custom Class	5065 Toy Wholesaling	N/A*	N/A*
F	Class	3736 Paper Product Wholesaling	182	522
F	Class	3739 Other Goods Wholesaling n.e.c.	183	523
F	Custom Class	1175 Farm Supplies	N/A*	N/A*
F	Subdivision	3800 Commission Based Wholesaling		
F	Class	3800 Commission Based Wholesaling	184	524
F	Custom Class	3301 Export/Import Agent	185	525
F	Custom Class	3888 Livestock Buyers/Brokers	186	N/A*

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
G	Division	Retail Trade	187	526
G	Subdivision	Motor Vehicle and Motor Vehicle Parts Retailing		
G	Class	3900 Car Retailing	188	527
G	Custom Class	3911 LMVD - Vehicle Sales and Workshop (Franchised)	189	N/A*
G	Custom Class	4001 LMVD - Vehicle Sales and Workshop (Non Franchised)	190	528
G	Custom Class	4006 LMVD - Vehicle Sales Only (Non Franchised)	191	529
G	Class	4010 Motor Cycle Retailing	192	530
G	Class	3912 Trailer and Other Motor Vehicle Retailing	193	N/A*
G	Class	3913 Motor Vehicle Parts Retailing	194	531
G	Class	3921 Tyre Retailing	195	532
G	Subdivision	3922 Fuel Retailing		
G	Class	4000 Fuel Retailing	196	533
G	Custom Class	4060 Service Station Only	197	534
G	Custom Class	4070 Service Station with Workshop	198	535
G	Subdivision	4100 Food Retailing		
G	Class	4110 Supermarket and Grocery Stores	199	536
G	Custom Class	1420 Supermarkets	200	537
G	Custom Class	1151 Dairy, Grocery Stores	201	538
G	Class	4121 Fresh Meat, Fish and Poultry Retailing	202	539
G	Custom Class	1040 Butchers	203	540
G	Class	4122 Fruit and Vegetable Retailing	204	541
G	Class	4123 Liquor Retailing	205	542
G	Class	4129 Other Specialised Food Retailing	206	543
G	Custom Class	1280 Health Food	207	544
G	Subdivision	4200 Other Store-Based Retailing		
G	Group	4210 Furniture, Floor Covering, Houseware & Textile Goods Ret.		
G	Class	4211 Furniture Retailing	208	545
G	Custom Class	1225 Beds and Bedding	N/A*	N/A*
G	Custom Class	1230 Household and Outdoor Furniture	209	N/A*
G	Custom Class	1240 Office Furniture	210	N/A*
G	Class	4212 Floor Coverings Retailing	211	546
G	Custom Class	1179 Carpet and Vinyl	212	547
G	Custom Class	1438 Tiles - Floor/Wall	213	N/A*
G	Class	4213 Houseware Retailing	214	N/A*
G	Class	4214 Manchester and Other Textile Goods Retailing	215	N/A*
G	Group	4220 Electrical and Electronic Goods Retailing		
G	Class	4221 Electrical, Electronic and Gas Appliance Retailing	216	548
G	Custom Class	1134 Communications and Cellular Equipment	217	N/A*
G	Custom Class	1302 Home Appliance (Sales only)	218	N/A*
G	Custom Class	1301 Home Appliance (Sales & Service)	219	549
G	Custom Class	3250 Air Conditioning, Heating (Sales & Service)	220	550
G	Class	4222 Computer and Computer Peripherals Retailing	221	551
G	Class	4229 Other Electrical and Electronic Goods Retailing	222	N/A*
G	Custom Class	1318 Lighting Indoor/Outdoor	N/A*	N/A*
G	Group	4230 Hardware, Building and Garden Supplies Retailing		
G	Class	4231 Hardware and Building Supplies Retailing	223	552
G	Custom Class	1030 Building Supplies	224	N/A*
G	Custom Class	1141 Lawnmower and Garden Equipment (Sales & Service)	225	553
G	Custom Class	1349 Paint, Wallpaper	226	554
G	Class	4232 Garden Supplies Retailing	227	555
G	Group	4240 Recreational Goods Retailing		
G	Class	4241 Sport and Camping Equipment Retailing	228	556
G	Custom Class	1135 Cycle Sales and Service	229	557
G	Custom Class	1275 Guns and Gunsmiths	N/A*	N/A*
G	Custom Class	1409 Sporting Goods	230	558
G	Class	4242 Entertainment Media Retailing	231	559
G	Custom Class	1341 Music - CD's	N/A*	N/A*
G	Custom Class	1345 Musical Instruments	232	N/A*

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
G	Class	4243 Toy and Game Retailing	233	560
G	Custom Class	1272 Hobby/Craft Shops	234	561
G	Custom Class	1440 Toy Retailers	235	N/A*
G	Class	4244 Newspaper and Book Retailing	236	562
G	Class	4245 Marine Equipment Retailing	237	563
G	Custom Class	1325 Marine Equipment	238	N/A*
G	Custom Class	3960 Boats and Accessories	239	N/A*
G	Group	4250 Clothing, Footwear and Personal Accessories Retailing		
G	Class	4251 Clothing Retailing	240	564
G	Custom Class	1080 Men's and Women's Clothing	241	565
G	Custom Class	1085 Children's Clothing	N/A*	N/A*
G	Custom Class	1091 Men's Clothing	242	N/A*
G	Custom Class	1101 Women's Clothing	243	566
G	Class	4252 Footwear Retailing	244	567
G	Class	4253 Watch and Jewellery Retailing	245	568
G	Class	4259 Other Personal Accessories Retailing	246	N/A*
G	Custom Class	1008 Bags and Luggage	N/A*	N/A*
G	Group	4270 Pharmaceutical and Other Store-Based Retailing		
G	Class	4271 Pharmaceutical, Cosmetic and Toiletry Goods Retailing	247	569
G	Class	4272 Stationery Goods Retailing	248	N/A*
G	Class	4273 Antique and Used Goods Retailing	249	N/A*
G	Custom Class	1005 Antiques	N/A*	N/A*
G	Custom Class	1401 Second Hand Dealers	250	N/A*
G	Class	4274 Flower Retailing	251	570
G	Class	4279 Other Store-Based Retailing n.e.c.	252	571
G	Custom Class	1006 Art Galleries	253	572
G	Custom Class	1104 Coal and Firewood Supplies	N/A*	N/A*
G	Custom Class	1260 General Office Equipment	N/A*	N/A*
G	Custom Class	1271 Gift and Specialty/Novelty Shops	254	573
G	Custom Class	1360 Pet Shops	255	N/A*
G	Custom Class	1422 Swimming/Spa Pools	N/A*	N/A*
G	Custom Class	1460 Variety Store	256	574
G	Subdivision	4300 Non Store Retailing & Retail Commission Based Buy/Selling	257	575
G	Class	4310 Non Store Retailing	258	576
G	Custom Class	3740 Milk and Other Beverage Run	N/A*	N/A*
G	Class	4320 Retail Commission Based Buying and/or Selling	N/A*	N/A*
H	Division	Accommodation and Food Services	259	577
H	Subdivision	4400 Accommodation		
H	Class	4400 Accommodation	260	578
H	Custom Class	3670 Backpackers, Hostel	261	N/A*
H	Custom Class	3680 Guest and Hosted (B&B, Homestay)	262	N/A*
H	Custom Class	3690 Holiday Parks, Camp Grounds	263	579
H	Custom Class	3701 Hotels	264	580
H	Custom Class	3721 Motels, Motor Inns, Motor Lodges	265	581
H	Subdivision	4500 Food and Beverage Services		
H	Class	4511 Cafes and Restaurants	266	582
H	Custom Class	1109 Coffee Lounges	267	583
H	Custom Class	3750 Restaurants/Cafes - BYO	268	584
H	Custom Class	3755 Restaurants/Cafes - Family and Unlicensed	269	585
H	Custom Class	3760 Restaurants/Cafes - Fully Licensed	270	586
H	Class	4512 Takeaway Food Services	271	587
H	Custom Class	1430 Take Away Food (excl Pizza)	272	588
H	Custom Class	1435 Take Away Food - Pizza	273	589
H	Class	4513 Catering Services	274	590
H	Class	4520 Pubs, Taverns and Bars	275	591
H	Class	4530 Clubs (Hospitality)	N/A*	N/A*
H	Custom Class	1050 Chartered Clubs (Not Taverns)	276	N/A*

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
I	Division	Transport, Postal and Warehousing	277	592
I	Subdivision	Road Transport		
I	Class	4600 Road Freight Transport	278	593
I	Custom Class	3313 Furniture Removal and Packers	279	N/A*
I	Custom Class	4040 Road Transport - Cartage Companies	280	594
I	Custom Class	4050 Road Transport - Cartage Owner Operator	281	595
I	Class	4621 Interurban and Rural Bus Transport	282	596
I	Class	4623 Taxi and Other Road Transport	N/A*	N/A*
I	Custom Class	4080 Taxi Operators	283	N/A*
I	Subdivision	4800 Water Transport		
I	Class	4810 Water Freight Transport	N/A*	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	284	597
I	Custom Class	3260 Boat/Yacht Charter	285	N/A*
I	Custom Class	3993 Helicopter Charter	N/A*	N/A*
I	Class	5029 Other Transport n.e.c.	286	N/A*
I	Subdivision	5100 Postal and Courier Pick-up and Delivery Services		
I	Class	5101 Postal Services	287	598
I	Class	5102 Courier Pick-up and Delivery Services	288	599
I	Subdivision	5200 Transport Support Services		
I	Class	5211 Stevedoring Services	N/A*	N/A*
I	Class	5212 Port and Water Transport Terminal Operations	N/A*	N/A*
I	Class	5219 Other Water Transport Support Services	N/A*	N/A*
I	Class	5220 Airport Operations and Other Air Transport Support Serv.	N/A*	N/A*
I	Class	5291 Customs Agency Services	289	N/A*
I	Class	5292 Freight Forwarding Services	290	600
I	Class	5299 Other Transport Support Services n.e.c	291	N/A*
I	Subdivision	5300 Warehousing and Storage Services		
I	Class	5309 Other Warehousing and Storage Services	292	601
J	Division	Information Media and Telecommunications	293	602
J	Subdivision	5400 Publishing (except Internet and Music Publishing)		
J	Group	5410 Newspaper, Periodical, Book and Directory Publishing		
J	Class	5411 Newspaper Publishing	294	603
J	Class	5412 Magazine and Other Periodical Publishing	N/A*	N/A*
J	Class	5413 Book Publishing	295	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		
J	Class	5511 Motion Picture and Video Production	296	604
J	Class	5513 Motion Picture Exhibition	297	N/A*
J	Class	5514 Postproduction Services & Other Motion Picture & Video Activ.	N/A*	N/A*
J	Class	5514 Postproduction Services & Other Motion Picture & Video Activ.	298	N/A*
J	Subdivision	5600 Broadcasting (except Internet)		
J	Class	5621 Free-to-Air Television Broadcasting	N/A*	N/A*
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	Class	5801 Wired Telecommunications Network Operation	299	605
J	Class	5802 Other Telecommunications Network Operation	N/A*	N/A*
J	Class	5809 Other Telecommunications Services	300	N/A*
J	Class	5809 Other Telecommunications Services	301	606
J	Subdivision	5900 Internet Service Prov., Web Srch. Portals and Data Proc. Serv.		
J	Class	5910 Internet Access Services	302	N/A*
J	Class	5921 Data Processing and Web Hosting Services	N/A*	N/A*
J	Class	5922 Electronic Information Storage Services	N/A*	N/A*
J	Subdivision	6000 Library and Other Information Services		
J	Class	6020 Other Information Services	N/A*	N/A*

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
K	Division	Financial and Insurance Services		
K	Subdivision	Finance		
K	Class	6240 Financial Asset Investing	303	607
K	Subdivision	Insurance and Superannuation Funds	304	608
K	Class	6310 Life Insurance	N/A*	N/A*
K	Class	6321 Health Insurance	N/A*	N/A*
K	Class	6322 General Insurance	305	N/A*
K	Class	6330 Superannuation Funds	N/A*	N/A*
K	Subdivision	Auxiliary Finance and Insurance Services		
K	Class	6419 Other Auxiliary Finance and Investment Services	306	609
K	Custom Class	3860 Finance/Mortgage Brokers	307	610
K	Custom Class	3880 Investment Advisors and Financial Planners	308	611
K	Class	6420 Auxiliary Insurance Services	N/A*	N/A*
K	Custom Class	3870 Insurance Brokers, Commission Agents	309	612
L	Division	Rental, Hiring and Real Estate Services	310	613
L	Subdivision	Rental and Hiring Services (except Real Estate)		
L	Class	6611 Passenger Car Rental and Hiring	311	N/A*
L	Class	6619 Other Motor Vehicle & Transport Equip. Rental & Hiring	N/A*	N/A*
L	Custom Class	4092 Motor Homes/Caravans Rental	N/A*	N/A*
L	Class	6631 Heavy Machinery and Scaffolding Rental and Hiring	312	614
L	Class	6632 Video and Other Electronic Media Rental	313	615
L	Class	6639 Other Goods and Equipment Rental and Hiring n.e.c.	314	616
L	Class	6640 Non-Financial Intangible Assets (except Copyrights) Leasing	N/A*	N/A*
L	Subdivision	Property Operators and Real Estate Services		
L	Class	6711 Residential Property Operators	315	617
L	Class	6712 Non-Residential Property Operators	316	618
L	Class	6720 Real Estate Services	317	619
L	Custom Class	3890 Real Estate Agent	318	620
L	Custom Class	3901 Real Estate Agency	319	621
L	Custom Class	3919 Valuers	320	622
L	Custom Class	3409 Property Managers	321	623
M	Division	Professional, Scientific and Technical Services	322	624
M	Subdivision	Professional, Scientific and Technical Services (except Computer Systems Design and Related Services)		
M	Group	Architectural, Engineering and Technical Services		
M	Class	6921 Architectural Services	323	625
M	Custom Class	3780 Architects	324	626
M	Custom Class	3782 Draughting Services	325	627
M	Class	6922 Surveying and Mapping Services	326	628
M	Class	6923 Engineering Design and Engineering Consulting Services	327	629
M	Custom Class	3814 Building Inspection Consultants	328	N/A*
M	Custom Class	3840 Engineering Consultants	329	630
M	Class	6924 Other Specialised Design Services	330	631
M	Custom Class	3160 Interior Designers	331	N/A*
M	Custom Class	3470 Signs and Signwriters	332	632
M	Class	6925 Scientific Testing and Analysis Services	333	N/A*
M	Group	Legal and Accounting Services		
M	Class	6931 Legal Services	334	633
M	Custom Class	3885 Lawyers - Barristers Only	335	N/A*
M	Custom Class	3886 Lawyers - Solicitors	336	634
M	Class	6932 Accounting Services	337	635
M	Group	Advertising Services		
M	Class	6940 Advertising Services	338	636
M	Custom Class	3770 Advertising Agencies	339	N/A*
M	Group	Market Research and Statistical Services		
M	Class	6950 Market Research and Statistical Services	340	637
M	Custom Class	3825 Marketing Consultants	341	638
M	Custom Class	3889 Market Research	N/A*	N/A*

*Insufficient data to produce the report

Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
M	Group	6960	Management and Other Consulting Services	
M	Class	6962	Management Advice and Other Consulting Services	342 639
M	Custom Class	3812	Agricultural/Farm Consultants	N/A* N/A*
M	Custom Class	3816	Business/Management Consultants	343 640
M	Custom Class	3818	Environmental Consultants	344 N/A*
M	Custom Class	3821	Forestry Consultants	345 N/A*
M	Custom Class	3826	Public Relations Consultants	346 N/A*
M	Custom Class	3827	Safety Consultants (including food, occupational)	N/A* N/A*
M	Group	6970	Veterinary Services	
M	Class	6970	Veterinary Services	347 641
M	Group	6990	Other Professional, Scientific and Technical Services	
M	Class	6991	Professional Photographic Services	348 642
M	Class	6999	Other Professional, Scientific and Technical Services n.e.c.	349 N/A*
M	Custom Class	3823	Immigration Consultants	N/A* N/A*
M	Subdivision	7000	Computer Systems Design and Related Services	
M	Class	7000	Computer Systems Design and Related Services	350 643
M	Custom Class	3801	Computer Hardware/Software Consultancy Services	351 644
M	Custom Class	3802	Internet Website Design/Development Services	352 645
N	Division		Administrative and Support Services	
N	Subdivision	7200	Administrative Services	
N	Group	7210	Employment Services	
N	Class	7211	Employment Placement and Recruitment Services	354 647
N	Class	7212	Labour Supply Services	355 N/A*
N	Class	7220	Travel Agency and Tour Arrangement Services	356 648
N	Custom Class	3489	Travel Agents	357 649
N	Group	7290	Other Administrative Services	
N	Class	7291	Office Administrative Services	N/A* N/A*
N	Class	7292	Document Preparation Services	359 651
N	Custom Class	3360	Photocopy Services	N/A* N/A*
N	Custom Class	3830	Graphic Design and Desktop Publishing	360 652
N	Class	7293	Credit Reporting and Debt Collection Services	N/A* N/A*
N	Class	7294	Call Centre Operation	N/A* N/A*
N	Class	7299	Other Administrative Services n.e.c.	361 653
N	Custom Class	3843	Event Management	N/A* N/A*
N	Subdivision	7300	Building Cleaning, Pest Control and Other Support Serv.	
N	Class	7311	Buildings Cleaning Services	362 654
N	Custom Class	3056	Chimney Cleaning	N/A* N/A*
N	Custom Class	3070	Domestic/Commercial Cleaning	363 655
N	Custom Class	3248	Window Cleaning	N/A* N/A*
N	Class	7312	Buildings Pest Control Services	364 N/A*
N	Class	7313	Gardening Services	365 656
N	Custom Class	3180	Lawn Mowing, Gardening	366 657
N	Custom Class	3246	Tree Services	367 N/A*
N	Class	7320	Packaging Services	N/A* N/A*
O	Division		Public Administration and Safety	
O	Class	7712	Investigation and Security Services	368 658
O	Custom Class	3351	Locksmiths	369 N/A*
O	Custom Class	3395	Private Investigators	N/A* N/A*
O	Custom Class	3450	Security, Night Patrols	370 659
P	Division		Education and Training	
P	Subdivision	8000	Preschool and School Education	
P	Group	8010	Preschool Education	
P	Class	8010	Preschool Education	372 661
P	Group	8020	School Education	
P	Class	8022	Secondary Education	N/A* N/A*
P	Class	8023	Combined Primary and Secondary Education	N/A* N/A*
P	Class	8024	Special School Education	N/A* N/A*
P	Subdivision	8100	Tertiary Education	
P	Class	8101	Technical and Vocational Education and Training	373 662

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Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
P	Subdivision	8200 Adult, Community and Other Education	374	663
P	Class	8211 Sports and Physical Recreation Instruction	375	N/A*
P	Class	8212 Arts Education	N/A*	N/A*
P	Class	8219 Adult, Community and Other Education n.e.c.	376	664
P	Custom Class	3653 Driver Training	N/A*	N/A*
P	Custom Class	3657 Language Instruction	N/A*	N/A*
P	Class	8220 Educational Support Services	N/A*	N/A*
Q	Division	Health Care and Social Assistance	377	665
Q	Subdivision	8500 Medical and Other Health Care Services		
Q	Group	8510 Medical Services		
Q	Class	8511 General Practice Medical Services	378	666
Q	Custom Class	3545 Medical Centre	379	667
Q	Custom Class	3550 Medical Practitioner - General	380	668
Q	Class	8512 Specialist Medical Services	381	669
Q	Custom Class	3620 Surgeons	382	670
Q	Custom Class	3625 Psychiatrists	383	N/A*
Q	Group	8520 Pathology and Diagnostic Imaging Services		
Q	Class	8520 Pathology and Diagnostic Imaging Services	N/A*	N/A*
Q	Group	8530 Allied Health Services		
Q	Class	8531 Dental Services	384	671
Q	Custom Class	3530 Dentists	385	672
Q	Custom Class	3583 Orthodontists	386	673
Q	Class	8532 Optometry and Optical Dispensing	387	674
Q	Custom Class	3580 Optometrists	388	675
Q	Class	8533 Physiotherapy Services	389	676
Q	Class	8534 Chiropractic and Osteopathic Services	390	677
Q	Custom Class	3520 Chiropractors	391	678
Q	Custom Class	3586 Osteopaths	392	679
Q	Class	8539 Other Allied Health Services	393	680
Q	Custom Class	3506 Acupuncturists	N/A*	N/A*
Q	Custom Class	3508 Audiologists	394	N/A*
Q	Custom Class	3565 Midwives	395	681
Q	Custom Class	3595 Podiatrists	396	682
Q	Custom Class	3635 Occupational Therapists	N/A*	N/A*
Q	Group	8590 Other Health Care Services		
Q	Class	8599 Other Health Care Services n.e.c.	397	683
Q	Subdivision	8600 Residential Care Services		
Q	Class	8601 Aged Care Residential Services	398	684
Q	Custom Class	3599 Rest Homes	399	685
Q	Custom Class	3610 Retirement Villages	N/A*	N/A*
Q	Class	8609 Other Residential Care Services	N/A*	N/A*
Q	Subdivision	8700 Social Assistance Services		
Q	Class	8710 Child Care Services	400	686
Q	Class	8790 Other Social Assistance Services	401	N/A*
R	Division	Arts and Recreation Services		
R	Subdivision	9000 Artistic Activities	402	687
R	Class	9001 Performing Arts Operation	N/A*	N/A*
R	Class	9002 Creative Artists, Musicians, Writers and Performers	403	N/A*
R	Class	9003 Performing Arts Venue Operation	N/A*	N/A*
R	Subdivision	9100 Sport and Recreation Activities		
R	Group	9110 Sport and Physical Recreation Activities	404	688
R	Class	9111 Health and Fitness Centres and Gymnasias Operation	405	689
R	Class	9112 Sport and Physical Recreation Clubs and Sports Professionals	406	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	9130 Amusement and Other Recreation Activities		
R	Class	9139 Amusement and Other Recreation Activities n.e.c.	407	690
R	Custom Class	3280 Adventure Tourism	408	691

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Division Level	Code	Description	Aggregate Report Page	Sub-Group Report Page
S	Division	Other Services		
S	Subdivision	Repair and Maintenance		
S	Group	Automotive Repair and Maintenance		
S	Class	Automotive Electrical Services	409	692
S	Class	Automotive Body, Paint and Interior Repair	410	693
S	Custom Class	Car Painters	411	694
S	Custom Class	Car Valet	412	N/A*
S	Custom Class	Panel Beaters	413	695
S	Custom Class	Panel and Paint	414	696
S	Class	Other Automotive Repair and Maintenance	415	697
S	Custom Class	Vehicle Serv./Motor Garage (Not Dealer or Serv. Stn.)	416	698
S	Group	Machinery and Equipment Repair and Maintenance		
S	Class	Domestic Appliance Repair and Maintenance	417	699
S	Class	Electronic (except Domestic Appliance) and Precision Equipment Repair & Maintenance	418	700
S	Class	Other Machinery and Equipment Repair and Maintenance	419	701
S	Custom Class	Hydraulic Repairs and Maintenance	420	N/A*
S	Group	Other Repair and Maintenance		
S	Class	Other Repair and Maintenance n.e.c.	421	702
S	Subdivision	Personal and Other Services		
S	Class	Hairdressing and Beauty Services	422	703
S	Custom Class	Hairdressers - Barber Shops Only	423	N/A*
S	Custom Class	Hairdressers	424	704
S	Custom Class	Beauticians (Beauty Therapy)	425	705
S	Class	Funeral, Crematorium and Cemetery Services	426	706
S	Custom Class	Funeral Services	427	707
S	Class	Laundry and Dry-Cleaning Services	428	708
S	Custom Class	Carpet/Upholstery/Furnishings Cleaning	429	709
S	Custom Class	Dry-Cleaning	430	710
S	Custom Class	Laundromats	N/A*	N/A*
S	Class	Other Personal Services n.e.c.	N/A*	N/A*
S	Custom Class	Boarding Kennels, Catteries	431	N/A*

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