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Does not include Divisions A – I, M - P

Division J: Communication Services			
<i>Sub-division: Communication Services</i>			
Group	Class	Description (Primary Activities)	
<i>Postal and Courier</i>	Postal	Mail services; Mailbox rental services; Post office operation; Postal agency operation	
	Courier	Customised express pick up and delivery service; Messenger service	
<i>Telecommunication</i>	Telecommunication	Cable service (communication); Communication channel service; Multi-purpose communication channel operation; Network communication service; Radio telephone service; Radio relay station operation; Satellite communications service; Telecommunications service; Telegram service; Telegraph service; Telephone exchange operation; Telephone service; Teleprinter service; Television relay station operation; Telex service	
Division K: Finance and Insurance			
<i>Sub-division: Finance</i>			
Group	Class	Primary Activities	
<i>Central bank</i>	Central bank	Central bank operation	
<i>Deposit Taking Financiers</i>	Banks	Development bank operation; Savings bank operation; Trading bank operation	
	Building societies	recognised specialised financiers mainly	

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		engaged in providing loans for home building or purchasing purposes	
	Credit unions	credit unions or cooperatives mainly engaged in lending money to their members for various purposes	
	Money market dealers	Bill of exchange discounting or financing (except by banks); Money market dealer	
	Deposit taking financiers	provision of finance which is predominantly in the form of business and commercial lending, including financial leasing, and in borrowing funds for this purpose from the public or from related organisations	
<i>Other financiers</i>	Other financiers	providing credit, or lending money, or in leasing machinery, plant or equipment purely on a financial service basis	
<i>Financial asset investors</i>	Financial asset investors	Friendly Society operation (investment type; in predominantly financial assets); Investment operation (own account; in predominantly financial assets; except superannuation funds); Unit trust operation (investment type; in predominantly financial assets; except trust management on a commission or fee basis); Holding company operation (viz. holding shares in subsidiary companies)	
<i>Sub-division: Insurance</i>			
Group	Class	Primary Activities	
<i>Life insurance, super funds</i>	Life insurance	Life insurance provision	
	Super funds	Approved Deposit Fund (Superannuation) operation; Pension fund, separately constituted, operation; Superannuation fund, separately constituted, operation	
<i>Other insurance</i>	Health insurance	Dental insurance provision; Funeral	

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		benefit provision; Health insurance provision	
	General insurance	Accident insurance provision; All risks insurance provision; Fire insurance provision; General insurance provision; Household insurance provision; Insurance provision n.e.c.; Mortgage insurance provision; Motor vehicle insurance provision; Owner's liability insurance provision; Reinsurance (except life) provision; Third party insurance provision; Travel insurance provision; Worker's compensation insurance provision	
<i>Sub-division: Services to Finance and Insurance</i>			
Group	Class	Primary Activities	
<i>Services to finance and investment</i>	Financial asset broking services	Commodity futures broking or dealing (on commission); Financial asset broking service; Mortgage broking service; Stock broking or trading (on commission)	
	Services to finance and investment	Credit card administration service; Executor service; Finance consultant service; Finance service n.e.c.; Financial asset investment consultant service; Fund raising (on a commission or fee basis) n.e.c.; Money changing service (nonbank); Nominee service; Portfolio, investment, management service (on a commission or fee basis); Security valuation service; Share registry operation; Stock exchange operation; Terminating building society management service (on a commission or fee basis); Trustee service	
<i>Services to insurance</i>	Services to	Actuarial service; Claim adjustment	

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	insurance	service; Claim assessment service; Insurance agency service; Insurance broking service; Insurance consultant service; Insurance fund management service (on a commission or fee basis); Superannuation fund management service (on a commission or fee basis)	
Div L: Property and Business services			
<i>Sub-division: Property Services</i>			
Group	Class	Primary Activities	
<i>Property Operators and Developers</i>	Residential property operators	Apartments (except holiday apartments) renting or leasing; Buildings, residential, renting or leasing; Flats (except holiday flats) renting or leasing; Houses (except holiday houses) renting or leasing	
	Commercial property operators	Buildings, non-residential, renting or leasing; Land development or subdivision; Property, non-residential, renting or leasing	
<i>Real estate agents</i>	Real estate agents	Broking service (real estate); Conveyancing service (other than by units of qualified legal practitioners); Real estate agency service; Real estate auctioning service; Real estate body corporate management service; Real estate broking service; Real estate management service; Real estate rental agency service; Real estate title transfer service (other than by units of qualified legal practitioners); Time share apartment management service; Title searching service; Valuing service (real estate)	
<i>Non-financial asset</i>	Non-financial asset	Investing in patents and copyrights;	

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<i>investors</i>	investors	Investing in tangible artistic work; Non-financial asset investing n.e.c.; Taxi cab plate leasing	
<i>Machinery and equipment hiring and leasing</i>	Motor vehicle hiring	Bus leasing (from own stocks; without driver); Campervan leasing, hiring or renting (from own stocks; without driver); Car leasing, hiring or renting (from own stocks, without driver; except licensed hire cars or taxi cabs); Truck leasing, hiring or renting (from own stocks; without driver)	
	Other transport equipment leasing	Aircraft leasing; Boat leasing; Caravan hiring; Container hiring; Horse trailer hiring; Railroad stock hiring; Ship leasing; Trailer hiring (including boat trailers)	
	Plant hiring or leasing	Agricultural machinery leasing; Amusement machines, coin operated, hiring; Computer leasing; Computer peripheral leasing; Construction machinery leasing; Leasing of plant or equipment (from own stocks; without operators; except transport equipment); Office machinery or equipment hiring	
<i>Sub-division: Business Services</i>			
Group	Class	Primary Activities	
Scientific research	Scientific research	Aeronautical research institution operation (except university); Agricultural research institution operation (except university); Biological research institution operation (except university); Economic research institution operation (except university); Food research institution operation (except university); Industrial research institution operation (except	

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		university); Medical research institution operation (except university); Observatory operation (except university); Research farm operation (except university); Scientific research institution operation (except university); Social science research institution operation (except university); Space tracking station operation (except as communication service)	
Technical services	Architectural services	Architect (own account); Architectural consultancy service (except construction project management); Drafting service, architectural; Landscape architecture service; Town planning service	
	Surveying services	Aerial photography service; Aerial surveying service; Cadastral surveying service; Engineering surveying service; Geodetic surveying service (on a contract or fee basis); Gravimetric surveying service (on a contract or fee basis); Hydrographic surveying service; Land surveying service; Map preparation service; Mining surveying service; Oceanographic surveying service; Photogrammetry; Seismic surveying service (on a contract or fee basis)	
	Consultant engineer services	Boat designing service; Building consultancy service; Building inspection service; Chemical engineering service (consulting); Civil engineering service (consulting); Construction project management service (on a fee or contract basis); Consultant engineering service n.e.c.; Drawing office service (engineering); Electrical engineering service (consulting); Electronic	

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		engineering service (consulting); Hydraulic engineering service (consulting); Marine engineering service (consulting); Materials handling engineering service (consulting); Mining engineering service (consulting); Naval architecture service; Pipeline engineering service (consulting); Product design service (for furniture, fittings, machinery or equipment); Quantity surveying service; Sanitary engineering service (consulting); Traffic engineering service (consulting)	
	Technical services	Chemical analysis service n.e.c.; Forensic science consulting service (other than pathology service); Geological and geophysical consultancy service; Laboratory operation (providing chemical, food, electrical engineering or other technical services); Materials strength testing service; Meteorological services; Non-destructive testing service; Pollution monitoring service; Scientific or technical services n.e.c.; Seismic survey data analysis service; Testing or assay service (on a fee or contract basis); Weather station operation; Wool testing service	
Computer services	Data processing services	Computer time sharing service; Data entry service; Data processing service; Tabulating service	
	Information storage and retrieval services	Information storage and retrieval service (other than library)	
	Computer maintenance services	Computer maintenance service; Computer peripheral repair service; Computer repair service	
	Computer	Computer consultancy service; Computer	

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	consultancy services	programming service; Software production service (other than mass production); Systems analysis service (computer)	
Legal and accounting services	Legal services	Advocate (own account); Barrister (own account); Conveyancing service (provided by units of qualified legal practitioners); Legal aid service; Notary (own account); Patent attorney (own account); Solicitor (own account)	
	Accounting services	Accountant (own account); Accounting service; Auditing service; Auditor (own account); Bookkeeping service; Tax agent (own account)	
Marketing and business management services	Advertising services	Advertising agency service; Advertising placement service; Advertising preparation service; Advertising service (except sale of advertising space in own publications or broadcasts); Advertising space selling (on a commission or fee basis); Aerial advertising service; Samples distribution service	
	Commercial art and display services	Commercial art service; Graphic design service (for advertising); Signwriting; Ticket writing	
	Market research services	Market research service; Public opinion research service	
	Business administrative services	business services, property services or finance and insurance services	
	Business management services	Business management service; Business statistical service (except tabulating service or government statistical services); Efficiency advisory service; Environmental consultancy service (excl. laboratory service); Government relations consultancy service; Lobbyist (own	

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		account); Management consultancy service; Merchandising consultancy service; Operations research service (commercial); Personnel management service; Public relations counselling service; Sales advisory service; Tariff consultancy service; Tourism development consultancy service	
Other business services	Employment placement services	Outplacement service; Employment agency operation; Employment office operation; Executive search service	
	Contract staff services	Temporary labour hire	
	Secretarial services	Address list compiling service; Addressing service; Letter writing service; Secretarial service; Typing service; Word processing service	
	Security and investigative services	Armoured car service; Burglary protection service (except police); Caretaking service; Detective agency service (except police); Enquiry agency service; Night watchman service; Protection service (except police); Security service (except police)	
	Pest control services	Pest control service (industrial or household); Weed control service (industrial or household)	
	Cleaning services	Building cleaning service; Chimney cleaning service; Cleaning service n.e.c.; House cleaning service; Office cleaning service; Telephone cleaning service; Window cleaning service	
	Contract packing services	Contract packing or filling (except agricultural produce, food, beverages or tobacco, or crating or packing goods for transport); Shrink wrapping service	
	Business services	Auction rooms operation; Auctioning	

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		service (except real estate, wool or livestock); Business service n.e.c.; Collection agency service (accounts; except real estate); Consumer credit reporting service; Credit bureau or agency service; Debt collecting service; Fashion design service; Interior decorating service n.e.c.; Interpreting service; Mercantile credit reporting service; Microfiche production service; Telephone answering service; Translation service; Valuation service (except for real estate, wool or livestock)	
Division Q: Personal and other services			
<i>Sub-division: Personal Services</i>			
Group	Class	Primary Activities	
Personal and household goods hiring	Video hire outlets	Pre-recorded video cassettes hiring to the general public	
	Personal and household goods hiring	Bicycles hiring; Camping equipment hiring; Domestic appliance hiring; Fishing tackle hiring; Furniture hiring; Hiring of personal or household goods n.e.c.; Hobby equipment hiring; Photographic equipment hiring; Refrigerator hiring; Snow skis hiring; Sound reproducing equipment, household, hiring; Sporting equipment hiring; Stoves or heaters hiring; Television hiring; Video recorder or equipment hiring; Washing machine hiring	
Other personal services	Laundries and dry cleaning	Baby napkin hire service; Carpet and rug cleaning service; Curtain cleaning service; Dry-cleaning agency operation; Dry-	

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		cleaning service; Dyeing service, clothes, n.e.c.; Laundry agency operation; Laundry service; Linen hire service; Self-service laundry operation	
	Photographic film processing	Photographic film processing	
	Photographic studios	Commercial photography service (except aerial photography, motion picture production or photographic film processing); Photography service (except aerial photography, motion picture production or photographic film processing); Portrait photography service; Street photography service; Studio photography service; Video filming (for household use)	
	Funeral directors, cemeteries	Cemetery operation; Crematorium operation; Funeral directing; Undertaking	
	Gardening services	Gardening service n.e.c.; Lawn mowing service	
	Hairdressing and beauty salons	Barber shop operation; Beauty salon operation; Epilation service; Hairdressing service; Manicure service; Pedicure service	
	Personal services	Astrology service; Baby sitting services (except in child care centres or preschools); Brothel keeping; Chauffeur service; Cloak room service; Domestic service n.e.c. (on a contract or fee basis); Escort agency service; Fortune telling service; Genealogy service; Hair restoration service (cosmetic); Heraldry service; Introduction agency service; Marriage celebrant (own account); Massage service n.e.c.; Prostitution service; Sauna bath operation; Tattooing service; Toilet, public, operation; Turkish	

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		bath operation; Weight reducing service (mainly diet planning programs)	
<i>Sub-division: Other Services</i>			
Group	Class	Primary Activities	
Religious organisations	Religious organisations	Bible society operation (except units mainly engaged in the provision of goods or services which are primary to other industries); Church operation; Convent operation; Diocesan registry operation; Missionary society operation (except units mainly engaged in the provision of goods or services which are primary to other industries); Monastery operation; Mosque operation; Religious organisation operation (except units mainly engaged in the provision of goods or services which are primary to other industries); Salvation Army operation (except units mainly engaged in providing goods or services primary to other industries); Synagogue operation; Temple, religious, operation	
Interest groups	Business and professional associations	Accountants association operation; Architects association operation; Bar association operation; Builders association operation; Business taxpayers association operation; Chamber of Commerce operation; Chamber of Manufacturers operation; Chemists association operation; Dentists association operation; Employers association operation; Engineers association operation (except trade union); Farmers association operation; Graziers association operation; Hotelkeepers association operation; Lawyers association operation;	

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		Manufacturers association operation; Medical association operation; Pastoralists association operation; Retail traders association operation; Surveyors association operation; Trade association operation (except trade union)	
	Labour associations	Industrial union operation; Trade union operation	
	Interest groups	Accident prevention association operation; Associations operation (for promotion of community or sectional interests) n.e.c.; Automobile association operation; Clubs operation (for the promotion of community or sectional interests; except licensed clubs); Consumers association operation; Housewives association operation; Pensioners association operation; Personal taxpayers association operation; Political party operation; Ratepayers association operation; Society operation (for the prevention of cruelty to animals)	
Public Order and safety	Police services	Police service (Government); Police station operation (Government); Security or intelligence organisation operation (Government)	
	Corrective centres	Gaol operation; Prison farm operation; Prison operation; Remand centre operation	
	Fire brigade services	Bush fire brigade service; Emergency service (other than defence and police); Fire brigade service (except forest fire fighting service); Fire detection service; Fire fighting service (except forest); Fire prevention service	
	Waste disposal services	Garbage collection service; Garbage disposal service; Industrial waste	

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		collection and disposal service; Night soil collection and disposal service; Rubbish dump or tip operation; Sanitary disposal service	
<i>Sub-division: Private Households Employing Staff</i>			
Group	Class	Primary Activities	
Private households employing staff	Private households employing staff	Private households (employing staff)	