

Catalogue no. 12-501-X

North American Industry Classification System (NAICS) Canada

2012



Statistics
Canada

Statistique
Canada

Canada

How to obtain more information

For information about this product or the wide range of services and data available from Statistics Canada, visit our website at www.statcan.gc.ca, e-mail us at infostats@statcan.gc.ca, or telephone us, Monday to Friday from 8:30 a.m. to 4:30 p.m., at the following numbers:

Statistics Canada's National Contact Centre

Toll-free telephone (Canada and the United States):

Inquiries line	1-800-263-1136
National telecommunications device for the hearing impaired	1-800-363-7629
Fax line	1-877-287-4369

Local or international calls:

Inquiries line	1-613-951-8116
Fax line	1-613-951-0581

Depository Services Program

Inquiries line	1-800-635-7943
Fax line	1-800-565-7757

To access this product

This product, Catalogue no. 12-501-X, is available free in electronic format. To obtain a single issue, visit our website at www.statcan.gc.ca and browse by "Key resource" > "Publications."

Standards of service to the public

Statistics Canada is committed to serving its clients in a prompt, reliable and courteous manner. To this end, Statistics Canada has developed *standards of service* that its employees observe. To obtain a copy of these service standards, please contact Statistics Canada toll-free at 1-800-263-1136. The service standards are also published on www.statcan.gc.ca under "About us" > "Providing services to Canadians."

North American Industry Classification System (NAICS) Canada

2012

Published by authority of the Minister responsible for Statistics Canada

© Minister of Industry, 2012

All rights reserved. The content of this electronic publication may be reproduced, in whole or in part, and by any means, without further permission from Statistics Canada, subject to the following conditions: that it be done solely for the purposes of private study, research, criticism, review or newspaper summary, and/or for non-commercial purposes; and that Statistics Canada be fully acknowledged as follows: Source (or "Adapted from", if appropriate): Statistics Canada, year of publication, name of product, catalogue number, volume and issue numbers, reference period and page(s). Otherwise, no part of this publication may be reproduced, stored in a retrieval system or transmitted in any form, by any means—electronic, mechanical or photocopy—or for any purposes without prior written permission of Licensing Services, Information Management Division, Statistics Canada, Ottawa, Ontario, Canada K1A 0T6.

January 2012

Catalogue no. 12-501-X

ISBN 978-1-100-19674-9

Frequency: Occasional

Ottawa

Cette publication est également disponible en français.

Note of appreciation

Canada owes the success of its statistical system to a long-standing partnership between Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued cooperation and goodwill.

Foreword

Statistics Canada, the Instituto Nacional de Estadística y Geografía (INEGI) (formerly the Instituto Nacional de Estadística, Geografía e Informática) of Mexico and the United States Office of Management and Budget, through its Economic Classification Policy Committee, have jointly updated the system of classification of economic activities that makes the industrial statistics produced in the three countries comparable. The North American Industry Classification System (NAICS) revision for 2012 is scheduled to go into effect for reference year 2012 in the United States, 2013 in Canada and 2014 in Mexico. NAICS was originally developed to provide a consistent framework for the collection, analysis, and dissemination of industrial statistics used by government policy analysts, by academics and researchers, by the business community, and by the public. Revisions for 2012 were made to account for our changing economies.

NAICS is the first industry classification system that was developed in accordance with a single principle of aggregation, the principle that producing units that use similar production processes should be grouped together. NAICS also reflects, in a much more explicit way, the significant changes in technology and in the growth and diversification of services in recent decades. Though NAICS differs from other international industry classification systems, the three countries continue to strive to create industries that do not cross two-digit boundaries of the United Nations' International Standard Industrial Classification of All Economic Activities (ISIC).

The actual classification reveals only the tip of the work carried out by staff from INEGI, Statistics Canada, and U.S. statistical agencies. It is through their regular efforts, analysis, and co-operation that NAICS has emerged as a harmonized international classification of economic activities in North America.

Preface

The North American Industry Classification System (NAICS) represents a continuing cooperative effort among Statistics Canada, Mexico's Instituto Nacional de Estadística y Geografía (INEGI), and the Economic Classification Policy Committee (ECPC) of the United States, acting on behalf of the Office of Management and Budget, to create and maintain a common industry classification system. With its inception in 1997, NAICS replaced the existing classification of each country, the Standard Industrial Classification (1980) of Canada, the Mexican Classification of Activities and Products (1994), and the Standard Industrial Classification (1987) of the United States. Since 1997, the countries have collaborated in producing 5-year revisions to NAICS in order to keep the classification system current with changes in economic activities. The NAICS changes for 2012 represent a minor revision and all occur within sector boundaries.

The North American Industry Classification System is unique among industry classifications in that it is constructed within a single conceptual framework. Economic units that have similar production processes are classified in the same industry, and the lines drawn between industries demarcate, to the extent practicable, differences in production processes. This supply-based, or production-oriented, economic concept was adopted for NAICS because an industry classification system is a framework for collecting and publishing information on both inputs and outputs, for statistical uses that require that inputs and outputs be used together and be classified consistently. Examples of such uses include measuring productivity, unit labour costs, and capital intensity of production, estimating employment-output relationships, constructing input-output tables, and other uses that imply the analysis of production relationships in the economy. The classification concept for NAICS leads to production of data that facilitate such analyses.

In the design of NAICS, attention was given to developing a production-oriented classification for (a) new and emerging industries, (b) service industries in general, and (c) industries engaged in the production of advanced technologies. These special emphases are embodied in the particular features of NAICS, discussed below. These same areas of special emphasis account for many of the differences between the structure of NAICS and the structures of industry classification systems in use elsewhere. NAICS provides enhanced industry comparability among the three North American Free Trade Agreement (NAFTA) trading partners, while also increasing compatibility with the two-digit level of the International Standard Industrial Classification (ISIC Rev.4) of the United Nations.

NAICS divides the economy into twenty sectors. Industries within these sectors are grouped according to the production criterion. Though the goods/services distinction is not explicitly reflected in the structure of NAICS, four sectors are largely goods-producing and sixteen are entirely services-producing industries.

A key feature of NAICS is the information and cultural sector that groups industries that primarily create and disseminate a product subject to copyright. This sector brings together those activities that transform information into a commodity that is produced and distributed, and activities that provide the means for distributing those products, other than through traditional wholesale-retail distribution channels. Industries included in this sector are telecommunications; broadcasting; newspaper, book, and periodical publishing; software publishing; motion picture and sound recording industries; libraries; internet publishing and broadcasting; and other information services.

Another feature of NAICS is a sector for professional, scientific and technical services. It comprises establishments engaged in activities where human capital is the major input. The industries within this sector are each defined by the expertise and training of the service provider. The sector includes such industries as offices of lawyers, engineering services, architectural services, advertising agencies, and interior design services.

A sector for arts, entertainment and recreation groups facilities or services that meet the cultural, entertainment and recreational interests of patrons.

The health care and social assistance sector recognizes the merging of the boundaries of these two types of services. The industries in this sector are arranged in an order that reflects the range and extent of health care and social assistance provided. Some important industries are family planning centres, outpatient mental health and substance abuse centres, and community care facilities for the elderly.

In the manufacturing sector, the computer and electronic product manufacturing subsector brings together industries producing electronic products and their components. The manufacturers of computers, communications equipment, and semiconductors, for example, are grouped into the same subsector because of the inherent technological similarities of their production processes, and the likelihood that these technologies will continue to converge in the future. The reproduction of packaged software is placed in this sector, rather than in the services sector, because the reproduction of packaged software is a manufacturing process, and the product moves through the wholesale and retail distribution systems like any other manufactured product. NAICS acknowledges the importance of these electronic industries, their rapid growth over the past several years and the likelihood that these industries will, in the future, become even more important in the economies of the three NAICS partner countries.

The NAICS structure reflects the levels at which data comparability was agreed upon by the three statistical agencies. The boundaries of all the sectors of NAICS have been delineated. In most sectors, NAICS provides for comparability at the industry (five-digit) level. However, for real estate, and finance and insurance, three-country comparability will occur either at the industry group (four-digit) or subsector (three-digit) levels. For these sectors, differences in the economies of the three countries prevent full comparability at the NAICS industry level. For utilities, retail trade, wholesale trade, and public administration, the three countries' statistical agencies have agreed, at this time, only on the boundaries of the sector (two-digit level). Below the agreed upon level of comparability, each country may add additional detailed industries, as necessary to meet national needs, provided that this additional detail aggregates to the NAICS level.

Acknowledgements

The third revision of the North American Industry Classification System (NAICS) required the time, energy and co-operation of numerous people and organizations in three countries: Canada, Mexico and the United States. The work that has been accomplished is a testament to the individual and collective willingness of many persons and organizations in the public and private sectors to contribute to its development.

In Canada, NAICS was revised under the guidance of Alice Born, Director of Standards Division. NAICS Canada could not have been revised without input from the subject matter divisions of Statistics Canada, federal and provincial government departments and agencies, business and trade associations, and economic analysts, the contribution of all of whom is gratefully acknowledged.

NAICS Canada 2012 is published by Standards Division. The publication was prepared by Michael Pedersen under the supervision of Alice Born and Johanne Pineau-Crysdale and with major contributions from JoAnn Casey, Karen Milligan-Vata and Robert Smith. The Internet version of this publication was created jointly by Sylvain Boucher and Niloufar Zanganeh.

Systems Engineering Division and Administrative and Dissemination Systems Division were responsible for the systems development of the PDF and HTML formats of the classification.

Table of contents

Introduction	9
Classification structure	18
Descriptions	67
11 Agriculture, forestry, fishing and hunting	67
21 Mining, quarrying, and oil and gas extraction	85
22 Utilities	95
23 Construction	97
31-33 Manufacturing	117
41 Wholesale trade	240
44-45 Retail trade	272
48-49 Transportation and warehousing	303
51 Information and cultural industries	326
52 Finance and insurance	345
53 Real estate and rental and leasing	362
54 Professional, scientific and technical services	373
55 Management of companies and enterprises	393
56 Administrative and support, waste management and remediation services	394
61 Educational services	409
62 Health care and social assistance	416
71 Arts, entertainment and recreation	432
72 Accommodation and food services	448
81 Other services (except public administration)	456
91 Public administration	472
Concordance tables	485
Short titles	486
Alphabetical index	513

Introduction

Purpose of NAICS

The North American Industry Classification System (NAICS) is an industry classification system developed by the statistical agencies of Canada, Mexico and the United States. Created against the background of the North American Free Trade Agreement, it is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis of the three economies. NAICS is based on supply-side or production-oriented principles, to ensure that industrial data, classified to NAICS, are suitable for the analysis of production-related issues such as industrial performance.

Economic statistics describe the behaviour and activities of economic transactors and of the transactions that take place among them. The economic transactors for which NAICS is designed are businesses and other organizations engaged in the production of goods and services. They include farms, incorporated and unincorporated businesses and government business enterprises. They also include government institutions and agencies engaged in the production of marketed and non-marketed services, as well as organizations such as professional associations and unions and charitable or non-profit organizations and the employees of households.

NAICS is a comprehensive system encompassing all economic activities. It has a hierarchical structure. At the highest level, it divides the economy into 20 sectors. At lower levels, it further distinguishes the different economic activities in which businesses are engaged.

NAICS is designed for the compilation of production statistics and, therefore, for the classification of data relating to establishments. It takes into account the specialization of activities generally found at the level of the producing units of businesses. The criteria used to group establishments into industries in NAICS are similarity of input structures, labour skills and production processes.

NAICS can also be used for classifying companies and enterprises. However, when NAICS is used in this way, the following caveat applies: NAICS has not been specially designed to take account of the wide range of vertically- or horizontally-integrated activities of large and complex, multi-establishment companies and enterprises. Hence, there will be a few large and complex companies and enterprises whose activities may be spread over the different sectors of NAICS, in such a way that classifying them to one sector will misrepresent the range of their activities. However, in general, a larger proportion of the activities of each complex company and enterprise is more likely to fall within the sector, subsector and industry group levels of the classification than within the industry levels. Hence, the higher levels of the classification are more suitable for the classification of companies and enterprises than are the lower levels. It should also be kept in mind that when businesses are composed of establishments belonging to different NAICS industries, their company- and enterprise-level data will show a different industrial distribution, when classified to NAICS, than will their establishment-level data, and the data will not be directly comparable.

While NAICS is designed for the classification of units engaged in market and non-market production, as defined by the System of National Accounts, it can also be used to classify own-account production, such as the unpaid work of households.

NAICS has been designed for statistical purposes. Government departments and agencies and other users that use it for administrative, legislative and other non-statistical purposes are responsible for interpreting the classification for the purpose or purposes for which they use it.

Historical background

Over the years, Statistics Canada has developed and used a number of industrial classification systems. In 1948, the first Canadian Standard Industrial Classification (SIC) was developed. This was done to meet the government's need to establish a more comprehensive and fully-integrated system of economic reporting, in support of the key objectives of its post-war reconstruction programme outlined in the 1945 White Paper (on employment and income). The 1948 SIC brought together different industry descriptions in use at the time, each of which was applied to data

about different aspects of the economy based on different definitions. It facilitated data comparability, by providing a framework of common concepts, terminology and groupings of industries. The introduction to the 1948 SIC manual stated that it was designed for the classification of the establishment but a precise definition was not provided.

In the major revision of the SIC in 1960, the importance of the need for a standard unit of observation was emphasized by the provision of a standard definition of the establishment. The variables needed to assemble the "basic industrial statistics" required for the analysis of the different sectors of the economy were specified and the establishment became the smallest unit capable of reporting that set of variables. The 1970 revision updated the industry groupings to reflect changes in the industrial structure of the economy.

The 1980 revision of the SIC was again a major one. This revision more directly linked the SIC to the System of National Accounts (SNA). It specified the universe of production to be as defined for the production accounts of the SNA. It drew a picture of all the variables that needed to be collected from or allocated to the establishment, in order to calculate value added by establishment for the Input Output accounts and Real Domestic Product by industry. It gave more emphasis to the role of "ancillary" activities in the collection of an integrated system of economic statistics and emphasized the difference between technical and ancillary activities and the role of ancillary units in accounting for total production. By using available statistics, it more explicitly used measures of specialization and coverage to delineate manufacturing industries. It recommended the use of the 1980 SIC for the classification of establishments and the compilation of production statistics.

In 1980, a separate classification, the Canadian Standard Industrial Classification for Companies and Enterprises, was produced for the compilation of financial statistics related to companies and enterprises. This classification took account of vertically-integrated companies and enterprises and created special classes for them at the lowest level of the classification. The higher levels of the classification cut across the traditional groupings of industrial classifications based on separating primary, secondary and tertiary activities in the economy and created sector groupings that drew together single and vertically-integrated companies and enterprises engaged in the production of similar product groups.

It was customary to revise the SIC at ten-year intervals; however, by 1990 not all the economic statistics programs of Statistics Canada had implemented the 1980 SIC. It was decided to postpone the revision and to take into account the statistical needs of the North American Free Trade Agreement signed in January 1994. The needs were met by developing NAICS, an industrial classification common to Canada, Mexico and the United States. The first version, NAICS Canada 1997, was released in March 1998.

NAICS was revised for 2002 to achieve increased comparability among the three countries in selected areas and to identify additional industries for new and emerging activities. To that end, the construction sector was revised and comparability achieved, for the most part, at the industry (five-digit) level. Industries were created for Internet services providers and web search portals, and Internet publishing and broadcasting.

Changes to Canadian and world economies continue to impact on classification systems. NAICS was revised for 2007 to reflect these changes. In particular, the information sector was once again updated. The updates took into account the rapid changes within this area, including the merging of activities. As a result, Internet publishing and broadcasting and web search portals have been combined, as have Internet service providers and data processing, hosting, and related services. Telecommunications resellers and other telecommunications have also been merged.

The 2012 NAICS revision was undertaken to achieve one main goal: to modify or create industries to reflect new, emerging, or changing activities and technologies.

Revision of NAICS for 2012

A public consultation was launched on Statistics Canada's website on July 3rd, 2008 through a call for proposals for changes to the 2007 NAICS version. The deadline for receipt of proposals was September 30th, 2009. Review of the proposals and consultations within Statistics Canada and with our Mexican and American counterparts were undertaken starting in 2008 and ending in 2010. NAICS revisions for 2012 were finalized early in 2011.

A summary document of the changes was published on Statistics Canada's website on April 1st 2011 in the form of a notice of provisional NAICS changes for 2012. This document served to notify interested stakeholders of the changes at a high level.

Various kinds of changes are brought into NAICS for 2012. Many changes involve clarification of the definition and boundary of classes through changes to the descriptive text of the definition; the illustrative examples; the exclusions; and titles of industries. Some changes involve the reduction of industry detail, while other industries are detailed further. Several other changes involve code numbering changes, by pushing 5-digit detail down to the 6-digit level, with otherwise no changes in content. This was done to keep the NAICS coding consistent at the trilateral level. Among the most notable changes are changes relating to outsourcing of manufacturing production, video game publishers and developers, book publishing exclusive agents, and crafts.

Outsourcing of manufacturing

The treatment of factoryless goods producers (FGPs) - units that outsource the transformation process for manufactured goods - is being clarified for NAICS 2012. The activities of FGPs will be classified to manufacturing if the units own the inputs to production. Otherwise the units will be classified to wholesale trade. This treatment is consistent with the ISIC Rev. 4 treatment of factoryless goods producers.

Video game publishers and developers

Two new 6-digit industries have been created to cover the video game publishers and developers industries: one under 51121 Software publishers and one under 54151 Computer systems design and related services.

Book publishing exclusive agents

Exclusive agents are a concept particular to the Canadian book publishing industry. Exclusive agents will be classified in 511130 Book publishers rather than 414420 Book, periodical and newspaper merchant wholesalers.

Crafts

The production of crafts by artisans and craftpersons will be classified in 711511 Independent visual artists and artisans rather than in manufacturing.

Development of NAICS

NAICS was developed by Statistics Canada, Mexico's Instituto Nacional de Estadística y Geografía (INEGI) and the Economic Classification Policy Committee (ECPC) of the United States Office of Management and Budget.

The three countries agreed upon the conceptual framework of the new system and the principles upon which NAICS was to be developed.

1. NAICS would be based on a production-oriented or supply-based conceptual framework. This means that producing units using similar production processes would be grouped together in NAICS.
2. Special attention would be given to developing production-oriented classifications for (a) new and emerging industries (b) service industries in general and (c) industries engaged in the production of advanced technologies.
3. Time-series continuity would be maintained to the extent possible. However, changes in the economy and proposals from data users would be considered. In addition, in order to create a common system for all three countries, adjustments would be made where the United States, Canada and Mexico had incompatible definitions.
4. In the interest of a wider range of international comparisons, the three countries would strive for greater compatibility with the International Standard Industrial Classification of All

Economic Activities (ISIC Revision 3) by minimising the extent to which the lowest levels of NAICS crossed the boundaries of the 2-digit level of ISIC Revision 3.

To help with the development of NAICS, a user committee meeting was called in November 1994 and extensive consultation was undertaken in Canada with federal and provincial government departments and agencies, business and trade associations, economic analysts and the advisory committees of Statistics Canada.

A co-ordinating committee and subcommittees, which covered agriculture, mining and manufacturing, construction, distribution networks (retail and wholesale trade, transportation, communications and utilities), finance, insurance and real estate, business and personal services and health, social assistance and public administration, were responsible for developing the proposed structure of NAICS, in co-operation with representatives from INEGI and the U.S. statistical agencies. Proposals from all three countries concerning individual industries were considered for acceptance, if the proposed industry was based on the production-oriented concept of the system. The structure of NAICS was developed in a series of three-country meetings and formally accepted by the senior representatives of the ECPC, INEGI and Statistics Canada.

The final structure of NAICS was accepted by the heads of Statistics Canada, INEGI and the Office of Management and Budget of the United States on December 10, 1996.

Conceptual framework of NAICS

NAICS is based on a production-oriented, or supply-based conceptual framework in that establishments are grouped into industries according to similarity in the production processes used to produce goods and services. Here the definition of production process refers to the combination of inputs used in producing a certain quantity of outputs. The inputs are capital, labour, energy, materials and services, a concept known as KLEMS. A production-oriented industry classification system ensures that statistical agencies in the three countries can produce information on inputs and outputs, industrial performance, productivity, unit labour costs, employment, and other statistics that reflect structural changes occurring in the three economies.

The activity of an establishment can be described in terms of what is produced, namely the type of goods and services produced, or how they are produced, namely, the mix of inputs (KLEMS) used.

To create industries, establishments can be grouped using the criterion of similarity of output or the criterion of similarity of inputs, processes, skills and technology used. The various versions of the Canadian SIC and of the International Standard Industrial Classification of All Economic Activities (ISIC) of the United Nations have all used mixed criteria to create the industries of the classification.

NAICS is based on a single production-oriented concept. Producing units are grouped into industries according to similarities in their production processes as defined earlier. The boundaries between industries demarcate, in principle, differences in input structures and production technologies. This means that, in the language of economics, producing units within an industry have similar production functions that differ from those of producing units in other industries.

The unit of observation of the industrial classification is the producing unit or establishment, and the industrial classification groups producing units, not products. Groupings of producing units permit the collection of data on inputs and outputs on a comparable basis. Because establishments each produce a number of products in different combinations and using different technologies, it is hardly possible to group all the establishments producing a particular product. It is more useful to use a production-oriented approach to bring together, into industries, establishments with common input structures, and to compile data on their outputs. This permits the compilation of comprehensive data on the total output of each product by industry and across all industries.

Use of the North American Product Classification System (NAPCS)

The needs of analysts to study market shares and the demand for products can more effectively be met by compiling data relating to the products produced by industries and using a product classification based on demand-oriented criteria to group products by markets served. Users of NAICS may want to consider and evaluate whether the classification they require is industry-based or product-based and whether a product classification would best suit their needs.

The North American Product Classification System (NAPCS) is a classification that organizes goods and services throughout the economy in a systematic fashion. It will become a departmental standard classification for goods and services once completed in 2012. A description of NAPCS is available at the following link: [Standard product classifications](#).

Structure of NAICS

The structure of NAICS is hierarchical. It is composed of sectors (two-digit codes), subsectors (three-digit codes), industry groups (four-digit codes), and industries (five-digit codes).

NAICS agreements define the boundaries of the twenty sectors into which the classification divides the economies of the three countries. Although, typically, agreement has been reached that comparable data will be made available for Canada, Mexico and the United States up to the five-digit industry level of NAICS, differences in the organization of production in the economies of the three countries necessitated certain exceptions. For some sectors, subsectors and industry groups, three-country agreement was reached only on their boundaries rather than on detailed industry structures.

NAICS agreements permit each country to create national industries below the industry level to meet national needs.

The numbering system that has been adopted is a six-digit code, of which the first five digits are used to describe the NAICS levels that will be used by the three countries to produce comparable data. The first two digits designate the sector, the third digit designates the subsector, the fourth digit designates the industry group and the fifth digit designates the industry. The sixth digit is used to designate national industries. A zero as the sixth digit indicates that there is no further national detail.

In general, the use of the same code across the three countries indicates that the class is comparable, even if the title is not identical because of differences in the use of language.

NAICS with Canadian detail is designated NAICS Canada while NAICS with the United States and Mexico's own six-digit detail are designated NAICS United States and Sistema de Clasificación Industrial de América del Norte (SCIAN) México, respectively.

Comparability among the three countries is indicated by superscripts at the end of class titles. The abbreviation "CAN" indicates a Canadian-only class, "MEX" indicates that the Canadian and Mexican classes are comparable, and "US" indicates that the Canadian and United States classes are comparable. When no superscript appears, the Canadian, Mexican and United States classes are comparable.

2012 NAICS Canada structure

NAICS Canada 2012 consists of 20 sectors, 102 subsectors, 323 industry groups, 711 industries and 922 Canadian industries, and replaces NAICS Canada 2007. The following summary table shows the counts of subsectors, industry groups, industries, and Canadian industries for each of the NAICS sectors.

GYVfcf VtXY	GYVfcf 'bUa Y	Gi V! gYVfcfg	=bXi ghfm [fci dg	=bXi ghf]Yg	7UbUX]Ub]bXi ghf]Yg	HcHU'
%%	Agriculture, forestry, fishing and hunting	5	19	41	50	115
&%	Mining, quarrying, and oil and gas extraction	3	5	10	29	47
&&	Utilities	1	3	6	10	20
&'	Construction	3	10	28	29	70
' %d ' '	Manufacturing	21	86	181	251	539
(%	Wholesale trade	9	26	72	72	179
((! ()	Retail trade	12	27	58	74	171
(, ! (-	Transportation and warehousing	11	29	42	58	140
) %	Information and cultural industries	6	12	27	30	75
) &	Finance and insurance	5	11	28	52	96
) '	Real estate and rental and leasing	3	8	19	22	52
) (Professional, scientific and technical services	1	9	35	41	86
))	Management of companies and enterprises	1	1	1	2	5
) *	Administrative and support, waste management and remediation services	2	11	29	34	76
* %	Educational services	1	7	12	12	32
* &	Health care and social assistance	4	18	30	37	89
+ %	Arts, entertainment and recreation	3	9	23	34	69
+ &	Accommodation and food services	2	6	10	18	36
, %	Other services (except public administration)	4	14	30	38	86
- %	Public administration	5	12	29	29	75
HcHU'		102	323	711	922	2,058

Definition of the establishment

NAICS is a classification system for establishments. The establishment is defined as the smallest operating entity for which records provide information on the cost of inputs - capital, labour, energy, materials and services - employed to produce the units of output. The output may be sold to other establishments and receipts or sales recorded, or the output may be provided without explicit charge, that is, the good or service may be "sold" within the company itself.

The establishment in NAICS Canada is generally a single physical location, where business is conducted or where services or industrial operations are performed (for example, a factory, mill, store, hotel, movie theatre, mine, farm, airline terminal, sales office, warehouse, or central administrative office).

There are cases where records identify distinct and separate economic activities performed at a single physical location (e.g., shops in a hotel). These retailing activities, operated out of the same physical location as the hotel, are identified as separate establishments and classified in retail trade while the hotel is classified in accommodation. In such cases, each activity is treated as a separate establishment provided that: no one industry description in the classification includes such combined activities; separate reports can be prepared on the number of employees, their wages and salaries, sales or receipts, and expenses; and employment and output are significant for both activities.

Exceptions to the single location exist for physically dispersed operations, such as construction, transportation, and telecommunications. For these activities the individual sites, projects, fields, networks, lines, or systems of such dispersed activities are not normally considered to be establishments. The establishment is represented by those relatively permanent main or branch offices, terminals, stations, and so forth, that are either (1) directly responsible for supervising such activities, or (2) the base from which personnel operate to carry out these activities.

Although an establishment may be identical with the enterprise (company), the two terms should not be confused. An enterprise (company) may consist of more than one establishment. Such multi-unit enterprises may have establishments in more than one industry in NAICS. If such enterprises have a separate establishment primarily engaged in providing headquarters services, these establishments are classified in NAICS Sector 55, Management of companies and enterprises.

Although all establishments have output, they may or may not have receipts. In large enterprises, it is not unusual for establishments to exist to solely serve other establishments of the same enterprise (auxiliary establishments). In such cases, these units often do not collect receipts from the establishments they serve. This type of support activity is found throughout the economy and involves goods producing activities as well as services. Units that carry out support activities for the enterprise to which they belong are classified, to the extent feasible, according to the NAICS code related to their own activity. This means that warehouses providing storage facilities for their own enterprise will be classified as warehouses.

Determining the industry classification of an establishment

An establishment is classified to an industry when its principal activity meets the definition for that industry. This is a straightforward determination for establishments engaged in a single activity, but where establishments are engaged in more than one activity, it is necessary to establish procedures for identifying its principal activity.

In cases where there is more than one activity, the industry code is assigned based on the relative share of value-added. The activity with the largest value-added is identified as the establishment's principal activity, and the establishment is classified to the industry corresponding to that activity. For example, if the value added within an establishment consists of 40% from manufacturing dishwashers, 30% from manufacturing airspeed instruments and 30% from assembling clocks, it will be classified to NAICS 335223, Major kitchen appliance manufacturing. The assignment of the industry code is performed at the 6-digit level of the classification.

In most cases, when an establishment is engaged in more than one activity, the activities are treated independently. However, in some cases, the activities are treated in combination. There are two types of combined activities that are given special attention in NAICS. They are vertical integration and joint production (horizontal integration).

These combined activities have an economic basis and occur in both goods-producing and services-producing sectors. In some cases, there are efficiencies to be gained from combining certain activities in the same establishment. Some of these combinations occur so commonly or frequently that their combination can be treated as a third activity in its own right and explicitly classified in a specific industry.

One approach to classifying these activities would be to use the primary activity rule, that is, whichever activity is largest. However, the fundamental principle of NAICS is that establishments that employ the same production process should be classified in the same industry. If the premise that the combined activities correspond to a distinct third activity is accepted, then using the primary activity rule would place establishments performing the same combination of activities in different industries, thereby violating the production principle of NAICS. A second reason for NAICS recognizing combined activities is to improve the stability of establishment classification, both over time and among the various parties that implement the classification. An establishment should remain classified in the same industry unless its production process changes; and different parties should code the same establishment or type of establishment in the same way. A consistent treatment of establishments with combined activities is more likely if they are classified to a single industry.

Vertical integration involves consecutive stages of fabrication or production processes in which the output of one step is the input of the next. In general, establishments will be classified based on the final process in a vertically-integrated production environment, unless specifically identified as classified in another industry. For example, paper may be produced either by establishments that first produce pulp and then consume that pulp to produce paper or by those establishments producing paper from purchased pulp. NAICS specifies that both of these types of paper-producing processes should be classified in NAICS 32212, Paper mills rather than in NAICS 32211, Pulp mills. In other cases, NAICS specifies that vertically-integrated establishments be classified in the industry representing the first stage of the manufacturing process. For example, steel mills that make steel and also perform other activities such as producing steel castings are classified in NAICS 33111, Iron and steel mills and ferro-alloy manufacturing, the first stage of the manufacturing process.

The joint production of goods or services represents the second type of combined activities. In some cases, these combined activities have been assigned to a specific NAICS industry. For example, establishments that both engage in the sale of new cars and also provide repair services are coded to NAICS 44111, New car dealers. In other cases, specific industries have been identified for these combined activities, such as NAICS 44711, Gasoline stations with convenience stores.

In some complex businesses, there are units that exclusively produce services in support of other units within the same company or enterprise. Examples of such units are transportation units, central administrative units and head offices. Such units are known as ancillary units and are classified according to the NAICS code related to their own activity. This means that a warehouse providing storage facilities for its own company or enterprise will be classified as a warehouse. Similarly, a head office providing headquarters services for its own company or enterprise will be classified to the head office industry.

Relationship between NAICS and ISIC Revision 4

Recognizing that economic statistics are substantially more useful if they are also internationally comparable, the Economic and Social Council of the United Nations (UN) first adopted an International Standard Industrial Classification of All Economic Activities (ISIC) in 1948. Since then, ISIC has been revised in 1958, 1968, 1989, and, most recently, in 2008. This 2008 version of the classification is referred to as ISIC Revision 4. With these various revisions, the Council has recommended that member states adopt, as soon as possible, the latest version of the classification, with such modifications as necessary to meet national requirements, without disturbing the framework of the classification.

Similar to NAICS, ISIC was designed primarily to provide a classification for grouping activities (rather than enterprises or firms), and the primary focus for the ISIC classification system is the kind of activity in which establishments or other statistical entities are engaged. Whereas the main criteria employed in delineating the divisions, groups and classes of ISIC are: (a) the character of the goods and services produced; (b) the uses to which the goods and services are put; and (c) the inputs, the process and technology of production, it is the third criterion of ISIC that corresponds to the conceptual basis of NAICS.

ISIC Rev. 4 groups economic activity into 21 broad sections, 88 divisions, 238 groups, and 419 classes. In the coding system, sections are distinguished by the letters A through U and the divisions, groups, and classes are identified as the two-digit, three-digit, and four-digit groupings, respectively. As was the case with NAICS, the most recent revision of ISIC also focused on improvements to the detail in services sections.

In the development and subsequent revision of NAICS industries, the statistical agencies of the three countries strove to create industries that did not cross ISIC two-digit boundaries. The 2007 revision of NAICS and revision 4 of ISIC increased comparability beyond previous levels. The 2012 NAICS revision maintains the same level of comparability with ISIC Rev. 4.

The third and fourth versions of ISIC put increased emphasis on harmonization with other activity classifications. ISIC Rev. 4 in particular was intended to have improved comparability with NAICS. The ISIC Rev. 4 revision process spanned several years and involved contributions from classification experts and users around the world, including NAICS experts. The revised ISIC structure is more detailed than the previous version, especially in the area of services. As well, to improve comparability explanatory notes have been extended to provide additional detail. This improved comparability reflects ISIC's central role in international comparison and analysis of industry statistics.

In addition to working to maintain coherence between NAICS and ISIC, international efforts have also focused on moving towards greater coherence between NAICS, ISIC and the Statistical Classification of Economic Activities in the European Community (NACE, Nomenclature statistique des activités économiques dans la Communauté européenne). NACE is very similar to ISIC, so improved convergence of NAICS with ISIC benefits convergence with NACE as well.

Classification structure

The structure of NAICS Canada displays the codes and titles of the sectors, subsectors, industry groups, industry, and Canadian industries. In general, comparable sectors, subsectors, industry groups, industries carry the same code in NAICS Canada, NAICS Mexico and NAICS United States.

The superscripts at the end of NAICS class titles are used to signify comparability:

CAN	Canadian class only
MEX	Canadian and Mexican classes are comparable
US	Canadian and United States classes are comparable
[Blank]	Canadian, Mexican and United States classes are comparable.

11 Agriculture, forestry, fishing and hunting

111 Crop production

1111 Oilseed and grain farming

- 11111 Soybean farming
- 111110 Soybean farming
- 11112 Oilseed (except soybean) farming
- 111120 Oilseed (except soybean) farming US
- 11113 Dry pea and bean farming
- 111130 Dry pea and bean farming US
- 11114 Wheat farming
- 111140 Wheat farming
- 11115 Corn farming
- 111150 Corn farming US
- 11116 Rice farming
- 111160 Rice farming
- 11119 Other grain farming
- 111190 Other grain farming CAN

1112 Vegetable and melon farming

- 11121 Vegetable and melon farming
- 111211 Potato farming US
- 111219 Other vegetable (except potato) and melon farming US

1113 Fruit and tree nut farming

- 11131 Orange groves
- 111310 Orange groves
- 11132 Citrus (except orange) groves
- 111320 Citrus (except orange) groves US
- 11133 Non-citrus fruit and tree nut farming
- 111330 Non-citrus fruit and tree nut farming CAN

1114 Greenhouse, nursery and floriculture production

- 11141 Food crops grown under cover
- 111411 Mushroom production US
- 111419 Other food crops grown under cover US
- 11142 Nursery and floriculture production
- 111421 Nursery and tree production US
- 111422 Floriculture production US

1119 Other crop farming

- 11191 Tobacco farming
- 111910 Tobacco farming
- 11192 Cotton farming
- 111920 Cotton farming
- 11193 Sugar cane farming
- 111930 Sugar cane farming
- 11194 Hay farming
- 111940 Hay farming US
- 11199 All other crop farming
- 111993 Fruit and vegetable combination farming CAN
- 111994 Maple syrup and products production CAN
- 111999 All other miscellaneous crop farming CAN

112 Animal production and aquaculture

1121 Cattle ranching and farming

- 11211 Beef cattle ranching and farming, including feedlots
- 112110 Beef cattle ranching and farming, including feedlots CAN
- 11212 Dairy cattle and milk production
- 112120 Dairy cattle and milk production

1122 Hog and pig farming

- 11221 Hog and pig farming
- 112210 Hog and pig farming US

1123 Poultry and egg production

- 11231 Chicken egg production
- 112310 Chicken egg production US
- 11232 Broiler and other meat-type chicken production
- 112320 Broiler and other meat-type chicken production
- 11233 Turkey production
- 112330 Turkey production
- 11234 Poultry hatcheries
- 112340 Poultry hatcheries
- 11239 Other poultry production
- 112391 Combination poultry and egg production CAN
- 112399 All other poultry production CAN

1124 Sheep and goat farming

- 11241 Sheep farming
- 112410 Sheep farming US
- 11242 Goat farming
- 112420 Goat farming

1125 Aquaculture

- 11251 Aquaculture
- 112510 Aquaculture CAN

1129 Other animal production

- 11291 Apiculture
- 112910 Apiculture
- 11292 Horse and other equine production
- 112920 Horse and other equine production
- 11293 Fur-bearing animal and rabbit production
- 112930 Fur-bearing animal and rabbit production
- 11299 All other animal production
- 112991 Animal combination farming CAN
- 112999 All other miscellaneous animal production CAN

113 Forestry and logging

1131 Timber tract operations

- 11311 Timber tract operations
- 113110 Timber tract operations

1132 Forest nurseries and gathering of forest products

- 11321 Forest nurseries and gathering of forest products
- 113210 Forest nurseries and gathering of forest products US

1133 Logging

- 11331 Logging
- 113311 Logging (except contract) CAN
- 113312 Contract logging CAN

114 Fishing, hunting and trapping**1141 Fishing**

- 11411 Fishing
- 114113 Salt water fishing CAN
- 114114 Freshwater fishing CAN

1142 Hunting and trapping

- 11421 Hunting and trapping
- 114210 Hunting and trapping

115 Support activities for agriculture and forestry**1151 Support activities for crop production**

- 11511 Support activities for crop production
- 115110 Support activities for crop production CAN

1152 Support activities for animal production

- 11521 Support activities for animal production
- 115210 Support activities for animal production

1153 Support activities for forestry

- 11531 Support activities for forestry
- 115310 Support activities for forestry

21 Mining, quarrying, and oil and gas extraction**211 Oil and gas extraction****2111 Oil and gas extraction**

- 21111 Oil and gas extraction
- 211113 Conventional oil and gas extraction CAN
- 211114 Non-conventional oil extraction CAN

212 Mining and quarrying (except oil and gas)**2121 Coal mining**

- 21211 Coal mining
- 212114 Bituminous coal mining CAN
- 212115 Subbituminous coal mining CAN
- 212116 Lignite coal mining CAN

2122 Metal ore mining

- 21221 Iron ore mining
- 212210 Iron ore mining
- 21222 Gold and silver ore mining
- 212220 Gold and silver ore mining CAN
- 21223 Copper, nickel, lead and zinc ore mining
- 212231 Lead-zinc ore mining US

-
- 212232 Nickel-copper ore mining CAN
 - 212233 Copper-zinc ore mining CAN
 - 21229 Other metal ore mining
 - 212291 Uranium ore mining US
 - 212299 All other metal ore mining US

2123 Non-metallic mineral mining and quarrying

- 21231 Stone mining and quarrying
- 212314 Granite mining and quarrying CAN
- 212315 Limestone mining and quarrying CAN
- 212316 Marble mining and quarrying CAN
- 212317 Sandstone mining and quarrying CAN
- 21232 Sand, gravel, clay, and ceramic and refractory minerals mining and quarrying
- 212323 Sand and gravel mining and quarrying CAN
- 212326 Shale, clay and refractory mineral mining and quarrying CAN
- 21239 Other non-metallic mineral mining and quarrying
- 212392 Diamond mining CAN
- 212393 Salt mining CAN
- 212394 Asbestos mining CAN
- 212395 Gypsum mining CAN
- 212396 Potash mining CAN
- 212397 Peat extraction CAN
- 212398 All other non-metallic mineral mining and quarrying CAN

213 Support activities for mining, and oil and gas extraction

2131 Support activities for mining, and oil and gas extraction

- 21311 Support activities for mining, and oil and gas extraction
- 213111 Oil and gas contract drilling
- 213117 Contract drilling (except oil and gas) CAN
- 213118 Services to oil and gas extraction CAN
- 213119 Other support activities for mining CAN

22 Utilities

221 Utilities

2211 Electric power generation, transmission and distribution

- 22111 Electric power generation US
- 221111 Hydro-electric power generation US
- 221112 Fossil-fuel electric power generation US
- 221113 Nuclear electric power generation US
- 221119 Other electric power generation US
- 22112 Electric power transmission, control and distribution US
- 221121 Electric bulk power transmission and control US
- 221122 Electric power distribution US

2212 Natural gas distribution

- 22121 Natural gas distribution US
- 221210 Natural gas distribution US

2213 Water, sewage and other systems

- 22131 Water supply and irrigation systems US

221310	Water supply and irrigation systems	US
22132	Sewage treatment facilities	US
221320	Sewage treatment facilities	US
22133	Steam and air-conditioning supply	US
221330	Steam and air-conditioning supply	US

23 Construction

236 Construction of buildings

2361 Residential building construction

23611	Residential building construction	
236110	Residential building construction	CAN

2362 Non-residential building construction

23621	Industrial building and structure construction	
236210	Industrial building and structure construction	US
23622	Commercial and institutional building construction	
236220	Commercial and institutional building construction	US

237 Heavy and civil engineering construction

2371 Utility system construction

23711	Water and sewer line and related structures construction	
237110	Water and sewer line and related structures construction	US
23712	Oil and gas pipeline and related structures construction	
237120	Oil and gas pipeline and related structures construction	US
23713	Power and communication line and related structures construction	
237130	Power and communication line and related structures construction	US

2372 Land subdivision

23721	Land subdivision	
237210	Land subdivision	US

2373 Highway, street and bridge construction

23731	Highway, street and bridge construction	
237310	Highway, street and bridge construction	US

2379 Other heavy and civil engineering construction

23799	Other heavy and civil engineering construction	
237990	Other heavy and civil engineering construction	US

238 Specialty trade contractors

2381 Foundation, structure, and building exterior contractors

23811	Poured concrete foundation and structure contractors	
238110	Poured concrete foundation and structure contractors	
23812	Structural steel and precast concrete contractors	
238120	Structural steel and precast concrete contractors	US
23813	Framing contractors	US
238130	Framing contractors	US
23814	Masonry contractors	US
238140	Masonry contractors	US
23815	Glass and glazing contractors	US

238150	Glass and glazing contractors	US
23816	Roofing contractors	US
238160	Roofing contractors	US
23817	Siding contractors	US
238170	Siding contractors	US
23819	Other foundation, structure and building exterior contractors	US
238190	Other foundation, structure and building exterior contractors	US

2382 Building equipment contractors

23821	Electrical contractors and other wiring installation contractors	
238210	Electrical contractors and other wiring installation contractors	
23822	Plumbing, heating and air-conditioning contractors	
238220	Plumbing, heating and air-conditioning contractors	US
23829	Other building equipment contractors	
238291	Elevator and escalator installation contractors	CAN
238299	All other building equipment contractors	CAN

2383 Building finishing contractors

23831	Drywall and insulation contractors	
238310	Drywall and insulation contractors	US
23832	Painting and wall covering contractors	
238320	Painting and wall covering contractors	
23833	Flooring contractors	
238330	Flooring contractors	
23834	Tile and terrazzo contractors	
238340	Tile and terrazzo contractors	
23835	Finish carpentry contractors	
238350	Finish carpentry contractors	
23839	Other building finishing contractors	
238390	Other building finishing contractors	

2389 Other specialty trade contractors

23891	Site preparation contractors	
238910	Site preparation contractors	
23899	All other specialty trade contractors	
238990	All other specialty trade contractors	US

31-33 Manufacturing**311 Food manufacturing****3111 Animal food manufacturing**

31111	Animal food manufacturing	
311111	Dog and cat food manufacturing	US
311119	Other animal food manufacturing	US

3112 Grain and oilseed milling

31121	Flour milling and malt manufacturing	
311211	Flour milling	US
311214	Rice milling and malt manufacturing	CAN
31122	Starch and vegetable fat and oil manufacturing	
311221	Wet corn milling	US
311224	Oilseed processing	CAN
311225	Fat and oil refining and blending	US
31123	Breakfast cereal manufacturing	

311230 Breakfast cereal manufacturing

3113 Sugar and confectionery product manufacturing

31131 Sugar manufacturing
 311310 Sugar manufacturing CAN
 31134 Non-chocolate confectionery manufacturing
 311340 Non-chocolate confectionery manufacturing
 31135 Chocolate and chocolate confectionery manufacturing
 311351 Chocolate and chocolate confectionery manufacturing from cacao beans US
 311352 Confectionery manufacturing from purchased chocolate US

3114 Fruit and vegetable preserving and specialty food manufacturing

31141 Frozen food manufacturing
 311410 Frozen food manufacturing CAN
 31142 Fruit and vegetable canning, pickling and drying
 311420 Fruit and vegetable canning, pickling and drying CAN

3115 Dairy product manufacturing

31151 Dairy product (except frozen) manufacturing
 311511 Fluid milk manufacturing US
 311515 Butter, cheese, and dry and condensed dairy product manufacturing CAN
 31152 Ice cream and frozen dessert manufacturing
 311520 Ice cream and frozen dessert manufacturing

3116 Meat product manufacturing

31161 Animal slaughtering and processing
 311611 Animal (except poultry) slaughtering US
 311614 Rendering and meat processing from carcasses CAN
 311615 Poultry processing US

3117 Seafood product preparation and packaging

31171 Seafood product preparation and packaging
 311710 Seafood product preparation and packaging

3118 Bakeries and tortilla manufacturing

31181 Bread and bakery product manufacturing
 311811 Retail bakeries US
 311814 Commercial bakeries and frozen bakery product manufacturing CAN
 31182 Cookie, cracker and pasta manufacturing
 311821 Cookie and cracker manufacturing US
 311824 Flour mixes, dough, and pasta manufacturing from purchased flour US
 31183 Tortilla manufacturing
 311830 Tortilla manufacturing

3119 Other food manufacturing

31191 Snack food manufacturing
 311911 Roasted nut and peanut butter manufacturing US
 311919 Other snack food manufacturing US
 31192 Coffee and tea manufacturing
 311920 Coffee and tea manufacturing US
 31193 Flavouring syrup and concentrate manufacturing
 311930 Flavouring syrup and concentrate manufacturing
 31194 Seasoning and dressing manufacturing
 311940 Seasoning and dressing manufacturing MEX
 31199 All other food manufacturing

311990 All other food manufacturing CAN

312 Beverage and tobacco product manufacturing

3121 Beverage manufacturing

31211 Soft drink and ice manufacturing
312110 Soft drink and ice manufacturing CAN
31212 Breweries
312120 Breweries
31213 Wineries
312130 Wineries US
31214 Distilleries
312140 Distilleries US

3122 Tobacco manufacturing

31221 Tobacco stemming and redrying
312210 Tobacco stemming and redrying
31222 Tobacco product manufacturing
312220 Tobacco product manufacturing CAN

313 Textile mills

3131 Fibre, yarn and thread mills

31311 Fibre, yarn and thread mills
313110 Fibre, yarn and thread mills US

3132 Fabric mills

31321 Broad-woven fabric mills
313210 Broad-woven fabric mills
31322 Narrow fabric mills and Schiffli machine embroidery
313220 Narrow fabric mills and Schiffli machine embroidery
31323 Nonwoven fabric mills
313230 Nonwoven fabric mills
31324 Knit fabric mills
313240 Knit fabric mills

3133 Textile and fabric finishing and fabric coating

31331 Textile and fabric finishing
313310 Textile and fabric finishing
31332 Fabric coating
313320 Fabric coating

314 Textile product mills

3141 Textile furnishings mills

31411 Carpet and rug mills
314110 Carpet and rug mills
31412 Curtain and linen mills
314120 Curtain and linen mills

3149 Other textile product mills

31491 Textile bag and canvas mills
314910 Textile bag and canvas mills US
31499 All other textile product mills
314990 All other textile product mills CAN

315 Clothing manufacturing**3151 Clothing knitting mills**

- 31511 Hosiery and sock mills
- 315110 Hosiery and sock mills
- 31519 Other clothing knitting mills
- 315190 Other clothing knitting mills US

3152 Cut and sew clothing manufacturing

- 31521 Cut and sew clothing contracting US
- 315210 Cut and sew clothing contracting US
- 31522 Men's and boys' cut and sew clothing manufacturing US
- 315220 Men's and boys' cut and sew clothing manufacturing US
- 31524 Women's, girls' and infants' cut and sew clothing manufacturing US
- 315241 Infants' cut and sew clothing manufacturing CAN
- 315249 Women's and girls' cut and sew clothing manufacturing CAN
- 31528 Other cut and sew clothing manufacturing US
- 315281 Fur and leather clothing manufacturing CAN
- 315289 All other cut and sew clothing manufacturing CAN

3159 Clothing accessories and other clothing manufacturing

- 31599 Clothing accessories and other clothing manufacturing
- 315990 Clothing accessories and other clothing manufacturing US

316 Leather and allied product manufacturing**3161 Leather and hide tanning and finishing**

- 31611 Leather and hide tanning and finishing
- 316110 Leather and hide tanning and finishing

3162 Footwear manufacturing

- 31621 Footwear manufacturing
- 316210 Footwear manufacturing US

3169 Other leather and allied product manufacturing

- 31699 Other leather and allied product manufacturing
- 316990 Other leather and allied product manufacturing CAN

321 Wood product manufacturing**3211 Sawmills and wood preservation**

- 32111 Sawmills and wood preservation
- 321111 Sawmills (except shingle and shake mills) MEX
- 321112 Shingle and shake mills MEX
- 321114 Wood preservation US

3212 Veneer, plywood and engineered wood product manufacturing

- 32121 Veneer, plywood and engineered wood product manufacturing
- 321211 Hardwood veneer and plywood mills US
- 321212 Softwood veneer and plywood mills US
- 321215 Structural wood product manufacturing CAN
- 321216 Particle board and fibreboard mills CAN
- 321217 Waferboard mills CAN

3219 Other wood product manufacturing

- 32191 Millwork
- 321911 Wood window and door manufacturing US
- 321919 Other millwork CAN
- 32192 Wood container and pallet manufacturing
- 321920 Wood container and pallet manufacturing
- 32199 All other wood product manufacturing
- 321991 Manufactured (mobile) home manufacturing US
- 321992 Prefabricated wood building manufacturing US
- 321999 All other miscellaneous wood product manufacturing US

322 Paper manufacturing

3221 Pulp, paper and paperboard mills

- 32211 Pulp mills
- 322111 Mechanical pulp mills CAN
- 322112 Chemical pulp mills CAN
- 32212 Paper mills
- 322121 Paper (except newsprint) mills US
- 322122 Newsprint mills US
- 32213 Paperboard mills
- 322130 Paperboard mills US

3222 Converted paper product manufacturing

- 32221 Paperboard container manufacturing
- 322211 Corrugated and solid fibre box manufacturing US
- 322212 Folding paperboard box manufacturing US
- 322219 Other paperboard container manufacturing US
- 32222 Paper bag and coated and treated paper manufacturing
- 322220 Paper bag and coated and treated paper manufacturing
- 32223 Stationery product manufacturing
- 322230 Stationery product manufacturing
- 32229 Other converted paper product manufacturing
- 322291 Sanitary paper product manufacturing US
- 322299 All other converted paper product manufacturing US

323 Printing and related support activities

3231 Printing and related support activities

- 32311 Printing
- 323113 Commercial screen printing US
- 323114 Quick printing US
- 323115 Digital printing US
- 323116 Manifold business forms printing US
- 323119 Other printing CAN
- 32312 Support activities for printing
- 323120 Support activities for printing

324 Petroleum and coal product manufacturing

3241 Petroleum and coal product manufacturing

- 32411 Petroleum refineries
- 324110 Petroleum refineries
- 32412 Asphalt paving, roofing and saturated materials manufacturing

324121	Asphalt paving mixture and block manufacturing	US
324122	Asphalt shingle and coating material manufacturing	US
32419	Other petroleum and coal product manufacturing	
324190	Other petroleum and coal product manufacturing	CAN

325 Chemical manufacturing

3251 Basic chemical manufacturing

32511	Petrochemical manufacturing	
325110	Petrochemical manufacturing	
32512	Industrial gas manufacturing	
325120	Industrial gas manufacturing	
32513	Synthetic dye and pigment manufacturing	
325130	Synthetic dye and pigment manufacturing	
32518	Other basic inorganic chemical manufacturing	
325181	Alkali and chlorine manufacturing	CAN
325189	All other basic inorganic chemical manufacturing	CAN
32519	Other basic organic chemical manufacturing	
325190	Other basic organic chemical manufacturing	MEX

3252 Resin, synthetic rubber, and artificial and synthetic fibres and filaments manufacturing

32521	Resin and synthetic rubber manufacturing	
325210	Resin and synthetic rubber manufacturing	CAN
32522	Artificial and synthetic fibres and filaments manufacturing	
325220	Artificial and synthetic fibres and filaments manufacturing	

3253 Pesticide, fertilizer and other agricultural chemical manufacturing

32531	Fertilizer manufacturing	
325313	Chemical fertilizer (except potash) manufacturing	CAN
325314	Mixed fertilizer manufacturing	US
32532	Pesticide and other agricultural chemical manufacturing	
325320	Pesticide and other agricultural chemical manufacturing	

3254 Pharmaceutical and medicine manufacturing

32541	Pharmaceutical and medicine manufacturing	
325410	Pharmaceutical and medicine manufacturing	CAN

3255 Paint, coating and adhesive manufacturing

32551	Paint and coating manufacturing	
325510	Paint and coating manufacturing	
32552	Adhesive manufacturing	
325520	Adhesive manufacturing	

3256 Soap, cleaning compound and toilet preparation manufacturing

32561	Soap and cleaning compound manufacturing	
325610	Soap and cleaning compound manufacturing	MEX
32562	Toilet preparation manufacturing	
325620	Toilet preparation manufacturing	

3259 Other chemical product manufacturing

32591	Printing ink manufacturing	
325910	Printing ink manufacturing	
32592	Explosives manufacturing	
325920	Explosives manufacturing	
32599	All other chemical product manufacturing	
325991	Custom compounding of purchased resins	US

325999 All other miscellaneous chemical product manufacturing ^{CAN}

326 Plastics and rubber products manufacturing

3261 Plastic product manufacturing

32611 Plastic packaging materials and unlaminated film and sheet manufacturing
 326111 Plastic bag and pouch manufacturing ^{US}
 326114 Plastic film and sheet manufacturing ^{CAN}
 32612 Plastic pipe, pipe fitting, and unlaminated profile shape manufacturing
 326121 Unlaminated plastic profile shape manufacturing ^{US}
 326122 Plastic pipe and pipe fitting manufacturing ^{US}
 32613 Laminated plastic plate, sheet (except packaging), and shape manufacturing
 326130 Laminated plastic plate, sheet (except packaging), and shape manufacturing
 32614 Polystyrene foam product manufacturing
 326140 Polystyrene foam product manufacturing
 32615 Urethane and other foam product (except polystyrene) manufacturing
 326150 Urethane and other foam product (except polystyrene) manufacturing
 32616 Plastic bottle manufacturing
 326160 Plastic bottle manufacturing
 32619 Other plastic product manufacturing
 326191 Plastic plumbing fixture manufacturing ^{US}
 326193 Motor vehicle plastic parts manufacturing ^{CAN}
 326196 Plastic window and door manufacturing ^{CAN}
 326198 All other plastic product manufacturing ^{CAN}

3262 Rubber product manufacturing

32621 Tire manufacturing
 326210 Tire manufacturing ^{CAN}
 32622 Rubber and plastic hose and belting manufacturing
 326220 Rubber and plastic hose and belting manufacturing
 32629 Other rubber product manufacturing
 326290 Other rubber product manufacturing ^{MEX}

327 Non-metallic mineral product manufacturing

3271 Clay product and refractory manufacturing

32711 Pottery, ceramics and plumbing fixture manufacturing
 327110 Pottery, ceramics and plumbing fixture manufacturing ^{US}
 32712 Clay building material and refractory manufacturing
 327120 Clay building material and refractory manufacturing ^{US}

3272 Glass and glass product manufacturing

32721 Glass and glass product manufacturing
 327214 Glass manufacturing ^{CAN}
 327215 Glass product manufacturing from purchased glass ^{US}

3273 Cement and concrete product manufacturing

32731 Cement manufacturing
 327310 Cement manufacturing
 32732 Ready-mix concrete manufacturing
 327320 Ready-mix concrete manufacturing
 32733 Concrete pipe, brick and block manufacturing
 327330 Concrete pipe, brick and block manufacturing ^{MEX}
 32739 Other concrete product manufacturing
 327390 Other concrete product manufacturing ^{US}

3274 Lime and gypsum product manufacturing

- 32741 Lime manufacturing
- 327410 Lime manufacturing
- 32742 Gypsum product manufacturing
- 327420 Gypsum product manufacturing

3279 Other non-metallic mineral product manufacturing

- 32791 Abrasive product manufacturing
- 327910 Abrasive product manufacturing
- 32799 All other non-metallic mineral product manufacturing
- 327990 All other non-metallic mineral product manufacturing CAN

331 Primary metal manufacturing**3311 Iron and steel mills and ferro-alloy manufacturing**

- 33111 Iron and steel mills and ferro-alloy manufacturing
- 331110 Iron and steel mills and ferro-alloy manufacturing US

3312 Steel product manufacturing from purchased steel

- 33121 Iron and steel pipes and tubes manufacturing from purchased steel
- 331210 Iron and steel pipes and tubes manufacturing from purchased steel
- 33122 Rolling and drawing of purchased steel
- 331221 Cold-rolled steel shape manufacturing US
- 331222 Steel wire drawing US

3313 Alumina and aluminum production and processing

- 33131 Alumina and aluminum production and processing
- 331313 Primary production of alumina and aluminum CAN
- 331317 Aluminum rolling, drawing, extruding and alloying CAN

3314 Non-ferrous metal (except aluminum) production and processing

- 33141 Non-ferrous metal (except aluminum) smelting and refining
- 331410 Non-ferrous metal (except aluminum) smelting and refining US
- 33142 Copper rolling, drawing, extruding and alloying
- 331420 Copper rolling, drawing, extruding and alloying
- 33149 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying
- 331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying CAN

3315 Foundries

- 33151 Ferrous metal foundries
- 331511 Iron foundries US
- 331514 Steel foundries CAN
- 33152 Non-ferrous metal foundries
- 331523 Non-ferrous die-casting foundries CAN
- 331529 Non-ferrous foundries (except die-casting) CAN

332 Fabricated metal product manufacturing**3321 Forging and stamping**

- 33211 Forging and stamping
- 332113 Forging CAN
- 332118 Stamping CAN

3322 Cutlery and hand tool manufacturing

- 33221 Cutlery and hand tool manufacturing
- 332210 Cutlery and hand tool manufacturing CAN

3323 Architectural and structural metals manufacturing

- 33231 Plate work and fabricated structural product manufacturing
- 332311 Prefabricated metal building and component manufacturing US
- 332314 Concrete reinforcing bar manufacturing CAN
- 332319 Other plate work and fabricated structural product manufacturing CAN
- 33232 Ornamental and architectural metal product manufacturing
- 332321 Metal window and door manufacturing US
- 332329 Other ornamental and architectural metal product manufacturing CAN

3324 Boiler, tank and shipping container manufacturing

- 33241 Power boiler and heat exchanger manufacturing
- 332410 Power boiler and heat exchanger manufacturing
- 33242 Metal tank (heavy gauge) manufacturing
- 332420 Metal tank (heavy gauge) manufacturing
- 33243 Metal can, box and other metal container (light gauge) manufacturing
- 332431 Metal can manufacturing US
- 332439 Other metal container manufacturing US

3325 Hardware manufacturing

- 33251 Hardware manufacturing
- 332510 Hardware manufacturing

3326 Spring and wire product manufacturing

- 33261 Spring and wire product manufacturing
- 332611 Spring (heavy gauge) manufacturing CAN
- 332619 Other fabricated wire product manufacturing CAN

3327 Machine shops, turned product, and screw, nut and bolt manufacturing

- 33271 Machine shops
- 332710 Machine shops
- 33272 Turned product and screw, nut and bolt manufacturing
- 332720 Turned product and screw, nut and bolt manufacturing MEX

3328 Coating, engraving, cold and heat treating and allied activities

- 33281 Coating, engraving, cold and heat treating and allied activities
- 332810 Coating, engraving, cold and heat treating and allied activities MEX

3329 Other fabricated metal product manufacturing

- 33291 Metal valve manufacturing
- 332910 Metal valve manufacturing MEX
- 33299 All other fabricated metal product manufacturing
- 332991 Ball and roller bearing manufacturing
- 332999 All other miscellaneous fabricated metal product manufacturing MEX

333 Machinery manufacturing**3331 Agricultural, construction and mining machinery manufacturing**

- 33311 Agricultural implement manufacturing
- 333110 Agricultural implement manufacturing CAN
- 33312 Construction machinery manufacturing

-
- 333120 Construction machinery manufacturing
 - 33313 Mining and oil and gas field machinery manufacturing
 - 333130 Mining and oil and gas field machinery manufacturing MEX

3332 Industrial machinery manufacturing

- 33324 Industrial machinery manufacturing
- 333245 Sawmill and woodworking machinery manufacturing CAN
- 333246 Rubber and plastics industry machinery manufacturing CAN
- 333247 Paper industry machinery manufacturing CAN
- 333248 All other industrial machinery manufacturing CAN

3333 Commercial and service industry machinery manufacturing

- 33331 Commercial and service industry machinery manufacturing
- 333310 Commercial and service industry machinery manufacturing CAN

3334 Ventilation, heating, air-conditioning and commercial refrigeration equipment manufacturing

- 33341 Ventilation, heating, air-conditioning and commercial refrigeration equipment manufacturing
- 333413 Industrial and commercial fan and blower and air purification equipment manufacturing US
- 333416 Heating equipment and commercial refrigeration equipment manufacturing CAN

3335 Metalworking machinery manufacturing

- 33351 Metalworking machinery manufacturing
- 333511 Industrial mould manufacturing US
- 333519 Other metalworking machinery manufacturing CAN

3336 Engine, turbine and power transmission equipment manufacturing

- 33361 Engine, turbine and power transmission equipment manufacturing
- 333611 Turbine and turbine generator set unit manufacturing US
- 333619 Other engine and power transmission equipment manufacturing CAN

3339 Other general-purpose machinery manufacturing

- 33391 Pump and compressor manufacturing
- 333910 Pump and compressor manufacturing CAN
- 33392 Material handling equipment manufacturing
- 333920 Material handling equipment manufacturing MEX
- 33399 All other general-purpose machinery manufacturing
- 333990 All other general-purpose machinery manufacturing CAN

334 Computer and electronic product manufacturing**3341 Computer and peripheral equipment manufacturing**

- 33411 Computer and peripheral equipment manufacturing
- 334110 Computer and peripheral equipment manufacturing MEX

3342 Communications equipment manufacturing

- 33421 Telephone apparatus manufacturing
- 334210 Telephone apparatus manufacturing
- 33422 Radio and television broadcasting and wireless communications equipment manufacturing
- 334220 Radio and television broadcasting and wireless communications equipment manufacturing
- 33429 Other communications equipment manufacturing
- 334290 Other communications equipment manufacturing

3343 Audio and video equipment manufacturing

- 33431 Audio and video equipment manufacturing

334310 Audio and video equipment manufacturing

3344 Semiconductor and other electronic component manufacturing

33441 Semiconductor and other electronic component manufacturing
334410 Semiconductor and other electronic component manufacturing MEX

3345 Navigational, measuring, medical and control instruments manufacturing

33451 Navigational, measuring, medical and control instruments manufacturing
334511 Navigational and guidance instruments manufacturing US
334512 Measuring, medical and controlling devices manufacturing CAN

3346 Manufacturing and reproducing magnetic and optical media

33461 Manufacturing and reproducing magnetic and optical media
334610 Manufacturing and reproducing magnetic and optical media MEX

335 Electrical equipment, appliance and component manufacturing

3351 Electric lighting equipment manufacturing

33511 Electric lamp bulb and parts manufacturing
335110 Electric lamp bulb and parts manufacturing
33512 Lighting fixture manufacturing
335120 Lighting fixture manufacturing CAN

3352 Household appliance manufacturing

33521 Small electrical appliance manufacturing
335210 Small electrical appliance manufacturing MEX
33522 Major appliance manufacturing
335223 Major kitchen appliance manufacturing CAN
335229 Other major appliance manufacturing CAN

3353 Electrical equipment manufacturing

33531 Electrical equipment manufacturing
335311 Power, distribution and specialty transformers manufacturing US
335312 Motor and generator manufacturing US
335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing
CAN

3359 Other electrical equipment and component manufacturing

33591 Battery manufacturing
335910 Battery manufacturing CAN
33592 Communication and energy wire and cable manufacturing
335920 Communication and energy wire and cable manufacturing CAN
33593 Wiring device manufacturing
335930 Wiring device manufacturing CAN
33599 All other electrical equipment and component manufacturing
335990 All other electrical equipment and component manufacturing CAN

336 Transportation equipment manufacturing

3361 Motor vehicle manufacturing

33611 Automobile and light-duty motor vehicle manufacturing
336110 Automobile and light-duty motor vehicle manufacturing MEX
33612 Heavy-duty truck manufacturing
336120 Heavy-duty truck manufacturing

3362 Motor vehicle body and trailer manufacturing

- 33621 Motor vehicle body and trailer manufacturing
- 336211 Motor vehicle body manufacturing US
- 336212 Truck trailer manufacturing US
- 336215 Motor home, travel trailer and camper manufacturing CAN

3363 Motor vehicle parts manufacturing

- 33631 Motor vehicle gasoline engine and engine parts manufacturing
- 336310 Motor vehicle gasoline engine and engine parts manufacturing
- 33632 Motor vehicle electrical and electronic equipment manufacturing
- 336320 Motor vehicle electrical and electronic equipment manufacturing
- 33633 Motor vehicle steering and suspension components (except spring) manufacturing
- 336330 Motor vehicle steering and suspension components (except spring) manufacturing
- 33634 Motor vehicle brake system manufacturing
- 336340 Motor vehicle brake system manufacturing
- 33635 Motor vehicle transmission and power train parts manufacturing
- 336350 Motor vehicle transmission and power train parts manufacturing
- 33636 Motor vehicle seating and interior trim manufacturing
- 336360 Motor vehicle seating and interior trim manufacturing
- 33637 Motor vehicle metal stamping
- 336370 Motor vehicle metal stamping
- 33639 Other motor vehicle parts manufacturing
- 336390 Other motor vehicle parts manufacturing

3364 Aerospace product and parts manufacturing

- 33641 Aerospace product and parts manufacturing
- 336410 Aerospace product and parts manufacturing MEX

3365 Railroad rolling stock manufacturing

- 33651 Railroad rolling stock manufacturing
- 336510 Railroad rolling stock manufacturing

3366 Ship and boat building

- 33661 Ship and boat building
- 336611 Ship building and repairing US
- 336612 Boat building US

3369 Other transportation equipment manufacturing

- 33699 Other transportation equipment manufacturing
- 336990 Other transportation equipment manufacturing CAN

337 Furniture and related product manufacturing**3371 Household and institutional furniture and kitchen cabinet manufacturing**

- 33711 Wood kitchen cabinet and counter top manufacturing
- 337110 Wood kitchen cabinet and counter top manufacturing
- 33712 Household and institutional furniture manufacturing
- 337121 Upholstered household furniture manufacturing US
- 337123 Other wood household furniture manufacturing CAN
- 337126 Household furniture (except wood and upholstered) manufacturing CAN
- 337127 Institutional furniture manufacturing US

3372 Office furniture (including fixtures) manufacturing

- 33721 Office furniture (including fixtures) manufacturing

337213	Wood office furniture, including custom architectural woodwork, manufacturing	CAN
337214	Office furniture (except wood) manufacturing	US
337215	Showcase, partition, shelving and locker manufacturing	US

3379 Other furniture-related product manufacturing

33791	Mattress manufacturing
337910	Mattress manufacturing
33792	Blind and shade manufacturing
337920	Blind and shade manufacturing

339 Miscellaneous manufacturing**3391 Medical equipment and supplies manufacturing**

33911	Medical equipment and supplies manufacturing	
339110	Medical equipment and supplies manufacturing	CAN

3399 Other miscellaneous manufacturing

33991	Jewellery and silverware manufacturing	
339910	Jewellery and silverware manufacturing	US
33992	Sporting and athletic goods manufacturing	
339920	Sporting and athletic goods manufacturing	
33993	Doll, toy and game manufacturing	
339930	Doll, toy and game manufacturing	
33994	Office supplies (except paper) manufacturing	
339940	Office supplies (except paper) manufacturing	
33995	Sign manufacturing	
339950	Sign manufacturing	
33999	All other miscellaneous manufacturing	
339990	All other miscellaneous manufacturing	CAN

41 Wholesale trade**411 Farm product merchant wholesalers****4111 Farm product merchant wholesalers**

41111	Live animal merchant wholesalers	CAN
411110	Live animal merchant wholesalers	CAN
41112	Oilseed and grain merchant wholesalers	CAN
411120	Oilseed and grain merchant wholesalers	CAN
41113	Nursery stock and plant merchant wholesalers	CAN
411130	Nursery stock and plant merchant wholesalers	CAN
41119	Other farm product merchant wholesalers	CAN
411190	Other farm product merchant wholesalers	CAN

412 Petroleum and petroleum products merchant wholesalers**4121 Petroleum and petroleum products merchant wholesalers**

41211	Petroleum and petroleum products merchant wholesalers	CAN
412110	Petroleum and petroleum products merchant wholesalers	CAN

413 Food, beverage and tobacco merchant wholesalers**4131 Food merchant wholesalers**

41311	General-line food merchant wholesalers	CAN
-------	--	-----

413110	General-line food merchant wholesalers	CAN
41312	Dairy and milk products merchant wholesalers	CAN
413120	Dairy and milk products merchant wholesalers	CAN
41313	Poultry and egg merchant wholesalers	CAN
413130	Poultry and egg merchant wholesalers	CAN
41314	Fish and seafood product merchant wholesalers	CAN
413140	Fish and seafood product merchant wholesalers	CAN
41315	Fresh fruit and vegetable merchant wholesalers	CAN
413150	Fresh fruit and vegetable merchant wholesalers	CAN
41316	Red meat and meat product merchant wholesalers	CAN
413160	Red meat and meat product merchant wholesalers	CAN
41319	Other specialty-line food merchant wholesalers	CAN
413190	Other specialty-line food merchant wholesalers	CAN

4132 Beverage merchant wholesalers

41321	Non-alcoholic beverage merchant wholesalers	CAN
413210	Non-alcoholic beverage merchant wholesalers	CAN
41322	Alcoholic beverage merchant wholesalers	CAN
413220	Alcoholic beverage merchant wholesalers	CAN

4133 Cigarette and tobacco product merchant wholesalers

41331	Cigarette and tobacco product merchant wholesalers	CAN
413310	Cigarette and tobacco product merchant wholesalers	CAN

414 Personal and household goods merchant wholesalers**4141 Textile, clothing and footwear merchant wholesalers**

41411	Clothing and clothing accessories merchant wholesalers	CAN
414110	Clothing and clothing accessories merchant wholesalers	CAN
41412	Footwear merchant wholesalers	CAN
414120	Footwear merchant wholesalers	CAN
41413	Piece goods, notions and other dry goods merchant wholesalers	CAN
414130	Piece goods, notions and other dry goods merchant wholesalers	CAN

4142 Home entertainment equipment and household appliance merchant wholesalers

41421	Home entertainment equipment merchant wholesalers	CAN
414210	Home entertainment equipment merchant wholesalers	CAN
41422	Household appliance merchant wholesalers	CAN
414220	Household appliance merchant wholesalers	CAN

4143 Home furnishings merchant wholesalers

41431	China, glassware, crockery and pottery merchant wholesalers	CAN
414310	China, glassware, crockery and pottery merchant wholesalers	CAN
41432	Floor covering merchant wholesalers	CAN
414320	Floor covering merchant wholesalers	CAN
41433	Linen, drapery and other textile furnishings merchant wholesalers	CAN
414330	Linen, drapery and other textile furnishings merchant wholesalers	CAN
41439	Other home furnishings merchant wholesalers	CAN
414390	Other home furnishings merchant wholesalers	CAN

4144 Personal goods merchant wholesalers

41441	Jewellery and watch merchant wholesalers	CAN
414410	Jewellery and watch merchant wholesalers	CAN

41442	Book, periodical and newspaper merchant wholesalers	CAN
414420	Book, periodical and newspaper merchant wholesalers	CAN
41443	Photographic equipment and supplies merchant wholesalers	CAN
414430	Photographic equipment and supplies merchant wholesalers	CAN
41444	Sound recording merchant wholesalers	CAN
414440	Sound recording merchant wholesalers	CAN
41445	Video recording merchant wholesalers	CAN
414450	Video recording merchant wholesalers	CAN
41446	Toy and hobby goods merchant wholesalers	CAN
414460	Toy and hobby goods merchant wholesalers	CAN
41447	Amusement and sporting goods merchant wholesalers	CAN
414470	Amusement and sporting goods merchant wholesalers	CAN

4145 Pharmaceuticals, toiletries, cosmetics and sundries merchant wholesalers

41451	Pharmaceuticals and pharmacy supplies merchant wholesalers	CAN
414510	Pharmaceuticals and pharmacy supplies merchant wholesalers	CAN
41452	Toiletries, cosmetics and sundries merchant wholesalers	CAN
414520	Toiletries, cosmetics and sundries merchant wholesalers	CAN

415 Motor vehicle and motor vehicle parts and accessories merchant wholesalers**4151 Motor vehicle merchant wholesalers**

41511	New and used automobile and light-duty truck merchant wholesalers	CAN
415110	New and used automobile and light-duty truck merchant wholesalers	CAN
41512	Truck, truck tractor and bus merchant wholesalers	CAN
415120	Truck, truck tractor and bus merchant wholesalers	CAN
41519	Recreational and other motor vehicles merchant wholesalers	CAN
415190	Recreational and other motor vehicles merchant wholesalers	CAN

4152 New motor vehicle parts and accessories merchant wholesalers

41521	Tire merchant wholesalers	CAN
415210	Tire merchant wholesalers	CAN
41529	Other new motor vehicle parts and accessories merchant wholesalers	CAN
415290	Other new motor vehicle parts and accessories merchant wholesalers	CAN

4153 Used motor vehicle parts and accessories merchant wholesalers

41531	Used motor vehicle parts and accessories merchant wholesalers	CAN
415310	Used motor vehicle parts and accessories merchant wholesalers	CAN

416 Building material and supplies merchant wholesalers**4161 Electrical, plumbing, heating and air-conditioning equipment and supplies merchant wholesalers**

41611	Electrical wiring and construction supplies merchant wholesalers	CAN
416110	Electrical wiring and construction supplies merchant wholesalers	CAN
41612	Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers	CAN
416120	Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers	CAN

4162 Metal service centres

41621	Metal service centres	CAN
416210	Metal service centres	CAN

4163 Lumber, millwork, hardware and other building supplies merchant wholesalers

41631	General-line building supplies merchant wholesalers	CAN
416310	General-line building supplies merchant wholesalers	CAN
41632	Lumber, plywood and millwork merchant wholesalers	CAN
416320	Lumber, plywood and millwork merchant wholesalers	CAN
41633	Hardware merchant wholesalers	CAN
416330	Hardware merchant wholesalers	CAN
41634	Paint, glass and wallpaper merchant wholesalers	CAN
416340	Paint, glass and wallpaper merchant wholesalers	CAN
41639	Other specialty-line building supplies merchant wholesalers	CAN
416390	Other specialty-line building supplies merchant wholesalers	CAN

417 Machinery, equipment and supplies merchant wholesalers**4171 Farm, lawn and garden machinery and equipment merchant wholesalers**

41711	Farm, lawn and garden machinery and equipment merchant wholesalers	CAN
417110	Farm, lawn and garden machinery and equipment merchant wholesalers	CAN

4172 Construction, forestry, mining, and industrial machinery, equipment and supplies merchant wholesalers

41721	Construction and forestry machinery, equipment and supplies merchant wholesalers	CAN
417210	Construction and forestry machinery, equipment and supplies merchant wholesalers	CAN
41722	Mining and oil and gas well machinery, equipment and supplies merchant wholesalers	CAN
417220	Mining and oil and gas well machinery, equipment and supplies merchant wholesalers	CAN
41723	Industrial machinery, equipment and supplies merchant wholesalers	CAN
417230	Industrial machinery, equipment and supplies merchant wholesalers	CAN

4173 Computer and communications equipment and supplies merchant wholesalers

41731	Computer, computer peripheral and pre-packaged software merchant wholesalers	CAN
417310	Computer, computer peripheral and pre-packaged software merchant wholesalers	CAN
41732	Electronic components, navigational and communications equipment and supplies merchant wholesalers	CAN
417320	Electronic components, navigational and communications equipment and supplies merchant wholesalers	CAN

4179 Other machinery, equipment and supplies merchant wholesalers

41791	Office and store machinery and equipment merchant wholesalers	CAN
417910	Office and store machinery and equipment merchant wholesalers	CAN
41792	Service establishment machinery, equipment and supplies merchant wholesalers	CAN
417920	Service establishment machinery, equipment and supplies merchant wholesalers	CAN
41793	Professional machinery, equipment and supplies merchant wholesalers	CAN
417930	Professional machinery, equipment and supplies merchant wholesalers	CAN
41799	All other machinery, equipment and supplies merchant wholesalers	CAN
417990	All other machinery, equipment and supplies merchant wholesalers	CAN

418 Miscellaneous merchant wholesalers**4181 Recyclable material merchant wholesalers**

41811	Recyclable metal merchant wholesalers	CAN
418110	Recyclable metal merchant wholesalers	CAN
41812	Recyclable paper and paperboard merchant wholesalers	CAN

418120	Recyclable paper and paperboard merchant wholesalers	CAN
41819	Other recyclable material merchant wholesalers	CAN
418190	Other recyclable material merchant wholesalers	CAN

4182 Paper, paper product and disposable plastic product merchant wholesalers

41821	Stationery and office supplies merchant wholesalers	CAN
418210	Stationery and office supplies merchant wholesalers	CAN
41822	Other paper and disposable plastic product merchant wholesalers	CAN
418220	Other paper and disposable plastic product merchant wholesalers	CAN

4183 Agricultural supplies merchant wholesalers

41831	Agricultural feed merchant wholesalers	CAN
418310	Agricultural feed merchant wholesalers	CAN
41832	Seed merchant wholesalers	CAN
418320	Seed merchant wholesalers	CAN
41839	Agricultural chemical and other farm supplies merchant wholesalers	CAN
418390	Agricultural chemical and other farm supplies merchant wholesalers	CAN

4184 Chemical (except agricultural) and allied product merchant wholesalers

41841	Chemical (except agricultural) and allied product merchant wholesalers	CAN
418410	Chemical (except agricultural) and allied product merchant wholesalers	CAN

4189 Other miscellaneous merchant wholesalers

41891	Log and wood chip merchant wholesalers	CAN
418910	Log and wood chip merchant wholesalers	CAN
41892	Mineral, ore and precious metal merchant wholesalers	CAN
418920	Mineral, ore and precious metal merchant wholesalers	CAN
41893	Second-hand goods (except machinery and automotive) merchant wholesalers	CAN
418930	Second-hand goods (except machinery and automotive) merchant wholesalers	CAN
41899	All other merchant wholesalers	CAN
418990	All other merchant wholesalers	CAN

419 Business-to-business electronic markets, and agents and brokers**4191 Business-to-business electronic markets, and agents and brokers**

41911	Business-to-business electronic markets	US
419110	Business-to-business electronic markets	US
41912	Wholesale trade agents and brokers	US
419120	Wholesale trade agents and brokers	US

44-45 Retail trade**441 Motor vehicle and parts dealers****4411 Automobile dealers**

44111	New car dealers	US
441110	New car dealers	US
44112	Used car dealers	US
441120	Used car dealers	US

4412 Other motor vehicle dealers

44121	Recreational vehicle dealers	US
441210	Recreational vehicle dealers	US

44122	Motorcycle, boat and other motor vehicle dealers	US
441220	Motorcycle, boat and other motor vehicle dealers	CAN

4413 Automotive parts, accessories and tire stores

44131	Automotive parts and accessories stores	US
441310	Automotive parts and accessories stores	US
44132	Tire dealers	US
441320	Tire dealers	US

442 Furniture and home furnishings stores**4421 Furniture stores**

44211	Furniture stores	US
442110	Furniture stores	US

4422 Home furnishings stores

44221	Floor covering stores	US
442210	Floor covering stores	US
44229	Other home furnishings stores	US
442291	Window treatment stores	US
442292	Print and picture frame stores	CAN
442298	All other home furnishings stores	CAN

443 Electronics and appliance stores**4431 Electronics and appliance stores**

44314	Electronics and appliance stores	US
443143	Appliance, television and other electronics stores	CAN
443144	Computer and software stores	CAN
443145	Camera and photographic supplies stores	CAN
443146	Audio and video recordings stores	CAN

444 Building material and garden equipment and supplies dealers**4441 Building material and supplies dealers**

44411	Home centres	US
444110	Home centres	US
44412	Paint and wallpaper stores	US
444120	Paint and wallpaper stores	US
44413	Hardware stores	US
444130	Hardware stores	US
44419	Other building material dealers	US
444190	Other building material dealers	US

4442 Lawn and garden equipment and supplies stores

44421	Outdoor power equipment stores	US
444210	Outdoor power equipment stores	US
44422	Nursery stores and garden centres	US
444220	Nursery stores and garden centres	US

445 Food and beverage stores**4451 Grocery stores**

44511	Supermarkets and other grocery (except convenience) stores	US
445110	Supermarkets and other grocery (except convenience) stores	US
44512	Convenience stores	US
445120	Convenience stores	US

4452 Specialty food stores

44521	Meat markets	US
445210	Meat markets	US
44522	Fish and seafood markets	US
445220	Fish and seafood markets	US
44523	Fruit and vegetable markets	US
445230	Fruit and vegetable markets	US
44529	Other specialty food stores	US
445291	Baked goods stores	US
445292	Confectionery and nut stores	US
445299	All other specialty food stores	US

4453 Beer, wine and liquor stores

44531	Beer, wine and liquor stores	US
445310	Beer, wine and liquor stores	US

446 Health and personal care stores**4461 Health and personal care stores**

44611	Pharmacies and drug stores	US
446110	Pharmacies and drug stores	US
44612	Cosmetics, beauty supplies and perfume stores	US
446120	Cosmetics, beauty supplies and perfume stores	US
44613	Optical goods stores	US
446130	Optical goods stores	US
44619	Other health and personal care stores	US
446191	Food (health) supplement stores	US
446199	All other health and personal care stores	US

447 Gasoline stations**4471 Gasoline stations**

44711	Gasoline stations with convenience stores	US
447110	Gasoline stations with convenience stores	US
44719	Other gasoline stations	US
447190	Other gasoline stations	US

448 Clothing and clothing accessories stores**4481 Clothing stores**

44811	Men's clothing stores	US
448110	Men's clothing stores	US
44812	Women's clothing stores	US
448120	Women's clothing stores	US

44813	Children's and infants' clothing stores	US
448130	Children's and infants' clothing stores	US
44814	Family clothing stores	US
448140	Family clothing stores	US
44815	Clothing accessories stores	US
448150	Clothing accessories stores	US
44819	Other clothing stores	US
448191	Fur stores	CAN
448199	All other clothing stores	CAN

4482 Shoe stores

44821	Shoe stores	US
448210	Shoe stores	US

4483 Jewellery, luggage and leather goods stores

44831	Jewellery stores	US
448310	Jewellery stores	US
44832	Luggage and leather goods stores	US
448320	Luggage and leather goods stores	US

451 Sporting goods, hobby, book and music stores

4511 Sporting goods, hobby and musical instrument stores

45111	Sporting goods stores	US
451111	Golf equipment and supplies specialty stores	CAN
451112	Ski equipment and supplies specialty stores	CAN
451113	Cycling equipment and supplies specialty stores	CAN
451119	All other sporting goods stores	CAN
45112	Hobby, toy and game stores	US
451120	Hobby, toy and game stores	US
45113	Sewing, needlework and piece goods stores	US
451130	Sewing, needlework and piece goods stores	US
45114	Musical instrument and supplies stores	US
451140	Musical instrument and supplies stores	US

4513 Book stores and news dealers

45131	Book stores and news dealers	US
451310	Book stores and news dealers	US

452 General merchandise stores

4521 Department stores

45211	Department stores	US
452110	Department stores	CAN

4529 Other general merchandise stores

45291	Warehouse clubs	US
452910	Warehouse clubs	US
45299	All other general merchandise stores	US
452991	Home and auto supplies stores	CAN
452999	All other miscellaneous general merchandise stores	CAN

453 Miscellaneous store retailers**4531 Florists**

- 45311 Florists US
- 453110 Florists US

4532 Office supplies, stationery and gift stores

- 45321 Office supplies and stationery stores US
- 453210 Office supplies and stationery stores US
- 45322 Gift, novelty and souvenir stores US
- 453220 Gift, novelty and souvenir stores US

4533 Used merchandise stores

- 45331 Used merchandise stores US
- 453310 Used merchandise stores US

4539 Other miscellaneous store retailers

- 45391 Pet and pet supplies stores US
- 453910 Pet and pet supplies stores US
- 45392 Art dealers US
- 453920 Art dealers US
- 45393 Mobile home dealers US
- 453930 Mobile home dealers US
- 45399 All other miscellaneous store retailers US
- 453992 Beer and wine-making supplies stores CAN
- 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores) CAN

454 Non-store retailers**4541 Electronic shopping and mail-order houses**

- 45411 Electronic shopping and mail-order houses US
- 454110 Electronic shopping and mail-order houses CAN

4542 Vending machine operators

- 45421 Vending machine operators US
- 454210 Vending machine operators US

4543 Direct selling establishments

- 45431 Fuel dealers US
- 454311 Heating oil dealers US
- 454312 Liquefied petroleum gas (bottled gas) dealers US
- 454319 Other fuel dealers US
- 45439 Other direct selling establishments US
- 454390 Other direct selling establishments US

48-49 Transportation and warehousing**481 Air transportation****4811 Scheduled air transportation**

- 48111 Scheduled air transportation
- 481110 Scheduled air transportation CAN

4812 Non-scheduled air transportation

- 48121 Non-scheduled air transportation
- 481214 Non-scheduled chartered air transportation CAN
- 481215 Non-scheduled specialty flying services CAN

482 Rail transportation**4821 Rail transportation**

- 48211 Rail transportation
- 482112 Short-haul freight rail transportation US
- 482113 Mainline freight rail transportation CAN
- 482114 Passenger rail transportation CAN

483 Water transportation**4831 Deep sea, coastal and Great Lakes water transportation**

- 48311 Deep sea, coastal and Great Lakes water transportation
- 483115 Deep sea, coastal and Great Lakes water transportation (except by ferries) CAN
- 483116 Deep sea, coastal and Great Lakes water transportation by ferries CAN

4832 Inland water transportation

- 48321 Inland water transportation
- 483213 Inland water transportation (except by ferries) CAN
- 483214 Inland water transportation by ferries CAN

484 Truck transportation**4841 General freight trucking**

- 48411 General freight trucking, local
- 484110 General freight trucking, local US
- 48412 General freight trucking, long distance
- 484121 General freight trucking, long distance, truck-load US
- 484122 General freight trucking, long distance, less than truck-load US

4842 Specialized freight trucking

- 48421 Used household and office goods moving
- 484210 Used household and office goods moving
- 48422 Specialized freight (except used goods) trucking, local
- 484221 Bulk liquids trucking, local CAN
- 484222 Dry bulk materials trucking, local CAN
- 484223 Forest products trucking, local CAN
- 484229 Other specialized freight (except used goods) trucking, local CAN
- 48423 Specialized freight (except used goods) trucking, long distance
- 484231 Bulk liquids trucking, long distance CAN
- 484232 Dry bulk materials trucking, long distance CAN
- 484233 Forest products trucking, long distance CAN
- 484239 Other specialized freight (except used goods) trucking, long distance CAN

485 Transit and ground passenger transportation**4851 Urban transit systems**

- 48511 Urban transit systems
- 485110 Urban transit systems CAN

4852 Interurban and rural bus transportation

48521 Interurban and rural bus transportation
485210 Interurban and rural bus transportation

4853 Taxi and limousine service

48531 Taxi service
485310 Taxi service US
48532 Limousine service
485320 Limousine service

4854 School and employee bus transportation

48541 School and employee bus transportation
485410 School and employee bus transportation

4855 Charter bus industry

48551 Charter bus industry
485510 Charter bus industry

4859 Other transit and ground passenger transportation

48599 Other transit and ground passenger transportation
485990 Other transit and ground passenger transportation CAN

486 Pipeline transportation**4861 Pipeline transportation of crude oil**

48611 Pipeline transportation of crude oil
486110 Pipeline transportation of crude oil

4862 Pipeline transportation of natural gas

48621 Pipeline transportation of natural gas
486210 Pipeline transportation of natural gas

4869 Other pipeline transportation

48691 Pipeline transportation of refined petroleum products
486910 Pipeline transportation of refined petroleum products
48699 All other pipeline transportation
486990 All other pipeline transportation

487 Scenic and sightseeing transportation**4871 Scenic and sightseeing transportation, land**

48711 Scenic and sightseeing transportation, land
487110 Scenic and sightseeing transportation, land

4872 Scenic and sightseeing transportation, water

48721 Scenic and sightseeing transportation, water
487210 Scenic and sightseeing transportation, water

4879 Scenic and sightseeing transportation, other

48799 Scenic and sightseeing transportation, other
487990 Scenic and sightseeing transportation, other

488 Support activities for transportation**4881 Support activities for air transportation**

- 48811 Airport operations
- 488111 Air traffic control
- 488119 Other airport operations US
- 48819 Other support activities for air transportation
- 488190 Other support activities for air transportation

4882 Support activities for rail transportation

- 48821 Support activities for rail transportation
- 488210 Support activities for rail transportation

4883 Support activities for water transportation

- 48831 Port and harbour operations
- 488310 Port and harbour operations
- 48832 Marine cargo handling
- 488320 Marine cargo handling
- 48833 Navigational services to shipping
- 488331 Marine salvage services CAN
- 488332 Ship piloting services CAN
- 488339 Other navigational services to shipping CAN
- 48839 Other support activities for water transportation
- 488390 Other support activities for water transportation

4884 Support activities for road transportation

- 48841 Motor vehicle towing
- 488410 Motor vehicle towing
- 48849 Other support activities for road transportation
- 488490 Other support activities for road transportation US

4885 Freight transportation arrangement

- 48851 Freight transportation arrangement
- 488511 Marine shipping agencies CAN
- 488519 Other freight transportation arrangement CAN

4889 Other support activities for transportation

- 48899 Other support activities for transportation
- 488990 Other support activities for transportation MEX

491 Postal service**4911 Postal service**

- 49111 Postal service
- 491110 Postal service

492 Couriers and messengers**4921 Couriers**

- 49211 Couriers
- 492110 Couriers

4922 Local messengers and local delivery

- 49221 Local messengers and local delivery

492210 Local messengers and local delivery

493 Warehousing and storage

4931 Warehousing and storage

49311 General warehousing and storage
 493110 General warehousing and storage US
 49312 Refrigerated warehousing and storage
 493120 Refrigerated warehousing and storage
 49313 Farm product warehousing and storage
 493130 Farm product warehousing and storage
 49319 Other warehousing and storage
 493190 Other warehousing and storage

51 Information and cultural industries

511 Publishing industries (except internet)

5111 Newspaper, periodical, book and directory publishers

51111 Newspaper publishers
 511110 Newspaper publishers US
 51112 Periodical publishers
 511120 Periodical publishers US
 51113 Book publishers
 511130 Book publishers US
 51114 Directory and mailing list publishers
 511140 Directory and mailing list publishers US
 51119 Other publishers
 511190 Other publishers CAN

5112 Software publishers

51121 Software publishers
 511211 Software publishers (except video game publishers) CAN
 511212 Video game publishers CAN

512 Motion picture and sound recording industries

5121 Motion picture and video industries

51211 Motion picture and video production
 512110 Motion picture and video production US
 51212 Motion picture and video distribution
 512120 Motion picture and video distribution
 51213 Motion picture and video exhibition
 512130 Motion picture and video exhibition MEX
 51219 Post-production and other motion picture and video industries
 512190 Post-production and other motion picture and video industries MEX

5122 Sound recording industries

51221 Record production
 512210 Record production
 51222 Integrated record production/distribution
 512220 Integrated record production/distribution
 51223 Music publishers
 512230 Music publishers
 51224 Sound recording studios

512240	Sound recording studios
51229	Other sound recording industries
512290	Other sound recording industries

515 Broadcasting (except internet)

5151 Radio and television broadcasting

51511	Radio broadcasting
515110	Radio broadcasting MEX
51512	Television broadcasting
515120	Television broadcasting

5152 Pay and specialty television

51521	Pay and specialty television
515210	Pay and specialty television

517 Telecommunications

5171 Wired telecommunications carriers

51711	Wired telecommunications carriers
517111	Wired telecommunications carriers (except cable) CAN
517112	Cable and other program distribution CAN

5172 Wireless telecommunications carriers (except satellite)

51721	Wireless telecommunications carriers (except satellite)
517210	Wireless telecommunications carriers (except satellite) MEX

5174 Satellite telecommunications

51741	Satellite telecommunications
517410	Satellite telecommunications

5179 Other telecommunications

51791	Other telecommunications
517910	Other telecommunications

518 Data processing, hosting, and related services

5182 Data processing, hosting, and related services

51821	Data processing, hosting, and related services
518210	Data processing, hosting, and related services

519 Other information services

5191 Other information services

51911	News syndicates
519110	News syndicates
51912	Libraries and archives
519121	Libraries CAN
519122	Archives CAN
51913	Internet publishing and broadcasting, and web search portals
519130	Internet publishing and broadcasting and web search portals
51919	All other information services
519190	All other information services

52 Finance and insurance**521 Monetary authorities - central bank****5211 Monetary authorities - central bank**

- 52111 Monetary authorities - central bank
- 521110 Monetary authorities - central bank

522 Credit intermediation and related activities**5221 Depository credit intermediation**

- 52211 Banking CAN
- 522111 Personal and commercial banking industry CAN
- 522112 Corporate and institutional banking industry CAN
- 52213 Local credit unions US
- 522130 Local credit unions US
- 52219 Other depository credit intermediation US
- 522190 Other depository credit intermediation US

5222 Non-depository credit intermediation

- 52221 Credit card issuing US
- 522210 Credit card issuing US
- 52222 Sales financing US
- 522220 Sales financing US
- 52229 Other non-depository credit intermediation US
- 522291 Consumer lending US
- 522299 All other non-depository credit intermediation CAN

5223 Activities related to credit intermediation

- 52231 Mortgage and non-mortgage loan brokers US
- 522310 Mortgage and non-mortgage loan brokers US
- 52232 Financial transactions processing, reserve and clearing house activities US
- 522321 Central credit unions CAN
- 522329 Other financial transactions processing and clearing house activities CAN
- 52239 Other activities related to credit intermediation US
- 522390 Other activities related to credit intermediation US

523 Securities, commodity contracts, and other financial investment and related activities**5231 Securities and commodity contracts intermediation and brokerage**

- 52311 Investment banking and securities dealing US
- 523110 Investment banking and securities dealing US
- 52312 Securities brokerage US
- 523120 Securities brokerage US
- 52313 Commodity contracts dealing US
- 523130 Commodity contracts dealing US
- 52314 Commodity contracts brokerage US
- 523140 Commodity contracts brokerage US

5232 Securities and commodity exchanges

- 52321 Securities and commodity exchanges
- 523210 Securities and commodity exchanges

5239 Other financial investment activities

52391	Miscellaneous intermediation	US
523910	Miscellaneous intermediation	US
52392	Portfolio management	US
523920	Portfolio management	US
52393	Investment advice	US
523930	Investment advice	US
52399	All other financial investment activities	US
523990	All other financial investment activities	CAN

524 Insurance carriers and related activities**5241 Insurance carriers**

52411	Direct life, health and medical insurance carriers	US
524111	Direct individual life, health and medical insurance carriers	CAN
524112	Direct group life, health and medical insurance carriers	CAN
52412	Direct insurance (except life, health and medical) carriers	US
524121	Direct general property and casualty insurance carriers	CAN
524122	Direct, private, automobile insurance carriers	CAN
524123	Direct, public, automobile insurance carriers	CAN
524124	Direct property insurance carriers	CAN
524125	Direct liability insurance carriers	CAN
524129	Other direct insurance (except life, health and medical) carriers	CAN
52413	Reinsurance carriers	US
524131	Life reinsurance carriers	CAN
524132	Accident and sickness reinsurance carriers	CAN
524133	Automobile reinsurance carriers	CAN
524134	Property reinsurance carriers	CAN
524135	Liability reinsurance carriers	CAN
524139	General and other reinsurance carriers	CAN

5242 Agencies, brokerages and other insurance related activities

52421	Insurance agencies and brokerages	US
524210	Insurance agencies and brokerages	US
52429	Other insurance related activities	US
524291	Claims adjusters	US
524299	All other insurance related activities	CAN

526 Funds and other financial vehicles**5261 Pension funds**

52611	Pension funds	CAN
526111	Trusted pension funds	CAN
526112	Non-trusted pension funds	CAN

5269 Other funds and financial vehicles

52691	Open-end investment funds	CAN
526911	Equity funds - Canadian	CAN
526912	Equity funds - foreign	CAN
526913	Mortgage funds	CAN
526914	Money market funds	CAN
526915	Bond and income / dividend funds - Canadian	CAN

526916	Bond and income / dividend funds - foreign	CAN
526917	Balanced funds / asset allocation funds	CAN
526919	Other open-ended funds	CAN
52693	Segregated (except pension) funds	CAN
526930	Segregated (except pension) funds	CAN
52698	All other funds and financial vehicles	CAN
526981	Securitization vehicles	CAN
526989	All other miscellaneous funds and financial vehicles	CAN

53 Real estate and rental and leasing

531 Real estate

5311 Lessors of real estate

53111	Lessors of residential buildings and dwellings	US
531111	Lessors of residential buildings and dwellings (except social housing projects)	CAN
531112	Lessors of social housing projects	CAN
53112	Lessors of non-residential buildings (except mini-warehouses)	US
531120	Lessors of non-residential buildings (except mini-warehouses)	US
53113	Self-storage mini-warehouses	US
531130	Self-storage mini-warehouses	US
53119	Lessors of other real estate property	US
531190	Lessors of other real estate property	US

5312 Offices of real estate agents and brokers

53121	Offices of real estate agents and brokers	
531211	Real estate agents	CAN
531212	Offices of real estate brokers	CAN

5313 Activities related to real estate

53131	Real estate property managers	US
531310	Real estate property managers	CAN
53132	Offices of real estate appraisers	US
531320	Offices of real estate appraisers	US
53139	Other activities related to real estate	US
531390	Other activities related to real estate	US

532 Rental and leasing services

5321 Automotive equipment rental and leasing

53211	Passenger car rental and leasing	
532111	Passenger car rental	US
532112	Passenger car leasing	US
53212	Truck, utility trailer and RV (recreational vehicle) rental and leasing	
532120	Truck, utility trailer and RV (recreational vehicle) rental and leasing	US

5322 Consumer goods rental

53221	Consumer electronics and appliance rental
532210	Consumer electronics and appliance rental
53222	Formal wear and costume rental
532220	Formal wear and costume rental
53223	Video tape and disc rental
532230	Video tape and disc rental
53229	Other consumer goods rental

532290 Other consumer goods rental ^{CAN}

5323 General rental centres

53231 General rental centres
 532310 General rental centres

5324 Commercial and industrial machinery and equipment rental and leasing

53241 Construction, transportation, mining, and forestry machinery and equipment rental and leasing
 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing ^{CAN}
 53242 Office machinery and equipment rental and leasing
 532420 Office machinery and equipment rental and leasing
 53249 Other commercial and industrial machinery and equipment rental and leasing
 532490 Other commercial and industrial machinery and equipment rental and leasing ^{US}

533 Lessors of non-financial intangible assets (except copyrighted works)**5331 Lessors of non-financial intangible assets (except copyrighted works)**

53311 Lessors of non-financial intangible assets (except copyrighted works)
 533110 Lessors of non-financial intangible assets (except copyrighted works)

54 Professional, scientific and technical services**541 Professional, scientific and technical services****5411 Legal services**

54111 Offices of lawyers
 541110 Offices of lawyers
 54112 Offices of notaries
 541120 Offices of notaries
 54119 Other legal services
 541190 Other legal services ^{MEX}

5412 Accounting, tax preparation, bookkeeping and payroll services

54121 Accounting, tax preparation, bookkeeping and payroll services
 541212 Offices of accountants ^{CAN}
 541213 Tax preparation services ^{US}
 541215 Bookkeeping, payroll and related services ^{CAN}

5413 Architectural, engineering and related services

54131 Architectural services
 541310 Architectural services
 54132 Landscape architectural services
 541320 Landscape architectural services
 54133 Engineering services
 541330 Engineering services
 54134 Drafting services
 541340 Drafting services
 54135 Building inspection services
 541350 Building inspection services
 54136 Geophysical surveying and mapping services
 541360 Geophysical surveying and mapping services
 54137 Surveying and mapping (except geophysical) services
 541370 Surveying and mapping (except geophysical) services
 54138 Testing laboratories

541380 Testing laboratories

5414 Specialized design services

54141 Interior design services
541410 Interior design services
54142 Industrial design services
541420 Industrial design services
54143 Graphic design services
541430 Graphic design services
54149 Other specialized design services
541490 Other specialized design services

5415 Computer systems design and related services

54151 Computer systems design and related services
541514 Computer systems design and related services (except video game design and development) ^{CAN}
541515 Video game design and development services ^{CAN}

5416 Management, scientific and technical consulting services

54161 Management consulting services
541611 Administrative management and general management consulting services ^{US}
541612 Human resources consulting services ^{US}
541619 Other management consulting services ^{CAN}
54162 Environmental consulting services
541620 Environmental consulting services
54169 Other scientific and technical consulting services
541690 Other scientific and technical consulting services

5417 Scientific research and development services

54171 Research and development in the physical, engineering and life sciences
541710 Research and development in the physical, engineering and life sciences ^{CAN}
54172 Research and development in the social sciences and humanities
541720 Research and development in the social sciences and humanities ^{US}

5418 Advertising, public relations, and related services

54181 Advertising agencies
541810 Advertising agencies
54182 Public relations services
541820 Public relations services
54183 Media buying agencies
541830 Media buying agencies
54184 Media representatives
541840 Media representatives
54185 Display advertising
541850 Display advertising
54186 Direct mail advertising
541860 Direct mail advertising
54187 Advertising material distribution services
541870 Advertising material distribution services
54189 Other services related to advertising
541891 Specialty advertising distributors ^{CAN}
541899 All other services related to advertising ^{CAN}

5419 Other professional, scientific and technical services

54191 Marketing research and public opinion polling
541910 Marketing research and public opinion polling

54192	Photographic services
541920	Photographic services MEX
54193	Translation and interpretation services
541930	Translation and interpretation services
54194	Veterinary services
541940	Veterinary services US
54199	All other professional, scientific and technical services
541990	All other professional, scientific and technical services

55 Management of companies and enterprises

551 Management of companies and enterprises

5511 Management of companies and enterprises

55111	Management of companies and enterprises
551113	Holding companies CAN
551114	Head offices US

56 Administrative and support, waste management and remediation services

561 Administrative and support services

5611 Office administrative services

56111	Office administrative services
561110	Office administrative services

5612 Facilities support services

56121	Facilities support services
561210	Facilities support services

5613 Employment services

56131	Employment placement agencies and executive search services
561310	Employment placement agencies and executive search services
56132	Temporary help services
561320	Temporary help services
56133	Professional employer organizations
561330	Professional employer organizations

5614 Business support services

56141	Document preparation services
561410	Document preparation services
56142	Telephone call centres
561420	Telephone call centres CAN
56143	Business service centres
561430	Business service centres CAN
56144	Collection agencies
561440	Collection agencies
56145	Credit bureaus
561450	Credit bureaus
56149	Other business support services
561490	Other business support services MEX

5615 Travel arrangement and reservation services

56151	Travel agencies
561510	Travel agencies

56152	Tour operators	
561520	Tour operators	
56159	Other travel arrangement and reservation services	
561590	Other travel arrangement and reservation services	MEX

5616 Investigation and security services

56161	Investigation, guard and armoured car services	
561611	Investigation services	US
561612	Security guard and patrol services	US
561613	Armoured car services	US
56162	Security systems services	
561621	Security systems services (except locksmiths)	US
561622	Locksmiths	US

5617 Services to buildings and dwellings

56171	Exterminating and pest control services	
561710	Exterminating and pest control services	
56172	Janitorial services	
561721	Window cleaning services	CAN
561722	Janitorial services (except window cleaning)	CAN
56173	Landscaping services	
561730	Landscaping services	
56174	Carpet and upholstery cleaning services	
561740	Carpet and upholstery cleaning services	
56179	Other services to buildings and dwellings	
561791	Duct and chimney cleaning services	CAN
561799	All other services to buildings and dwellings	CAN

5619 Other support services

56191	Packaging and labelling services	
561910	Packaging and labelling services	
56192	Convention and trade show organizers	
561920	Convention and trade show organizers	
56199	All other support services	
561990	All other support services	

562 Waste management and remediation services**5621 Waste collection**

56211	Waste collection	US
562110	Waste collection	CAN

5622 Waste treatment and disposal

56221	Waste treatment and disposal	US
562210	Waste treatment and disposal	CAN

5629 Remediation and other waste management services

56291	Remediation services	US
562910	Remediation services	US
56292	Material recovery facilities	US
562920	Material recovery facilities	US
56299	All other waste management services	US
562990	All other waste management services	CAN

61 Educational services

611 Educational services

6111 Elementary and secondary schools

- 61111 Elementary and secondary schools US
- 611110 Elementary and secondary schools US

6112 Community colleges and C.E.G.E.P.s

- 61121 Community colleges and C.E.G.E.P.s
- 611210 Community colleges and C.E.G.E.P.s US

6113 Universities

- 61131 Universities
- 611310 Universities US

6114 Business schools and computer and management training

- 61141 Business and secretarial schools
- 611410 Business and secretarial schools US
- 61142 Computer training
- 611420 Computer training US
- 61143 Professional and management development training
- 611430 Professional and management development training US

6115 Technical and trade schools

- 61151 Technical and trade schools
- 611510 Technical and trade schools CAN

6116 Other schools and instruction

- 61161 Fine arts schools
- 611610 Fine arts schools US
- 61162 Athletic instruction
- 611620 Athletic instruction US
- 61163 Language schools
- 611630 Language schools US
- 61169 All other schools and instruction
- 611690 All other schools and instruction CAN

6117 Educational support services

- 61171 Educational support services
- 611710 Educational support services

62 Health care and social assistance

621 Ambulatory health care services

6211 Offices of physicians

- 62111 Offices of physicians
- 621110 Offices of physicians CAN

6212 Offices of dentists

- 62121 Offices of dentists
- 621210 Offices of dentists US

6213 Offices of other health practitioners

- 62131 Offices of chiropractors
- 621310 Offices of chiropractors US
- 62132 Offices of optometrists
- 621320 Offices of optometrists
- 62133 Offices of mental health practitioners (except physicians)
- 621330 Offices of mental health practitioners (except physicians) US
- 62134 Offices of physical, occupational, and speech therapists and audiologists
- 621340 Offices of physical, occupational, and speech therapists and audiologists US
- 62139 Offices of all other health practitioners
- 621390 Offices of all other health practitioners CAN

6214 Out-patient care centres

- 62141 Family planning centres
- 621410 Family planning centres US
- 62142 Out-patient mental health and substance abuse centres
- 621420 Out-patient mental health and substance abuse centres US
- 62149 Other out-patient care centres
- 621494 Community health centres CAN
- 621499 All other out-patient care centres CAN

6215 Medical and diagnostic laboratories

- 62151 Medical and diagnostic laboratories
- 621510 Medical and diagnostic laboratories CAN

6216 Home health care services

- 62161 Home health care services
- 621610 Home health care services

6219 Other ambulatory health care services

- 62191 Ambulance services
- 621911 Ambulance (except air ambulance) services CAN
- 621912 Air ambulance services CAN
- 62199 All other ambulatory health care services
- 621990 All other ambulatory health care services CAN

622 Hospitals**6221 General medical and surgical hospitals**

- 62211 General medical and surgical hospitals
- 622111 General (except paediatric) hospitals CAN
- 622112 Paediatric hospitals CAN

6222 Psychiatric and substance abuse hospitals

- 62221 Psychiatric and substance abuse hospitals
- 622210 Psychiatric and substance abuse hospitals US

6223 Specialty (except psychiatric and substance abuse) hospitals

- 62231 Specialty (except psychiatric and substance abuse) hospitals
- 622310 Specialty (except psychiatric and substance abuse) hospitals US

623 Nursing and residential care facilities**6231 Nursing care facilities**

- 62311 Nursing care facilities
- 623110 Nursing care facilities US

6232 Residential developmental handicap, mental health and substance abuse facilities

- 62321 Residential developmental handicap facilities
- 623210 Residential developmental handicap facilities US
- 62322 Residential mental health and substance abuse facilities
- 623221 Residential substance abuse facilities CAN
- 623222 Homes for the psychiatrically disabled CAN

6233 Community care facilities for the elderly

- 62331 Community care facilities for the elderly
- 623310 Community care facilities for the elderly CAN

6239 Other residential care facilities

- 62399 Other residential care facilities
- 623991 Transition homes for women CAN
- 623992 Homes for emotionally disturbed children CAN
- 623993 Homes for the physically handicapped or disabled CAN
- 623999 All other residential care facilities CAN

624 Social assistance**6241 Individual and family services**

- 62411 Child and youth services
- 624110 Child and youth services US
- 62412 Services for the elderly and persons with disabilities
- 624120 Services for the elderly and persons with disabilities US
- 62419 Other individual and family services
- 624190 Other individual and family services US

6242 Community food and housing, and emergency and other relief services

- 62421 Community food services
- 624210 Community food services US
- 62422 Community housing services
- 624220 Community housing services CAN
- 62423 Emergency and other relief services
- 624230 Emergency and other relief services US

6243 Vocational rehabilitation services

- 62431 Vocational rehabilitation services
- 624310 Vocational rehabilitation services US

6244 Child day-care services

- 62441 Child day-care services
- 624410 Child day-care services US

71 Arts, entertainment and recreation

711 Performing arts, spectator sports and related industries

7111 Performing arts companies

- 71111 Theatre companies and dinner theatres
- 711111 Theatre (except musical) companies CAN
- 711112 Musical theatre and opera companies CAN
- 71112 Dance companies
- 711120 Dance companies US
- 71113 Musical groups and artists
- 711130 Musical groups and artists US
- 71119 Other performing arts companies
- 711190 Other performing arts companies US

7112 Spectator sports

- 71121 Spectator sports
- 711211 Sports teams and clubs US
- 711213 Horse race tracks CAN
- 711218 Other spectator sports CAN

7113 Promoters (presenters) of performing arts, sports and similar events

- 71131 Promoters (presenters) of performing arts, sports and similar events with facilities
- 711311 Live theatres and other performing arts presenters with facilities CAN
- 711319 Sports stadiums and other presenters with facilities CAN
- 71132 Promoters (presenters) of performing arts, sports and similar events without facilities
- 711321 Performing arts promoters (presenters) without facilities CAN
- 711322 Festivals without facilities CAN
- 711329 Sports presenters and other presenters without facilities CAN

7114 Agents and managers for artists, athletes, entertainers and other public figures

- 71141 Agents and managers for artists, athletes, entertainers and other public figures
- 711410 Agents and managers for artists, athletes, entertainers and other public figures

7115 Independent artists, writers and performers

- 71151 Independent artists, writers and performers
- 711511 Independent visual artists and artisans CAN
- 711512 Independent actors, comedians and performers CAN
- 711513 Independent writers and authors CAN

712 Heritage institutions

7121 Heritage institutions

- 71211 Museums
- 712111 Non-commercial art museums and galleries CAN
- 712115 History and science museums CAN
- 712119 Other museums CAN
- 71212 Historic and heritage sites
- 712120 Historic and heritage sites
- 71213 Zoos and botanical gardens
- 712130 Zoos and botanical gardens US
- 71219 Nature parks and other similar institutions
- 712190 Nature parks and other similar institutions

713 Amusement, gambling and recreation industries**7131 Amusement parks and arcades**

- 71311 Amusement and theme parks
- 713110 Amusement and theme parks US
- 71312 Amusement arcades
- 713120 Amusement arcades

7132 Gambling industries

- 71321 Casinos (except casino hotels)
- 713210 Casinos (except casino hotels)
- 71329 Other gambling industries
- 713291 Lotteries MEX
- 713299 All other gambling industries MEX

7139 Other amusement and recreation industries

- 71391 Golf courses and country clubs
- 713910 Golf courses and country clubs
- 71392 Skiing facilities
- 713920 Skiing facilities
- 71393 Marinas
- 713930 Marinas
- 71394 Fitness and recreational sports centres
- 713940 Fitness and recreational sports centres US
- 71395 Bowling centres
- 713950 Bowling centres
- 71399 All other amusement and recreation industries
- 713990 All other amusement and recreation industries US

72 Accommodation and food services**721 Accommodation services****7211 Traveller accommodation**

- 72111 Hotels (except casino hotels) and motels
- 721111 Hotels CAN
- 721112 Motor hotels CAN
- 721113 Resorts CAN
- 721114 Motels CAN
- 72112 Casino hotels
- 721120 Casino hotels
- 72119 Other traveller accommodation
- 721191 Bed and breakfast US
- 721192 Housekeeping cottages and cabins CAN
- 721198 All other traveller accommodation CAN

7212 Recreational vehicle (RV) parks and recreational camps

- 72121 Recreational vehicle (RV) parks and recreational camps
- 721211 Recreational vehicle (RV) parks and campgrounds US
- 721212 Hunting and fishing camps CAN
- 721213 Recreational (except hunting and fishing) and vacation camps CAN

7213 Rooming and boarding houses

- 72131 Rooming and boarding houses

721310 Rooming and boarding houses US

722 Food services and drinking places

7223 Special food services

72231 Food service contractors
 722310 Food service contractors
 72232 Caterers
 722320 Caterers
 72233 Mobile food services
 722330 Mobile food services

7224 Drinking places (alcoholic beverages)

72241 Drinking places (alcoholic beverages)
 722410 Drinking places (alcoholic beverages) US

7225 Full-service restaurants and limited-service eating places

72251 Full-service restaurants and limited-service eating places
 722511 Full-service restaurants US
 722512 Limited-service eating places CAN

81 Other services (except public administration)

811 Repair and maintenance

8111 Automotive repair and maintenance

81111 Automotive mechanical and electrical repair and maintenance
 811111 General automotive repair US
 811112 Automotive exhaust system repair US
 811119 Other automotive mechanical and electrical repair and maintenance CAN
 81112 Automotive body, paint, interior and glass repair
 811121 Automotive body, paint and interior repair and maintenance US
 811122 Automotive glass replacement shops US
 81119 Other automotive repair and maintenance
 811192 Car washes US
 811199 All other automotive repair and maintenance CAN

8112 Electronic and precision equipment repair and maintenance

81121 Electronic and precision equipment repair and maintenance
 811210 Electronic and precision equipment repair and maintenance CAN

8113 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance

81131 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance
 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance US

8114 Personal and household goods repair and maintenance

81141 Home and garden equipment and appliance repair and maintenance
 811411 Home and garden equipment repair and maintenance US
 811412 Appliance repair and maintenance US
 81142 Reupholstery and furniture repair
 811420 Reupholstery and furniture repair
 81143 Footwear and leather goods repair

811430	Footwear and leather goods repair	
81149	Other personal and household goods repair and maintenance	
811490	Other personal and household goods repair and maintenance	US

812 Personal and laundry services

8121 Personal care services

81211	Hair care and esthetic services	US
812114	Barber shops	CAN
812115	Beauty salons	CAN
812116	Unisex hair salons	CAN
81219	Other personal care services	US
812190	Other personal care services	CAN

8122 Funeral services

81221	Funeral homes	US
812210	Funeral homes	US
81222	Cemeteries and crematoria	US
812220	Cemeteries and crematoria	US

8123 Dry cleaning and laundry services

81231	Coin-operated laundries and dry cleaners	US
812310	Coin-operated laundries and dry cleaners	US
81232	Dry cleaning and laundry services (except coin-operated)	US
812320	Dry cleaning and laundry services (except coin-operated)	US
81233	Linen and uniform supply	US
812330	Linen and uniform supply	CAN

8129 Other personal services

81291	Pet care (except veterinary) services	US
812910	Pet care (except veterinary) services	US
81292	Photo finishing services	US
812921	Photo finishing laboratories (except one-hour)	US
812922	One-hour photo finishing	US
81293	Parking lots and garages	US
812930	Parking lots and garages	US
81299	All other personal services	US
812990	All other personal services	US

813 Religious, grant-making, civic, and professional and similar organizations

8131 Religious organizations

81311	Religious organizations	US
813110	Religious organizations	US

8132 Grant-making and giving services

81321	Grant-making and giving services	US
813210	Grant-making and giving services	CAN

8133 Social advocacy organizations

81331	Social advocacy organizations	US
813310	Social advocacy organizations	CAN

8134 Civic and social organizations

- 81341 Civic and social organizations US
- 813410 Civic and social organizations US

8139 Business, professional, labour and other membership organizations

- 81391 Business associations US
- 813910 Business associations US
- 81392 Professional organizations US
- 813920 Professional organizations US
- 81393 Labour organizations US
- 813930 Labour organizations US
- 81394 Political organizations US
- 813940 Political organizations US
- 81399 Other membership organizations US
- 813990 Other membership organizations US

814 Private households**8141 Private households**

- 81411 Private households
- 814110 Private households

91 Public administration**911 Federal government public administration****9111 Defence services**

- 91111 Defence services CAN
- 911110 Defence services CAN

9112 Federal protective services

- 91121 Federal courts of law CAN
- 911210 Federal courts of law CAN
- 91122 Federal correctional services CAN
- 911220 Federal correctional services CAN
- 91123 Federal police services CAN
- 911230 Federal police services CAN
- 91124 Federal regulatory services CAN
- 911240 Federal regulatory services CAN
- 91129 Other federal protective services CAN
- 911290 Other federal protective services CAN

9113 Federal labour, employment and immigration services

- 91131 Federal labour and employment services CAN
- 911310 Federal labour and employment services CAN
- 91132 Immigration services CAN
- 911320 Immigration services CAN
- 91139 Other federal labour, employment and immigration services CAN
- 911390 Other federal labour, employment and immigration services CAN

9114 Foreign affairs and international assistance

- 91141 Foreign affairs CAN

911410 Foreign affairs CAN
 91142 International assistance CAN
 911420 International assistance CAN

9119 Other federal government public administration

91191 Other federal government public administration CAN
 911910 Other federal government public administration CAN

912 Provincial and territorial public administration**9121 Provincial protective services**

91211 Provincial courts of law CAN
 912110 Provincial courts of law CAN
 91212 Provincial correctional services CAN
 912120 Provincial correctional services CAN
 91213 Provincial police services CAN
 912130 Provincial police services CAN
 91214 Provincial fire-fighting services CAN
 912140 Provincial fire-fighting services CAN
 91215 Provincial regulatory services CAN
 912150 Provincial regulatory services CAN
 91219 Other provincial protective services CAN
 912190 Other provincial protective services CAN

9122 Provincial labour and employment services

91221 Provincial labour and employment services CAN
 912210 Provincial labour and employment services CAN

9129 Other provincial and territorial public administration

91291 Other provincial and territorial public administration CAN
 912910 Other provincial and territorial public administration CAN

913 Local, municipal and regional public administration**9131 Municipal protective services**

91311 Municipal courts of law CAN
 913110 Municipal courts of law CAN
 91312 Municipal correctional services CAN
 913120 Municipal correctional services CAN
 91313 Municipal police services CAN
 913130 Municipal police services CAN
 91314 Municipal fire-fighting services CAN
 913140 Municipal fire-fighting services CAN
 91315 Municipal regulatory services CAN
 913150 Municipal regulatory services CAN
 91319 Other municipal protective services CAN
 913190 Other municipal protective services CAN

9139 Other local, municipal and regional public administration

91391 Other local, municipal and regional public administration CAN
 913910 Other local, municipal and regional public administration CAN

914 Aboriginal public administration

9141 Aboriginal public administration

91411 Aboriginal public administration CAN

914110 Aboriginal public administration CAN

919 International and other extra-territorial public administration

9191 International and other extra-territorial public administration

91911 International and other extra-territorial public administration CAN

919110 International and other extra-territorial public administration CAN

Descriptions

11 Agriculture, forestry, fishing and hunting

This sector comprises establishments primarily engaged in growing crops, raising animals, harvesting timber, harvesting fish and other animals from their natural habitats and providing related support activities.

Establishments primarily engaged in agricultural research or that supply veterinary services are not included in this sector.

111 Crop production

This subsector comprises establishments, such as farms, orchards, groves, greenhouses and nurseries, primarily engaged in growing crops, plants, vines, trees and their seeds (excluding those engaged in forestry operations). Industries have been created taking into account input factors, such as suitable land, climatic conditions, type of equipment, and the amount and type of labour required. The production process is typically completed when the raw product or commodity grown reaches the farm gate for market, that is, at the point of first sale or price determination. Establishments in these industries may use traditional crop production methods, employ modified or improved crop inputs, or engage in organic crop production.

An establishment is classified within this subsector provided that fifty percent or more of the establishment's agricultural production consists of crops. Establishments with fifty percent or more crop production and with no one product or family of products accounting for fifty percent of the production are treated as combination crop farms and classified to 11199 All other crop farming, except if fifty percent or more of the production is a combination of oilseeds and grains, in which case they are classified to 11119 Other grain farming.

1111 Oilseed and grain farming

This industry group comprises establishments primarily engaged in growing oilseeds and grains. Establishments primarily engaged in producing seeds are classified in the appropriate crop industry.

11111 Soybean farming

This industry comprises establishments primarily engaged in growing soybeans.

111110 Soybean farming

This Canadian industry comprises establishments primarily engaged in growing soybeans.

11112 Oilseed (except soybean) farming

This industry comprises establishments primarily engaged in growing fibrous plants that produce oilseeds.

111120 Oilseed (except soybean) farming

This Canadian industry comprises establishments primarily engaged in growing fibrous plants that produce oilseeds.

Illustrative example(s)

- canola (rapeseed) farming
- linseed (flaxseed) growing
- mixed oilseeds (except soybean) farming
- mustard seed farming
- safflower and sunflower farming

11113 Dry pea and bean farming

This industry comprises establishments primarily engaged in growing dry peas, beans and lentils.

111130 Dry pea and bean farming

This Canadian industry comprises establishments primarily engaged in growing dry peas, beans and lentils.

Exclusion(s)

- growing fresh green beans and peas (see 111219 Other vegetable (except potato) and melon farming)

11114 Wheat farming

This industry comprises establishments primarily engaged in growing wheat.

111140 Wheat farming

This Canadian industry comprises establishments primarily engaged in growing wheat.

11115 Corn farming

This industry comprises establishments primarily engaged in growing corn.

111150 Corn farming

This Canadian industry comprises establishments primarily engaged in growing corn.

Exclusion(s)

- growing sweet corn (see 111219 Other vegetable (except potato) and melon farming)

11116 Rice farming

This industry comprises establishments primarily engaged in growing rice, except wild rice.

111160 Rice farming

This Canadian industry comprises establishments primarily engaged in growing rice, except wild rice.

Exclusion(s)

- growing wild rice (see 111190 Other grain farming)

11119 Other grain farming

This industry comprises establishments, not classified to any other industry, primarily engaged in growing grains. Farms primarily engaged in growing a combination of oilseeds and grains are also included.

111190 Other grain farming

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing grains. Farms primarily engaged in growing a combination of oilseeds and grains are also included.

Illustrative example(s)

- buckwheat farming
- grain growing (except rice, wheat and corn)
- oil seed and grain farming, combination

- wild rice, farming

Exclusion(s)

- growing wheat (see 111140 Wheat farming)
- growing corn (see 111150 Corn farming)
- growing rice, except wild rice (see 111160 Rice farming)
- growing sweet corn (see 111219 Other vegetable (except potato) and melon farming)

1112 Vegetable and melon farming

This industry group comprises establishments primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds and vegetable and melon bedding plants are also included in this industry.

11121 Vegetable and melon farming

This industry comprises establishments primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds and vegetable and melon bedding plants are also included in this industry.

111211 Potato farming

This Canadian industry comprises establishments primarily engaged in growing potatoes, yams and seed potatoes.

111219 Other vegetable (except potato) and melon farming

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds, except seed potatoes, and vegetable and melon bedding plants are also included in this industry.

Illustrative example(s)

- cantaloup, melon and watermelon farming
- market gardening
- mixed vegetables growing
- sweet corn growing
- vegetable bedding plants, growing of
- vegetable farming, other than potato (except field crops)
- vegetable seed growing

Exclusion(s)

- growing corn (see 111150 Corn farming)
- growing vegetables and melons under glass or protective cover (see 111419 Other food crops grown under cover)

1113 Fruit and tree nut farming

This industry group comprises establishments primarily engaged in growing fruit and nuts.

11131 Orange groves

This industry comprises establishments primarily engaged in growing oranges.

111310 Orange groves

This Canadian industry comprises establishments primarily engaged in growing oranges.

11132 Citrus (except orange) groves

This industry comprises establishments primarily engaged in growing citrus fruit, except oranges.

111320 Citrus (except orange) groves

This Canadian industry comprises establishments primarily engaged in growing citrus fruit, except oranges.

Illustrative example(s)

- grapefruit groves
- lemon groves
- lime groves

11133 Non-citrus fruit and tree nut farming

This industry comprises establishments primarily engaged in growing tree nuts and non-citrus fruit.

111330 Non-citrus fruit and tree nut farming

This Canadian industry comprises establishments primarily engaged in growing tree nuts and non-citrus fruit.

Illustrative example(s)

- apple orchards
- cranberries (partridge berries), growing or bogs
- non-citrus fruits (e.g., apricot, nectarine, peach), orchards and farms
- small berry fruit farming (e.g., blackberry, blueberry, currant, dewberry, loganberry, raspberry)
- strawberries, growing
- tree nut (e.g., almond, filbert, hazelnut, macadamia, pecan, pistachio, tung nut, walnut) groves and farms
- vineyards

Exclusion(s)

- harvesting berries and nuts from native and non-cultivated plants (see 113210 Forest nurseries and gathering of forest products)

1114 Greenhouse, nursery and floriculture production

This industry group comprises establishments primarily engaged in growing crops of any kind under cover, growing nursery crops and growing flowers. Under cover includes in greenhouses, cold frames, cloth houses, and lath houses. The crops grown are removed at various stages of maturity.

11141 Food crops grown under cover

This industry comprises establishments primarily engaged in growing food crops under glass or protective cover.

111411 Mushroom production

This Canadian industry comprises establishments primarily engaged in growing mushrooms under cover.

111419 Other food crops grown under cover

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing food crops under glass or protective cover.

Illustrative example(s)

- herb and spice crops grown under cover

- hydroponic crops, grown under cover
- market gardening, greenhouse
- vegetable food crops grown in greenhouses

Exclusion(s)

- growing vegetable and melon bedding plants, in open fields (see 111219 Other vegetable (except potato) and melon farming)
- raising both aquatic animals and plants in integrated growing operations, aquaponics (see 112510 Aquaculture)

11142 Nursery and floriculture production

This industry comprises establishments primarily engaged in growing, under cover or in open fields, nursery and floriculture products, such as nursery stock, shrubbery, cut flowers, flower seeds, potted flowering and foliage plants, flower bedding plants, ornamental plants, or some combination of these, and propagating materials, for example, plugs, cuttings, and tissue cultures. The growing of short rotation woody crops, such as cut Christmas trees and cottonwoods for pulpwood, that have a typical growth cycle of less than ten years or less, is also included in this industry.

Exclusion(s)

- growing vegetable and melon bedding plants (see 111219 Other vegetable (except potato) and melon farming)
- operating timber tracts that have a growth cycle of ten years or more (see 113110 Timber tract operations)
- growing seedling trees for reforestation (see 113210 Forest nurseries and gathering of forest products)
- retailing nursery, tree stock and floriculture products primarily purchased from others (see 444220 Nursery stores and garden centres)

111421 Nursery and tree production

This Canadian industry comprises establishments primarily engaged in growing, under cover or in open fields, nursery products and trees, and short rotation woody crops, for pulp and tree stock, that have a typical growth cycle of less than ten years.

Illustrative example(s)

- Christmas tree growing
- field nurseries (e.g., growing ornamental plants, shrubs and trees)
- nursery stock growing
- ornamental plants, shrubs and trees, nursery grown
- tree nursery
- turf (sod) farming

Exclusion(s)

- operation of timber tracts that have a growth cycle of ten years or more (see 113110 Timber tract operations)
- retailing nursery, tree stock, and floriculture products primarily purchased from others (see 444220 Nursery stores and garden centres)

111422 Floriculture production

This Canadian industry comprises establishments primarily engaged in growing, under cover or in open fields, floriculture products and propagating materials.

Illustrative example(s)

- flower nursery
- flower seed production
- flower, plant and bulb growing, greenhouse

Exclusion(s)

- retailing floriculture products primarily purchased from others (see 444220 Nursery stores and garden centres)

1119 Other crop farming

This industry group comprises establishments, not classified to any other industry group, primarily engaged in growing crops, such as tobacco, peanuts, sugarbeets, cotton, sugar-cane, hay, agave, herbs and spices, mint, hops, and hay and grass seeds. Combination crop farming and the gathering of maple sap are included in this industry group.

11191 Tobacco farming

This industry comprises establishments primarily engaged in growing tobacco.

111910 Tobacco farming

This Canadian industry comprises establishments primarily engaged in growing tobacco.

11192 Cotton farming

This industry comprises establishments primarily engaged in growing cotton.

111920 Cotton farming

This Canadian industry comprises establishments primarily engaged in growing cotton.

11193 Sugar cane farming

This industry comprises establishments primarily engaged in growing sugar cane.

111930 Sugar cane farming

This Canadian industry comprises establishments primarily engaged in growing sugar cane.

11194 Hay farming

This industry comprises establishments primarily engaged in growing hay, grasses and mixed hay.

111940 Hay farming

This Canadian industry comprises establishments primarily engaged in growing hay, grasses and mixed hay.

Illustrative example(s)

- alfalfa, clover, hay or timothy farming
- forage crops (except corn for grain) farming

Exclusion(s)

- growing grain hay or forage/silage production (see 1111 Oilseed and grain farming)
- growing grass and hay seeds (see 111999 All other miscellaneous crop farming)

11199 All other crop farming

This industry comprises establishments, not classified to any other industry, primarily engaged in growing crops, such as peanuts, sugarbeets, agave, hay and grass seeds, herbs and spices, hops and algae, and gathering tea and maple sap. Establishments primarily engaged in general crop farming or combination crop farming, such as combination fruit and vegetable farming, are also included in this industry.

Exclusion(s)

- growing wheat, corn, rice, soybeans, and other grains and oilseeds (see 1111 Oilseed and grain farming)
- growing a combination of oilseeds and grains (see 111190 Other grain farming)
- growing vegetables and melons (see 11121 Vegetable and melon farming)
- growing tree nuts and fruit (see 1113 Fruit and tree nut farming)
- growing greenhouse, nursery and floriculture products (see 1114 Greenhouse, nursery and floriculture production)
- growing tobacco (see 111910 Tobacco farming)
- growing cotton (see 111920 Cotton farming)
- growing sugar cane (see 111930 Sugar cane farming)
- growing hay (see 111940 Hay farming)

111993 Fruit and vegetable combination farming

This Canadian industry comprises establishments primarily engaged in growing a combination of fruit and vegetables.

Exclusion(s)

- growing vegetables and melons (see 11121 Vegetable and melon farming)

111994 Maple syrup and products production

This Canadian industry comprises establishments primarily engaged in gathering maple sap and producing maple products. Establishments primarily engaged in producing maple products in plants are also included.

Illustrative example(s)

- operation of maple sugar bush
- production of maple sugars and syrups in a separate central facility

Exclusion(s)

- manufacturing artificially flavoured maple syrup products (see 311990 All other food manufacturing)

111999 All other miscellaneous crop farming

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing crops. Establishments primarily engaged in general crop farming or combination crop farming (except combination fruit and vegetable farming), are also included in this Canadian industry.

Illustrative example(s)

- crop and animal (livestock) combination farming (primarily crop)
- field crop combination farm (except grain and oil seeds; or fruit and vegetable)
- herb farming (except greenhouse grown)
- hop, growing or farming
- peanut farming
- spice farming (except greenhouse grown)

Exclusion(s)

- growing wheat, corn, rice, soybeans, and other grains and oilseeds (see 1111 Oilseed and grain farming)
- growing a combination of oilseeds and grains (see 111190 Other grain farming)

-
- growing tree nuts and fruit (see 1113 Fruit and tree nut farming)
 - growing greenhouse, nursery and floriculture products (see 1114 Greenhouse, nursery and floriculture production)
 - growing tobacco (see 111910 Tobacco farming)
 - growing cotton (see 111920 Cotton farming)
 - growing sugar cane (see 111930 Sugar cane farming)
 - growing hay (see 111940 Hay farming)
 - growing a combination of fruit and vegetable (see 111993 Fruit and vegetable combination farming)

112 Animal production and aquaculture

This subsector comprises establishments, such as ranches, farms and feedlots, primarily engaged in raising animals, producing animal products and fattening animals. Industries have been created taking into account input factors such as suitable grazing or pasture land, specialized buildings, type of equipment, and the amount and type of labour required.

An establishment is classified within this subsector provided that fifty percent or more of the establishment's agricultural production consists of animal production or aquaculture. Establishments with fifty percent or more animal production or aquaculture and with no one product or family of products accounting for fifty percent of the production are treated as combination animal farms and classified to 11299 All other animal production.

1121 Cattle ranching and farming

This industry group comprises establishments primarily engaged in raising, milking and fattening cattle.

11211 Beef cattle ranching and farming, including feedlots

This industry comprises establishments primarily engaged in raising and fattening cattle. The raising of cattle for dairy herd replacements is also included in this industry.

112110 Beef cattle ranching and farming, including feedlots

This Canadian industry comprises establishments primarily engaged in raising and fattening cattle. The raising of cattle for dairy herd replacements is also included in this industry.

Illustrative example(s)

- beef farming
- dairy heifer replacement production

Exclusion(s)

- milking dairy cattle (see 112120 Dairy cattle and milk production)

11212 Dairy cattle and milk production

This industry comprises establishments primarily engaged in milking dairy cattle.

112120 Dairy cattle and milk production

This Canadian industry comprises establishments primarily engaged in milking dairy cattle.

Illustrative example(s)

- raising dairy cattle for both milking and meat production
- raw fluid milk or cream, production

Exclusion(s)

- raising dairy herd replacements (see 112110 Beef cattle ranching and farming, including feedlots)

-
- raising, feeding or fattening cattle (see 112110 Beef cattle ranching and farming, including feedlots)

1122 Hog and pig farming

This industry group comprises establishments primarily engaged in raising hogs and pigs.

11221 Hog and pig farming

This industry comprises establishments primarily engaged in raising hogs and pigs.

112210 Hog and pig farming

This Canadian industry comprises establishments primarily engaged in raising hogs and pigs.

Illustrative example(s)

- hog feedlot
- pig farming (i.e., swine, farrows, piglets, hogs, domestic boar, sows)

1123 Poultry and egg production

This industry group comprises establishments primarily engaged in breeding, hatching and raising poultry for meat or egg production.

11231 Chicken egg production

This industry comprises establishments primarily engaged in raising chickens for the production of eggs, including hatching eggs.

112310 Chicken egg production

This Canadian industry comprises establishments primarily engaged in raising chickens for the production of eggs, including hatching eggs.

11232 Broiler and other meat-type chicken production

This industry comprises establishments primarily engaged in raising chickens for the production of meat.

112320 Broiler and other meat-type chicken production

This Canadian industry comprises establishments primarily engaged in raising chickens for the production of meat.

11233 Turkey production

This industry comprises establishments primarily engaged in raising turkeys.

112330 Turkey production

This Canadian industry comprises establishments primarily engaged in raising turkeys.

11234 Poultry hatcheries

This industry comprises establishments primarily engaged in hatching poultry of any kind.

112340 Poultry hatcheries

This Canadian industry comprises establishments primarily engaged in hatching poultry of any kind.

Exclusion(s)

- raising aviary birds, such as parakeets, canaries and lovebirds (see 112999 All other miscellaneous animal production)

11239 Other poultry production

This industry comprises establishments, not classified to any other industry, primarily engaged in raising poultry such as ducks, geese, pheasant, quail, ostriches and emus. Establishments primarily engaged in raising a combination of poultry for meat and egg production, with no one predominating, are also included in this industry.

Exclusion(s)

- raising chickens for egg production (see 112310 Chicken egg production)
- raising broilers and other meat-type chickens (see 112320 Broiler and other meat-type chicken production)
- raising turkeys (see 112330 Turkey production)
- hatching poultry of any kind (see 112340 Poultry hatcheries)
- raising aviary birds, such as parakeets, canaries and lovebirds (see 112999 All other miscellaneous animal production)

112391 Combination poultry and egg production

This Canadian industry comprises establishments primarily engaged in raising any combination of poultry for meat and egg production, with no one predominating.

Exclusion(s)

- raising chickens for egg production (see 112310 Chicken egg production)
- raising broilers and other meat-type chickens (see 112320 Broiler and other meat-type chicken production)
- raising turkeys (see 112330 Turkey production)
- hatching poultry of any kind (see 112340 Poultry hatcheries)
- raising all other poultry (see 112399 All other poultry production)
- raising aviary birds, such as parakeets, canaries and lovebirds (see 112999 All other miscellaneous animal production)

112399 All other poultry production

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in raising poultry such as ducks, geese, pheasant, quail, ostriches and emus.

Illustrative example(s)

- ostrich or emu farming
- pheasant, geese, goose, duck, quail or guinea fowl farming

Exclusion(s)

- raising chickens for egg production (see 112310 Chicken egg production)
- raising broilers and other meat-type chickens (see 112320 Broiler and other meat-type chicken production)
- raising turkeys (see 112330 Turkey production)
- hatching poultry of any kind (see 112340 Poultry hatcheries)
- combination poultry and egg production (see 112391 Combination poultry and egg production)
- raising aviary birds, such as parakeets, canaries and lovebirds (see 112999 All other miscellaneous animal production)

1124 Sheep and goat farming

This industry group comprises establishments primarily engaged in raising sheep and goats, and feeding or fattening lambs.

11241 Sheep farming

This industry comprises establishments primarily engaged in raising sheep and lambs, and feeding or fattening lambs.

112410 Sheep farming

This Canadian industry comprises establishments primarily engaged in raising sheep and lambs, and feeding or fattening lambs.

Illustrative example(s)

- feedlots, lamb
- lamb or sheep farming
- wool production, farming

11242 Goat farming

This industry comprises establishments primarily engaged in raising goats.

112420 Goat farming

This Canadian industry comprises establishments primarily engaged in raising goats.

Illustrative example(s)

- milk production, goat farm
- mohair production

1125 Aquaculture

This industry group comprises establishments primarily engaged in farm-raising aquatic animals and plants. Establishments primarily engaged in raising both aquatic animals and plants in integrated growing operations, aquaponics, are also included. These activities can occur both in natural waters and in artificial aquatic impoundments and include the use of some form of intervention in the rearing or growing process to enhance production.

11251 Aquaculture

This industry comprises establishments primarily engaged in farm-raising aquatic animals and plants. Establishments primarily engaged in raising both aquatic animals and plants in integrated growing operations, aquaponics, are also included. These activities can occur both in natural waters and in artificial aquatic impoundments and include the use of some form of intervention in the rearing or growing process to enhance production.

112510 Aquaculture

This Canadian industry comprises establishments primarily engaged in farm-raising aquatic animals and plants. Establishments primarily engaged in raising both aquatic animals and plants in integrated growing operations, aquaponics, are also included. These activities can occur both in natural waters and in artificial aquatic impoundments and include the use of some form of intervention in the rearing or growing process to enhance production.

Illustrative example(s)

- algae and seaweed farming
- aquaponics
- finfish hatcheries
- fingerlings, raising in freshwater or salt water
- frog, farm raising
- shellfish farming

Exclusion(s)

- hydroponic crops, grown under cover (see 111419 Other food crops grown under cover)
- catching or taking fish and other aquatic animals from their natural habitats (see 11411 Fishing)

1129 Other animal production

This industry group comprises establishments, not classified to any other industry group, primarily engaged in raising animals, such as bees, horses and other equines, rabbits and other fur-bearing animals, llamas, deer, worms, crickets, laboratory animals and companion animals, for example dogs, cats, pet birds and other pets. The production of animal products, such as honey and other bee products, are also included. Establishments primarily engaged in raising a combination of animals, with no one predominating, are also included in this industry group.

11291 Apiculture

This industry comprises establishments primarily engaged in raising bees, collecting and gathering honey, and performing other apiculture activities.

112910 Apiculture

This Canadian industry comprises establishments primarily engaged in raising bees, collecting and gathering honey, and performing other apiculture activities.

11292 Horse and other equine production

This industry comprises establishments primarily engaged in raising horses, mules, donkeys and other equines.

112920 Horse and other equine production

This Canadian industry comprises establishments primarily engaged in raising horses, mules, donkeys and other equines.

Exclusion(s)

- boarding horses (see 115210 Support activities for animal production)

11293 Fur-bearing animal and rabbit production

This industry comprises establishments primarily engaged in raising fur-bearing animals, including rabbits.

112930 Fur-bearing animal and rabbit production

This Canadian industry comprises establishments primarily engaged in raising fur-bearing animals, including rabbits.

Illustrative example(s)

- fur-bearing animal (e.g., chinchilla, fox, muskrat, rabbit, mink) raising

Exclusion(s)

- trapping or hunting wild fur-bearing animals (see 114210 Hunting and trapping)

11299 All other animal production

This industry comprises establishments, not classified to any other industry, primarily engaged in raising animals, such as llamas, bison, wild boar, deer, elk, worms, crickets, laboratory animals and companion animals, for example dogs, cats, pet birds and other pets. Establishments primarily engaged in raising a combination of animals, with no one predominating, are also included in this industry.

Exclusion(s)

- raising cattle (see 1121 Cattle ranching and farming)
- raising hogs and pigs (see 112210 Hog and pig farming)
- raising poultry (see 1123 Poultry and egg production)
- raising sheep and goats (see 1124 Sheep and goat farming)
- raising aquatic animals (see 112510 Aquaculture)
- raising bees (see 112910 Apiculture)
- raising horses and other equines (see 112920 Horse and other equine production)
- raising fur-bearing animals, including rabbits (see 112930 Fur-bearing animal and rabbit production)

112991 Animal combination farming

This Canadian industry comprises establishments primarily engaged in raising a combination of animals, with no one predominating.

Illustrative example(s)

- crop and livestock combination farming (primarily livestock)
- livestock and animal specialty farms, general
- livestock combination farm

112999 All other miscellaneous animal production

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in raising animals.

Illustrative example(s)

- aviaries (e.g., raising parakeet, canary, lovebirds)
- laboratory animal production (e.g., rats, mice, guinea pigs)
- pet animal, raising
- wild boar, raising

113 Forestry and logging

This subsector comprises establishments primarily engaged in growing and harvesting timber on a long production cycle (of ten years or more). Long production cycles use different production processes than short production cycles, which require more horticultural interventions prior to harvest, resulting in processes more similar to those found in the Crop production subsector. Consequently, Christmas tree production and other production involving production cycles of less than ten years, are classified to the Crop production subsector.

Industries in this subsector specialize in different stages of the production cycle. Reforestation requires production of seedlings in specialized nurseries. Timber production requires natural forests or suitable areas of land that are available for a long duration. The maturation time for timber depends upon the species of tree, the climatic conditions of the region, and the intended purpose of the timber. The harvesting of timber, except when done on an extremely small scale, requires specialized machinery unique to the industry. The gathering of forest products, such as gums, barks, balsam needles and Spanish moss, are also included in this subsector.

1131 Timber tract operations

This industry group comprises establishments primarily engaged in the operation of timber tracts, for the purpose of selling standing timber.

11311 Timber tract operations

This industry comprises establishments primarily engaged in the operation of timber tracts, for the purpose of selling standing timber.

113110 Timber tract operations

This Canadian industry comprises establishments primarily engaged in the operation of timber tracts, for the purpose of selling standing timber.

Exclusion(s)

- growing short rotation woody crops, such as Christmas trees and cottonwood for pulpwood, where the typical life cycle for growing and harvesting is less than ten years (see 11142 Nursery and floriculture production)
- cutting timber (see 11331 Logging)
- holding timbered property as real property and not for the sale of timber (see 531190 Lessors of other real estate property)

1132 Forest nurseries and gathering of forest products

This industry group comprises establishments with two different production processes, those primarily engaged in growing trees for the purpose of reforestation, and those primarily engaged in gathering forest products.

11321 Forest nurseries and gathering of forest products

This industry comprises establishments with two different production processes, those primarily engaged in growing trees for the purpose of reforestation, and those primarily engaged in gathering forest products.

113210 Forest nurseries and gathering of forest products

This Canadian industry comprises establishments with two different production processes, those primarily engaged in growing trees for the purpose of reforestation, and those primarily engaged in gathering forest products.

Illustrative example(s)

- forest gums (e.g., chestnut, hemlock, cherry, pine and spruce), gathering
- forest nurseries for reforestation, growing trees
- forest products (e.g., balsam needles, bark, cone) gathering
- gathering of non-cultivated berries
- moss (e.g., Spanish, sphagnum), gathering of

Exclusion(s)

- gathering maple sap (see 111994 Maple syrup and products production)

1133 Logging

This industry group comprises establishments primarily engaged in cutting timber, producing rough, round, hewn, or riven primary wood, and producing wood chips in the forest. Establishments primarily engaged in cutting and transporting timber are also included in this industry.

11331 Logging

This industry comprises establishments primarily engaged in cutting timber, producing rough, round, hewn, or riven primary wood, and producing wood chips in the forest. Establishments primarily engaged in cutting and transporting timber are also included in this industry.

Exclusion(s)

- local timber trucking (see 484223 Forest products trucking, local)
- long distance timber trucking (see 484233 Forest products trucking, long distance)

113311 Logging (except contract)

This Canadian industry comprises establishments primarily engaged in cutting timber, producing rough, round, hewn, or riven primary wood, and producing wood chips in the forest, on an own-account basis. Establishments primarily engaged in cutting and transporting timber are also included.

Illustrative example(s)

- bolts, wood (e.g., handle, heading, shingle, stave), cutting
- booming, bunching, rafting, driving logs
- chipping logs (in the forest)
- Christmas tree cutting
- fuelwood cutting
- log barking, rossing and peeling on contract
- log cutting (forest trees)
- log grading, scaling, sorting
- poles and pilings, wooden, untreated, cutting
- rails, fence, round or split, cutting
- wood chips produced in the forest

Exclusion(s)

- trucking timber, local (see 484223 Forest products trucking, local)
- trucking timber, long distance (see 484233 Forest products trucking, long distance)

113312 Contract logging

This Canadian industry comprises establishments primarily engaged in cutting timber, producing rough, round, hewn, or riven primary wood, and producing wood chips in the forest, on a fee or contract basis. Establishments primarily engaged in cutting and transporting timber are also included.

Illustrative example(s)

- beachcombers (lost log recovery)
- contract logging
- custom logging, contractor
- log booming, bucking, salvaging, skidding and yarding on contract
- log hauling in the forest with logging
- logging contractor (felling, cutting, bucking)
- logs contract stump to truck
- lumber jack contractor, log, tree felling
- pulpwood and timber cutting on contract
- timber cutting and yarding on contract

Exclusion(s)

- trucking timber, local (see 484223 Forest products trucking, local)
- trucking timber, long distance (see 484233 Forest products trucking, long distance)

114 Fishing, hunting and trapping

This subsector comprises establishments primarily engaged in catching fish and other wild animals from their natural habitats. These establishments are dependent upon a continued supply of the natural resource. The catching of fish is the predominant economic activity of this subsector and it usually requires specialized vessels that, by the nature of their size, configuration and equipment, are not suitable for any other type of production, such as transportation. Hunting and trapping utilize a wide variety of production processes and are classified in the same subsector as fishing because the availability of resources and the constraints imposed, such as conservation requirements and proper habitat maintenance, are similar.

1141 Fishing

This industry group comprises establishments primarily engaged in the commercial catching or taking of finfish, shellfish, and other marine animals from their natural habitats.

11411 Fishing

This industry comprises establishments primarily engaged in the commercial catching or taking of finfish, shellfish, and other aquatic animals from their natural habitats.

Exclusion(s)

- farm-raising finfish, shellfish or other aquatic animals within a confined space and under controlled feeding and harvesting conditions (see 112510 Aquaculture)
- commercial catching or taking and processing of fresh fish, such as canning, freezing, etc., on the fishing vessel (see 311710 Seafood product preparation and packaging)

114113 Salt water fishing

This Canadian industry comprises establishments primarily engaged in catching all types of finfish, shellfish and other marine animals, and harvesting other sea products.

Illustrative example(s)

- crab, crayfish and lobster, catching of
- dulse, Irish moss and laver gathering
- lobster pound operation
- marine finfish fishing (e.g., flounder, salmon, trout)
- marine shellfish fishing (e.g., clam, crab, oyster, shrimp)
- offshore or deep sea finfish fishing
- sea worm gathering
- shellfish, fishing, salt water

114114 Freshwater fishing

This Canadian industry comprises establishments primarily engaged in catching or gathering freshwater species of finfish and shellfish, and harvesting other freshwater products.

Illustrative example(s)

- bait catching, freshwater
- hand lining and long lining fishing, freshwater
- inland finfish fishing, freshwater
- shellfish digging or fishing, freshwater

1142 Hunting and trapping

This industry group comprises establishments primarily engaged in commercial hunting and trapping, and operating and managing commercial game preserves.

11421 Hunting and trapping

This industry comprises establishments primarily engaged in commercial hunting and trapping, and operating and managing commercial game preserves.

114210 Hunting and trapping

This Canadian industry comprises establishments primarily engaged in commercial hunting and trapping, and operating and managing commercial game preserves.

Illustrative example(s)

- hunting and trapping
- hunting and trapping, wild animals for furs (except seals)
- hunting or game preserves
- worm gathering

Exclusion(s)

- farm-raising rabbits and other fur-bearing animals (see 112930 Fur-bearing animal and rabbit production)
- operating nature preserves (see 712190 Nature parks and other similar institutions)

115 Support activities for agriculture and forestry

This subsector comprises establishments primarily engaged in providing support services that are essential to agricultural and forestry production.

1151 Support activities for crop production

This industry group comprises establishments primarily engaged in providing support activities for growing crops.

11511 Support activities for crop production

This industry comprises establishments primarily engaged in providing support activities for growing crops.

115110 Support activities for crop production

This Canadian industry comprises establishments primarily engaged in providing support activities for growing crops.

Illustrative example(s)

- agricultural product sterilization service
- crop dusting and spraying service, with or without fertilizing
- crop harvesting service
- crop planting or seeding services
- farm labour contractors
- farm management service (crop production)
- farm product (crop) sorting, grading or packing service (for the grower)
- fertilizer application service
- fruit picking service, hand (e.g., apple, strawberry, blueberry, cherry)
- grain drying service
- soil preparation services (e.g., hoeing, ploughing, rototilling, weeding), agricultural
- threshing service, agricultural crop and plant

Exclusion(s)

- providing support activities for forestry (see 115310 Support activities for forestry)
- providing water for irrigation (see 221310 Water supply and irrigation systems)

-
- artificially drying and dehydrating fruits and vegetables (see 311420 Fruit and vegetable canning, pickling and drying)
 - stemming and redrying tobacco (see 312210 Tobacco stemming and redrying)
 - buying farm products, such as fruits or vegetables, for resale and preparing them for market or further processing (see 413150 Fresh fruit and vegetable merchant wholesalers)
 - providing landscaping and horticultural services, such as lawn care services and ornamental shrub and tree services (see 561730 Landscaping services)

1152 Support activities for animal production

This industry group comprises establishments primarily engaged in providing support activities related to raising livestock, including companion animals.

11521 Support activities for animal production

This industry comprises establishments primarily engaged in providing support activities related to raising livestock, including companion animals.

115210 Support activities for animal production

This Canadian industry comprises establishments primarily engaged in providing support activities related to raising livestock, including companion animals.

Illustrative example(s)

- animal pedigree service
- artificial insemination services, animal specialties and livestock
- breeding services for livestock
- cattle registration service
- farriers (horseshoeing)
- horses, boarding (except racehorses)
- milk testing for butterfat
- sheep dipping and shearing services

1153 Support activities for forestry

This industry group comprises establishments primarily engaged in performing particular support activities, related to harvesting timber.

11531 Support activities for forestry

This industry comprises establishments primarily engaged in performing particular support activities, related to harvesting timber.

115310 Support activities for forestry

This Canadian industry comprises establishments primarily engaged in performing particular support activities, related to harvesting timber.

Illustrative example(s)

- forest conservation services
- forest fire fighting services (e.g., inspection, prevention, protection)
- forestry maintenance (e.g., spacing and thinning trees, reforestation, mensuration services, measurement of trees)
- log hauling in the forest, without logging
- pest control services, forestry
- timber cruising and valuation

21 Mining, quarrying, and oil and gas extraction

This sector comprises establishments primarily engaged in extracting naturally occurring minerals. These can be solids, such as coal and ores; liquids, such as crude petroleum; and gases, such as natural gas. The term mining is used in the broad sense to include quarrying, well operations, milling (for example, crushing, screening, washing, or flotation) and other preparation customarily done at the mine site, or as a part of mining activity. Establishments engaged in exploration for minerals, development of mineral properties and mining operations are included in this sector. Establishments performing similar activities, on a contract or fee basis, are also included.

211 Oil and gas extraction

This subsector comprises establishments primarily engaged in operating oil and gas field properties. Such activities may include exploration for crude petroleum and natural gas; drilling, completing and equipping wells; operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum; and all other activities in the preparation of oil and gas up to the point of shipment from the producing property. This subsector includes the production of oil, the mining and extraction of oil from oil shale and oil sands, and the production of gas and hydrocarbon liquids, through gasification, liquefaction and pyrolysis of coal at the mine site.

2111 Oil and gas extraction

This industry group comprises establishments primarily engaged in operating oil and gas field properties. Such activities may include exploration for crude petroleum and natural gas; drilling, completing and equipping wells; operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum; and all other activities in the preparation of oil and gas up to the point of shipment from the producing property. This industry includes the production of oil, the mining and extraction of oil from oil shale and oil sands, and the production of gas and hydrocarbon liquids, through gasification, liquefaction and pyrolysis of coal at the mine site.

21111 Oil and gas extraction

This industry comprises establishments primarily engaged in operating oil and gas field properties. Such activities may include exploration for crude petroleum and natural gas; drilling, completing and equipping wells; operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum; and all other activities in the preparation of oil and gas up to the point of shipment from the producing property. This industry includes the production of oil, the mining and extraction of oil from oil shale and oil sands, and the production of gas and hydrocarbon liquids, through gasification, liquefaction and pyrolysis of coal at the mine site.

Exclusion(s)

- contract drilling for oil and gas (see 213111 Oil and gas contract drilling)
- performing oil field services for operators, except contract drilling, on a contract or fee basis (see 213118 Services to oil and gas extraction)
- recovering liquefied petroleum gases incidental to petroleum refining (see 324110 Petroleum refineries)
- recovering helium from natural gas (see 325120 Industrial gas manufacturing)

211113 Conventional oil and gas extraction

This Canadian industry comprises establishments primarily engaged in the exploration for, and/or production of, petroleum or natural gas from wells in which the hydrocarbons will initially flow or can be produced using normal pumping techniques.

Illustrative example(s)

- coal gasification and pyrolysis at the mine site
- crude oil, conventional extraction
- fractionating natural gas liquids
- liquefied petroleum gases (LPG) from natural gas, production, mining
- natural butane, ethane, isobutane and propane production
- natural gas cleaning and preparation plants

-
- natural gas liquids recovering and mining
 - oil and gas exploration

Exclusion(s)

- producing crude oil from surface shales or tar sands or from reservoirs in which the hydrocarbons are semisolids and conventional production methods are not possible (see 211114 Non-conventional oil extraction)
- performing oil field services for operators, on a contract or fee basis (see 213118 Services to oil and gas extraction)
- recovering liquefied petroleum gases incidental to petroleum refining (see 324110 Petroleum refineries)

211114 Non-conventional oil extraction

This Canadian industry comprises establishments primarily engaged in producing crude oil from surface shales or tar sands or from reservoirs in which the hydrocarbons are semisolids and conventional production methods are not possible.

Illustrative example(s)

- bitumen production, extraction by mining
- heavy oil in place, solution gas drive recovering
- petroleum, from shale or sand, production
- shale oil mining
- tar sand mining for oil extraction

Exclusion(s)

- exploration for, and/or production of, petroleum or natural gas from wells in which the hydrocarbons will initially flow or can be produced using normal pumping techniques (see 211113 Conventional oil and gas extraction)
- performing oil field services for operators, on a contract or fee basis (see 213118 Services to oil and gas extraction)
- recovering liquefied petroleum gases incidental to petroleum refining (see 324110 Petroleum refineries)

212 Mining and quarrying (except oil and gas)

This subsector comprises establishments primarily engaged in mining, beneficiating or otherwise preparing metallic and non-metallic minerals, including coal.

Exclusion(s)

- providing support services, on a contract or fee basis, required for the mining and quarrying of minerals (see 21311 Support activities for mining, and oil and gas extraction)

2121 Coal mining

This industry group comprises establishments primarily engaged in mining bituminous and lignite coal by underground mining, and auger mining, strip mining, culm bank mining and other surface mining. Mining operations and preparation plants (also known as cleaning plants and washeries), whether or not such plants are operated in conjunction with mine sites, are included.

21211 Coal mining

This industry comprises establishments primarily engaged in mining bituminous and lignite coal by underground mining, and auger mining, strip mining, culm bank mining and other surface mining. Mining operations and preparation plants (also known as cleaning plants and washeries), whether or not such plants are operated in conjunction with mine sites, are included.

212114 Bituminous coal mining

This Canadian industry comprises establishments primarily engaged in mining bituminous coal. Mining operations and preparation plants (also known as cleaning plants and washeries), whether or not such plants are operated in conjunction with mine sites, are included.

Illustrative example(s)

- anthracite mining
- bituminous coal preparation plants
- bituminous coal washeries
- coal mining, bituminous
- culm bank recovery, anthracite (except on a contract basis)
- strip mining, bituminous coal (except on a contract basis)

Exclusion(s)

- producing coal fuel briquettes and packaged fuel (see 324190 Other petroleum and coal product manufacturing)

212115 Subbituminous coal mining

This Canadian industry comprises establishments primarily engaged in mining subbituminous coal. Mining operations and preparation plants (also known as cleaning plants and washeries), whether or not such plants are operated in conjunction with mine sites, are included.

Illustrative example(s)

- breaking, washing, grading, subbituminous coal

Exclusion(s)

- producing coal fuel briquettes and packaged fuel (see 324190 Other petroleum and coal product manufacturing)

212116 Lignite coal mining

This Canadian industry comprises establishments primarily engaged in mining lignite coal. Mining operations and preparation plants (also known as cleaning plants and washeries), whether or not such plants are operated in conjunction with mine sites, are included.

Illustrative example(s)

- brown coal mining
- lignite coal preparation plants
- lignite mining

Exclusion(s)

- producing coal fuel briquettes and packaged fuel (see 324190 Other petroleum and coal product manufacturing)

2122 Metal ore mining

This industry group comprises establishments primarily engaged in mining metallic minerals (ores). Also included are establishments engaged in ore dressing and beneficiating operations, whether performed at mills operated in conjunction with the mines served or at mills, such as custom mills, operated separately. These include mills that crush, grind, wash, dry, sinter, calcine or leach ore, or perform gravity separation or flotation operations.

21221 Iron ore mining

This industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing iron ores, and manganiferous ores valued chiefly for their iron content. Establishments engaged in the production of sinter and other agglomerates, except those associated with blast furnace operations, are included.

212210 Iron ore mining

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing iron ores, and manganiferous ores valued chiefly for their iron content. Establishments engaged in the production of sinter and other agglomerates, except those associated with blast furnace operations, are included.

Illustrative example(s)

- iron agglomerate and pellet production
- iron ore dressing (beneficiation) plants
- magnoferrite and manganiferous ore valued for iron content, mining

Exclusion(s)

- operating blast furnaces to produce pig iron from iron ore (see 331110 Iron and steel mills and ferro-alloy manufacturing)

21222 Gold and silver ore mining

This industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing ores valued chiefly for their gold or silver content.

212220 Gold and silver ore mining

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing ores valued chiefly for their gold or silver content.

21223 Copper, nickel, lead and zinc ore mining

This industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing ores valued chiefly for their copper, nickel, lead or zinc content.

212231 Lead-zinc ore mining

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing lead ores, zinc ores or lead-zinc ores.

212232 Nickel-copper ore mining

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing nickel or nickel-copper ores.

Exclusion(s)

- mining copper ores combined with zinc or any mineral other than nickel (see 212233 Copper-zinc ore mining)

212233 Copper-zinc ore mining

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing copper or copper-zinc ores. Establishments engaged in the recovery of copper concentrates by the precipitation and leaching of copper ore are also included.

Exclusion(s)

- mining nickel-copper ores (see 212232 Nickel-copper ore mining)
- recovery of refined copper by leaching copper concentrates (see 331410 Non-ferrous metal (except aluminum) smelting and refining)

21229 Other metal ore mining

This industry comprises establishments, not classified to any other industry, primarily engaged in mining, beneficiating or otherwise preparing metallic ores, such as uranium-radium-vanadium ores, molybdenum ores, antimony ores, columbium ores, illmenite ores, magnesium ores, tantalum ores and tungsten ores.

Exclusion(s)

- mining, beneficiating or otherwise preparing iron ores (see 212210 Iron ore mining)
- mining, beneficiating or otherwise preparing ores valued chiefly for their gold or silver content (see 212220 Gold and silver ore mining)
- mining, beneficiating or otherwise preparing ores valued chiefly for their copper, nickel, lead or zinc content (see 21223 Copper, nickel, lead and zinc ore mining)

212291 Uranium ore mining

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing uranium-radium-vanadium ores.

Illustrative example(s)

- leaching of uranium or radium ore at mine site
- radioactive ore mining
- radium, uranium and yttrium ore mining
- uranium ore milling
- vanadium ore mining

Exclusion(s)

- mining, beneficiating or otherwise preparing molybdenum ores, antimony ores, columbium ores, ilmenite ores, magnesium ores, tantalum ores and tungsten ores (see 212299 All other metal ore mining)

212299 All other metal ore mining

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in mining, beneficiating or otherwise preparing metallic ores.

Illustrative example(s)

- molybdenum ore mining
- ore (e.g., antimony, beryllium, cerium, chromite, chromium, cobalt) mining
- ore (e.g., columbium, ilmenite, iridium, magnesium, manganese, palladium, roscoelite) mining
- ore (e.g., ruthenium, scheelite, tantalum, tin, titanium, tungsten, quicksilver, zirconium) mining
- ore dressing and beneficiating (e.g., cobalt, manganese, tantalum, tungsten)
- rare-earths ore mining

Exclusion(s)

- mining, beneficiating or otherwise preparing uranium-radium-vanadium ores (see 212291 Uranium ore mining)

2123 Non-metallic mineral mining and quarrying

This industry group comprises establishments primarily engaged in mining or quarrying non-metallic minerals, except coal. Primary preparation plants, such as those engaged in crushing, grinding and washing, are included.

Exclusion(s)

- manufacturing brick and other structural clay products (see 327120 Clay building material and refractory manufacturing)
- manufacturing cement (see 327310 Cement manufacturing)
- manufacturing lime (see 327410 Lime manufacturing)
- cutting and finishing stone and stone products (see 327990 All other non-metallic mineral product manufacturing)

21231 Stone mining and quarrying

This industry comprises establishments primarily engaged in mining or quarrying dimension stone, rough blocks or slabs of stone, and crushed and broken stone.

212314 Granite mining and quarrying

This Canadian industry comprises establishments primarily engaged in mining or quarrying dimension granite, rough blocks or slabs of granite, and crushed and broken granite, including related rocks.

Illustrative example(s)

- diorite or gneiss quarrying
- granite mining and quarrying
- syenite (except nepheline), quarrying

212315 Limestone mining and quarrying

This Canadian industry comprises establishments primarily engaged in mining or quarrying dimension limestone, rough blocks or slabs of limestone, and crushed and broken limestone, including related rocks. Establishments engaged in the grinding or pulverizing of limestone are also included.

Illustrative example(s)

- agricultural limestone, ground (except fertilizer)
- calcareous tufa, crushed and broken, quarrying
- cement rock, quarrying
- chalk mine or quarry
- dolomite, crushed and broken stone, quarrying
- travertine, quarrying

Exclusion(s)

- producing lime (see 327410 Lime manufacturing)

212316 Marble mining and quarrying

This Canadian industry comprises establishments primarily engaged in mining or quarrying dimension marble, rough blocks or slabs of marble, and crushed and broken marble. Establishments engaged in mining or quarrying slate are also included.

Illustrative example(s)

- diabase, quarrying
- gabbro, quarrying
- marble quarry
- riprap (except limestone and granite), quarrying
- slate mining or quarrying
- volcanic rock, quarrying

212317 Sandstone mining and quarrying

This Canadian industry comprises establishments primarily engaged in mining or quarrying dimension sandstone, rough blocks or slabs of sandstone, and crushed and broken sandstone.

Illustrative example(s)

- ganister, quarrying
- grits, crushed and broken stone mining
- quartzite, quarrying
- sandstone mining or quarrying

21232 Sand, gravel, clay, and ceramic and refractory minerals mining and quarrying

This industry comprises establishments primarily engaged in operating sand and gravel pits, including dredging for sand and gravel; mining or quarrying shale; and mining, beneficiating or otherwise preparing kaolin or ball clay, including china clay, paper and slip clays, and other clays and refractory minerals.

212323 Sand and gravel mining and quarrying

This Canadian industry comprises establishments primarily engaged in operating sand and gravel pits, including dredging for sand and gravel, and washing, screening or otherwise preparing sand and gravel.

Illustrative example(s)

- fill dirt pits
- gravel pit
- sand pit or quarry

212326 Shale, clay and refractory mineral mining and quarrying

This Canadian industry comprises establishments primarily engaged in mining or quarrying shale and mining, beneficiating or otherwise preparing kaolin or ball clay and other clays and refractory minerals. Mines operated in conjunction with plants that manufacture cement, brick or other structural clay products, or pottery and related products, are included in this Canadian industry when separate reports are not available.

Illustrative example(s)

- bentonite mining
- common clay quarrying
- fuller's earth mining
- nepheline syenite mining

Exclusion(s)

- grinding, pulverizing or otherwise treating ceramic minerals, not in conjunction with mining or quarrying operations (see 327110 Pottery, ceramics and plumbing fixture manufacturing)
- grinding, pulverizing or otherwise treating clay and refractory minerals, not in conjunction with mining or quarrying operations (see 327120 Clay building material and refractory manufacturing)

21239 Other non-metallic mineral mining and quarrying

This industry comprises establishments, not classified to any other industry, primarily engaged in mining, beneficiating or otherwise preparing non-metallic minerals, such as asbestos, gypsum and potash, and extracting peat.

Exclusion(s)

- mining or quarrying dimension stone (see 21231 Stone mining and quarrying)
- operating sand and gravel pits and dredging for sand and gravel (see 212323 Sand and gravel mining and quarrying)

-
- mining or quarrying shale and mining, beneficiating, or otherwise preparing clays and refractory minerals (see 212326 Shale, clay and refractory mineral mining and quarrying)
 - production of phosphoric acid, superphosphates or other manufactured phosphate compounds or chemicals (see 325313 Chemical fertilizer (except potash) manufacturing)

212392 Diamond mining

This Canadian industry comprises establishments primarily engaged in mining diamonds of industrial or gem quality.

212393 Salt mining

This Canadian industry comprises establishments primarily engaged in mining rock salt or in the recovery of salt from brine wells.

Illustrative example(s)

- rock salt mining
- rock salt processing at the mine site
- salt brining (deposit extraction)
- salt refining at the mine site

212394 Asbestos mining

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing asbestos.

Illustrative example(s)

- amosite, milled fibre, mining
- chrysotile fibre, milling
- crocidolite, milled fibre, mining

212395 Gypsum mining

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing gypsum.

Illustrative example(s)

- alabaster (gypsum) mining
- hydrous calcium sulphate (gypsum) mining
- selenite mining

212396 Potash mining

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing potash.

Illustrative example(s)

- muriate of potash, mining
- potash screening and pulverizing, mining

212397 Peat extraction

This Canadian industry comprises establishments primarily engaged in extracting and processing peat.

Illustrative example(s)

- peat moss digging or harvesting

-
- peat moss harvesting, extraction, cutting
 - peat, fuel, mining
 - screening peat
 - shredding peat mining

212398 All other non-metallic mineral mining and quarrying

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in mining, beneficiating or otherwise preparing non-metallic minerals.

Illustrative example(s)

- amethyst mining
- epsomite mining
- fluorspar mining
- gem stone mining
- mica mining
- sienna mining
- sulphur, ground or otherwise treated
- talc mining

Exclusion(s)

- mining or quarrying dimension stone (see 21231 Stone mining and quarrying)
- operating sand and gravel pits and dredging for sand and gravel (see 212323 Sand and gravel mining and quarrying)
- mining or quarrying shale and mining, beneficiating or otherwise preparing clays and refractory minerals (see 212326 Shale, clay and refractory mineral mining and quarrying)
- mining diamonds of industrial or gem quality (see 212392 Diamond mining)
- mining or recovering salt from brine wells (see 212393 Salt mining)
- mining, beneficiating or otherwise preparing asbestos (see 212394 Asbestos mining)
- mining, beneficiating or otherwise preparing gypsum (see 212395 Gypsum mining)
- mining, beneficiating or otherwise preparing potash (see 212396 Potash mining)
- extracting and processing peat (see 212397 Peat extraction)

213 Support activities for mining, and oil and gas extraction

This subsector comprises establishments primarily engaged in providing support services, on a contract or fee basis, for the mining and quarrying of minerals and for the extraction of oil and gas. Establishments engaged in the exploration for minerals, other than oil or gas, are included. Exploration includes traditional prospecting methods, such as taking ore samples and making geological observations at prospective sites.

2131 Support activities for mining, and oil and gas extraction

This industry group comprises establishments primarily engaged in providing support services, on a contract or fee basis, for the mining and quarrying of minerals and for the extraction of oil and gas. Establishments engaged in the exploration for minerals, other than oil or gas, are included. Exploration includes traditional prospecting methods, such as taking ore samples and making geological observations at prospective sites.

21311 Support activities for mining, and oil and gas extraction

This industry comprises establishments primarily engaged in providing support services, on a contract or fee basis, for the mining and quarrying of minerals and for the extraction of oil and gas. Establishments engaged in the exploration for minerals, other than oil or gas, are included. Exploration includes traditional prospecting methods, such as taking ore samples and making geological observations at prospective sites.

Exclusion(s)

- performing geophysical surveying services, on a contract or fee basis (see 541360 Geophysical surveying and mapping services)

213111 Oil and gas contract drilling

This Canadian industry comprises establishments primarily engaged in drilling wells for oil or gas field operations, for others, on a contract or fee basis.

213117 Contract drilling (except oil and gas)

This Canadian industry comprises establishments primarily engaged in diamond, test, prospect and other types of drilling, for minerals, other than oil and gas, on a contract or fee basis.

Illustrative example(s)

- contract diamond drilling, metallic minerals
- prospect drilling for non-metallic minerals (except fuels), on contract basis
- test drilling for non-metallic minerals mining (except fuels), on a contract basis

213118 Services to oil and gas extraction

This Canadian industry comprises establishments primarily engaged in performing oil and gas field services, except contract drilling, for others, on a contract or fee basis.

Illustrative example(s)

- acidizing wells, on a contract basis
- cementing oil and gas well casings, on a contract basis
- cleaning out (e.g., bailing out, steam and swabbing) oil and gas wells, on a contract basis
- contract battery operators, oil field
- cutting casings, tubes and rods, oil field
- drilling water intake wells, on a contract basis
- excavating slush pits and cellars, on a contract basis
- shot-hole drilling service, oil and gas field, on a contract basis
- well foundation building, at oil and gas wells, on a contract basis
- well pumping, oil and gas, on a contract basis

Exclusion(s)

- performing exploration for oil or gas, other than geophysical (see 21111 Oil and gas extraction)
- contract drilling for oil and gas (see 213111 Oil and gas contract drilling)

213119 Other support activities for mining

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in performing mining services for others, except drilling, on a contract or fee basis. Establishments engaged in the exploration for minerals are included. Such exploration is often accomplished using purchased services of specialty businesses, such as contract drilling services to obtain core samples.

Illustrative example(s)

- draining or pumping of mines, on a contract basis
- overburden removal, mines, on a contract basis

Exclusion(s)

- performing geophysical surveying services on a contract or fee basis (see 541360 Geophysical surveying and mapping services)

22 Utilities

This sector comprises establishments primarily engaged in operating electric, gas and water utilities. These establishments generate, transmit, control and distribute electric power; distribute natural gas; treat and distribute water; operate sewer systems and sewage treatment facilities; and provide related services, generally through a permanent infrastructure of lines, pipes and treatment and processing facilities.

221 Utilities

This subsector comprises establishments primarily engaged in operating electric, gas and water utilities. These establishments generate, transmit, control and distribute electric power; distribute natural gas; treat and distribute water; operate sewer systems and sewage treatment facilities; and provide related services, generally through a permanent infrastructure of lines, pipes and treatment and processing facilities.

2211 Electric power generation, transmission and distribution

This industry group comprises establishments primarily engaged in the generation of bulk electric power, transmission from generating facilities to distribution centres, and/or distribution to end users.

22111 Electric power generation

This industry comprises establishments primarily engaged in the generation of bulk electric power, by hydraulic energy, fossil fuels, nuclear energy or other processes.

Exclusion(s)

- transmitting and/or distributing electric power (see 22112 Electric power transmission, control and distribution)
- manufacturing batteries for the storage of electricity (see 335910 Battery manufacturing)
- operating incinerators that generate electricity (see 562210 Waste treatment and disposal)
- concurrent generation of steam and electricity, co-generation (classified according to the primary activity of the establishment operated)

221111 Hydro-electric power generation

This Canadian industry comprises establishments primarily engaged in the generation of electricity using hydraulic energy. Establishments that use pumped hydro storage generation processes are included.

221112 Fossil-fuel electric power generation

This Canadian industry comprises establishments primarily engaged in the generation of electricity using fossil fuels (coal, gas, oil) in internal combustion or combustion-turbine conventional steam processes.

221113 Nuclear electric power generation

This Canadian industry comprises establishments primarily engaged in the generation of electric power using nuclear energy.

Exclusion(s)

- operating reactors for nuclear research (see 541710 Research and development in the physical, engineering and life sciences)

221119 Other electric power generation

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in the generation of electricity, using sources such as wind, solar or tidal energy.

Illustrative example(s)

- compressed air electric power generation
- electric power generation (e.g., geothermal, solar, tidal, wind)
- electric power generation (except hydro, fossil fuel or nuclear)

22112 Electric power transmission, control and distribution

This industry comprises establishments primarily engaged in the transmission, distribution or control of electric power.

Exclusion(s)

- generation of electric power (see 22111 Electric power generation)

221121 Electric bulk power transmission and control

This Canadian industry comprises establishments primarily engaged in the transmission of electric power from the generating source to the distribution centre, or in transmission and distribution. The transmission system includes transmission lines and the transformer stations that are integral to transmission. The control of electric power, which includes arranging, facilitating or co-ordinating the transmission of electric power between or among electric utilities, is included.

221122 Electric power distribution

This Canadian industry comprises establishments primarily engaged in the distribution of electric power to the individual user or consumer. The electric power distribution system includes distribution lines and transformer stations integral to power distribution, as well as any dedicated generating stations. Electric power brokers and agents, that arrange the sale of electricity over power distribution systems operated by others, are included.

2212 Natural gas distribution

This industry group comprises establishments primarily engaged in the distribution of natural or synthetic gas to the ultimate consumers through a system of mains. Gas marketers or brokers, that arrange the sale of natural gas over distribution systems operated by others, are included.

22121 Natural gas distribution

This industry comprises establishments primarily engaged in the distribution of natural or synthetic gas to the ultimate consumers through a system of mains. Gas marketers or brokers, that arrange the sale of natural gas over distribution systems operated by others, are included.

221210 Natural gas distribution

This Canadian industry comprises establishments primarily engaged in the distribution of natural or synthetic gas to the ultimate consumers through a system of mains. Gas marketers or brokers, that arrange the sale of natural gas over distribution systems operated by others, are included.

Illustrative example(s)

- distribution and sale of natural gas to the user through mains

2213 Water, sewage and other systems

This industry group comprises establishments primarily engaged in operating water, sewage and related systems.

22131 Water supply and irrigation systems

This industry comprises establishments primarily engaged in operating water collection, treatment and distribution systems for domestic and industrial needs. Establishments primarily engaged in operating irrigation systems are included.

221310 Water supply and irrigation systems

This Canadian industry comprises establishments primarily engaged in operating water collection, treatment and distribution systems for domestic and industrial needs. Establishments primarily engaged in operating irrigation systems are included.

Illustrative example(s)

- irrigation system operation
- water collection, treatment and distribution systems
- water filtration plant operation

22132 Sewage treatment facilities

This industry comprises establishments primarily engaged in operating sewer systems and sewage treatment facilities that collect, treat and dispose of wastewater.

221320 Sewage treatment facilities

This Canadian industry comprises establishments primarily engaged in operating sewer systems and sewage treatment facilities that collect, treat and dispose of wastewater.

Illustrative example(s)

- operating sewage treatment or disposal facilities

Exclusion(s)

- operating waste treatment or disposal facilities, other than wastewater (see 56221 Waste treatment and disposal)

22133 Steam and air-conditioning supply

This industry comprises establishments primarily engaged in the production or distribution of steam and heated or cooled air.

221330 Steam and air-conditioning supply

This Canadian industry comprises establishments primarily engaged in the production or distribution of steam and heated or cooled air.

Illustrative example(s)

- heating plant
- steam generation plant

23 Construction

This sector comprises establishments primarily engaged in constructing, repairing and renovating buildings and engineering works, and in subdividing and developing land. These establishments may operate on their own account or under contract to other establishments or property owners. They may produce complete projects or just

parts of projects. Establishments often subcontract some or all of the work involved in a project, or work together in joint ventures. Establishments may produce new construction, or undertake repairs and renovations to existing structures.

A construction establishment may be the only establishment of an enterprise, or one of several establishments of an integrated real estate enterprise engaged in the land assembly, development, financing, building and sale of large projects.

There are substantial differences in the types of equipment, work force skills, and other inputs required by establishments in this sector. To highlight these differences and variations in the underlying production functions, this sector is divided into three subsectors. Establishments are distinguished initially between those that undertake projects that require several different construction activities (known as trades) to be performed, and establishments that specialize in one trade.

The former are classified in subsectors 236 Construction of buildings and 237 Heavy and civil engineering construction, depending upon whether they are primarily engaged in the construction of buildings or in heavy construction and civil engineering projects. Establishments in these subsectors complete projects using their own labour force, by subcontracting, usually to trade contractors, or a combination of own account and subcontracting activities. Establishments classified in these subsectors are known by a variety of designations, such as general contractor, design-builder, speculative builder, operative builder and construction manager. The designation depends on the scope of the projects they undertake, the degree of responsibility and risk that they assume, the type of structure that they produce, and whether they work on contract for an owner or on their own account.

General contractors typically work under contract to a client (the owner of the land and the building or structure to be constructed), and undertake projects that require several specialized construction activities to be performed. Often the general contractor will subcontract some of the specialized tasks to other establishments.

Design-builders are similar to general contractors. However, in a design-build project a single contract is signed with the owner that makes the contractor responsible for providing the architectural and engineering designs. The design-builder therefore is responsible for the design of the project as well as its construction.

Construction establishments that build on their own account, for sale to others, are known as speculative builders, operative builders or merchant builders. They are most often engaged in the construction of residential buildings.

Construction managers provide oversight and scheduling services to the owner, for the most part during the actual construction process. This type of service is sometimes referred to as agency construction management, to distinguish it from a type of general contracting known as at-risk construction management. On the other hand, project management, which is a turnkey-type service involving the entire project, including feasibility studies, the arranging of financing, and the management of the contract bidding and selection process, is classified in 54133 Engineering services when it is the primary activity of an establishment.

Establishments that specialize in one particular construction activity, or trade, are generally classified in subsector 238 Specialty trade contractors. However, in order to conform to the generally accepted distinctions made by construction businesses themselves, some types of specialized establishments involved in road building and civil engineering are classified in subsector 237 Heavy and civil engineering construction.

Subsector 238, Specialty trade contractors, comprises establishments engaged in trade activities generally needed in the construction of buildings and structures, such as masonry, painting, or electrical work. Specialty trade contractors usually work under contract to another construction establishment but, especially in renovation and repair construction, they may contract directly with the owner of the property.

A significant amount of construction work is performed by enterprises that are primarily engaged in some business other than construction, for these enterprises' own use, using employees and equipment of the enterprise. This activity is not included in the construction sector unless the construction work performed is the primary activity of a separate establishment of the enterprise. However, if separate establishments do exist, they are classified in the construction sector.

Exclusion(s)

- manufacturing and installing building equipment, such as power boilers; manufacturing pre-fabricated buildings (see 31-33 Manufacturing)
- operating highways, streets and bridges (see 48-49 Transportation and warehousing)
- project management services, when it is a primary activity (see 541330 Engineering services)
- maintenance of rights of way for power, communication and pipe lines; and cleaning building exteriors, after construction (see 56 Administrative and support, waste management and remediation services)

236 Construction of buildings

This subsector comprises establishments primarily engaged in the construction of buildings. Buildings are distinguished by their primary function, such as residential, commercial and industrial. Establishments may produce new construction, or undertake additions, alterations, or maintenance and repairs to existing structures. The on-site assembly of precast, panellized, and prefabricated buildings and construction of temporary buildings are included in this subsector. Part or all of the production work for which the establishments in this subsector have responsibility may be subcontracted to other construction establishments - usually specialty trade contractors.

2361 Residential building construction

This industry group comprises establishments primarily engaged in the construction or remodelling and renovation of single-family and multi-family residential buildings. Included in this industry group are residential housing general contractors, operative builders and remodellers of residential structures, residential project construction management firms, and residential design-build firms.

23611 Residential building construction

This industry comprises establishments primarily engaged in the construction or remodelling and renovation of single-family and multi-family residential buildings. Included in this industry are residential housing general contractors, operative builders and remodellers of residential structures, residential project construction management firms, and residential design-build firms.

236110 Residential building construction

This Canadian industry comprises establishments primarily engaged in the construction or remodelling and renovation of single-family and multi-family residential buildings. These establishments include residential housing general contractors, operative builders and remodellers of residential structures, residential project construction management firms, and residential design-build firms.

Illustrative example(s)

- additions, alterations and renovations, residential buildings
- apartment building, construction
- construction management, new residential operative builders
- cottages construction
- fire and flood restoration of residential homes, by general contractors
- handyman construction services, residential buildings
- home builders, operative
- house construction by custom home builders
- log home, construction
- modular housing assembly and installation on site, construction

Exclusion(s)

- performing specialized construction work on houses and other residential buildings, generally on a subcontract basis (see 238 Specialty trade contractors)
- performing manufactured (mobile) home set-up and tie-down work (see 238990 All other specialty trade contractors)

-
- constructing and leasing residential buildings on their own account (see 53111 Lessors of residential buildings and dwellings)

2362 Non-residential building construction

This industry group comprises establishments primarily engaged in the construction (including new work, additions and major alterations) of industrial, commercial and institutional buildings. This industry group includes non-residential general contractors, non-residential operative builders, non-residential design-build firms, and non-residential construction management firms.

23621 Industrial building and structure construction

This industry comprises establishments primarily engaged in the construction (including new work, additions and major alterations) of industrial buildings (except warehouses). The construction of selected additional structures, whose production processes are similar to those for industrial buildings (e.g., incinerators, cement plants, blast furnaces, and similar non-building structures), is included in this industry. Included in this industry are industrial building general contractors, industrial building operative builders, industry building design-build firms, and industrial building construction management firms.

236210 Industrial building and structure construction

This Canadian industry comprises establishments primarily engaged in the construction (including new work, additions and major alterations) of industrial buildings (except warehouses). The construction of selected additional structures, whose production processes are similar to those for industrial buildings (e.g., incinerators, cement plants, blast furnaces, and similar non-building structures), is included in this industry. Included in this industry are industrial building general contractors, industrial building operative builders, industry building design-build firms, and industrial building construction management firms.

Illustrative example(s)

- assembly plant (e.g., automobile and truck) construction
- cement plants, construction
- industrial building or plant construction, general contractors
- industrial incinerators, furnaces, blast furnaces and kiln construction, general contractors
- materials recovery facilities, construction

Exclusion(s)

- constructing warehouses (see 236220 Commercial and institutional building construction)
- constructing water treatment plants, sewage treatment plants, and pumping stations for water and sewer systems (see 237110 Water and sewer line and related structures construction)
- constructing oil refineries and petrochemical plants (see 237120 Oil and gas pipeline and related structures construction)
- constructing power generation plants (except hydroelectric) (see 237130 Power and communication line and related structures construction)
- performing specialized construction work on industrial buildings, generally on a subcontract basis (see 238 Specialty trade contractors)

23622 Commercial and institutional building construction

This industry comprises establishments primarily engaged in the construction (including new work, additions and major alterations) of commercial and institutional buildings and related structures, such as stadiums, grain elevators, and indoor swimming pools. This industry includes establishments responsible for the on-site assembly of modular or prefabricated commercial and institutional buildings. Included in this industry are commercial and institutional building general contractors, commercial and institutional building operative builders, commercial and institutional building design-build firms, and commercial and institutional building construction management firms.

236220 Commercial and institutional building construction

This Canadian industry comprises establishments primarily engaged in the construction (including new work, additions and major alterations) of commercial and institutional buildings and related structures, such as stadiums, grain elevators, and indoor swimming pools. This industry includes establishments responsible for the on-site assembly of modular or prefabricated commercial and institutional buildings. Included in this industry are commercial and institutional building general contractors, commercial and institutional building operative builders, commercial and institutional building design-build firms, and commercial and institutional building construction management firms.

Illustrative example(s)

- hotels and motels construction
- institutional buildings construction (e.g., educational buildings, hospitals, libraries)
- office buildings and complexes, construction
- public warehouse construction
- religious buildings construction (e.g., churches, synagogues, temples, mausoleums)
- sports facilities, recreational (e.g., arenas, indoor gymnasium and tennis courts), construction
- transportation facilities building construction (e.g., bus shelter, terminals, hangars, stations)

Exclusion(s)

- constructing structures that are integral parts of utility systems (e.g., storage tanks, pumping stations) or are used to produce products for these systems (e.g., power plants, refineries) (see 2371 Utility system construction)
- performing specialized construction work on commercial and institutional buildings generally on a subcontract basis (see 238 Specialty trade contractors)
- constructing buildings on their own account for rent or lease (see 5311 Lessors of real estate)

237 Heavy and civil engineering construction

This subsector comprises establishments whose primary activity is the construction of entire engineering projects (e.g., highways and dams), and specialty trade contractors, whose primary activity is the production of a specific component for such projects. Establishments may produce new construction, or undertake additions, alterations, or maintenance and repairs to existing structures and works. Establishments in this subsector are classified based on the types of structures that they construct.

Specialty trade contractors in this subsector generally provide specialized services of a type related to heavy and civil engineering construction projects and not normally performed on buildings or building related projects. For example, specialized equipment is needed to paint lines on highways. This equipment is not normally used in building applications so the activity is classified in this subsector. Traffic signal installation, while specific to highways, uses much of the same skills and equipment that are needed for electrical work in building projects and is therefore classified in subsector 238 Specialty trade contractors.

Construction projects involving water resources (e.g., dredging and land drainage) and projects involving open space improvement (e.g., parks and trails) are included in this subsector. Establishments whose primary activity is the subdivision of land into individual building lots usually perform various additional site-improvement activities (e.g., road building and utility line installation) and are included in this subsector.

Exclusion(s)

- construction activities normally performed on buildings or building related projects (see 238 Specialty trade contractors)

2371 Utility system construction

This industry group comprises establishments primarily engaged in the construction of distribution lines and related buildings and structures for utilities (i.e., water, sewer, petroleum, gas, power, and communication). All structures (including buildings) that are integral parts of utility systems (e.g., storage tanks, pumping stations, power plants, and refineries) are included in this industry group.

23711 Water and sewer line and related structures construction

This industry comprises establishments primarily engaged in the construction of water and sewer lines, mains, pumping stations, treatment plants and storage tanks. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to water and sewer line and related structures construction are included. The construction of structures (including buildings) that are integral parts of water and sewer networks (e.g., storage tanks, pumping stations, water treatment plants, and sewage treatment plants) is included in this industry.

237110 Water and sewer line and related structures construction

This Canadian industry comprises establishments primarily engaged in the construction of water and sewer lines, mains, pumping stations, treatment plants and storage tanks. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to water and sewer line and related structures construction are included. The construction of structures (including buildings) that are integral parts of water and sewer networks (e.g., storage tanks, pumping stations, water treatment plants, and sewage treatment plants) is included in this industry.

Illustrative example(s)

- distribution line, sewer and water, construction
- pumping stations, water, construction
- sewage treatment plant, construction management
- storm sewers, construction
- water treatment plant construction

Exclusion(s)

- constructing water intake wells in oil and gas fields (see 213118 Services to oil and gas extraction)
- constructing marine facilities (e.g., ports), flood control structures, dams, or hydroelectric power generation facilities (see 237990 Other heavy and civil engineering construction)

23712 Oil and gas pipeline and related structures construction

This industry comprises establishments primarily engaged in the construction of oil and gas lines, mains, refineries, and storage tanks. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to oil and gas pipeline and related structures construction are included. The construction of structures (including buildings) that are integral parts of oil and gas networks (e.g., storage tanks, pumping stations, and refineries) is included in this industry.

237120 Oil and gas pipeline and related structures construction

This Canadian industry comprises establishments primarily engaged in the construction of oil and gas lines, mains, refineries, and storage tanks. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to oil and gas pipeline and related structures construction are included. The construction of structures (including buildings) that are integral parts of oil and gas networks (e.g., storage tanks, pumping stations, and refineries) is included in this industry.

Illustrative example(s)

- building petrochemical plants
- natural gas processing plant, construction

- oil and gas field distribution line construction
- oil refineries and petrochemical complexes, construction management
- petroleum refinery, construction
- storage tanks, natural gas or oil, construction

Exclusion(s)

- building chemical plants (except petrochemical) and similar process or batch facilities (see 236210 Industrial building and structure construction)

23713 Power and communication line and related structures construction

This industry comprises establishments primarily engaged in the construction of power lines and towers, power plants (except hydroelectric generating facilities), and radio, television, and telecommunications transmitting and receiving towers. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to power and communication line and related structures construction are included. The construction of structures (including buildings) that are integral parts of power and communication networks (e.g., transmitting towers, substations, and power plants) is included.

237130 Power and communication line and related structures construction

This Canadian industry comprises establishments primarily engaged in the construction of power lines and towers, power plants (except hydroelectric generating facilities), and radio, television, and telecommunications transmitting and receiving towers. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to power and communication line and related structures construction are included. The construction of structures (including buildings) that are integral parts of power and communication networks (e.g., transmitting towers, substations, and power plants) is included.

Illustrative example(s)

- alternative energy (e.g., geothermal, ocean wave, solar and wind) structure construction
- co-generation plant construction
- construction management, power and communication lines and related structures
- electric power transmission lines and towers, construction
- fibre-optic cable transmission lines, construction
- underground cable (e.g., cable television, electricity, and telephone) laying
- utility line (e.g., communication and electric power), construction

Exclusion(s)

- constructing broadcast studios and similar non-residential buildings (see 236220 Commercial and institutional building construction)
- constructing hydroelectric generating facilities (see 237990 Other heavy and civil engineering construction)
- performing electrical work within buildings (see 238210 Electrical contractors and other wiring installation contractors)
- line slashing or cutting (except maintenance) (see 238910 Site preparation contractors)
- installing and maintaining telecommunication lines by telecommunication companies (see 517 Telecommunications)
- tree and brush trimming for overhead utility lines (see 561730 Landscaping services)
- locating underground utility lines prior to digging (see 561990 All other support services)

2372 Land subdivision

This industry group comprises establishments primarily engaged in servicing land and subdividing real property into lots, for subsequent sale to builders. Land subdivision precedes any building activity and may create residential lots, commercial tracts or industrial parks.

Servicing of land may include land clearing and excavation work for the installation of roads and utility lines. The extent of the work may vary from project to project and establishments may perform all the work themselves or subcontract it out. Establishments that perform only the legal subdivision of land are not included in this industry group.

23721 Land subdivision

This industry comprises establishments primarily engaged in servicing land and subdividing real property into lots, for subsequent sale to builders. Land subdivision precedes any building activity and may create residential lots, commercial tracts or industrial parks.

Servicing of land may include land clearing and excavation work for the installation of roads and utility lines. The extent of the work may vary from project to project and establishments may perform all the work themselves or subcontract it out. Establishments that perform only the legal subdivision of land are not included in this industry.

237210 Land subdivision

This Canadian industry comprises establishments primarily engaged in servicing land and subdividing real property into lots, for subsequent sale to builders. Land subdivision precedes any building activity and may create residential lots, commercial tracts or industrial parks.

Servicing of land may include land clearing and excavation work for the installation of roads and utility lines. The extent of the work may vary from project to project and establishments may perform all the work themselves or subcontract it out. Establishments that perform only the legal subdivision of land are not included.

Illustrative example(s)

- building lot subdividing, land development
- land (except cemeteries) subdividers
- land servicing (hydro, sewer and water) and land subdivision
- subdividing and servicing land owned by others

Exclusion(s)

- constructing buildings, for sale, on lots they subdivide (see 236 Construction of buildings)
- installing utilities on a subcontract basis for land subdividers (see 2371 Utility system construction)
- installing roads on a subcontract basis for land subdividers (see 237310 Highway, street and bridge construction)
- preparing land owned by others for building construction (see 238910 Site preparation contractors)
- constructing buildings, for rent or own use, on lots they subdivide (see 5311 Lessors of real estate)
- legal subdivision of land without land preparation is classified elsewhere based on the primary activity of the establishment

2373 Highway, street and bridge construction

This industry group comprises establishments primarily engaged in the construction of highways (including elevated), streets, roads, airport runways, public sidewalks, or bridges. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to highway, street, and bridge construction (e.g., installing guardrails on highways) are included.

23731 Highway, street and bridge construction

This industry comprises establishments primarily engaged in the construction of highways (including elevated), streets, roads, airport runways, public sidewalks, or bridges. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to highway, street, and bridge construction (e.g., installing guardrails on highways) are included.

237310 Highway, street and bridge construction

This Canadian industry comprises establishments primarily engaged in the construction of highways (including elevated), streets, roads, airport runways, public sidewalks, or bridges. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to highway, street, and bridge construction (e.g., installing guardrails on highways) are included.

Illustrative example(s)

- bridge, construction
- guardrail construction on highways
- highway, road, street and bridge, construction management
- painting or marking lines (e.g., parking lots, highway lines, traffic lanes)
- repairing highways, roads, streets, or airport runways
- resurfacing and surfacing highways, roads, streets, bridges or airport runways
- sign erection (e.g., highway, street, road, bridge) contractors

Exclusion(s)

- constructing tunnels (see 237990 Other heavy and civil engineering construction)
- highway lighting and signal installation (see 238210 Electrical contractors and other wiring installation contractors)
- painting bridges (see 238320 Painting and wall covering contractors)
- constructing parking lots and private driveways and sidewalks, or erecting billboards (see 238990 All other specialty trade contractors)

2379 Other heavy and civil engineering construction

This industry group comprises establishments, not classified to any other industry group, primarily engaged in constructing heavy and civil engineering works. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to these civil engineering construction projects (such as marine pile driving) are included. Construction projects involving water resources (e.g., dredging and land drainage), development of marine facilities, and open space recreational construction projects (e.g., parks and trails) are included in this industry.

23799 Other heavy and civil engineering construction

This industry comprises establishments, not classified to any other industry, primarily engaged in constructing heavy and civil engineering works. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to these civil engineering construction projects (such as marine pile driving) are included. Construction projects involving water resources (e.g., dredging and land drainage), development of marine facilities, and open space recreational construction projects (e.g., parks and trails) are included in this industry.

237990 Other heavy and civil engineering construction

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in constructing heavy and civil engineering works. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to these civil engineering construction projects (such as marine pile driving) are included. Construction projects involving water resources (e.g., dredging and land drainage), development of marine facilities, and open space recreational construction projects (e.g., parks and trails) are included in this industry.

Illustrative example(s)

- civil engineering (recreational) construction (e.g., golf course, playground, sports field/facilities)
- civil engineering (recreational) construction (e.g., indoor ice rink, outdoor tennis court)
- docks, piers and wharves, construction
- earth retention system construction

-
- flood control project construction
 - harbour and port facility construction
 - hydroelectric power plant construction
 - light rail system construction
 - miscellaneous heavy and civil engineering construction, construction management
 - nuclear waste disposal site construction
 - subway construction
 - tunnel construction

Exclusion(s)

- constructing water mains, sewers, and related structures (see 237110 Water and sewer line and related structures construction)
- constructing oil and gas pipelines and related structures (see 237120 Oil and gas pipeline and related structures construction)
- constructing power and communication transmission lines and related structures (see 237130 Power and communication line and related structures construction)
- constructing highways, streets, and bridges (see 237310 Highway, street and bridge construction)
- trenching (except underwater) (see 238910 Site preparation contractors)

238 Specialty trade contractors

This subsector comprises establishments primarily engaged in trade activities generally needed in the construction of buildings and structures, such as masonry, painting, or electrical work. The work performed may include new work, additions, alterations, maintenance, and repairs. Specialty trade contractors usually work under contract to general contractors or operative builders to carry out a component of an overall project. However, they may contract directly with the owner of the property, especially in renovation and repair construction.

Not all specialized trade activities are classified in this subsector. In order to conform to the generally accepted distinctions made by construction businesses themselves, some types of specialized establishments involved in heavy and civil engineering construction are classified in subsector 237 Heavy and civil engineering construction.

Usually most of the work is carried out at the construction site. Some trade contractors operate shops in which they carry out job-specific prefabrication and other work. However, establishments that manufacture structural components such as steel and pre-cast concrete, or that manufacture building equipment such as boilers and elevators, are classified in sector 31-33 Manufacturing even if they install these goods themselves.

The specialized activities classified in this subsector range from the initial site preparation for new construction, through the construction of building foundations and structures, the installation of building equipment and systems, to the finishing of buildings and other structures.

Exclusion(s)

- providing specialized services of a type related to heavy and civil engineering construction, and not normally performed on buildings or building-related projects (see 237 Heavy and civil engineering construction)
- wholesaling construction materials (see 41 Wholesale trade)
- retailing construction materials (see 44-45 Retail trade)

2381 Foundation, structure, and building exterior contractors

This industry group comprises establishments primarily engaged in the specialty trades needed to complete the basic structure (i.e., foundation, frame, and shell) of buildings. The work performed may include new work, additions, alterations, maintenance, and repairs.

23811 Poured concrete foundation and structure contractors

This industry comprises establishments primarily engaged in pouring and finishing concrete foundations and structural elements. This industry also includes establishments performing grout and shotcrete work. The work performed may include new work, additions, alterations, maintenance, and repairs.

238110 Poured concrete foundation and structure contractors

This Canadian industry comprises establishments primarily engaged in pouring and finishing concrete foundations and structural elements. This industry also includes establishments performing grout and shotcrete work. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- concrete footing and foundation contractors
- concrete resurfacing
- mud-jacking contractors
- retaining walls, poured concrete, construction
- shotcrete contractors

Exclusion(s)

- constructing or paving streets, highways, and public sidewalks (see 237310 Highway, street and bridge construction)
- erecting and dismantling forms for poured concrete (see 238190 Other foundation, structure and building exterior contractors)
- concrete sealing, coating, waterproofing, or dampproofing (see 238390 Other building finishing contractors)
- paving residential driveways, commercial parking lots, and other private parking (see 238990 All other specialty trade contractors)

23812 Structural steel and precast concrete contractors

This industry comprises establishments primarily engaged in: (1) erecting and assembling structural parts made from steel or precast concrete (e.g., steel beams, structural steel components, and similar products of precast concrete); and/or (2) assembling and installing other steel construction products (e.g., steel rods, bars, rebar, mesh, and cages) to reinforce poured-in-place concrete. The work performed may include new work, additions, alterations, maintenance, and repairs.

238120 Structural steel and precast concrete contractors

This Canadian industry comprises establishments primarily engaged in: (1) erecting and assembling structural parts made from steel or precast concrete (e.g., steel beams, structural steel components, and similar products of precast concrete); and/or (2) assembling and installing other steel construction products (e.g., steel rods, bars, rebar, mesh, and cages) to reinforce poured-in-place concrete. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- balconies, precast, concrete, installation
- reinforcing rods, bars, mesh and cage, installation
- reinforcing steel contractors
- structural steel erection, contractors

Exclusion(s)

- pouring concrete at the construction site for building foundations or structural elements (see 238110 Poured concrete foundation and structure contractors)

23813 Framing contractors

This industry comprises establishments primarily engaged in structural framing and sheathing using materials other than structural steel or concrete. The work performed may include new work, additions, alterations, maintenance, and repairs.

238130 Framing contractors

This Canadian industry comprises establishments primarily engaged in structural framing and sheathing using materials other than structural steel or concrete. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- building framing (except structural steel), installation
- post framing contractors
- prefabricated wood frame components (e.g., trusses), installation
- stud walls, wood or steel, installation
- wood frame components (e.g., truss), fabrication on site

Exclusion(s)

- installing structural steel framing or precast concrete framing (see 238120 Structural steel and precast concrete contractors)
- constructing brick, block, stone foundations (see 238140 Masonry contractors)
- finish carpentry (see 238350 Finish carpentry contractors)

23814 Masonry contractors

This industry comprises establishments primarily engaged in masonry work, stone setting, brick laying, and other stone work. The work performed may include new work, additions, alterations, maintenance, and repairs.

238140 Masonry contractors

This Canadian industry comprises establishments primarily engaged in masonry work, stone setting, brick laying, and other stone work. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- bricklaying, contractors
- cement block laying
- field stone, installation
- glass block laying
- masonry contractors
- masonry pointing, cleaning or caulking
- retaining wall construction, block, stone, or brick, contractors

Exclusion(s)

- erecting the basic structure of buildings by pouring concrete (see 238110 Poured concrete foundation and structure contractors)
- interior marble, granite and slate work (see 238340 Tile and terrazzo contractors)
- laying precast stones or bricks for patios, sidewalks, and driveways; or paving residential driveways, commercial parking lots and other private parking (see 238990 All other specialty trade contractors)

23815 Glass and glazing contractors

This industry comprises establishments primarily engaged in installing glass panes in prepared openings (i.e., glazing work) and other glass work for buildings. The work performed may include new work, additions, alterations, maintenance, and repairs.

238150 Glass and glazing contractors

This Canadian industry comprises establishments primarily engaged in installing glass panes in prepared openings (i.e., glazing work) and other glass work for buildings. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- curtain wall, glass, installation
- glass cladding installation
- glass installation (except automotive), contractors
- glass tinting, construction
- glazing work, contractors
- hermetically sealed window units, commercial type, installation
- stained glass, installation

Exclusion(s)

- installing prefabricated window units (see 238350 Finish carpentry contractors)
- replacement, repair, and/or tinting of automotive glass (see 811122 Automotive glass replacement shops)

23816 Roofing contractors

This industry comprises establishments primarily engaged in roofing. This industry also includes establishments treating roofs (i.e., spraying, painting, or coating) and installing skylights. The work performed may include new work, additions, alterations, maintenance, and repairs.

238160 Roofing contractors

This Canadian industry comprises establishments primarily engaged in roofing. This industry also includes establishments treating roofs (i.e., spraying, painting, or coating) and installing skylights. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- asphalt roof shingles, installation
- painting, spraying or coating of roofs
- roof membrane, installation
- roofing installation
- sheet metal roofing, installation
- skylights, installation

Exclusion(s)

- installing roof trusses and sheathing attached to trusses (see 238130 Framing contractors)
- installing downspouts, gutters, fascia, and soffits (see 238170 Siding contractors)

23817 Siding contractors

This industry comprises establishments primarily engaged in installing siding of wood, aluminum, vinyl or other exterior finish material (except brick, stone, stucco, or curtain wall). This industry also includes establishments installing eavestroughs, gutters and downspouts. The work performed may include new work, additions, alterations, maintenance, and repairs.

238170 Siding contractors

This Canadian industry comprises establishments primarily engaged in installing siding of wood, aluminum, vinyl or other exterior finish material (except brick, stone, stucco, or curtain wall). This industry also includes establishments installing eavestroughs, gutters and downspouts. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- eavestroughing, contractors
- fascia and soffit, metal and plastic, installation
- siding, contractors (installation and repair)
- vinyl siding, soffit and fascia, installation
- wood siding, installation

Exclusion(s)

- installing brick, stone, or stucco building exterior finish materials (see 238140 Masonry contractors)
- installing curtain wall (see 238190 Other foundation, structure and building exterior contractors)
- installing sheet metal duct work (see 238220 Plumbing, heating and air-conditioning contractors)

23819 Other foundation, structure and building exterior contractors

This industry comprises establishments, not classified to any other industry, primarily engaged in foundation, structure and building exterior trades work. The work performed may include new work, additions, alterations, maintenance, and repairs.

238190 Other foundation, structure and building exterior contractors

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in foundation, structure and building exterior trades work. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- awning installation
- balconies, metal, installation
- cathodic protection, installation
- ornamental metal work, installation, contractors
- store fronts, metal or metal frame, installation
- welding contractors, operating at site of construction

Exclusion(s)

- poured concrete foundation and structure work (see 238110 Poured concrete foundation and structure contractors)
- erecting and assembling structural parts made from steel or precast concrete (see 238120 Structural steel and precast concrete contractors)
- framing buildings (see 238130 Framing contractors)
- masonry work (see 238140 Masonry contractors)
- glass and glazing work (see 238150 Glass and glazing contractors)
- installing or repairing roofs (see 238160 Roofing contractors)
- installing siding (see 238170 Siding contractors)
- fireproofing buildings contractors (see 238310 Drywall and insulation contractors)

2382 Building equipment contractors

This industry group comprises establishments primarily engaged in installing or servicing equipment that forms part of a building mechanical system (e.g., electricity, water, heating, and cooling). The work performed may include new work, additions, alterations, or maintenance and repairs. Contractors installing specialized building equipment, such as elevators, escalators, service station equipment, and central vacuum cleaning systems are also included.

23821 Electrical contractors and other wiring installation contractors

This industry comprises establishments primarily engaged in installing or servicing electrical wiring and equipment. Electrical contractors included in this industry may include both the parts and labour when performing work. Electrical contractors may perform new work, additions, alterations, maintenance, and repairs.

238210 Electrical contractors and other wiring installation contractors

This Canadian industry comprises establishments primarily engaged in installing or servicing electrical wiring and equipment. Electrical contractors included in this industry may include both the parts and labour when performing work. Electrical contractors may perform new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- airport runway lighting contractors
- building automation systems, contractors
- computer and network cable installation
- electrical installation of environmental control systems for temperature and humidity
- electrical wiring contractors
- highway lighting and electrical signal construction, contractors
- home automation system installation
- lighting systems, electric, installation
- security and fire systems, installation only
- smoke sensors electrical installation
- traffic signal installation
- tunnel lighting contractors

Exclusion(s)

- constructing power and communication transmission lines (see 237130 Power and communication line and related structures construction)
- burglar and fire alarm installation combined with sales, maintenance, or monitoring services (see 561621 Security systems services (except locksmiths))

23822 Plumbing, heating and air-conditioning contractors

This industry comprises establishments primarily engaged in installing or servicing plumbing, heating, and air-conditioning equipment. Contractors in this industry may provide both parts and labour when performing work. The work performed may include new work, additions, alterations, maintenance, and repairs.

238220 Plumbing, heating and air-conditioning contractors

This Canadian industry comprises establishments primarily engaged in installing or servicing plumbing, heating, and air-conditioning equipment. Contractors in this industry may provide both parts and labour when performing work. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- air-conditioning systems, installation or repair
- duct work (e.g., heating, cooling, exhaust, dust collection), installation
- furnace conversion from one fuel to another
- heating, ventilation, and air conditioning (HVAC) contractors
- industrial process piping installation
- installation of cooling towers and other industrial or commercial cooling equipment
- natural gas piping, installation
- sprinkler systems, lawn and garden, installation
- water heater installation

Exclusion(s)

- installing electrical controls for HVAC systems (see 238210 Electrical contractors and other wiring installation contractors)
- duct cleaning (see 561791 Duct and chimney cleaning services)

23829 Other building equipment contractors

This industry comprises establishments, not classified to any other industry, primarily engaged in installing or servicing building equipment. The work performed may include new work, additions, alterations, maintenance, and repairs.

238291 Elevator and escalator installation contractors

This Canadian industry comprises establishments primarily engaged in installing or servicing elevators and escalators, moving sidewalks and similar conveying equipment in buildings. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- elevator, escalator and moving sidewalk installation and repair, contractors

238299 All other building equipment contractors

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in installing or servicing building equipment. The work performed may include new work, additions, alterations, maintenance, and repairs. Some examples of work done by these establishments are boiler and pipe installation, dismantling large-scale machinery and equipment, and installation of built-in vacuum cleaning systems.

Illustrative example(s)

- antennas, household type, installation
- automated teller machine (ATM) installation
- commercial and industrial type door installation (e.g., overhead, industrial garage, rubber or steel, automated or revolving)
- lightning rods and conductors, installation
- mechanical equipment insulation (e.g., thermal pipe covering, heater boiler jackets)
- metallurgy machinery, installation
- power boilers, purchased, erection
- specialized medical machinery, installation
- vacuum cleaning systems, built-in, contractors

Exclusion(s)

- manufacturing of industrial equipment with incidental installation (see 31-33 Manufacturing)
- repair and maintenance of commercial refrigeration equipment (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)

2383 Building finishing contractors

This industry group comprises establishments primarily engaged in the specialty trades needed to finish buildings. The work performed may include new work, additions, alterations, or maintenance and repairs.

23831 Drywall and insulation contractors

This industry comprises establishments primarily engaged in drywall, plaster work, and building insulation work. Plaster work includes applying plain or ornamental plaster, and installation of lath to receive plaster. The work performed may include new work, additions, alterations, maintenance, and repairs.

238310 Drywall and insulation contractors

This Canadian industry comprises establishments primarily engaged in drywall, plaster work, and building insulation work. Plaster work includes applying plain or ornamental plaster, and installation of lath to receive plaster. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- drywall installation, including the hanging of drywall, sheetrock, plasterboard, gypsum wallboard and subsequent finishing
- fireproof flooring construction, contractors
- fireproofing buildings, contractor
- fresco work (i.e., decorative plaster finishing) contractors
- insulation work (e.g., building, roof) contractors
- plastering (e.g., ornamental, plain), contractors
- soundproofing contractors

Exclusion(s)

- applying stucco (see 238140 Masonry contractors)
- insulating pipes and boilers (see 238299 All other building equipment contractors)

23832 Painting and wall covering contractors

This industry comprises establishments primarily engaged in painting, paperhanging and decorating in buildings and painting heavy (engineering) structures. Paint or paper stripping, including sandblasting when it is an incidental part of surface preparation by paint and wall covering contractors, is included in this industry. The work performed may include new work, additions, alterations, maintenance, and repairs.

238320 Painting and wall covering contractors

This Canadian industry comprises establishments primarily engaged in painting, paperhanging and decorating in buildings and painting heavy (engineering) structures. Paint or paper stripping, including sandblasting when it is an incidental part of surface preparation by paint and wall covering contractors, is included in this industry. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- bridge painting
- residential house painting, including interior or exterior
- rustproofing contractor, buildings and structures (except automotive)
- wall covering or removal contractors

Exclusion(s)

- painting lines on highways, streets, and parking lots (see 237310 Highway, street and bridge construction)
- roof painting (see 238160 Roofing contractors)
- installing wood panelling (see 238350 Finish carpentry contractors)
- sandblasting building exteriors (see 238990 All other specialty trade contractors)

23833 Flooring contractors

This industry comprises establishments primarily engaged in the installation of resilient floor tile, carpeting, linoleum, and hardwood flooring. The work performed may include new work, additions, alterations, maintenance, and repairs.

238330 Flooring contractors

This Canadian industry comprises establishments primarily engaged in the installation of resilient floor tile, carpeting, linoleum, and hardwood flooring. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- carpet installation only
- computer flooring installation
- floor laying, scraping, finishing and refinishing, including painting, contractors

-
- hardwood flooring, installation
 - vinyl floor tile and sheet installation, contractors
 - wood floor finishing (e.g., coating, sanding)

Exclusion(s)

- laying concrete flooring (see 238110 Poured concrete foundation and structure contractors)
- fireproof flooring, construction contractors (see 238310 Drywall and insulation contractors)
- installing stone or ceramic floor tile (see 238340 Tile and terrazzo contractors)
- retailing and installing carpet and other flooring products, except stone or ceramic tile (see 442210 Floor covering stores)

23834 Tile and terrazzo contractors

This industry comprises establishments primarily engaged in setting and installing ceramic tile, stone (interior only), and mosaic and/or mixing marble particles and cement to make terrazzo at the job site. The work performed may include new work, additions, alterations, maintenance, and repairs.

238340 Tile and terrazzo contractors

This Canadian industry comprises establishments primarily engaged in setting and installing ceramic tile, stone (interior only), and mosaic and/or mixing marble particles and cement to make terrazzo at the job site. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- ceramic tile, installation
- mantel work (stone) installation
- marble, granite and slate work (interior), contractors
- stone flooring, installation
- terrazzo, pouring, setting and finishing

Exclusion(s)

- exterior marble, granite, and slate work (see 238140 Masonry contractors)
- manufacturing precast terrazzo products (see 327390 Other concrete product manufacturing)

23835 Finish carpentry contractors

This industry comprises establishments primarily engaged in finish carpentry work. The work performed may include new work, additions, alterations, maintenance, and repairs.

238350 Finish carpentry contractors

This Canadian industry comprises establishments primarily engaged in finish carpentry work. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- carpentry work (except framing)
- garage door, wooden, installation
- kitchen cabinets and counters, constructed on site
- millwork installation
- moulding or trim, wood or plastic, installation
- shelving, wood, constructed on site

Exclusion(s)

- framing (see 238130 Framing contractors)
- installing skylights (see 238160 Roofing contractors)

-
- building custom kitchen and bath cabinets (except free standing) in a shop (see 337110 Wood kitchen cabinet and counter top manufacturing)

23839 Other building finishing contractors

This industry comprises establishments, not classified to any other industry, primarily engaged in building finishing trade work. The work performed may include new work, additions, alterations, or maintenance and repairs.

238390 Other building finishing contractors

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in building finishing trade work. The work performed may include new work, additions, alterations, or maintenance and repairs.

Illustrative example(s)

- bath tub refinishing, on site
- building fixtures and fittings (except mechanical equipment), installation
- closet organizer system installation
- concrete coating, glazing or sealing
- modular furniture system attachment and installation
- trade show exhibit installation and dismantling
- weatherstripping installation

Exclusion(s)

- installing drywall, plaster or insulation (see 238310 Drywall and insulation contractors)
- applying or removing paint or wall coverings (see 238320 Painting and wall covering contractors)
- installing or repairing wood floors, resilient flooring, and carpet (see 238330 Flooring contractors)
- setting tile or performing terrazzo work (see 238340 Tile and terrazzo contractors)
- finish carpentry (see 238350 Finish carpentry contractors)

2389 Other specialty trade contractors

This industry group comprises establishments, not classified to any other industry group, primarily engaged in site preparation activities and other specialized trade activities such as crane rental with operator, fence installation, sandblasting building exteriors and steeplejack work. The work performed may include new work, additions, alterations, maintenance, and repairs.

23891 Site preparation contractors

This industry comprises establishments primarily engaged in site preparation activities, such as excavating and grading, demolition of buildings and other structures, and septic system installation. Earth moving and land clearing for all types of sites, except mine site overburden removal, is included in this industry. Establishments primarily engaged in construction equipment rental with operator (except cranes) are also included.

238910 Site preparation contractors

This Canadian industry comprises establishments primarily engaged in site preparation activities, such as excavating and grading, demolition of buildings and other structures, and septic system installation. Earth moving and land clearing for all types of sites, except mine site overburden removal, is included in this industry. Establishments primarily engaged in construction equipment rental with operator (except cranes) are also included.

Illustrative example(s)

- blast hole drilling (except mining)
- blasting and trenching, construction site
- building demolition
- construction equipment (except cranes) rental with operator

-
- digging foundations
 - excavating contractors
 - foundation drilling contractors
 - land clearing, contractors
 - pile driving, contractors
 - power, communication and pipe lines, rights of way clearance (except maintenance)
 - septic tanks and weeping tile, installation

Exclusion(s)

- dismantling tanks in oil fields (see 213118 Services to oil and gas extraction)
- drilling oil and gas field water intake wells (see 213118 Services to oil and gas extraction)
- overburden removal (see 213119 Other support activities for mining)
- earth retention or underwater trenching (see 237990 Other heavy and civil engineering construction)
- crane rental with operator (see 238990 All other specialty trade contractors)
- construction equipment rental without an operator (see 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing)
- tree and brush trimming for overhead utility lines (see 561730 Landscaping services)
- nuclear power plant decommissioning and environmental remediation work, such as the removal of underground steel tanks for hazardous materials (see 562910 Remediation services)

23899 All other specialty trade contractors

This industry comprises establishments, not classified to any other industry, primarily engaged in specialized construction trades. The work performed may include new work, additions, alterations, maintenance, and repairs.

238990 All other specialty trade contractors

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in specialized construction trades. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- brick pavers (e.g., driveways, patios and sidewalks), installation
- cleaning building interiors during and immediately after construction
- concrete patio, construction
- crane rental with operator
- radon mitigation contractors
- sand blasting building exteriors
- scaffolds, erecting and dismantling
- sign erection and maintenance on building
- steeplejack work
- tank lining contractors

Exclusion(s)

- paving public highways, streets, and roads (see 237310 Highway, street and bridge construction)
- foundation, structure, and building exterior work (see 2381 Foundation, structure, and building exterior contractors)
- installing, repairing, or maintaining building mechanical systems (see 2382 Building equipment contractors)
- finishing buildings (see 2383 Building finishing contractors)
- construction equipment rental with an operator (except cranes) or preparing land for building construction (see 238910 Site preparation contractors)
- construction equipment rental without an operator (see 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing)
- radon testing (see 541380 Testing laboratories)

-
- power washing and other building exterior cleaning (except sandblasting) (see 561799 All other services to buildings and dwellings)
 - environmental remediation work, such as asbestos abatement (see 562910 Remediation services)

31-33 Manufacturing

This sector comprises establishments primarily engaged in the chemical, mechanical or physical transformation of materials or substances into new products. These products may be finished, in the sense that they are ready to be used or consumed, or semi-finished, in the sense of becoming a raw material for an establishment to use in further manufacturing. Related activities, such as the assembly of the component parts of manufactured goods; the blending of materials; and the finishing of manufactured products by dyeing, heat-treating, plating and similar operations are also treated as manufacturing activities. Manufacturing establishments are known by a variety of trade designations, such as plants, factories or mills.

Manufacturing establishments may own the materials which they transform or they may transform materials owned by other establishments. Manufacturing may take place in factories or in workers' homes, using either machinery or hand tools.

Factoryless goods producers (FGPs) that completely outsource the transformation process but own the input materials are classified to the manufacturing sector. FGPs that completely outsource the transformation process but do not own the materials are classified to merchant wholesalers in Sector 41 Wholesale trade. These units are in fact buying the completed goods from the producer with the intention to resell it. These units may design the goods being manufactured, and may have some say in the manufacturing process.

Certain activities involving the transformation of goods are classified in other sectors. Some examples are post-harvest activities of agricultural establishments, such as crop drying; logging; the beneficiating of mineral ores; the production of structures by construction establishments; and various activities conducted by retailers, such as meat cutting and the assembly of products such as bicycles and computers.

Sales branches or offices (but not retail stores) maintained by manufacturing, refining, or mining enterprises apart from their plants or mines for the purpose of marketing their products are included in Sector 41 Wholesale trade as merchant wholesalers.

311 Food manufacturing

This subsector comprises establishments primarily engaged in producing food for human or animal consumption.

Exclusion(s)

- manufacturing beverages or tobacco (see 312 Beverage and tobacco product manufacturing)

3111 Animal food manufacturing

This industry group comprises establishments primarily engaged in manufacturing food and feed for animals, including pets.

31111 Animal food manufacturing

This industry comprises establishments primarily engaged in manufacturing food and feed for animals, including pets.

Exclusion(s)

- slaughtering animals for feed (see 311611 Animal (except poultry) slaughtering)
- manufacturing hormones or other pharmaceutical products for use in animal feed (see 325410 Pharmaceutical and medicine manufacturing)

311111 Dog and cat food manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing dog and cat food.

Illustrative example(s)

- dog and cat feed supplements, manufacturing
- dog and cat food from purchased meat and poultry, manufacturing
- dog and cat pet food, manufacturing

Exclusion(s)

- slaughtering animals for feed (see 311611 Animal (except poultry) slaughtering)
- slaughtering poultry for dog and cat food (see 311615 Poultry processing)

311119 Other animal food manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing animal food.

Illustrative example(s)

- animal feeds, supplements and concentrates, manufacturing
- complete livestock feed, manufacturing
- micro and macro feed premixes for animals (except dogs and cats), manufacturing
- milling grain to make livestock feed
- pet food (except dogs and cats), manufacturing

Exclusion(s)

- manufacturing hormones or other pharmaceutical products for use in animal feed (see 325410 Pharmaceutical and medicine manufacturing)

3112 Grain and oilseed milling

This industry group comprises establishments primarily engaged in milling grains and oilseeds; refining and blending fats and oils; and making breakfast cereal products.

Exclusion(s)

- milling grain to make animal feed (see 3111 Animal food manufacturing)

31121 Flour milling and malt manufacturing

This industry comprises establishments primarily engaged in grinding grains or vegetables; milling, cleaning and polishing rice; or manufacturing malt. Integrated mills, which grind grain and further process the milling products into such products as prepared flour mixes or doughs, are included.

Exclusion(s)

- milling grain to make animal feed (see 31111 Animal food manufacturing)
- crushing oilseeds or wet-milling corn (see 31122 Starch and vegetable fat and oil manufacturing)
- milling grain to make breakfast cereals (see 31123 Breakfast cereal manufacturing)
- manufacturing prepared flour mixes or doughs from purchased flour (see 31182 Cookie, cracker and pasta manufacturing)
- mixing purchased rice with other dried ingredients (see 311990 All other food manufacturing)
- brewing malt beverages (see 312120 Breweries)

311211 Flour milling

This Canadian industry comprises establishments primarily engaged in grinding grains, fruits or vegetables, except rice. Integrated mills, which grind grain and further process the milling products into such products as prepared flour mixes or doughs, are included.

Illustrative example(s)

- doughs, prepared, made in flour mills
- flour (e.g., vegetable, buckwheat, corn, durum, graham, barley), manufacturing
- flour mixes (e.g., pancake, cake, biscuit, doughnut), made in flour mills
- fruit flour, meal and powders, manufacturing
- grain mills (except rice, breakfast cereal and animal feed)

Exclusion(s)

- milling grain to make animal feed (see 31111 Animal food manufacturing)
- wet-milling corn and other vegetables (see 311221 Wet corn milling)
- crushing oilseeds (see 311224 Oilseed processing)
- milling grain to make breakfast cereals (see 311230 Breakfast cereal manufacturing)
- manufacturing prepared flour mixes or doughs from purchased flour (see 311824 Flour mixes, dough, and pasta manufacturing from purchased flour)

311214 Rice milling and malt manufacturing

This Canadian industry comprises establishments primarily engaged in milling rice; cleaning and polishing rice; manufacturing rice flour or meal; or manufacturing malt from barley, rye or other grains.

Exclusion(s)

- manufacturing malt extract (see 311940 Seasoning and dressing manufacturing)
- mixing rice with other dried ingredients (see 311990 All other food manufacturing)
- brewing malt beverages (see 312120 Breweries)

31122 Starch and vegetable fat and oil manufacturing

This industry comprises establishments primarily engaged in wet-milling corn and vegetables; crushing oilseeds and tree nuts and extracting oils; or processing or blending purchased fats and oils.

Exclusion(s)

- grinding flour and edible meal from grains and vegetables (see 31121 Flour milling and malt manufacturing)
- manufacturing butter (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- manufacturing lard (see 31161 Animal slaughtering and processing)
- processing marine fats and oils (see 311710 Seafood product preparation and packaging)
- manufacturing table syrups from corn syrup, and starch-based dessert powders (see 311990 All other food manufacturing)
- manufacturing ethyl alcohol by the wet-mill process (see 325190 Other basic organic chemical manufacturing)

311221 Wet corn milling

This Canadian industry comprises establishments primarily engaged in wet-milling corn and other vegetables. Establishments primarily engaged in manufacturing starch are included.

Illustrative example(s)

- cooking oil, made by wet-milling corn
- corn gluten feed and meal, manufacturing
- corn sweeteners (e.g., dextrose, fructose, glucose), made by wet-milling corn

- corn syrup, made by wet-milling corn
- maltodextrins and gluten, manufacturing
- margarine and other corn oils, made by wet-milling corn
- starches (i.e., root, rice, potato, grain, corn or vegetable) (except laundry), manufacturing

Exclusion(s)

- reducing maple sap to maple syrup (see 111999 All other miscellaneous crop farming)
- grinding (dry-milling) corn (see 311211 Flour milling)
- manufacturing table syrups from corn syrup; and starch-based dessert powders (see 311990 All other food manufacturing)
- manufacturing ethyl alcohol by the wet-mill process (see 325190 Other basic organic chemical manufacturing)

311224 Oilseed processing

This Canadian industry comprises establishments primarily engaged in crushing oilseeds and tree nuts and extracting oils. Both edible and inedible products may be produced.

Illustrative example(s)

- cake, meal and oil (e.g., canola, palm-kernel, peanut, cottonseed oil, sunflower seed, linseed), made in crushing mills
- oilseed crushing mills
- shortening, cooking and vegetable oils, made in oilseed crushing mills
- soybean oil mills
- soybean protein concentrates, manufacturing
- tree nut oils (e.g., tung, walnut), made in crushing mills

Exclusion(s)

- manufacturing corn oil by wet corn milling (see 311221 Wet corn milling)
- processing purchased vegetable oils (see 311225 Fat and oil refining and blending)

311225 Fat and oil refining and blending

This Canadian industry comprises establishments primarily engaged in manufacturing fats and oils by processing crude or partially refined oils, for example deodorizing them; or blending purchased fats and oils. Both edible and inedible products may be produced. Both animal and vegetable fats and oils may be used.

Illustrative example(s)

- blending purchased fats and oils
- cooking oil, made from purchased fats and oils
- fat and oil refining and blending
- hydrogenating purchased oils
- margarine (including imitation), made from purchased fats and oils
- re-refining purchased fats and oils
- shortening, made from purchased fats and oils
- tree nut oils (e.g., tung, walnut), made from purchased oils

Exclusion(s)

- manufacturing corn oil by wet corn milling (see 311221 Wet corn milling)
- manufacturing vegetable fats and oils by crushing oilseeds (see 311224 Oilseed processing)
- manufacturing butter (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- lard and tallow produced in slaughtering plants (see 311611 Animal (except poultry) slaughtering)
- manufacturing lard made from purchased fat (see 311614 Rendering and meat processing from carcasses)
- processing marine fats and oils (see 311710 Seafood product preparation and packaging)

31123 Breakfast cereal manufacturing

This industry comprises establishments primarily engaged in manufacturing breakfast cereal foods.

311230 Breakfast cereal manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing breakfast cereal foods.

Illustrative example(s)

- breakfast cereal (e.g., oats, corn, hominy grits, wheat, rice), manufacturing
- granola breakfast cereal (except bars and clusters), manufacturing
- instant cereal beverage, manufacturing
- ready-to-serve breakfast and instant hot cereal foods, manufacturing

Exclusion(s)

- manufacturing granola and breakfast bars, except chocolate-coated (see 311340 Non-chocolate confectionery manufacturing)
- manufacturing chocolate-coated granola and breakfast bars (see 311352 Confectionery manufacturing from purchased chocolate)

3113 Sugar and confectionery product manufacturing

This industry group comprises establishments primarily engaged in manufacturing sugar and confectionery products.

31131 Sugar manufacturing

This industry comprises establishments primarily engaged in manufacturing raw sugar, sugar syrup and refined sugar from sugar cane, raw cane sugar or sugar beets.

311310 Sugar manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing raw sugar, sugar syrup and refined sugar from sugar cane, raw cane sugar or sugar beets.

Illustrative example(s)

- cane or beet sugar refining
- confectioners' sugar, manufacturing
- invert sugar, manufacturing
- molasses, manufacturing
- sugar (e.g., granulated, liquid, powdered), manufacturing

Exclusion(s)

- manufacturing artificial sweeteners, such as aspartame and saccharine (see 325190 Other basic organic chemical manufacturing)

31134 Non-chocolate confectionery manufacturing

This industry comprises establishments primarily engaged in manufacturing non-chocolate confectionery.

311340 Non-chocolate confectionery manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing non-chocolate confectionery.

Illustrative example(s)

- candied fruit and fruit peel products (e.g., candied, glazed, crystallized), manufacturing
- candy (except chocolate), manufacturing
- chewing gum, manufacturing
- cough drops or lozenges (except medicated), manufacturing
- granola bars and clusters (except chocolate-coated), manufacturing
- marshmallows, manufacturing
- nuts, covered (except chocolate covered), manufacturing

Exclusion(s)

- roasting, salting, drying, cooking or canning nuts and seeds (see 31191 Snack food manufacturing)

31135 Chocolate and chocolate confectionery manufacturing

This industry comprises establishments primarily engaged in manufacturing chocolate and chocolate confectionery from cacao beans or purchased chocolate.

311351 Chocolate and chocolate confectionery manufacturing from cacao beans

This Canadian industry comprises establishments primarily engaged in shelling, roasting and grinding cacao beans into chocolate cacao products and chocolate confectionery.

Illustrative example(s)

- chocolate (e.g., coatings, instant, liquor, syrup, cooking), made from cacao beans
- chocolate candy (including chocolate-covered), made from cacao beans
- chocolate confectionery (e.g., bars, fudge, syrup), made from cacao beans
- chocolate covered nuts, made from cacao beans
- cocoa (e.g., instant, mix, powdered), made from cacao beans

Exclusion(s)

- manufacturing chocolate and chocolate confectionery from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)

311352 Confectionery manufacturing from purchased chocolate

This Canadian industry comprises establishments primarily engaged in manufacturing chocolate confectionery from purchased chocolate.

Illustrative example(s)

- candy, chocolate, made from purchased chocolate
- chocolate (e.g., coatings, liquor, syrup, baking), made from purchased chocolate
- chocolate bars, made from purchased chocolate
- chocolate confectionery, made from purchased chocolate
- chocolate-covered granola bars, made from purchased chocolate
- drinks, cocoa powder or chocolate instant, made from purchased chocolate
- fudge, chocolate, made from purchased chocolate
- nuts, chocolate-covered, made from purchased chocolate

Exclusion(s)

- manufacturing chocolate confectionery from cacao beans (see 311351 Chocolate and chocolate confectionery manufacturing from cacao beans)

3114 Fruit and vegetable preserving and specialty food manufacturing

This industry group comprises establishments primarily engaged in manufacturing frozen fruits and vegetables; frozen entrées and side dishes of several ingredients, except seafood; and fruits and vegetables preserved by pickling, canning, dehydrating and similar processes.

31141 Frozen food manufacturing

This industry comprises establishments primarily engaged in manufacturing frozen fruits and vegetables; and frozen dinners and side dishes of several ingredients, except seafood.

311410 Frozen food manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing frozen fruits and vegetables; and frozen dinners and side dishes of several ingredients, except seafood.

Illustrative example(s)

- blast freezing, on a contract basis
- concentrates, frozen fruit and vegetable juice, manufacturing
- French fries, frozen, pre-cooked, manufacturing
- frozen dinners and side dishes (except seafood-based), manufacturing
- frozen food entrées (except seafood-based), manufacturing
- frozen fruit and vegetable, manufacturing
- frozen fruits, fruit juices and vegetables, manufacturing
- frozen pot pies and pizza manufacturing
- soups, frozen (except seafood), manufacturing

Exclusion(s)

- freeze-drying fruits and vegetables (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing frozen dairy products (see 311520 Ice cream and frozen dessert manufacturing)
- manufacturing frozen meat products (see 31161 Animal slaughtering and processing)
- manufacturing frozen seafood products (see 311710 Seafood product preparation and packaging)
- manufacturing frozen bakery products (see 31181 Bread and bakery product manufacturing)
- manufacturing frozen doughs, made from purchased flour (see 311824 Flour mixes, dough, and pasta manufacturing from purchased flour)
- freezing eggs (see 311990 All other food manufacturing)

31142 Fruit and vegetable canning, pickling and drying

This industry comprises establishments primarily engaged in preserving fruits and vegetables by canning, pickling, brining and dehydrating (including freeze-drying). Canning uses heat sterilization; pickling uses vinegar solutions and brining uses salt solutions. Establishments primarily engaged in manufacturing mixtures of dried ingredients, such as soup mixes and salad dressing mixes, are included provided they dehydrate at least one of the ingredients.

311420 Fruit and vegetable canning, pickling and drying

This Canadian industry comprises establishments primarily engaged in preserving fruits and vegetables by canning, pickling, brining and dehydrating (including freeze-drying). Canning uses heat sterilization; pickling uses vinegar solutions and brining uses salt solutions. Establishments primarily engaged in manufacturing mixtures of dried ingredients, such as soup mixes and salad dressing mixes, are included provided they dehydrate at least one of the ingredients.

Illustrative example(s)

- baby foods (including meats), canning
- bouillon, made in dehydration plants
- canned fruit and vegetable juices (fresh or concentrates), manufacturing

- canning soups (except seafood)
- canning vegetables (e.g., corn, beets, asparagus, artichokes, carrots, peas, tomatoes, mushrooms, potatoes)
- dehydrating (except sun drying) fruits and vegetables (e.g., dates, olives, prunes, raisins)
- juice, fruit or vegetable, fresh, manufacturing
- ketchup, manufacturing
- pork and beans, canning
- preserves, jams and jellies (jelly), manufacturing
- sauce mixes, dry, made in dehydration plants
- soup mixes, made in dehydration plants

Exclusion(s)

- mixing purchased dehydrated potatoes, rice, pasta and other ingredients; canning or dehydrating eggs; or canning puddings (see 311990 All other food manufacturing)
- manufacturing fruit-flavoured drinks (see 312110 Soft drink and ice manufacturing)

3115 Dairy product manufacturing

This industry group comprises establishments primarily engaged in manufacturing dairy products. Establishments primarily engaged in manufacturing substitute products are included.

31151 Dairy product (except frozen) manufacturing

This industry comprises establishments primarily engaged in manufacturing dairy products, except frozen. Establishments primarily engaged in manufacturing substitute products are included.

Exclusion(s)

- manufacturing margarine or margarine-butter blends (see 31122 Starch and vegetable fat and oil manufacturing)
- manufacturing cheese-based salad dressings (see 311940 Seasoning and dressing manufacturing)

311511 Fluid milk manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing milk and processed milk products. Establishments primarily engaged in manufacturing substitute products are included.

Illustrative example(s)

- cottage cheese, manufacturing
- dairy, fluid milk
- dips, sour-cream based, manufacturing
- eggnog, fresh, non-alcoholic, manufacturing
- milk processing (e.g., bottling, homogenizing, pasteurizing, vitaminizing)
- milk substitutes, manufacturing
- non-dairy creamers, liquid, manufacturing
- sour cream, manufacturing
- whipped toppings (except frozen or dry mix), manufacturing
- yogurt (except frozen), manufacturing

Exclusion(s)

- manufacturing dry mix whipped toppings and canned milk (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- manufacturing ice cream, frozen yogurt and other frozen dairy desserts (see 311520 Ice cream and frozen dessert manufacturing)

311515 Butter, cheese, and dry and condensed dairy product manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing butter, cheese, and dry and condensed dairy products. Establishments primarily engaged in manufacturing substitute products are included.

Illustrative example(s)

- cheese (except cottage cheese), manufacturing
- cheese spreads, manufacturing
- cheese, imitation, substitute or analog, manufacturing
- dips, cheese-based, manufacturing
- milk, concentrated, condensed, dried, evaporated or powdered, manufacturing
- milkshake mixes, manufacturing
- non-dairy creamers, dry, manufacturing
- processed cheese, manufacturing
- whey, condensed, dried, evaporated and powdered, manufacturing
- whey, raw, liquid, manufacturing

Exclusion(s)

- manufacturing margarine or margarine-butter blends (see 311225 Fat and oil refining and blending)
- manufacturing cottage cheese (see 311511 Fluid milk manufacturing)
- manufacturing cheese-based salad dressings (see 311940 Seasoning and dressing manufacturing)

31152 Ice cream and frozen dessert manufacturing

This industry comprises establishments primarily engaged in manufacturing ice cream and other frozen desserts.

311520 Ice cream and frozen dessert manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing ice cream and other frozen desserts.

Illustrative example(s)

- frozen custard, manufacturing
- frozen desserts (except bakery), manufacturing
- ice cream and milk specialties, manufacturing
- pops, dessert, frozen (i.e., flavoured ice, fruit, pudding and gelatin), manufacturing
- sorbets or sherbets, manufacturing
- tofu frozen desserts, manufacturing
- yogurt, frozen, manufacturing

Exclusion(s)

- manufacturing frozen bakery products (see 31181 Bread and bakery product manufacturing)

3116 Meat product manufacturing

This industry group comprises establishments primarily engaged in manufacturing meat products.

31161 Animal slaughtering and processing

This industry comprises establishments primarily engaged in slaughtering animals, including poultry; preparing processed meats and meat by-products; or rendering animal fat, bones and meat scraps.

Exclusion(s)

- producing animal feed from purchased meat products (see 31111 Animal food manufacturing)
- processing or blending purchased animal fats and oils (see 311225 Fat and oil refining and blending)

- manufacturing frozen preparations of meat, poultry and other ingredients, such as frozen dinners (see 311410 Frozen food manufacturing)
- manufacturing preparations, except frozen or fresh, of meat, poultry and other ingredients, such as baby food and pork and beans (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing fresh preparations of meat, poultry and other ingredients, such as pizza and egg rolls (see 311990 All other food manufacturing)

311611 Animal (except poultry) slaughtering

This Canadian industry comprises establishments primarily engaged in slaughtering animals, except poultry and small game. Establishments that slaughter animals and then prepare meat products are included.

Illustrative example(s)

- beef, pork, lamb or veal carcasses, half-carcasses, primal and sub-primal cuts, produced in slaughtering plants
- boxed and canned meat (except poultry and small game), produced in slaughtering plants
- frozen meat and meat products (except poultry and small game), produced in slaughtering plants
- lard and tallow produced in slaughtering plants
- variety meats (i.e., edible organs), produced in slaughtering plants
- wieners, sausages, luncheon meats and other prepared meat products (except poultry), produced in slaughtering plants

Exclusion(s)

- rendering animal fat, bones and meat scraps, or processing purchased meat carcasses (see 311614 Rendering and meat processing from carcasses)

311614 Rendering and meat processing from carcasses

This Canadian industry comprises establishments primarily engaged in rendering animal fat, bones and meat scraps; or preparing meat and meat by-products from carcasses. Establishments known as boxed meat plants, primarily engaged in assembly-line cutting and packing of purchased carcasses, are included.

Illustrative example(s)

- boxed meat (except poultry), made by assembly-line cutting of purchased meat
- canning meat (except poultry, small game, pet food, baby food), from purchased meat
- ham, canned or preserved, made from purchased meat
- meat and bone meal, and tankage, processed in rendering plants
- meat curing, drying, salting, smoking or pickling, made from purchased meat
- rendering plants (except poultry)
- tallow, produced in rendering plants
- wieners, sausages, luncheon meats and other processed meat products (except poultry and small game), made from purchased meat

Exclusion(s)

- producing dog and cat food from purchased meat (see 311111 Dog and cat food manufacturing)
- producing animal feed, except dog and cat food, from purchased meat (see 311119 Other animal food manufacturing)
- processing or blending purchased animal fats and oils (see 311225 Fat and oil refining and blending)
- manufacturing frozen preparations of meat and other ingredients, such as frozen dinners (see 311410 Frozen food manufacturing)
- manufacturing preparations, except frozen or fresh, of meat and other ingredients, such as baby food and pork and beans (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing fresh preparations of meat, poultry and other ingredients, such as pizza and egg rolls (see 311990 All other food manufacturing)
- cutting and packing of purchased meat, except boxed meat cut on an assembly-line basis (see 413160 Red meat and meat product merchant wholesalers)

311615 Poultry processing

This Canadian industry comprises establishments primarily engaged in slaughtering poultry and small game or preparing processed poultry and small game meat and meat by-products.

Illustrative example(s)

- poultry (e.g., canned, cooked, fresh, frozen) processing (except baby or pet food)
- poultry (e.g., chickens, ducks, geese, turkey) slaughtering and dressing
- poultry meat products (e.g., hot dogs, luncheon meats, sausages)
- rabbits slaughtering, processing and dressing (i.e., fresh, frozen, canned or cooked)

Exclusion(s)

- producing dog and cat food from poultry products (see 311111 Dog and cat food manufacturing)
- manufacturing frozen preparations of poultry and other ingredients, such as frozen dinners (see 311410 Frozen food manufacturing)
- manufacturing preparations, except frozen or fresh, of poultry and other ingredients, such as baby food (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing fresh preparations of poultry and other ingredients, such as fresh pot pies (see 311990 All other food manufacturing)

3117 Seafood product preparation and packaging

This industry group comprises establishments primarily engaged in canning seafood, including soup; smoking, salting and drying seafood; preparing fresh fish by removing heads, fins, scales, bones and entrails; shucking and packing fresh shellfish; processing marine fats and oils; and freezing seafood. Establishments known as floating factory ships, that are engaged in shipboard processing of seafood, are included.

31171 Seafood product preparation and packaging

This industry comprises establishments primarily engaged in canning seafood, including soup; smoking, salting and drying seafood; preparing fresh fish by removing heads, fins, scales, bones and entrails; shucking and packing fresh shellfish; processing marine fats and oils; and freezing seafood. Establishments known as floating factory ships, that are engaged in shipboard processing of seafood, are included.

311710 Seafood product preparation and packaging

This Canadian industry comprises establishments primarily engaged in canning seafood, including soup; smoking, salting and drying seafood; preparing fresh fish by removing heads, fins, scales, bones and entrails; shucking and packing fresh shellfish; processing marine fats and oils; and freezing seafood. Establishments known as floating factory ships, that are engaged in shipboard processing of seafood, are included.

Illustrative example(s)

- canning fish, crustaceans and molluscs (e.g., shellfish, lobster, salmon)
- gathering and processing seafood into fresh or frozen seafood in factory ships (i.e., factory fish that also fish)
- seafood dinners (e.g., fish and chips), frozen, manufacturing
- seafood, fresh, chilled or frozen, manufacturing
- seaweed processing (e.g., dulse)
- shucking and packing fresh shellfish

3118 Bakeries and tortilla manufacturing

This industry group comprises establishments primarily engaged in manufacturing baked goods. Establishments primarily engaged in manufacturing bakery products, for retail sale, but not for immediate consumption, are included.

31181 Bread and bakery product manufacturing

This industry comprises establishments primarily engaged in manufacturing bakery products, except cookies and crackers. Establishments classified in this industry may sell to commercial or retail customers, for consumption off the premises.

Exclusion(s)

- manufacturing cookies and crackers (see 311821 Cookie and cracker manufacturing)
- selling bakery products, not manufactured on the premises, not for immediate consumption; or made from prepared doughs, for retail sale (see 445291 Baked goods stores)
- selling bakery products for immediate consumption (e.g., food court outlets, fast food outlets) (see 722512 Limited-service eating places)

311811 Retail bakeries

This Canadian industry comprises establishments primarily engaged in manufacturing bakery products, for retail sale, but not for immediate consumption. Establishments in this industry make bakery products from flour, not from prepared doughs.

Exclusion(s)

- manufacturing bakery products, other than for retail sale (see 311814 Commercial bakeries and frozen bakery product manufacturing)
- selling bakery products, not manufactured on the premises, not for immediate consumption; or made from prepared doughs, for retail sale (see 445291 Baked goods stores)
- selling bakery products, for immediate consumption (e.g., food court outlets, fast food outlets) (see 722512 Limited-service eating places)

311814 Commercial bakeries and frozen bakery product manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing bakery products, other than for retail sale. Establishments primarily engaged in manufacturing frozen baked products are included.

Illustrative example(s)

- bagels, bread, cakes, croissant, doughnuts, pastries, made in commercial bakeries
- bakery products, frozen, made in commercial bakeries
- bread, bread-type rolls or buns and biscuits (including frozen), made in commercial bakeries
- croutons and bread crumbs, made in commercial bakeries
- pretzels, soft, made in commercial bakeries

Exclusion(s)

- manufacturing bakery products, for retail sale, not for immediate consumption (see 311811 Retail bakeries)
- selling bakery products, not manufactured on the premises, not for immediate consumption; or made from prepared doughs, for retail sale (see 445291 Baked goods stores)
- selling bakery products for immediate consumption (e.g., food court outlets, fast food outlets) (see 722512 Limited-service eating places)

31182 Cookie, cracker and pasta manufacturing

This industry comprises establishments primarily engaged in manufacturing cookies and crackers; preparing flour mixes and dough from purchased flour; and manufacturing dry pasta.

Exclusion(s)

- grinding flour and preparing flour mixes or dough (see 311211 Flour milling)
- manufacturing canned pasta products (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing fresh pasta (see 311990 All other food manufacturing)

311821 Cookie and cracker manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing cookies, crackers, biscuits and similar products.

Illustrative example(s)

- crackers, cookies and biscuits (e.g., graham, saltine, soda), manufacturing
- ice cream cones and wafers, manufacturing

311824 Flour mixes, dough, and pasta manufacturing from purchased flour

This Canadian industry comprises establishments primarily engaged in manufacturing either dry pasta, prepared flour mixes or dough from purchased flour. The establishments in this industry may package the dry pasta they manufacture with other ingredients.

Illustrative example(s)

- dough, refrigerated or frozen, made from purchased flour
- flour mixes, prepared (e.g., biscuit, cake, doughnut, pancake), made from purchased flour
- flour, blended or self-rising, made from purchased flour
- pasta and noodle mixes, made in dry pasta plants
- pie crust shells and pastries, uncooked, made from purchased flour

Exclusion(s)

- grinding flour and preparing flour mixes or dough (see 311211 Flour milling)
- manufacturing frozen pasta dinners (see 311410 Frozen food manufacturing)
- manufacturing canned pasta products (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing fresh pasta, or mixing of purchased dry and/or dehydrated ingredients with purchased dry pasta (see 311990 All other food manufacturing)

31183 Tortilla manufacturing

This industry comprises establishments primarily engaged in manufacturing tortillas.

311830 Tortilla manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing tortillas.

Exclusion(s)

- manufacturing frozen tortillas (see 311410 Frozen food manufacturing)
- manufacturing canned tortillas (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing tortilla chips (see 31191 Snack food manufacturing)

3119 Other food manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing food.

31191 Snack food manufacturing

This industry comprises establishments primarily engaged in salting, roasting, drying, cooking or canning nuts; processing grains or seeds into snacks; manufacturing peanut butter; or manufacturing potato chips, corn chips, popped popcorn, hard pretzels, pork rinds and similar snacks.

Exclusion(s)

- manufacturing candy-coated nuts and candy-covered popcorn (see 311340 Non-chocolate confectionery manufacturing)

-
- manufacturing chocolate-coated nuts from cacao beans (see 311351 Chocolate and chocolate confectionery manufacturing from cacao beans)
 - manufacturing chocolate-coated nuts from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)
 - manufacturing corn for popping (see 311990 All other food manufacturing)

311911 Roasted nut and peanut butter manufacturing

This Canadian industry comprises establishments primarily engaged in salting, roasting, drying, cooking or canning nuts; processing grains or seeds into snacks; or manufacturing peanut butter.

Exclusion(s)

- manufacturing candy-coated nuts (see 311340 Non-chocolate confectionery manufacturing)
- manufacturing chocolate-coated nuts from cacao beans (see 311351 Chocolate and chocolate confectionery manufacturing from cacao beans)
- manufacturing chocolate-coated nuts from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)

311919 Other snack food manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing snack foods.

Illustrative example(s)

- non-baked snack foods (e.g., corn chips, tortilla chips, pretzels), manufacturing
- popcorn, popped (except candy-covered), manufacturing
- potato chips and sticks, manufacturing
- snack food (e.g., cheese curls or puffs, pork rinds), manufacturing

Exclusion(s)

- manufacturing candy-covered popcorn (see 311340 Non-chocolate confectionery manufacturing)
- manufacturing cookies and crackers (see 311821 Cookie and cracker manufacturing)
- salting, roasting, drying, cooking or canning nuts and seeds (see 311911 Roasted nut and peanut butter manufacturing)
- manufacturing corn for popping (see 311990 All other food manufacturing)

31192 Coffee and tea manufacturing

This industry comprises establishments primarily engaged in roasting coffee; manufacturing coffee and tea extracts and concentrates, including instant and freeze dried; blending tea; or manufacturing herbal tea. Establishments primarily engaged in manufacturing coffee and tea substitutes are included.

311920 Coffee and tea manufacturing

This Canadian industry comprises establishments primarily engaged in roasting coffee; manufacturing coffee and tea extracts and concentrates, including instant and freeze dried; blending tea; or manufacturing herbal tea. Establishments primarily engaged in manufacturing coffee and tea substitutes are included.

Illustrative example(s)

- coffee or tea, blended, manufacturing
- coffee roasting and decaffeinating (decaffeination)
- coffee substitutes, manufacturing
- extracts, essences and preparations, coffee or tea, manufacturing
- instant and herbal tea, manufacturing

Exclusion(s)

- bottling and canning iced tea or coffee (see 312110 Soft drink and ice manufacturing)

31193 Flavouring syrup and concentrate manufacturing

This industry comprises establishments primarily engaged in manufacturing soft drink concentrates and syrup, and related products for soda fountain use or for making soft drinks.

311930 Flavouring syrup and concentrate manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing soft drink concentrates and syrup, and related products for soda fountain use or for making soft drinks.

Illustrative example(s)

- beverage bases, manufacturing
- beverage flavourings and syrups (except coffee-based), manufacturing
- flavouring and syrup concentrates (except coffee-based), manufacturing
- fruit syrups, flavouring, manufacturing
- soft drink concentrates (i.e., soda fountain syrup), manufacturing

Exclusion(s)

- reducing maple sap to maple syrup (see 111994 Maple syrup and products production)
- manufacturing chocolate syrup from cacao beans (see 311351 Chocolate and chocolate confectionery manufacturing from cacao beans)
- manufacturing chocolate syrup from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)
- manufacturing flavouring extracts (see 311940 Seasoning and dressing manufacturing)
- manufacturing powdered drink mixes (except coffee, tea and chocolate); and table syrup from corn syrup (see 311990 All other food manufacturing)
- manufacturing soft drinks (see 312110 Soft drink and ice manufacturing)

31194 Seasoning and dressing manufacturing

This industry comprises establishments primarily engaged in manufacturing dressings and seasonings.

311940 Seasoning and dressing manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing dressings and seasonings.

Illustrative example(s)

- cheese-based salad dressings, manufacturing
- dry mixes (e.g., gravy, salad dressing, sauce), manufacturing
- food colourings, natural, manufacturing
- malt extract, manufacturing
- mayonnaise and prepared mustard, manufacturing
- processing purchased salt into table salt, manufacturing
- salad dressings, manufacturing
- salt, substitute, manufacturing
- sandwich spreads, manufacturing
- sauce (e.g., horseradish, soy and tartar), manufacturing
- spice grinding and blending
- vinegar and cider vinegar, manufacturing

Exclusion(s)

- manufacturing ketchup and other tomato-based sauces; canning gravy; manufacturing bouillon and dry salad dressing mixes by dehydrating ingredients (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing flavouring syrups (see 311930 Flavouring syrup and concentrate manufacturing)
- manufacturing industrial salts (see 325999 All other miscellaneous chemical product manufacturing)

31199 All other food manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing food. Establishments primarily engaged in manufacturing and packaging for individual resale, perishable prepared foods such as salads, fresh pizza, fresh pasta, and peeled or cut vegetables, are included.

311990 All other food manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing food. Establishments primarily engaged in manufacturing and packaging for individual resale, perishable prepared foods such as salads, fresh pizza, fresh pasta, and peeled or cut vegetables, are included.

Illustrative example(s)

- baking powder and yeast, manufacturing
- drink powder mixes (except chocolate, coffee, milk-based, tea), manufacturing
- egg substitutes, manufacturing
- fresh pasta, manufacturing
- pasta mixes, made from purchased dried ingredients (e.g., linguine with dried broccoli mix)
- pizza, fresh, manufacturing
- potato or rice mixes, made from purchased dried ingredients
- prepared meals, perishable, packaged for individual resale
- sandwiches, fresh (i.e., assembled and packaged for the wholesale market), manufacturing
- soup mixes, dry, made from purchased dry ingredients
- table syrups, artificially flavoured, manufacturing
- vegetables, fresh (i.e., cut, peeled, polished or sliced), manufacturing

312 Beverage and tobacco product manufacturing

This subsector comprises establishments primarily engaged in manufacturing beverages and tobacco products.

3121 Beverage manufacturing

This industry group comprises establishments primarily engaged in manufacturing beverages.

Exclusion(s)

- canning fruit and vegetable juices; freezing juices and drinks (see 3114 Fruit and vegetable preserving and specialty food manufacturing)
- manufacturing milk-based drinks (see 311511 Fluid milk manufacturing)
- manufacturing soft drink bases or fruit syrups for flavouring; coffee and tea, except ready-to-drink; powdered drink mixes; and non-alcoholic cider (see 3119 Other food manufacturing)

31211 Soft drink and ice manufacturing

This industry comprises establishments primarily engaged in manufacturing soft drinks, ice or bottled water, including that which is naturally carbonated. Water-bottling establishments in this industry purify the water before bottling it.

312110 Soft drink and ice manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing soft drinks, ice or bottled water, including that which is naturally carbonated. Water-bottling establishments in this industry purify the water before bottling it.

Illustrative example(s)

- fruit drinks (except juice), manufacturing
- ice manufacturing for food purposes
- iced tea or coffee, manufacturing
- soft drinks or soda pop, manufacturing
- water, purifying and bottling

Exclusion(s)

- manufacturing frozen fruit and vegetable juice (see 311410 Frozen food manufacturing)
- canning fruit and vegetable juices (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing milk-based drinks (see 311511 Fluid milk manufacturing)
- manufacturing soft drink bases or fruit syrups for flavouring (see 311930 Flavouring syrup and concentrate manufacturing)
- manufacturing non-alcoholic cider (see 311940 Seasoning and dressing manufacturing)
- manufacturing non-alcoholic beer (see 312120 Breweries)
- manufacturing non-alcoholic wine (see 312130 Wineries)
- manufacturing dry ice (see 325120 Industrial gas manufacturing)
- bottling water without purification (see 413210 Non-alcoholic beverage merchant wholesalers)

31212 Breweries

This industry comprises establishments primarily engaged in brewing beer, ale, malt liquors and non-alcoholic beer.

312120 Breweries

This Canadian industry comprises establishments primarily engaged in brewing beer, ale, malt liquors and non-alcoholic beer.

Illustrative example(s)

- beer breweries

Exclusion(s)

- manufacturing malt (see 31121 Flour milling and malt manufacturing)
- bottling purchased malt beverages (see 413220 Alcoholic beverage merchant wholesalers)

31213 Wineries

This industry comprises establishments primarily engaged in manufacturing wine or brandy, from grapes or other fruit. Establishments primarily engaged in growing grapes and manufacturing wine; manufacturing wine from purchased grapes and other fruit; blending wines; or distilling brandy are included.

312130 Wineries

This Canadian industry comprises establishments primarily engaged in manufacturing wine or brandy, from grapes or other fruit. Establishments primarily engaged in growing grapes and manufacturing wine; manufacturing wine from purchased grapes and other fruit; blending wines; or distilling brandy are included.

Illustrative example(s)

- alcoholic cider, manufacturing
- blending wines

-
- fruit brandy, distilling
 - grape growing and making wine
 - wines (e.g., ice, vermouth, fortified, non-alcoholic, sparkling, cooler), manufacturing

Exclusion(s)

- bottling purchased wine (see 413220 Alcoholic beverage merchant wholesalers)

31214 Distilleries

This industry comprises establishments primarily engaged in distilling liquor, except brandy; blending liquor; or blending and mixing liquor and other ingredients.

312140 Distilleries

This Canadian industry comprises establishments primarily engaged in distilling liquor, except brandy; blending liquor; or blending and mixing liquor and other ingredients.

Illustrative example(s)

- alcoholic liquor (e.g., rum, vodka, whisky), manufacturing
- blending distilled beverages (except brandy)
- eggnog, alcoholic, manufacturing
- ethyl alcohol, potable, manufacturing
- mixed drinks, alcoholic, manufacturing

Exclusion(s)

- manufacturing brandy (see 312130 Wineries)
- manufacturing non-potable ethanol (ethyl alcohol) (see 325190 Other basic organic chemical manufacturing)
- bottling purchased liquor (see 413220 Alcoholic beverage merchant wholesalers)

3122 Tobacco manufacturing

This industry group comprises establishments primarily engaged in manufacturing tobacco products.

31221 Tobacco stemming and redrying

This industry comprises establishments primarily engaged in stemming or redrying tobacco. These establishments perform the final sorting, grading, redrying, treating and packing of tobacco leaves, and they typically age the tobacco.

312210 Tobacco stemming and redrying

This Canadian industry comprises establishments primarily engaged in stemming or redrying tobacco. These establishments perform the final sorting, grading, redrying, treating and packing of tobacco leaves, and they typically age the tobacco.

31222 Tobacco product manufacturing

This industry comprises establishments primarily engaged in manufacturing cigarettes and other tobacco products.

312220 Tobacco product manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing cigarettes and other tobacco products.

Illustrative example(s)

- cigarettes, manufacturing
- imitation tobacco cigarettes, manufacturing
- tobacco products (e.g., chewing, smoking, snuff), manufacturing

Exclusion(s)

- stemming and redrying tobacco (see 312210 Tobacco stemming and redrying)

313 Textile mills

This subsector comprises establishments primarily engaged in manufacturing yarn or textile fabrics, or finishing yarn, textile fabrics or clothing. Establishments primarily engaged in manufacturing both fabrics and textile products, except knitted clothing, are included.

Exclusion(s)

- manufacturing textile products, except clothing, from purchased fabric (see 314 Textile product mills)
- manufacturing clothing (see 315 Clothing manufacturing)

3131 Fibre, yarn and thread mills

This industry group comprises establishments primarily engaged in spinning yarn from fibres; texturing, throwing or twisting man-made fibre filaments or purchased yarns; or manufacturing thread for sewing, crocheting, embroidery, tatting and similar uses.

31311 Fibre, yarn and thread mills

This industry comprises establishments primarily engaged in spinning yarn from fibres; texturing, throwing or twisting man-made fibre filaments or purchased yarns; or manufacturing thread for sewing, crocheting, embroidery, tatting and similar uses.

313110 Fibre, yarn and thread mills

This Canadian industry comprises establishments primarily engaged in spinning yarn from fibres; texturing, throwing or twisting man-made fibre filaments or purchased yarns; or manufacturing thread for sewing, crocheting, embroidery, tatting and similar uses.

Illustrative example(s)

- animal fibre yarn, spooling, twisting or winding purchased yarn
- cotton-type fibre spun yarns made from purchased fibre
- hemp bags and ropes, made in spinning mills
- natural hard fibre yarns (e.g., flax, hemp, jute, ramie, paper), made from purchased fibre
- silk-type filament yarns (e.g., polyester, polypropylene, nylon, rayon, acrylic, modacrylic, etc.), throwing, twisting, texturizing or winding purchased yarn
- woolen-type yarns made from purchased yarn, manufacturing

Exclusion(s)

- finishing yarn or thread (see 313310 Textile and fabric finishing)
- manufacturing artificial and synthetic fibres and filaments (see 325220 Artificial and synthetic fibres and filaments manufacturing)
- manufacturing glass fibres (see 32721 Glass and glass product manufacturing)

3132 Fabric mills

This industry group comprises establishments primarily engaged in manufacturing textile fabrics. Establishments classified in this industry group may finish the fabrics that they manufacture. Establishments primarily engaged in manufacturing both fabrics and textile products, except knitted clothing, are included.

Exclusion(s)

- finishing textile fabrics; and coating fabrics (see 3133 Textile and fabric finishing and fabric coating)
- manufacturing tire cord fabric (see 314990 All other textile product mills)

31321 Broad-woven fabric mills

This industry comprises establishments primarily engaged in weaving broad fabrics. Establishments classified in this industry may finish the fabrics that they weave. Establishments primarily engaged in manufacturing textile products from broad-woven fabrics made in the same establishment are included.

313210 Broad-woven fabric mills

This Canadian industry comprises establishments primarily engaged in weaving broad fabrics. Establishments classified in this industry may finish the fabrics that they weave. Establishments primarily engaged in manufacturing textile products from broad-woven fabrics made in the same establishment are included.

Illustrative example(s)

- blankets, bedspreads, sheets and pillow cases, made in weaving mills
- elastic fabrics, broad-woven, weaving
- glass fabrics, broad-woven, weaving
- hand weaving fabrics (more than 30 cm/12 in.) in width
- man-made fabrics, broad-woven, weaving
- natural hard fibre fabrics (e.g., linen, jute, hemp, ramie), broad-woven, weaving
- weaving broad-woven felts
- wool fabrics, broad-woven, weaving
- worsted fabrics, broad-woven, weaving

Exclusion(s)

- knitting fabrics (see 313240 Knit fabric mills)
- manufacturing tire cord fabric (see 314990 All other textile product mills)

31322 Narrow fabric mills and Schiffli machine embroidery

This industry comprises establishments primarily engaged in weaving or braiding narrow fabrics; or manufacturing embroideries with Schiffli machines. Establishments classified in this industry may finish the fabrics that they manufacture. Establishments primarily engaged in manufacturing fabric-covered elastic thread, yarn and cord are included.

313220 Narrow fabric mills and Schiffli machine embroidery

This Canadian industry comprises establishments primarily engaged in weaving or braiding narrow fabrics; or manufacturing embroideries with Schiffli machines. Establishments classified in this industry may finish the fabrics that they manufacture. Establishments primarily engaged in manufacturing fabric-covered elastic thread, yarn and cord are included.

Illustrative example(s)

- cords and braids, narrow woven, manufacturing
- elastic thread, yarn and cord, fabric-covered, manufacturing
- fabrics (e.g., paper, glass, wool, cotton,) narrow woven (i.e., 30 cm/12 in. or less in width), weaving
- hand weaving narrow fabrics (i.e., 30 cm/12 in. or less in width)
- labels, weaving
- laces (e.g., shoe), textile, manufacturing
- ribbons, made in narrow woven fabric mills
- Schiffli machine embroideries, manufacturing
- thread and yarn, elastic, fabric-covered, manufacturing
- weaving fabrics (e.g., fibreglass, silk, man-made fibre), narrow woven (i.e., 30 cm/12 in. or less in width)

-
- weaving narrow fabrics
 - zipper tape, weaving

Exclusion(s)

- embroidering textile products (see 314990 All other textile product mills)

31323 Nonwoven fabric mills

This industry comprises establishments primarily engaged in manufacturing nonwoven fabrics, by bonding and/or interlocking fibres. Mechanical, chemical, thermal and solvent methods, and combinations thereof, are used. Establishments classified in this industry may finish the fabrics that they manufacture.

313230 Nonwoven fabric mills

This Canadian industry comprises establishments primarily engaged in manufacturing nonwoven fabrics, by bonding and/or interlocking fibres. Mechanical, chemical, thermal and solvent methods, and combinations thereof, are used. Establishments classified in this industry may finish the fabrics that they manufacture.

Illustrative example(s)

- carpet paddings, nonwoven, manufacturing
- nonwoven fabrics, manufacturing
- nonwoven felts (e.g., hair, jute, pressed, punched, wool), manufacturing
- padding and wadding, nonwoven fabric, manufacturing
- ribbons, made in nonwoven fabric mills

31324 Knit fabric mills

This industry comprises establishments primarily engaged in knitting fabrics, on both circular (weft fabric) and flat-bed (warp fabric) machines. Establishments primarily engaged in manufacturing double and single knits, warp knits and interlock knits; manufacturing special construction fabrics by the Malimo, Arachne and similar processes; manufacturing knit lace; and making textile products in knitting mills are included. Establishments classified in this industry may finish the fabrics that they knit.

313240 Knit fabric mills

This Canadian industry comprises establishments primarily engaged in knitting fabrics, on both circular (weft fabric) and flat-bed (warp fabric) machines. Establishments primarily engaged in manufacturing double and single knits, warp knits and interlock knits; manufacturing special construction fabrics by the Malimo, Arachne and similar processes; manufacturing knit lace; and making textile products in knitting mills are included. Establishments classified in this industry may finish the fabrics that they knit.

Illustrative example(s)

- hand knitting lace or flat (warp) fabric products
- knitting flat (warp) fabric
- knitting textile products (e.g., bedspreads, curtains, linens), made elsewhere
- knitting textile products (except apparel), made elsewhere
- lace, manufacturing
- netting, made in warp knitting mills
- pile fabrics, weft knit, made in knitting mills

3133 Textile and fabric finishing and fabric coating

This industry group comprises establishments primarily engaged in preparing and finishing yarn and thread, textile fabrics, textile products (except carpets and rugs), and clothing; and manufacturing coated or laminated fabrics.

Exclusion(s)

- finishing carpets and rugs (see 3141 Textile furnishings mills)
- embroidering textile products and clothing (see 3149 Other textile product mills)
- knitting and finishing clothing in the same establishment (see 3151 Clothing knitting mills)
- manufacturing (cut-and-sew) and finishing clothing in the same establishment (see 3152 Cut and sew clothing manufacturing)
- fur dressing and dyeing (see 3161 Leather and hide tanning and finishing)
- printing on articles of clothing, made in other establishments (see 3231 Printing and related support activities)

31331 Textile and fabric finishing

This industry comprises establishments primarily engaged in preparing and finishing yarn and thread, textile fabrics, textile products (except carpets and rugs), and clothing, not made in the same establishment. Finishing operations include bleaching; dyeing; printing fabrics (roller, screen, flock, plisse); chemical finishing for water repellency, fire resistance and mildew proofing; and mechanical finishing, such as preshrinking, calendaring, napping and stone-washing. Establishments, known as converters, primarily engaged in buying fabric in the grey and having it finished by contractors, are included.

313310 Textile and fabric finishing

This Canadian industry comprises establishments primarily engaged in preparing and finishing yarn and thread, textile fabrics, textile products (except carpets and rugs), and clothing, not made in the same establishment. Finishing operations include bleaching; dyeing; printing fabrics (roller, screen, flock, plisse); chemical finishing for water repellency, fire resistance and mildew proofing; and mechanical finishing, such as preshrinking, calendaring, napping and stone-washing. Establishments, known as converters, primarily engaged in buying fabric in the grey and having it finished by contractors, are included.

Illustrative example(s)

- batik work (hand painting on textile fabrics)
- burling and mending fabrics, for the trade
- carbonizing textile fibres
- carding textile fibres
- chemical finishing (e.g., for fire, mildew, water resistance) of textile fabrics, for the trade
- dyeing textile products, for the trade
- preparing textile fibres for spinning
- scouring and combing textile fibres
- sponging or shrinking textiles for tailors and dressmakers
- thread bleaching, dyeing and finishing

Exclusion(s)

- coating, rubberizing, varnishing or waxing fabrics (see 313320 Fabric coating)
- embroidering textile products and clothing (see 314990 All other textile product mills)
- knitting and finishing hosiery and socks, in the same establishment (see 315110 Hosiery and sock mills)
- knitting and finishing clothing, except hosiery and socks, in the same establishment (see 315190 Other clothing knitting mills)
- manufacturing and finishing men's and boys' cut-and-sew clothing, in the same establishment (see 315220 Men's and boys' cut and sew clothing manufacturing)
- manufacturing and finishing women's and girls' cut-and-sew clothing, in the same establishment (see 315249 Women's and girls' cut and sew clothing manufacturing)
- manufacturing and finishing other cut-and-sew clothing, in the same establishment (see 315289 All other cut and sew clothing manufacturing)
- fur dressing and dyeing (see 316110 Leather and hide tanning and finishing)
- printing on clothing (see 323113 Commercial screen printing)

31332 Fabric coating

This industry comprises establishments primarily engaged in manufacturing coated or laminated fabrics; and in finishing textile fabrics or clothing by coating, laminating, rubberizing, varnishing, waxing or similar processes.

313320 Fabric coating

This Canadian industry comprises establishments primarily engaged in manufacturing coated or laminated fabrics; and in finishing textile fabrics or clothing by coating, laminating, rubberizing, varnishing, waxing or similar processes.

Illustrative example(s)

- impregnating and coating of fabrics
- laminating purchased textile fabrics
- metallizing textile fabrics
- rubberizing fabrics and clothing
- waterproofing clothing

314 Textile product mills

This subsector comprises establishments primarily engaged in manufacturing textile products, except clothing.

Exclusion(s)

- manufacturing yarn or textile fabrics, or finishing yarn or fabrics, or manufacturing both fabrics and textile products (see 313 Textile mills)

3141 Textile furnishings mills

This industry group comprises establishments primarily engaged in manufacturing carpets and rugs, and curtains and linens.

31411 Carpet and rug mills

This industry comprises establishments primarily engaged in manufacturing carpets and rugs, including tufted, woven and needle-punched; or in finishing carpets and rugs.

314110 Carpet and rug mills

This Canadian industry comprises establishments primarily engaged in manufacturing carpets and rugs, including tufted, woven and needle-punched; or in finishing carpets and rugs.

Illustrative example(s)

- finishing (e.g., dyeing) rugs and carpets
- floor coverings (e.g., carpets, rugs, mats, matting), made of textile materials, weaving or knitting

Exclusion(s)

- manufacturing rugs from purchased carpet material; binding rugs (see 314990 All other textile product mills)
- manufacturing rubber mats and matting, such as bath and door (see 326290 Other rubber product manufacturing)

31412 Curtain and linen mills

This industry comprises establishments primarily engaged in manufacturing curtains, draperies, linens and other home furnishings, from purchased materials.

314120 Curtain and linen mills

This Canadian industry comprises establishments primarily engaged in manufacturing curtains, draperies, linens and other home furnishings, from purchased materials.

Illustrative example(s)

- bedspreads and bed sets, made from purchased fabric
- blankets (except electric), made from purchased fabrics or felts
- curtains and draperies, window, made from purchased fabrics
- cushions (except spring), made from purchased fabrics
- pads, protectors and covers (e.g., ironing board, mattress, table), made from purchased fabrics or felts
- plastic shower curtains and table cloths made from purchased materials
- sheets and pillow cases, made from purchased fabrics
- shower curtains, napkins, linens made from purchased materials (except plastic)
- tablecloths (except paper), made from purchased materials
- towels and washcloths, made from purchased fabrics

Exclusion(s)

- manufacturing canvas exterior shades and awnings (see 314910 Textile bag and canvas mills)
- manufacturing electric blankets (see 335210 Small electrical appliance manufacturing)
- manufacturing blinds and shades (see 337920 Blind and shade manufacturing)

3149 Other textile product mills

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing textile products.

31491 Textile bag and canvas mills

This industry comprises establishments primarily engaged in manufacturing textile bags, such as shipping and other industrial bags; or products from canvas or canvas substitutes, such as tarpaulins and tents.

314910 Textile bag and canvas mills

This Canadian industry comprises establishments primarily engaged in manufacturing textile bags, such as shipping and other industrial bags; or products from canvas or canvas substitutes, such as tarpaulins and tents.

Illustrative example(s)

- awnings and canopies, outdoor, made from purchased fabrics
- bags, textile, made from purchased woven or knitted materials
- canvas products, made from purchased canvas or canvas substitutes
- drop cloths, canvas, made from purchased fabric
- duffel bags, canvas, manufacturing
- shades, outdoor, made from purchased fabrics
- shipping bags, made from purchased woven or knitted materials
- tarpaulins, made from purchased fabrics
- tents, made from purchased fabrics

Exclusion(s)

- manufacturing hemp bags in integrated hemp mills (see 313110 Fibre, yarn and thread mills)

31499 All other textile product mills

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing textile products. Establishments primarily engaged in garneting textile waste or other textile recycling; or embroidering textile products, including clothing, whether or not on a contract basis, are included.

314990 All other textile product mills

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing textile products. Establishments primarily engaged in garneting textile waste or other textile recycling; or embroidering textile products, including clothing, whether or not on a contract basis, are included.

Illustrative example(s)

- cord for reinforcing rubber tires, industrial belting and fuel cells, manufacturing
- decorative stitching on clothing owned by others
- diapers (except disposable), made from purchased fabrics
- embroidering on textile products for the trade
- fabricated rope products (e.g., nets, slings), made in cordage or twine mills
- fishing line, natural or man-made fibres, manufacturing
- fishing nets and seines, made in cordage or twine mills
- flags, textile (e.g., banners, bunting, emblems, pennants), made from purchased fabrics
- rope (except wire rope), manufacturing
- textile and wool waste, processing
- tire cord and fabric, of all materials, manufacturing

Exclusion(s)

- manufacturing embroideries using Schiffl machines (see 313220 Narrow fabric mills and Schiffl machine embroidery)
- manufacturing wire cable and rope (see 332619 Other fabricated wire product manufacturing)

315 Clothing manufacturing

This subsector comprises establishments primarily engaged in manufacturing clothing.

Exclusion(s)

- finishing clothing made in other establishments (see 313 Textile mills)
- embroidering clothing not made in the same establishment (see 314 Textile product mills)
- printing on articles of clothing not made in the same establishment (see 323 Printing and related support activities)
- manufacturing safety clothing (see 339 Miscellaneous manufacturing)

3151 Clothing knitting mills

This industry group comprises establishments primarily engaged in knitting clothing from yarn; or manufacturing clothing from knit fabrics made in the same establishment. Establishments classified in this industry group may finish the clothing that they knit.

Exclusion(s)

- finishing clothing not made in the same establishment (see 3133 Textile and fabric finishing and fabric coating)
- manufacturing clothing from knit fabrics not produced in the same establishment (see 3152 Cut and sew clothing manufacturing)

31511 Hosiery and sock mills

This industry comprises establishments primarily engaged in knitting hosiery for men, women and children. Establishments classified in this industry may finish the clothing that they knit.

315110 Hosiery and sock mills

This Canadian industry comprises establishments primarily engaged in knitting hosiery for men, women and children. Establishments classified in this industry may finish the clothing that they knit.

Illustrative example(s)

- hosiery mill
- panty hose, manufacturing

31519 Other clothing knitting mills

This industry comprises establishments, not classified to any other industry, primarily engaged in knitting clothing, other than hosiery. Establishments classified in this industry may finish the clothing that they knit.

315190 Other clothing knitting mills

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in knitting clothing, other than hosiery. Establishments classified in this industry may finish the clothing that they knit.

Illustrative example(s)

- athletic clothing, made in knitting mills
- beachwear, made in knitting mills
- dresses, skirts and pants made in knitting mills
- neckties, made in knitting mills
- nightwear, made in knitting mills
- outerwear, made in knitting mills
- suits and jackets, made in knitting mills
- sweaters, made in knitting mills
- t-shirts, made in knitting mills
- tuques, made in knitting mills
- underwear, made in knitting mills

Exclusion(s)

- knitting hosiery and socks (see 315110 Hosiery and sock mills)

3152 Cut and sew clothing manufacturing

This industry group comprises establishments primarily engaged in manufacturing clothing from fabric made in other establishments.

Exclusion(s)

- finishing clothing made in other establishments (see 3133 Textile and fabric finishing and fabric coating)
- printing on articles of clothing made in other establishments (see 3231 Printing and related support activities)

31521 Cut and sew clothing contracting

This industry comprises establishments primarily engaged in manufacturing clothing from materials owned by others. These establishments are commonly referred to as contractors. This industry is limited to contract establishments that perform cutting and sewing operations, such as sewing arms to shirt bodies.

315210 Cut and sew clothing contracting

This Canadian industry comprises establishments primarily engaged in manufacturing clothing from materials owned by others. These establishments are commonly referred to as contractors. This industry is limited to contract establishments that perform cutting and sewing operations, such as sewing arms to shirt bodies.

Illustrative example(s)

- clothing contractors, cut and sew operations
- custom tailors (e.g., pleating, buttonhole making, hemming, scalloping, interlining), men's and boys'

Exclusion(s)

- finishing clothing, on a contract basis (see 313310 Textile and fabric finishing)
- embroidering clothing, on a contract basis (see 314990 All other textile product mills)
- knitting hosiery and socks, on a contract basis (see 315110 Hosiery and sock mills)
- knitting clothing, except hosiery and socks, on a contract basis (see 315190 Other clothing knitting mills)
- printing on articles of clothing, on a contract basis (see 32311 Printing)

31522 Men's and boys' cut and sew clothing manufacturing

This industry comprises establishments primarily engaged in manufacturing men's and boys' clothing from purchased fabric. Clothing jobbers, who perform entrepreneurial functions involved in clothing manufacture, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel, are included.

315220 Men's and boys' cut and sew clothing manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing men's and boys' clothing from purchased fabric. Clothing jobbers, who perform entrepreneurial functions involved in clothing manufacture, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel, are included.

Illustrative example(s)

- jackets, tailored (except fur, leather, sheepskin-lined), men's and boys', cut and sewn from purchased fabric
- overcoats, tailored, men's and boys', cut and sewn from purchased fabric
- shirts and t-shirts, men's and boys', cut and sewn from purchased fabric
- ski suits, men's and boys', cut and sewn from purchased fabric
- suits, men's and boys', cut and sewn from purchased fabric
- sweaters, men's and boys', cut and sewn from purchased fabric
- trousers, men's and boys', cut and sewn from purchased fabric
- underwear, men's and boys', cut and sewn from purchased fabric
- uniforms (e.g., fire fighter, military, police), men's and boys', cut and sewn from purchased fabric
- windbreakers (except leather), men's and boys', cut and sewn from purchased fabric

Exclusion(s)

- manufacturing men's and boys' fur and leather clothing (see 315281 Fur and leather clothing manufacturing)

31524 Women's, girls' and infants' cut and sew clothing manufacturing

This industry comprises establishments primarily engaged in manufacturing women's, girls' and infants' clothing from purchased fabric. Clothing jobbers, who perform entrepreneurial functions involved in clothing manufacture, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel, are included. For the purposes of classification, the term "infants" clothing refers to articles for young children of a body height not exceeding 86 centimetres, or Canadian sizes less than 2X.

315241 Infants' cut and sew clothing manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing infants' clothing from purchased fabric. For the purposes of classification, the term "infants" clothing refers to articles for young children of a body height not exceeding 86 centimetres, or Canadian sizes less than 2X. Clothing jobbers, who perform entrepreneurial functions involved in clothing manufacture, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel, are included.

315249 Women's and girls' cut and sew clothing manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing women's and girls' clothing from purchased fabric. Clothing jobbers, who perform entrepreneurial functions involved in clothing manufacture, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel, are included.

Illustrative example(s)

- dresses, women's and girls', cut and sewn from purchased fabric
- leotards, women's, misses' and girls', cut and sewn from purchased fabric
- lingerie, loungewear and nightwear, women's and girls', cut and sewn from purchased fabric
- occupational clothing, women's, misses' and girls', cut and sewn from purchased fabric
- suits, coats, tailored jackets and skirts, women's and girls', cut and sewn from purchased fabric
- sweaters, women's, misses' and girls', cut and sewn from purchased fabric
- uniforms (e.g., maids', military, nurses', police, waitresses'), women's, misses' and girls', made from purchased fabric

Exclusion(s)

- knitting women's and girls' hosiery and socks from yarn (see 315110 Hosiery and sock mills)
- Knitting women's and girls' clothing, except hosiery and socks, from yarn (see 315190 Other clothing knitting mills)
- manufacturing women's and girls' clothing from materials owned by others (see 315210 Cut and sew clothing contracting)
- manufacturing women's and girls' fur and leather clothing (see 315281 Fur and leather clothing manufacturing)

31528 Other cut and sew clothing manufacturing

This industry comprises establishments primarily engaged in manufacturing fur and leather clothing, and establishments, not classified to any other industry, primarily engaged in manufacturing clothing from purchased fabric.

315281 Fur and leather clothing manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing fur and leather clothing.

Illustrative example(s)

- fur and artificial fur apparel or clothing (e.g., capes, coats, hats, jackets, pants, neckpieces, boleros, stoles), manufacturing

Exclusion(s)

- manufacturing leather gloves (see 315990 Clothing accessories and other clothing manufacturing)
- manufacturing leather safety and protective clothing (see 339110 Medical equipment and supplies manufacturing)

315289 All other cut and sew clothing manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing clothing from purchased fabric.

Illustrative example(s)

- caps and gowns, cut and sewn from purchased fabric or paper
- costumes (e.g., masquerade, theatrical, Halloween), cut and sewn from purchased fabric
- ponchos and similar waterproof raincoats, cut and sewn from purchased fabric
- sports uniforms, cut and sewn from purchased fabric
- vestments (e.g., academic, clerical or church), cut and sewn from purchased fabric

Exclusion(s)

- manufacturing infants' clothing from material owned by others (see 315210 Cut and sew clothing contracting)
- manufacturing infants' clothing, cut and sewn from purchased fabric (see 315241 Infants' cut and sew clothing manufacturing)

3159 Clothing accessories and other clothing manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing clothing or clothing accessories.

31599 Clothing accessories and other clothing manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing clothing or clothing accessories.

315990 Clothing accessories and other clothing manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing clothing or clothing accessories.

Illustrative example(s)

- apparel findings and trimmings, made from purchased fabric
- aprons (except rubberized and plastics), made from purchased fabric
- baseball caps, manufacturing
- belts, apparel (e.g., fabric, leather, vinyl), made from purchased material
- caps and hats (except fur, leather), made from purchased fabric
- glove linings (except fur), manufacturing
- gloves and mittens (except athletic, metal, rubber), made from purchased fabric
- handkerchiefs (except paper), made from purchased fabric
- neckwear, made from purchased fabric
- scarves, made from purchased fabric

Exclusion(s)

- manufacturing gloves knitted in knitting mill (see 315190 Other clothing knitting mills)
- manufacturing fur and leather hats and caps (see 315281 Fur and leather clothing manufacturing)
- manufacturing safety gloves (see 339110 Medical equipment and supplies manufacturing)
- manufacturing sports gloves (see 33992 Sporting and athletic goods manufacturing)

316 Leather and allied product manufacturing

This subsector comprises establishments primarily engaged in manufacturing leather and allied products.

Exclusion(s)

- manufacturing leather clothing (see 315 Clothing manufacturing)

3161 Leather and hide tanning and finishing

This industry group comprises establishments primarily engaged in tanning, currying, colouring and finishing hides and skins into leather. Leather converters, who buy hides and skins and have them processed into leather by others, on a contract basis, are included. Establishments primarily engaged in dressing and dyeing fur are also included.

31611 Leather and hide tanning and finishing

This industry comprises establishments primarily engaged in tanning, currying, colouring and finishing hides and skins into leather. Leather converters, who buy hides and skins and have them processed into leather by others, on a contract basis, are included. Establishments primarily engaged in dressing and dyeing fur are also included.

316110 Leather and hide tanning and finishing

This Canadian industry comprises establishments primarily engaged in tanning, currying, colouring and finishing hides and skins into leather. Leather converters, who buy hides and skins and have them processed into leather by others, on a contract basis, are included. Establishments primarily engaged in dressing and dyeing fur are also included.

Illustrative example(s)

- fur dressing and dyeing
- hides, tanning, currying, dressing and finishing
- leather tanning, currying and finishing
- tanneries, leather, manufacturing

3162 Footwear manufacturing

This industry group comprises establishments primarily engaged in manufacturing footwear, of any material.

31621 Footwear manufacturing

This industry comprises establishments primarily engaged in manufacturing footwear, of any material.

316210 Footwear manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing footwear, of any material.

Illustrative example(s)

- athletic shoes, manufacturing
- footwear manufacturing
- leather footwear, manufacturing
- orthopedic shoes (except extension shoes), manufacturing
- running shoes, manufacturing
- skate boots, without blades or wheels, manufacturing
- slippers, manufacturing
- work boots and shoes, manufacturing

Exclusion(s)

- manufacturing orthopedic extension shoes (see 339110 Medical equipment and supplies manufacturing)
- manufacturing skates, ice or roller, boots assembled with blades or rollers (see 339920 Sporting and athletic goods manufacturing)

3169 Other leather and allied product manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing leather and allied products. Some important products of this industry are luggage, handbags, purses, and small articles normally carried on the person or in a handbag, such as billfolds, key cases and coin purses of leather or other materials, except precious metal.

31699 Other leather and allied product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing leather and allied products. Some important products of this industry are luggage, handbags, purses, and small articles normally carried on the person or in a handbag, such as billfolds, key cases and coin purses of leather or other materials, except precious metal.

316990 Other leather and allied product manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing leather and allied products. Some important products of this industry are luggage, handbags, purses, and small articles normally carried on the person or in a handbag, such as billfolds, key cases and coin purses of leather or other materials, except precious metal.

Illustrative example(s)

- belting for machinery, leather, manufacturing
- boot and shoe findings, all materials, manufacturing
- briefcases, all materials, manufacturing
- burnt leather goods, manufacturing
- handbags and purses (except precious metal), manufacturing
- leather cut stock, boot and shoe, manufacturing
- luggage, all materials, manufacturing
- musical instrument cases, all materials, manufacturing
- saddles and parts, leather, manufacturing
- vanity cases, leather, manufacturing
- wallets (except metal), manufacturing

Exclusion(s)

- manufacturing leather clothing (see 315281 Fur and leather clothing manufacturing)
- manufacturing leather gloves and belts (see 315990 Clothing accessories and other clothing manufacturing)
- manufacturing small articles normally carried on the person or in a handbag, such as billfolds, key cases and coin purses, of precious metal (see 33991 Jewellery and silverware manufacturing)

321 Wood product manufacturing

This subsector comprises establishments primarily engaged in manufacturing products from wood. There are three industry groups in this subsector, comprising establishments engaged in sawing logs into lumber and similar products, or preserving these products; making products that improve the natural characteristics of wood, by making veneers, plywood, reconstituted wood panel products or engineered wood assemblies; and making a diverse range of wood products, such as millwork.

Exclusion(s)

- logging; and chipping logs in the field (see 113 Forestry and logging)
- manufacturing wood pulp, paper and paper products (see 322 Paper manufacturing)
- manufacturing wood kitchen cabinets and counters, and bathroom vanities (see 337 Furniture and related product manufacturing)
- manufacturing wood signs and coffins (see 339 Miscellaneous manufacturing)

3211 Sawmills and wood preservation

This industry group comprises establishments primarily engaged in manufacturing boards, dimension lumber, timber, poles and ties from logs and bolts. These establishments produce lumber that may be rough, or dressed by a planing machine to achieve smoothness and uniformity of size, but is generally not further worked or shaped. Establishments that preserve wood are also included.

32111 Sawmills and wood preservation

This industry comprises establishments primarily engaged in manufacturing boards, dimension lumber, timber, poles and ties from logs and bolts. These establishments produce lumber that may be rough, or dressed by a planing machine to achieve smoothness and uniformity of size, but is generally not further worked or shaped. Establishments that preserve wood are also included.

Exclusion(s)

- chipping logs in the forest (see 11331 Logging)
- manufacturing glued-laminated timber, nailed-laminated lumber beams, parallel strand lumber, laminated veneer lumber, fingerjoined lumber, and similar products (see 32121 Veneer, plywood and engineered wood product manufacturing)
- peeling or slicing logs to make veneer (see 32121 Veneer, plywood and engineered wood product manufacturing)
- planing purchased lumber or working lumber further than dressed (see 32191 Millwork)

321111 Sawmills (except shingle and shake mills)

This Canadian industry comprises establishments primarily engaged in manufacturing boards, dimension lumber, timber, poles and ties, and siding, from logs and bolts. These establishments produce lumber that may be rough, or dressed by a planing machine to achieve smoothness and uniformity of size, but (except in the case of siding) is generally not further worked or shaped.

Illustrative example(s)

- chipping logs (except in the forest)
- dimension lumber (e.g., 2x4), made from logs or bolts
- lath, made from logs or bolts
- lumber (i.e., rough, dressed), made from logs or bolts
- sawdust and shavings, made from logs or bolts
- siding, dressed lumber, manufacturing
- ties, railroad, made from logs or bolts
- timber, made from logs or bolts

321112 Shingle and shake mills

This Canadian industry comprises establishments primarily engaged in sawing blocks of wood to produce shingles or splitting blocks of wood to produce shakes.

Illustrative example(s)

- shakes (i.e., hand split shingles), manufacturing
- shingle mills, wood

321114 Wood preservation

This Canadian industry comprises establishments primarily engaged in treating lumber, plywood, poles and similar wood products, produced in other establishments, with preservatives to prevent decay and to protect against fire and insects. Establishments primarily engaged in cutting to size and treating poles, pilings, posts and similar roundwood products are included. Pressure treating is the most common method used. Some common preservatives used in the treatment process include organic compounds such as creosote, and water-borne inorganic compounds, such as chromated copper arsenate.

Illustrative example(s)

- creosoting of wood
- lumber and plywood, treating with creosote or other preservatives
- piles and pilings, foundation and marine construction, treating
- pressure treated lumber, made from purchased lumber

3212 Veneer, plywood and engineered wood product manufacturing

This industry group comprises establishments primarily engaged in manufacturing softwood and hardwood veneer and plywood; structural wood members, except lumber; and reconstituted wood panel products. Veneer is produced as a thin sheet of wood of uniform thickness by peeling or slicing logs. Plywood is produced by gluing and compressing together, three or more sheets of veneer, with the grain of alternate sheets usually laid crosswise. Structural wood members are made by laminating, joining and assembling wood components according to specified engineering design criteria. Reconstituted wood panel products are produced by processes involving pressure, adhesives and binders. The laminated products produced in this industry may have layers of materials other than wood.

32121 Veneer, plywood and engineered wood product manufacturing

This industry comprises establishments primarily engaged in manufacturing softwood and hardwood veneer and plywood; structural wood members, except lumber; and reconstituted wood panel products. Veneer is produced as a thin sheet of wood of uniform thickness by peeling or slicing logs. Plywood is produced by gluing and compressing together, three or more sheets of veneer, with the grain of alternate sheets usually laid crosswise. Structural wood members are made by laminating, joining and assembling wood components according to specified engineering design criteria. Reconstituted wood panel products are produced by processes involving pressure, adhesives and binders. The laminated products produced in this industry may have layers of materials other than wood.

Exclusion(s)

- manufacturing solid wood structural members, such as dimension lumber and timber; and preserving purchased plywood (see 32111 Sawmills and wood preservation)
- manufacturing containers, such as fruit baskets and boxes, from veneer made in the same establishment (see 321920 Wood container and pallet manufacturing)
- manufacturing gypsum board (see 327420 Gypsum product manufacturing)

321211 Hardwood veneer and plywood mills

This Canadian industry comprises establishments primarily engaged in manufacturing hardwood veneer and plywood.

Illustrative example(s)

- panels, hardwood plywood, manufacturing
- plywood mills, hardwood
- veneer mills, hardwood

Exclusion(s)

- preserving purchased plywood (see 321114 Wood preservation)

321212 Softwood veneer and plywood mills

This Canadian industry comprises establishments primarily engaged in manufacturing softwood veneer and plywood.

Illustrative example(s)

- panels, softwood plywood, manufacturing
- plywood mills, softwood
- veneer mills, softwood

Exclusion(s)

- preserving purchased plywood (see 321114 Wood preservation)

321215 Structural wood product manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing structural wood members, other than solid dimension lumber and timber.

Illustrative example(s)

- arches and beams, glued-laminated or pre-engineered wood, manufacturing
- finger jointed lumber, manufacturing
- glued-laminated timber (glulam), manufacturing
- laminated veneer lumber (LVL), manufacturing
- nailed-laminated lumber beams, manufacturing
- parallel strand lumber (PSL), manufacturing
- structural wood members, prefabricated (e.g., arches, trusses, I-joists and parallel chord ceilings), manufacturing

Exclusion(s)

- fabricating structural wood members at construction sites (see 23 Construction)
- manufacturing solid wood structural members, such as dimension lumber and timber (see 321111 Sawmills (except shingle and shake mills))

321216 Particle board and fibreboard mills

This Canadian industry comprises establishments primarily engaged in manufacturing particle board and fibreboard. Particle board is made from wood particles, which are often the residue from other wood processing operations, combined under heat and pressure with a water resistant binder. Fibreboard is made from wood fibres, bonded together completely or partially by the lignin in the wood.

Illustrative example(s)

- fibreboard, manufacturing
- hardboard, manufacturing
- insulation board, cellular fibre or hard pressed wood, manufacturing
- medium density fibreboard (MDF), manufacturing
- particle board, manufacturing

321217 Waferboard mills

This Canadian industry comprises establishments primarily engaged in manufacturing waferboard and oriented strandboard (OSB). These products are made from wafers or strands of wood such as aspen, poplar or southern yellow pine, combined with a waterproof binder, and bonded together by heat and pressure.

Illustrative example(s)

- oriented strandboard (OSB), manufacturing
- waferboard mills

3219 Other wood product manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing wood products.

Exclusion(s)

- manufacturing wood kitchen cabinets and counters, and bathroom vanities (see 3371 Household and institutional furniture and kitchen cabinet manufacturing)
- manufacturing wood signs and coffins (see 3399 Other miscellaneous manufacturing)

32191 Millwork

This industry comprises establishments primarily engaged in millwork. These establishments generally use woodworking machinery, such as jointers, planers, lathes and routers, to shape wood. Establishments primarily engaged in seasoning and planing purchased lumber are included. Wood millwork products may be covered with another material, such as plastic.

Exclusion(s)

- carpentry, including installing prefabricated windows, doors and stairs in buildings (see 23 Construction)
- manufacturing dressed lumber from logs (see 32111 Sawmills and wood preservation)

321911 Wood window and door manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing wood doors and frames, and wood window units and frames, including those covered with metal or plastic.

Illustrative example(s)

- door units, prehung, wood and covered wood, manufacturing
- doors and windows, wood and covered wood, manufacturing
- garage doors, wood, manufacturing
- shutters, door and window, wood and covered wood, manufacturing
- window and door frames and sash, wood and covered wood, manufacturing
- window units, wood and covered wood, manufacturing

Exclusion(s)

- installing prefabricated windows and doors in buildings (see 23 Construction)

321919 Other millwork

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in millwork. These establishments generally use woodworking machinery, such as jointers, planers, lathes and routers, to shape wood. Establishments primarily engaged in seasoning and planing purchased lumber are included. Wood millwork products may be covered with another material, such as plastic.

Illustrative example(s)

- baseboards, wood, manufacturing
- mouldings, wood and covered wood, manufacturing
- parquet flooring, hardwood (assembled), manufacturing
- planing purchased lumber, planing mills
- softwood flooring, manufacturing
- stairwork (e.g., newel posts, railings, staircases, stairs), wood, manufacturing
- woodwork, interior and ornamental (e.g., windows, doors, sash, cornices, mantels), manufacturing

Exclusion(s)

- carpentry, including installing prefabricated stairs in buildings (see 23 Construction)
- manufacturing dressed lumber from logs (see 32111 Sawmills (except shingle and shake mills))
- manufacturing wood kitchen cabinets and counters, and bathroom vanities (see 337110 Wood kitchen cabinet and counter top manufacturing)
- Manufacturing wood signs and coffins (see 339990 All other miscellaneous manufacturing)

32192 Wood container and pallet manufacturing

This industry comprises establishments primarily engaged in manufacturing wood containers, container parts (shook) ready for assembly, cooper's products and parts, and pallets.

321920 Wood container and pallet manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing wood containers, container parts (shook) ready for assembly, cooper's products and parts, and pallets.

Illustrative example(s)

- containers (e.g., fruit baskets, boxes), made from veneer
- cooperage stock (e.g., heading, hoops, staves), manufacturing
- skids, pallets and pallet containers, wood or wood and metal combination, manufacturing
- wooden boxes for ammunition or shell, manufacturing

32199 All other wood product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing wood products.

321991 Manufactured (mobile) home manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing mobile homes and non-residential mobile buildings. These units are portable structures built on a chassis equipped with wheels, but not designed for multiple or continuous movement, and are designed to be connected to sewage and water utilities.

Illustrative example(s)

- mobile homes manufacturing
- non-residential building, manufacturing

Exclusion(s)

- manufacturing motor homes or recreational travel trailers (see 336215 Motor home, travel trailer and camper manufacturing)

321992 Prefabricated wood building manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing prefabricated or pre-cut wood buildings, sections and panels. All buildings that are made away from the construction site, either in sections, complete units, or in components for on-site erection, are included. Establishments primarily engaged in manufacturing log cabins and log houses are included.

Illustrative example(s)

- buildings, prefabricated or pre-cut, wood frame, manufacturing
- cottages, prefabricated, wood frame, manufacturing
- houses, prefabricated (except mobile homes), wood frame, manufacturing
- log cabins, prefabricated wood, manufacturing
- modular buildings, prefabricated, wood frame, manufacturing
- panels for prefabricated wood buildings, manufacturing
- prefabricated wood buildings, manufacturing

Exclusion(s)

- constructing wood frame buildings on site (see 23 Construction)

321999 All other miscellaneous wood product manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing wood products.

Illustrative example(s)

- bowls, wood, turned and shaped, manufacturing

- burnt wood articles, manufacturing
- clothes-drying frames, wood, manufacturing
- clothespins, wood, manufacturing
- cork products (except gaskets), manufacturing
- fencing, prefabricated sections, wood, manufacturing
- handles (e.g., broom, brush, mop, hand tool), wood, manufacturing
- kiln drying of lumber
- kitchenware (e.g., utensils, rolling pins), wood, manufacturing
- poles (e.g., clothesline, flag, tent), wood, manufacturing
- toothpicks, wood, manufacturing

322 Paper manufacturing

This subsector comprises establishments primarily engaged in manufacturing pulp, paper and paper products. The manufacture of pulp involves separating the cellulose fibres from other impurities in wood, used paper or other fibre sources. The manufacture of paper involves matting these fibres into a sheet. Converted paper products are produced from paper and other materials by various cutting and shaping techniques.

3221 Pulp, paper and paperboard mills

This industry group comprises establishments primarily engaged in manufacturing pulp, paper or paperboard. Establishments that manufacture pulp, paper or paperboard, either alone or in combination with paper converting, are included.

Exclusion(s)

- manufacturing paper or paperboard products from purchased paper or paperboard (see 3222 Converted paper product manufacturing)

32211 Pulp mills

This industry comprises establishments primarily engaged in manufacturing pulp from any material, by any process. These establishments sell or transfer the pulp to separate paper-making establishments; they do not make it into paper themselves. Establishments that process waste paper into pulp (de-inking plants) are included.

Exclusion(s)

- manufacturing pulp and making paper (see 32212 Paper mills)
- manufacturing pulp and making paperboard (see 322130 Paperboard mills)

322111 Mechanical pulp mills

This Canadian industry comprises establishments primarily engaged in manufacturing pulp from any material, using mechanical or semi-chemical methods. Some important products of this Canadian industry are mechanical pulp (sometimes called groundwood pulp), thermo-mechanical pulp (TMP) and semi-chemical pulp.

Illustrative example(s)

- pulp mills, mechanical or semi-chemical (except those making paper or paperboard)
- wood pulp (e.g., mechanical, thermo-mechanical (TMP), semi-chemical), manufacturing

Exclusion(s)

- manufacturing pulp and making paper, except newsprint (see 322121 Paper (except newsprint) mills)
- manufacturing pulp and making newsprint (see 322122 Newsprint mills)
- manufacturing pulp and making paperboard (see 322130 Paperboard mills)

322112 Chemical pulp mills

This Canadian industry comprises establishments primarily engaged in manufacturing pulp from any material, using chemical methods. Kraft pulp is chemical pulp obtained from the sulphate or soda processes. Establishments that process waste paper into pulp are included.

Illustrative example(s)

- de-inking recovered paper
- pulp mills, chemical (except those making paper or paperboard)
- recycling paper (i.e., making pulp from waste and scrap paper)

Exclusion(s)

- manufacturing pulp and making paper, except newsprint (see 322121 Paper (except newsprint) mills)
- manufacturing pulp and making newsprint (see 322122 Newsprint mills)
- manufacturing pulp and making paperboard (see 322130 Paperboard mills)

32212 Paper mills

This industry comprises establishments primarily engaged in manufacturing paper, other than paperboard. Establishments that manufacture paper in combination with pulp manufacture or paper converting, are included.

Exclusion(s)

- manufacturing pulp, but not making any paper or paperboard (see 32211 Pulp mills)
- converting purchased paper into paperboard containers (see 32221 Paperboard container manufacturing)
- converting purchased paper and paperboard into paper bags and coated and treated paper products (see 322220 Paper bag and coated and treated paper manufacturing)
- converting purchased paper and paperboard into paper products other than paperboard containers, paper bags and coated and treated paper products (see 32229 Other converted paper product manufacturing)

322121 Paper (except newsprint) mills

This Canadian industry comprises establishments primarily engaged in manufacturing paper, other than newsprint and paperboard. Establishments that manufacture paper (except newsprint) in combination with pulp manufacture or paper converting, are included.

Illustrative example(s)

- building paper stock, manufacturing
- coated paper, made in paper mills
- diapers, disposable, made in paper mills
- facial tissues, made in paper mills
- fine paper stock, manufacturing
- looseleaf fillers and paper, made in paper mills
- paper (except newsprint and uncoated groundwood), coated, laminated or treated, made in paper mills
- paper (except newsprint and uncoated groundwood), manufacturing
- sanitary paper products, made in paper mills

322122 Newsprint mills

This Canadian industry comprises establishments primarily engaged in manufacturing newsprint, including groundwood printing paper. Establishments that manufacture newsprint in combination with pulp manufacture, are included.

Illustrative example(s)

- groundwood paper, uncoated, made in paper mills
- newsprint stock, manufacturing

32213 Paperboard mills

This industry comprises establishments primarily engaged in manufacturing paperboard. Establishments that manufacture paperboard in combination with pulp manufacture or paperboard converting, are included.

Exclusion(s)

- manufacturing particle board, fibreboard, waferboard and similar reconstituted wood board products (see 32121 Veneer, plywood and engineered wood product manufacturing)
- manufacturing building paper (see 32212 Paper mills)

322130 Paperboard mills

This Canadian industry comprises establishments primarily engaged in manufacturing paperboard. Establishments that manufacture paperboard in combination with pulp manufacture or paperboard converting, are included.

Illustrative example(s)

- cardboard stock, manufacturing
- corrugated boxes, made in paperboard mills
- paperboard products (e.g., containers), made in paperboard mills

3222 Converted paper product manufacturing

This industry group comprises establishments primarily engaged in manufacturing paper products from purchased paper and paperboard.

Exclusion(s)

- manufacturing paper or paperboard, and converting it into paper or paperboard products (see 3221 Pulp, paper and paperboard mills)

32221 Paperboard container manufacturing

This industry comprises establishments primarily engaged in manufacturing paperboard containers, such as setup paperboard boxes, corrugated boxes, fibre boxes, cans and drums, and sanitary food containers, from purchased paperboard. These establishments use corrugating and cutting machinery to form paperboard into containers.

Exclusion(s)

- manufacturing paperboard and converting it into containers (see 322130 Paperboard mills)

322211 Corrugated and solid fibre box manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing corrugated and solid fibre boxes and related products, such as corrugated sheets, from purchased paperboard.

Illustrative example(s)

- containers, corrugated and solid fibreboard, made from purchased paper or paperboard
- corrugated paper, made from purchased paper or paperboard
- folding boxes, corrugated, made from purchased paper or paperboard
- pads, corrugated and solid fibreboard, made from purchased paper or paperboard
- pallets, corrugated and solid fibre, made from purchased paper or paperboard
- partitions, corrugated and solid fibre, made from purchased paper or paperboard

Exclusion(s)

- manufacturing paperboard and converting it into corrugated and fibre boxes (see 322130 Paperboard mills)

322212 Folding paperboard box manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing folding paperboard boxes, from purchased paperboard.

Illustrative example(s)

- cartons, folding (except milk), made from purchased paperboard
- folding boxes (except corrugated), made from purchased paperboard
- folding containers (except corrugated), made from purchased paperboard

Exclusion(s)

- manufacturing paperboard and converting it into folding boxes (see 322130 Paperboard mills)
- manufacturing milk cartons (see 322219 Other paperboard container manufacturing)

322219 Other paperboard container manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing paperboard containers, such as setup paperboard boxes, fibre cans and drums, and sanitary food containers, from purchased paperboard.

Illustrative example(s)

- fibre cans and drums (i.e., fibre body, ends of any material), made from purchased paperboard
- food containers, sanitary (except folding), made from purchased paper or paperboard
- milk cartons, made from purchased paper or paperboard
- paper dishes (e.g., cups, plates), made from purchased paper or paperboard
- straws, drinking, made from purchased paper or paperboard

Exclusion(s)

- manufacturing paperboard and converting it into containers other than corrugated, solid fibre and folding boxes (see 322130 Paperboard mills)

32222 Paper bag and coated and treated paper manufacturing

This industry comprises establishments primarily engaged in manufacturing paper bags, and coated and treated paper and paperboard products, from purchased paper and other flexible film materials. The products produced in this industry may be made from a single layer; or from several layers laminated together. The laminated products may consist entirely of materials other than paper, such as plastic film and aluminum foil.

322220 Paper bag and coated and treated paper manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing paper bags, and coated and treated paper and paperboard products, from purchased paper and other flexible film materials. The products produced in this industry may be made from a single layer; or from several layers laminated together. The laminated products may consist entirely of materials other than paper, such as plastic film and aluminum foil.

Illustrative example(s)

- aluminum foil laminates, made from purchased foil
- bags, made by laminating or coating combinations of purchased foil, paper and plastics
- coated and treated paper products, made from purchased paper
- coated board, made from purchased paperboard
- foil bags, made from purchased foil
- grocers' bags and sacks, made from purchased uncoated paper
- labels, gummed, made from purchased paper
- laminated gift wrap, made from purchased paper
- pressure sensitive paper and tape (except medical), made from purchased materials
- sacks, multiwall, made from purchased uncoated paper

- tapes (e.g., cellophane, masking, pressure sensitive), gummed, made from purchased paper or other materials
- wallpaper, made from purchased paper or other materials

Exclusion(s)

- manufacturing textile bags (see 314910 Textile bag and canvas mills)
- manufacturing paper and converting it into paper bags and coated and treated paper products (see 322121 Paper (except newsprint) mills)
- manufacturing sensitized photographic and blueprint paper (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing plastic bags, entirely of plastic (see 326111 Plastic bag and pouch manufacturing)
- manufacturing aluminum foil (see 331317 Aluminum rolling, drawing, extruding and alloying)
- manufacturing metal foil containers, such as aluminum pie plates (see 332999 All other miscellaneous fabricated metal product manufacturing)
- manufacturing medical adhesive tape and plasters (see 339110 Medical equipment and supplies manufacturing)
- manufacturing carbon paper (see 339940 Office supplies (except paper) manufacturing)

32223 Stationery product manufacturing

This industry comprises establishments primarily engaged in manufacturing paper stationery products, used for writing, filing and similar applications.

322230 Stationery product manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing paper stationery products, used for writing, filing and similar applications.

Illustrative example(s)

- cash register tapes, made from purchased paper
- envelopes (e.g., mailing, stationery), made from any material
- exercise books and pads, made from purchased paper
- file folders (e.g., accordion, expanding, hanging, manila), made from purchased paper or paperboard
- index and other die-cut cards, made from purchased cardboard
- looseleaf fillers and paper, made from purchased paper
- paper office supplies, made from purchased paper
- tablets and pads, made from purchased newsprint
- writing paper, cut sheet, made from purchased paper

Exclusion(s)

- manufacturing paper and converting it into stationery products (see 322121 Paper (except newsprint) mills)
- manufacturing paperboard and converting it into stationery products (see 322130 Paperboard mills)
- manufacturing carbon paper and non-paper office supplies (see 339940 Office supplies (except paper) manufacturing)

32229 Other converted paper product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing paper products from purchased paper and paperboard.

Exclusion(s)

- manufacturing paper and converting it into paper products (see 32212 Paper mills)
- manufacturing paperboard and converting it into paperboard products (see 322130 Paperboard mills)

322291 Sanitary paper product manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing converted paper sanitary products from purchased paper. Establishments primarily engaged in manufacturing disposable sanitary products, such as tampons, from textile materials are included.

Illustrative example(s)

- facial tissues, made from purchased paper
- sanitary napkins and tampons, made from purchased paper
- sanitary paper products (e.g., diapers, tampons, napkins), made from purchased textile fibres
- serviettes or napkins, paper, made from purchased paper
- toilet paper, made from purchased paper
- towels, paper, made from purchased paper

322299 All other converted paper product manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing converted paper products, from purchased paper. Establishments primarily engaged in manufacturing moulded pulp products, such as egg cartons, are included.

Illustrative example(s)

- cigarette paper, made from purchased paper
- confetti, made from purchased paper
- crepe paper, made from purchased paper
- die-cut paper products (except office supplies), made from purchased paper or paperboard
- insulating batts, fills or blankets, made from purchased paper
- moulded pulp products (e.g., egg cartons, food containers, food trays), manufacturing

Exclusion(s)

- manufacturing paper, except newsprint, and converting it into paper products (see 322121 Paper (except newsprint) mills)
- manufacturing paperboard and converting it into paper products (see 322130 Paperboard mills)

323 Printing and related support activities

This subsector comprises establishments primarily engaged in printing and providing related support activities.

3231 Printing and related support activities

This industry group comprises establishments primarily engaged in printing and providing related support activities.

Exclusion(s)

- printing on textile fabrics (see 3133 Textile and fabric finishing and fabric coating)
- printing and publishing (see 5111 Newspaper, periodical, book and directory publishers)
- printing using simple electrostatic printers, such as office-type photocopiers (see 5614 Business support services)

32311 Printing

This industry comprises establishments primarily engaged in printing.

Exclusion(s)

- printing on textile fabrics (see 313310 Textile and fabric finishing)
- printing and publishing newspapers (see 511110 Newspaper publishers)
- printing and publishing periodicals (see 511120 Periodical publishers)
- printing and publishing books and pamphlets (see 511130 Book publishers)

-
- printing and publishing directories, including telephone (see 511140 Directory and mailing list publishers)
 - printing and publishing calendars, art and greeting cards (see 511190 Other publishers)
 - printing using simple electrostatic printers, such as office-type photocopiers (see 561430 Business service centres)

323113 Commercial screen printing

This Canadian industry comprises establishments primarily engaged in commercial printing using silk-screen printing equipment. Establishments in this Canadian industry typically have a pre-press capability, for example, to cut stencils. Typically, these establishments print on clothing; or produce paper documents of a graphical nature, such as pictures and large-format sign-type lettering.

Illustrative example(s)

- art works, screen printing without publishing
- glass, screen printing, for the trade
- posters, screen printing without publishing
- print shops, screen (except on textile fabrics), while you wait service
- printing on textile products (e.g., napkins, placemats, towels)
- screen printing on clothing (e.g., caps, T-shirts)
- screen printing paper documents (e.g., pictures, large-format banners), without publishing

Exclusion(s)

- silk-screen printing on textile fabrics (see 313310 Textile and fabric finishing)

323114 Quick printing

This Canadian industry comprises establishments primarily engaged in commercial printing using small offset printers and/or non-impact printers. Establishments in this Canadian industry typically have a pre-press capability.

Illustrative example(s)

- quick printing

Exclusion(s)

- printing using simple electrostatic printers, such as office-type photocopiers (see 561430 Business service centres)

323115 Digital printing

This Canadian industry comprises establishments primarily engaged in digital printing. These establishments use computer-controlled non-impact (electrostatic, ink jet, spray jet) printing equipment. The image to be printed is input to the printer as a computer file (not simply scanned in and digitized by the printer itself). Establishments in this Canadian industry typically have extensive pre-press operations, including specialized scanners and colour-separation equipment. Typically, these establishments print documents of a high-resolution, graphical nature.

Illustrative example(s)

- digital printing shops (e.g., billboards, large format graphical materials and high resolution)

Exclusion(s)

- printing using simple electrostatic printers, such as office-type photocopiers (see 561430 Business service centres)

323116 Manifold business forms printing

This Canadian industry comprises establishments primarily engaged in printing manifold business forms.

Illustrative example(s)

- books (e.g., sales, cheque) and refills, manifold printing
- computer forms, manifold or continuous (except paper simply lined), printing
- printing manifold business or unit set forms (e.g., credit card slips)

323119 Other printing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in printing.

Illustrative example(s)

- advertising material (e.g., coupons, flyers), printing without publishing
- bank notes, printing
- books, printing without publishing
- business forms (except manifold), printing without publishing
- cards (e.g., business, greeting, playing, postcards, trading), printing without publishing
- commercial print shop (using multiple processes)
- job printing, lithographic and offset (except quick)
- magazines and periodicals, printing without publishing
- maps, printing without publishing
- offset printing (except manifold business forms, quick printing, textile fabrics), without publishing
- stationery, printing (except quick) on a job-order basis

32312 Support activities for printing

This industry comprises establishments primarily engaged in providing support services to commercial printers, such as pre-press and bindery work.

323120 Support activities for printing

This Canadian industry comprises establishments primarily engaged in providing support services to commercial printers, such as pre-press and bindery work.

Illustrative example(s)

- book gilding, bronzing, edging, deckling, embossing and gold stamping, for the trade
- bookbinding, without printing
- colour separation services, for the printing trade
- engraving printing plates, for the printing trades
- photoengraving plate preparation services
- platemaking, for the printing trades
- postpress services (e.g., bevelling, binding, bronzing, edging, foil stamping), on printed products
- prepress printing services (e.g., colour separation, imagesetting, photocomposition, typesetting)
- screens for printing, preparation services
- typesetting (i.e., computer-controlled, hand, machine), for the printing trade

324 Petroleum and coal product manufacturing

This subsector comprises establishments primarily engaged in transforming crude petroleum and coal into intermediate and end products. The dominant process is petroleum refining, which separates crude petroleum into components or fractions through such techniques as cracking and distillation.

Exclusion(s)

- manufacturing chemicals and chemical preparations from refined petroleum and coal products (see 325 Chemical manufacturing)

3241 Petroleum and coal product manufacturing

This industry group comprises establishments primarily engaged in transforming crude petroleum and coal into intermediate and end products. The dominant process is petroleum refining, which separates crude petroleum into components or fractions through such techniques as cracking and distillation.

32411 Petroleum refineries

This industry comprises establishments primarily engaged in refining crude petroleum. Petroleum refining involves the transformation of crude oil by such processes as cracking and distillation.

324110 Petroleum refineries

This Canadian industry comprises establishments primarily engaged in refining crude petroleum. Petroleum refining involves the transformation of crude oil by such processes as cracking and distillation.

Illustrative example(s)

- asphalt and asphaltic materials, made in petroleum refineries
- crude oil, refining
- diesel fuels, made in petroleum refineries
- fuel oils, made in petroleum refineries
- gasoline, made in petroleum refineries
- jet fuels, made in petroleum refineries
- lubricating oils and greases, made in petroleum refineries
- petrochemical feedstocks, made in petroleum refineries
- petrochemicals, made in petroleum refineries

Exclusion(s)

- producing natural gasoline from natural gas (see 21111 Oil and gas extraction)
- manufacturing asphalt paving and roofing materials from refined petroleum products (see 32412 Asphalt paving, roofing and saturated materials manufacturing)
- blending and compounding lubricating oils and greases from refined petroleum products (see 324190 Other petroleum and coal product manufacturing)
- manufacturing petrochemicals from petroleum feedstocks (see 325110 Petrochemical manufacturing)

32412 Asphalt paving, roofing and saturated materials manufacturing

This industry comprises establishments primarily engaged in manufacturing asphalt paving materials; manufacturing roofing rolls, sheets and shingles, by saturating mats and felts with purchased asphalt or bituminous materials; and manufacturing roofing cements and coatings.

324121 Asphalt paving mixture and block manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing asphalt paving mixtures and blocks, from purchased asphalt, bituminous materials or coal tar.

Illustrative example(s)

- asphalt and tar paving mixtures, blocks and road compounds made from purchased asphaltic materials
- coal tar paving materials, made from purchased coal tar

324122 Asphalt shingle and coating material manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing roofing rolls, sheets and shingles, by saturating mats and felts with purchased asphalt or bituminous materials; and manufacturing roofing cements and coatings.

Illustrative example(s)

- asphalt roofing coatings, made from purchased asphaltic materials
- asphalt saturated mats and felts, made from purchased asphaltic materials and paper
- asphalt shingle and coating material manufacturing
- asphalt shingles, made from purchased asphaltic materials
- asphalt siding, made from purchased asphaltic materials
- undercoating for motor vehicles, made from purchased asphaltic materials

Exclusion(s)

- manufacturing asphalt shingles and tar paper, from paper made in the same establishment (see 32212 Paper mills)

32419 Other petroleum and coal product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing petroleum and coal products. Establishments primarily engaged in re-refining used products are included.

324190 Other petroleum and coal product manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing petroleum and coal products. Establishments primarily engaged in re-refining used products are included.

Illustrative example(s)

- coke oven products (e.g., coke, gases, tars), made in coke oven establishments
- coke ovens
- fireplace logs, made from refined petroleum or coal
- lubricating, cutting, grinding or penetrating oils and greases, made from refined petroleum
- motor oil, hydraulic brake fluids and transmission fluids made from refined petroleum
- recycling (i.e., re-refining) used motor and lubricating oils
- waxes, petroleum, made from refined petroleum

325 Chemical manufacturing

This subsector comprises establishments primarily engaged in manufacturing chemicals and chemical preparations, from organic and inorganic raw materials.

Exclusion(s)

- field processing of crude petroleum and natural gas (see 211 Oil and gas extraction)
- beneficiating mineral ores (see 212 Mining and quarrying (except oil and gas))
- processing crude petroleum and coal (see 324 Petroleum and coal product manufacturing)
- smelting and refining ores and concentrates (see 331 Primary metal manufacturing)

3251 Basic chemical manufacturing

This industry group comprises establishments primarily engaged in manufacturing chemicals, using basic processes such as thermal cracking and distillation. Chemicals produced in this industry group are usually separate chemical elements or separate chemically-defined compounds.

32511 Petrochemical manufacturing

This industry comprises establishments primarily engaged in converting feedstocks derived from petroleum, or from petroleum and natural gas liquids, into petrochemicals. Some important processes used in petrochemical manufacturing include steam cracking and steam reforming. For the purpose of defining this industry, petrochemicals consist of acyclic (aliphatic) hydrocarbons and cyclic aromatic hydrocarbons.

325110 Petrochemical manufacturing

This Canadian industry comprises establishments primarily engaged in converting feedstocks derived from petroleum, or from petroleum and natural gas liquids, into petrochemicals. Some important processes used in petrochemical manufacturing include steam cracking and steam reforming. For the purpose of defining this industry, petrochemicals consist of acyclic (aliphatic) hydrocarbons and cyclic aromatic hydrocarbons.

Illustrative example(s)

- acyclic hydrocarbons (except acetylene), made from refined petroleum or natural gas liquids
- aromatic cyclic hydrocarbons, made from refined petroleum or natural gas liquids
- benzene, made from refined petroleum or natural gas liquids
- butane, made from refined petroleum or natural gas liquids
- ethane, made from refined petroleum or natural gas liquids
- ethylene (ethene), made from refined petroleum or natural gas liquids
- hexane, made from refined petroleum or natural gas liquids
- paraffins (alkanes), made from refined petroleum or natural gas liquids
- pentane, made from refined petroleum or natural gas liquids
- styrene, made from refined petroleum or natural gas liquids
- toluene, made from refined petroleum or natural gas liquids
- xylene, made from refined petroleum or natural gas liquids

Exclusion(s)

- refining crude petroleum into petrochemicals (see 324110 Petroleum refineries)
- manufacturing acetylene (see 325120 Industrial gas manufacturing)
- converting petrochemicals into other basic chemicals (see 325190 Other basic organic chemical manufacturing)
- manufacturing plastics resins and synthetic rubber (see 325210 Resin and synthetic rubber manufacturing)

32512 Industrial gas manufacturing

This industry comprises establishments primarily engaged in manufacturing industrial organic and inorganic gases in compressed, liquid and solid forms.

325120 Industrial gas manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing industrial organic and inorganic gases in compressed, liquid and solid forms.

Illustrative example(s)

- acetylene, manufacturing
- argon, manufacturing
- carbon dioxide, manufacturing
- fluorocarbon gases, manufacturing
- helium, manufacturing
- hydrogen, manufacturing
- neon, manufacturing
- nitrogen, manufacturing
- oxygen, manufacturing

32513 Synthetic dye and pigment manufacturing

This industry comprises establishments primarily engaged in manufacturing synthetic organic and inorganic dyes, pigments, lakes and toners.

325130 Synthetic dye and pigment manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing synthetic organic and inorganic dyes, pigments, lakes and toners.

Illustrative example(s)

- chrome pigments (i.e., chrome green, chrome orange, chrome yellow), manufacturing
- colour pigments, inorganic (except bone, carbon and lamp black), manufacturing
- dyes, inorganic and synthetic organic, manufacturing
- food colouring, synthetic, manufacturing
- inorganic pigments (except carbon, bone and lamp black), manufacturing
- litharge, manufacturing
- titanium based pigments, manufacturing
- toners (except electrostatic, photographic), manufacturing

Exclusion(s)

- manufacturing carbon, bone and lamp black pigments (see 325189 All other basic inorganic chemical manufacturing)
- manufacturing wood or coal tar distillation products used as dyeing materials (see 325190 Other basic organic chemical manufacturing)
- manufacturing paint (see 325510 Paint and coating manufacturing)
- manufacturing printing ink (see 325910 Printing ink manufacturing)
- manufacturing toners for photocopiers, laser printers and similar electrostatic printing devices (see 32599 All other chemical product manufacturing)

32518 Other basic inorganic chemical manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing basic inorganic chemicals.

Exclusion(s)

- manufacturing nitrogenous and phosphoric fertilizers (see 32531 Fertilizer manufacturing)
- manufacturing inorganic insecticidal, herbicidal and fungicidal preparations (see 325320 Pesticide and other agricultural chemical manufacturing)
- manufacturing photographic chemicals (see 32599 All other chemical product manufacturing)
- manufacturing alumina (see 33131 Alumina and aluminum production and processing)

325181 Alkali and chlorine manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing alkalis and chlorine, often using an electrolysis process.

Illustrative example(s)

- potassium hydroxide (i.e., caustic potash), manufacturing
- sodium bicarbonate (i.e., baking soda), manufacturing
- sodium carbonate (i.e., soda ash), manufacturing
- sodium hydroxide (i.e., caustic soda), manufacturing

Exclusion(s)

- mining and preparing alkalis (see 212396 Potash mining)
- manufacturing industrial bleaches (see 325189 All other basic inorganic chemical manufacturing)
- manufacturing household bleaches (see 325610 Soap and cleaning compound manufacturing)
- manufacturing chlorine preparations for swimming pools (see 325999 All other miscellaneous chemical product manufacturing)

325189 All other basic inorganic chemical manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing inorganic chemicals.

Illustrative example(s)

- ammonium chloride, manufacturing
- bleaching agents, inorganic, manufacturing
- carbides (e.g., boron, calcium, silicon, tungsten), manufacturing
- carbon, bone and lamp black pigments, manufacturing
- heavy water (i.e., deuterium oxide), manufacturing
- hydrogen peroxide, manufacturing
- iodine, crude or resublimed, manufacturing
- potassium salts, manufacturing
- radioactive elements, manufacturing
- sulphides and sulphites, manufacturing
- titanium dioxide, manufacturing
- zinc oxide, manufacturing

32519 Other basic organic chemical manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing basic organic chemicals. Establishments primarily engaged in coal tar distillation, the distillation of wood products or the manufacture of ethanol (ethyl alcohol) for non-beverage use are included. The main products of this class are vinyl chloride, methanol, alicyclic hydrocarbon, ethylene glycol, fatty acids and esters.

325190 Other basic organic chemical manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing basic organic chemicals. Establishments primarily engaged in coal tar distillation, the distillation of wood products or the manufacture of ethanol (ethyl alcohol) for non-beverage use are included. The main products of this class are vinyl chloride, methanol, alicyclic hydrocarbon, ethylene glycol, fatty acids and esters.

Illustrative example(s)

- alcohol, methyl (methanol), manufacturing
- bio-oil or bio-diesel, manufacture
- bleaching agents, organic, manufacturing
- charcoal (except activated), manufacturing
- coal tar distillates, manufacturing
- ethanol (ethyl alcohol), non-potable, manufacturing
- fatty acid esters and amines, manufacturing
- fatty acids (e.g., margaric, oleic (red oil), stearic), manufacturing
- plasticizers (i.e., basic synthetic chemicals), manufacturing
- silicone (except resins), manufacturing
- synthetic sweeteners (i.e., sweetening agents), manufacturing

Exclusion(s)

- manufacturing natural food colourings (see 311940 Seasoning and dressing manufacturing)
- refining crude petroleum (see 324110 Petroleum refineries)
- manufacturing coal tar crudes in coke ovens (see 324190 Other petroleum and coal product manufacturing)
- converting petroleum or natural gas liquid feedstocks into petrochemicals (see 325110 Petrochemical manufacturing)
- manufacturing organic industrial gases (see 325120 Industrial gas manufacturing)
- manufacturing synthetic rubber (see 325210 Resin and synthetic rubber manufacturing)
- manufacturing urea (see 32531 Fertilizer manufacturing)

-
- manufacturing organic insecticidal, herbicidal, fungicidal, and pesticidal preparations (see 325320 Pesticide and other agricultural chemical manufacturing)
 - manufacturing natural glycerine (see 325610 Soap and cleaning compound manufacturing)
 - manufacturing activated charcoal (see 325999 All other miscellaneous chemical product manufacturing)

3252 Resin, synthetic rubber, and artificial and synthetic fibres and filaments manufacturing

This industry group comprises establishments primarily engaged in manufacturing polymers such as resins, synthetic rubber, and textile fibres and filaments. Polymerization of monomers into polymers, for example of styrene into polystyrene, is the basic process.

32521 Resin and synthetic rubber manufacturing

This industry comprises establishments primarily engaged in manufacturing synthetic resins, plastics materials and synthetic rubber from basic organic chemicals.

325210 Resin and synthetic rubber manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing synthetic resins, plastics materials and synthetic rubber from basic organic chemicals.

Illustrative example(s)

- elastomers, manufacturing
- ethylene-propylene rubber, manufacturing
- latex rubber, synthetic, manufacturing
- polyethylene resins, manufacturing
- polyethylene rubber, manufacturing
- polyethylene terephthalate (PET) resins, manufacturing
- polystyrene resins, manufacturing
- polyvinyl chloride (PVC) resins, manufacturing
- resins, plastics (except custom compounding purchased resins), manufacturing
- rosin (i.e., modified resins), manufacturing
- silicone rubber, manufacturing
- thermoplastic resins and plastics materials, manufacturing

Exclusion(s)

- manufacturing rubber processing chemicals and plasticizers, from separate chemical elements or compounds (see 325190 Other basic organic chemical manufacturing)
- manufacturing plastics adhesives (see 325520 Adhesive manufacturing)
- manufacturing rubber processing chemicals and plasticizers except from separate chemical elements or compounds; custom compounding of resins produced elsewhere (see 32599 All other chemical product manufacturing)
- processing rubber into intermediate or final products (see 3262 Rubber product manufacturing)

32522 Artificial and synthetic fibres and filaments manufacturing

This industry comprises establishments primarily engaged in manufacturing artificial and synthetic fibres and filaments in the form of monofilament, filament yarn, staple or tow. Artificial fibres are made from organic polymers derived from natural raw materials, mainly cellulose. Synthetic fibres are generally derived from petrochemicals. Establishments that both manufacture and texture fibres are included.

325220 Artificial and synthetic fibres and filaments manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing artificial and synthetic fibres and filaments in the form of monofilament, filament yarn, staple or tow. Artificial fibres are made from organic polymers derived from natural raw materials, mainly cellulose. Synthetic fibres are generally derived from petrochemicals. Establishments that both manufacture and texture fibres are included.

Illustrative example(s)

- alginate fibres, manufacturing
- cellophane film or sheet, manufacturing
- cellulose acetate fibres and filaments, manufacturing
- nylon fibres and filaments, manufacturing
- polyester fibres and filaments, manufacturing
- polyethylene terephthalate (PET) fibres and filaments, manufacturing
- protein fibres and filaments, manufacturing
- rayon fibres and filaments, manufacturing
- yarn, monofilament, man-made, manufacturing and texturizing

Exclusion(s)

- texturizing artificial and synthetic fibres and filaments produced elsewhere (see 313110 Fibre, yarn and thread mills)
- manufacturing glass fibres (see 32721 Glass and glass product manufacturing)

3253 Pesticide, fertilizer and other agricultural chemical manufacturing

This industry group comprises establishments primarily engaged in manufacturing agricultural chemicals, including nitrogenous and phosphoric fertilizer materials; mixed fertilizers; and agricultural and household pest control chemicals.

32531 Fertilizer manufacturing

This industry comprises establishments primarily engaged in manufacturing nitrogenous or phosphoric fertilizer materials and mixing these ingredients into fertilizers; and in purchasing ingredients and mixing them into fertilizers. Establishments engaged in the manufacture of phosphoric acid, urea, ammonia and nitric acid, whether or not for use as a fertilizer material, are included.

Exclusion(s)

- mining potash (see 212396 Potash mining)
- manufacturing agricultural lime products (see 327410 Lime manufacturing)

325313 Chemical fertilizer (except potash) manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing nitrogenous and phosphoric fertilizer materials and mixing these ingredients with other ingredients into fertilizers. Establishments producing natural organic fertilizers and mixtures (except compost) are included. Establishments engaged in the manufacture of phosphoric acid, urea, ammonia and nitric acid, whether or not for use as a fertilizer material, are also included.

Illustrative example(s)

- ammonia (i.e., anhydrous or ammonium hydroxyde), manufacturing
- ammonium and diammonium phosphates, manufacturing
- ammonium nitrate, manufacturing
- ammonium sulphate, manufacturing
- fertilizers, mixed, made in plants producing nitrogenous or phosphatic fertilizer materials
- fertilizers, natural organic (except compost), manufacturing
- nitrogenous fertilizer materials, manufacturing
- phosphatic fertilizer materials, manufacturing

-
- phosphoric acid, manufacturing
 - superphosphates, manufacturing
 - urea, manufacturing

Exclusion(s)

- mining potash (see 212396 Potash mining)
- compost manufacturing (see 325314 Mixed fertilizer manufacturing)

325314 Mixed fertilizer manufacturing

This Canadian industry comprises establishments primarily engaged in mixing ingredients produced elsewhere into fertilizers.

Illustrative example(s)

- mixing purchased fertilizer materials
- nitrogenous, phosphatic or potassic fertilizers, made by mixing purchased materials
- potting soil, manufacturing
- production of compost from organic waste

32532 Pesticide and other agricultural chemical manufacturing

This industry comprises establishments primarily engaged in manufacturing agricultural chemicals, except fertilizers. Establishments engaged in manufacturing household pest control products are included.

325320 Pesticide and other agricultural chemical manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing agricultural chemicals, except fertilizers. Establishments engaged in manufacturing household pest control products are included.

Illustrative example(s)

- fungicides, manufacturing
- herbicides, manufacturing
- insecticides, manufacturing
- pesticides, manufacturing
- plant growth regulators, manufacturing
- rodenticides, manufacturing
- soil conditioning preparations, manufacturing
- tick and flea powder or spray, manufacturing

Exclusion(s)

- manufacturing basic chemicals requiring further processing or formulation before use as agriculture chemicals (see 3251 Basic chemical manufacturing)
- manufacturing agricultural lime products (see 327410 Lime manufacturing)

3254 Pharmaceutical and medicine manufacturing

This industry group comprises establishments primarily engaged in manufacturing drugs, medicines and related products for human or animal use. Establishments in this industry may undertake one or more of several processes, including basic processes, such as chemical synthesis, fermentation, distillation and solvent extraction; grading, grinding and milling; and packaging in forms suitable for internal and external use, such as tablets, vials, ampoules and ointments.

32541 Pharmaceutical and medicine manufacturing

This industry comprises establishments primarily engaged in manufacturing drugs, medicines and related products for human or animal use. Establishments in this industry may undertake one or more of several processes, including basic processes, such as chemical synthesis, fermentation, distillation and solvent extraction; grading, grinding and milling; and packaging in forms suitable for internal and external use, such as tablets, vials, ampoules and ointments.

325410 Pharmaceutical and medicine manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing drugs, medicines and related products for human or animal use. Establishments in this industry may undertake one or more of several processes, including basic processes, such as chemical synthesis, fermentation, distillation and solvent extraction; grading, grinding and milling; and packaging in forms suitable for internal and external use, such as tablets, vials, ampoules and ointments.

Illustrative example(s)

- anesthetic preparations (general and local), manufacturing
- blood derivatives, manufacturing
- botanical and herb grinding and milling (i.e., for medicinal use)
- contact lens solutions, manufacturing
- medicinal chemicals, uncompounded, manufacturing
- nutraceuticals, botanical based, manufacturing
- topical pharmaceutical agents (e.g., antiseptics, antipruritics like corticosteroids and demulcents), manufacturing
- vaccines (i.e., bacterial, viral), manufacturing
- veterinary medicinal preparations, manufacturing
- vitamin preparations, manufacturing
- water decontamination or purification tablets, manufacturing

Exclusion(s)

- manufacturing food and beverage supplements and substitutes (classified in the industry of the specified product)

3255 Paint, coating and adhesive manufacturing

This industry group comprises establishments primarily engaged in manufacturing paints, coatings and adhesives.

32551 Paint and coating manufacturing

This industry comprises establishments primarily engaged in mixing pigments, solvents and binders into paints, stains and other coatings; and manufacturing related products.

325510 Paint and coating manufacturing

This Canadian industry comprises establishments primarily engaged in mixing pigments, solvents and binders into paints, stains and other coatings; and manufacturing related products.

Illustrative example(s)

- dopes, paint and lacquer, manufacturing
- frit, manufacturing
- glaziers' putty, manufacturing
- latex paints (i.e., water-based), manufacturing
- paint and varnish removers, manufacturing
- paintbrush cleaners, manufacturing
- paints, oil and alkyd vehicle, manufacturing

-
- stains (except biological), manufacturing
 - varnishes, manufacturing
 - water repellent coatings for wood, concrete and masonry, manufacturing
 - wood fillers, manufacturing

Exclusion(s)

- manufacturing synthetic organic and inorganic dyes, pigments, lakes and toners (see 325130 Synthetic dye and pigment manufacturing)
- manufacturing turpentine (see 325190 Other basic organic chemical manufacturing)
- manufacturing caulking compounds (see 325520 Adhesive manufacturing)
- manufacturing artists' paints (see 339940 Office supplies (except paper) manufacturing)

32552 Adhesive manufacturing

This industry comprises establishments primarily engaged in manufacturing glue, adhesives and related products.

325520 Adhesive manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing glue, adhesives and related products.

Illustrative example(s)

- adhesives (except asphalt, dental, gypsum-based), manufacturing
- caulking compounds (except gypsum-based), manufacturing
- epoxy adhesives, manufacturing
- joint compounds (except gypsum-based), manufacturing
- pipe sealing compounds, manufacturing
- rubber cement, manufacturing
- starch glues, manufacturing

Exclusion(s)

- manufacturing roofing cement (see 324122 Asphalt shingle and coating material manufacturing)
- manufacturing gypsum-based caulking compounds, joint compounds and patching plaster (see 327420 Gypsum product manufacturing)

3256 Soap, cleaning compound and toilet preparation manufacturing

This industry group comprises establishments primarily engaged in manufacturing soap and other cleaning compounds and toilet preparations.

32561 Soap and cleaning compound manufacturing

This industry comprises establishments primarily engaged in manufacturing soap and other cleaning compounds.

325610 Soap and cleaning compound manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing soap and other cleaning compounds.

Illustrative example(s)

- air fresheners, manufacturing
- bleaches, formulated for household use, manufacturing
- cleaning and polishing preparations, manufacturing
- detergents (e.g., dishwashing, industrial, laundry), manufacturing
- drain pipe cleaners, manufacturing
- drycleaning preparations, manufacturing

-
- fabric softeners, manufacturing
 - finishing agents, textile and leather, manufacturing
 - polishes, cleaners and waxes (e.g., automobile, furniture, metal, shoe, floor), manufacturing
 - soaps (e.g., bar, chip, powder), manufacturing
 - surface active agents, manufacturing
 - toothpastes, gels and tooth powders, manufacturing

Exclusion(s)

- manufacturing industrial bleaches (see 325189 All other basic inorganic chemical manufacturing)
- manufacturing shampoos and shaving preparations (see 325620 Toilet preparation manufacturing)

32562 Toilet preparation manufacturing

This industry comprises establishments primarily engaged in preparing, blending and compounding toilet preparations.

325620 Toilet preparation manufacturing

This Canadian industry comprises establishments primarily engaged in preparing, blending and compounding toilet preparations.

Illustrative example(s)

- bath salts, manufacturing
- dental floss, manufacturing
- deodorants, personal, manufacturing
- dyes, hair, manufacturing
- face creams (e.g., cleansing, moisturizing), manufacturing
- hair preparations (e.g., conditioners, dyes, rinses, shampoos), manufacturing
- make-up (i.e., cosmetics), manufacturing
- perfumes, manufacturing
- shaving preparations (e.g., creams, gels, lotions, powders), manufacturing
- sunscreen and suntan lotions and oils, manufacturing

Exclusion(s)

- manufacturing toothpaste (see 325610 Soap and cleaning compound manufacturing)

3259 Other chemical product manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing chemical products.

32591 Printing ink manufacturing

This industry comprises establishments primarily engaged in manufacturing printing inks and ink jet inks, whether black or coloured. Establishments engaged in the manufacture of ink jet cartridges are included.

325910 Printing ink manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing printing inks and ink jet inks, whether black or coloured. Establishments engaged in the manufacture of ink jet cartridges are included.

Exclusion(s)

- manufacturing toners for photocopiers, laser printers and similar electrostatic printing devices (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing writing, drawing and stamping ink (see 325999 All other miscellaneous chemical product manufacturing)

-
- recycling ink jet cartridges (see 811210 Electronic and precision equipment repair and maintenance)

32592 Explosives manufacturing

This industry comprises establishments primarily engaged in manufacturing explosive preparations, detonators for explosives, and explosive devices, except ammunition.

325920 Explosives manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing explosive preparations, detonators for explosives, and explosive devices, except ammunition.

Illustrative example(s)

- azides explosive materials, manufacturing
- blasting accessories (e.g., blasting caps, fuses, ignitors, squibbs), manufacturing
- detonators (except ammunition), manufacturing
- dynamite, manufacturing
- fuses, detonating and safety, manufacturing
- gunpowder, manufacturing
- nitroglycerin explosive materials, manufacturing
- trinitrotoluene (TNT), manufacturing

Exclusion(s)

- manufacturing pyrotechnics (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing ammunition and detonators for ammunition (see 332999 All other miscellaneous fabricated metal product manufacturing)

32599 All other chemical product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing chemical products.

325991 Custom compounding of purchased resins

This Canadian industry comprises establishments primarily engaged in the custom mixing and blending of purchased plastics resins; and compounding plastics resins from recycled plastics products.

Illustrative example(s)

- custom compounding (i.e., blending and mixing) of purchased plastics resins
- custom compounding of purchased resins

Exclusion(s)

- manufacturing synthetic resins from basic organic chemicals (see 325210 Resin and synthetic rubber manufacturing)

325999 All other miscellaneous chemical product manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing chemical products.

Illustrative example(s)

- activated carbon and charcoal, manufacturing
- activated clays, earths and other mineral products, manufacturing
- aerosol can filling, on a job order or contract basis
- distilled water, manufacturing
- essential oils, natural, manufacturing

-
- fireworks, manufacturing
 - hydraulic fluids, synthetic, manufacturing
 - inks (e.g., drawing, stamping, writing), manufacturing
 - photographic chemicals, manufacturing
 - solvents recovery service, on a contract or fee basis
 - toner cartridges, manufacturing or rebuilding
 - toners for photocopiers, laser printers and similar electrostatic printing devices, manufacturing
 - water softeners, manufacturing

326 Plastics and rubber products manufacturing

This subsector comprises establishments primarily engaged in making goods by processing raw rubber and plastics materials. Rubber and plastics-based activities are combined in the same subsector because the technical properties of these polymers are related.

Generally, establishments classified in this subsector manufacture products made of just one material, rubber or plastics, with the major exception of tire manufacturing.

Exclusion(s)

- manufacturing synthetic resins from basic organic chemicals (see 325210 Resin and synthetic rubber manufacturing)
- compounding plastics resins from recycled materials (see 325991 Custom compounding of purchased resins)

3261 Plastic product manufacturing

This industry group comprises establishments primarily engaged in manufacturing intermediate or final products from plastics resins, using such processes as compression moulding, extrusion moulding, injection moulding, blow moulding and casting. The production process in most of these industries is such that a wide variety of products can be produced. The plastics resins used by these establishments may be new or recycled.

Exclusion(s)

- manufacturing laminated film, sheet and bags of plastic combined with other materials (see 3222 Converted paper product manufacturing)
- manufacturing plastic hose and belting (see 3262 Rubber product manufacturing)

32611 Plastic packaging materials and unlaminated film and sheet manufacturing

This industry comprises establishments primarily engaged in converting plastic resins into unsupported plastic films, sheets and bags and those that form, coat or laminate unsupported plastic films and sheets into unsupported plastic bags.

Exclusion(s)

- manufacturing plastic blister and bubble packaging (see 326198 All other plastic product manufacturing)

326111 Plastic bag and pouch manufacturing

This Canadian industry comprises establishments primarily engaged in converting plastics resins into unsupported plastic bags and those that only form, coat or laminate plastic or cellulose films and sheets into unsupported plastic bags. Establishments that manufacture bags and print on them are included.

Exclusion(s)

- manufacturing bags of plastic coated or laminated with other materials (see 322220 Paper bag and coated and treated paper manufacturing)

326114 Plastic film and sheet manufacturing

This Canadian industry comprises establishments primarily engaged in converting plastics resins into unsupported plastic film and sheet.

Illustrative example(s)

- acrylic film and unlaminated sheet, manufacturing
- photographic, micrographic and X-ray plastics sheet and film (except sensitized), manufacturing
- plastics film and unlaminated sheet, manufacturing
- polyethylene film and unlaminated sheet, manufacturing

Exclusion(s)

- manufacturing film or sheet of plastic coated or laminated with other materials (see 322220 Paper bag and coated and treated paper manufacturing)
- manufacturing laminated plastic sheets (see 326130 Laminated plastic plate, sheet (except packaging), and shape manufacturing)

32612 Plastic pipe, pipe fitting, and unlaminated profile shape manufacturing

This industry comprises establishments primarily engaged in manufacturing unsupported plastic profile shapes or plastic pipes and pipe fittings.

Exclusion(s)

- manufacturing plastic plumbing fixtures (see 32619 Other plastic product manufacturing)
- manufacturing plastic hose (see 326220 Rubber and plastic hose and belting manufacturing)
- manufacturing non-current-carrying plastic conduit (see 33593 Wiring device manufacturing)

326121 Unlaminated plastic profile shape manufacturing

This Canadian industry comprises establishments primarily engaged in converting plastics resins into unsupported plastic profile shapes, except films, sheets and bags.

Illustrative example(s)

- lay flat tubing, plastics, manufacturing
- profile shapes (e.g., rod, tube), non-rigid plastics, manufacturing
- sausage casings, plastics, manufacturing

Exclusion(s)

- manufacturing unsupported plastic bags (see 326111 Plastic bag and pouch manufacturing)
- manufacturing unsupported plastic films and sheets (see 326114 Plastic film and sheet manufacturing)
- manufacturing rigid plastic pipe and tubing (see 326122 Plastic pipe and pipe fitting manufacturing)

326122 Plastic pipe and pipe fitting manufacturing

This Canadian industry comprises establishments primarily engaged in converting plastics resins into plastic pipes and pipe fittings.

Illustrative example(s)

- plastic pipe and pipe fitting manufacturing

Exclusion(s)

- manufacturing unsupported plastic tubing (see 326121 Unlaminated plastic profile shape manufacturing)
- manufacturing plastic plumbing fixtures (see 326191 Plastic plumbing fixture manufacturing)
- manufacturing plastic hose (see 326220 Rubber and plastic hose and belting manufacturing)
- manufacturing non-current-carrying plastic conduit (see 335930 Wiring device manufacturing)

32613 Laminated plastic plate, sheet (except packaging), and shape manufacturing

This industry comprises establishments primarily engaged in laminating plastic profile shapes, such as plates, sheets and rods. The lamination process generally involves bonding or impregnating profiles with plastics resins and compressing them under heat.

Exclusion(s)

- manufacturing unsupported laminated plastic film, sheets and bags (see 32611 Plastic packaging materials and unlaminated film and sheet manufacturing)

326130 Laminated plastic plate, sheet (except packaging), and shape manufacturing

This Canadian industry comprises establishments primarily engaged in laminating plastic profile shapes, such as plates, sheets and rods. The lamination process generally involves bonding or impregnating profiles with plastics resins and compressing them under heat.

Illustrative example(s)

- profile shapes (e.g., plate, rod, sheet), laminated plastics, manufacturing
- window sheeting, laminated plastics, manufacturing

32614 Polystyrene foam product manufacturing

This industry comprises establishments primarily engaged in converting polystyrene resins into foam products.

326140 Polystyrene foam product manufacturing

This Canadian industry comprises establishments primarily engaged in converting polystyrene resins into foam products.

Illustrative example(s)

- coolers or ice chests, polystyrene foam, manufacturing
- dinnerware, polystyrene foam, manufacturing
- expanded polystyrene products, manufacturing
- food containers, polystyrene foam, manufacturing
- polystyrene foam product manufacturing
- profile shapes, polystyrene foam, manufacturing
- thermal insulation, polystyrene foam, manufacturing

32615 Urethane and other foam product (except polystyrene) manufacturing

This industry comprises establishments primarily engaged in converting plastics resins, other than polystyrene, into foam products.

326150 Urethane and other foam product (except polystyrene) manufacturing

This Canadian industry comprises establishments primarily engaged in converting plastics resins, other than polystyrene, into foam products.

Illustrative example(s)

- ice chests or coolers, foam plastics (except polystyrene), manufacturing
- insulation and cushioning, foam plastics (except polystyrene), manufacturing
- polyurethane foam products, manufacturing
- shipping pads and shaped cushioning, foam plastics (except polystyrene), manufacturing
- underlay, carpet and rug, foam plastics (except polystyrene), manufacturing

32616 Plastic bottle manufacturing

This industry comprises establishments primarily engaged in blow moulding or casting plastic bottles.

326160 Plastic bottle manufacturing

This Canadian industry comprises establishments primarily engaged in blow moulding or casting plastic bottles.

Exclusion(s)

- manufacturing plastic containers, other than bottles (see 326198 All other plastic product manufacturing)

32619 Other plastic product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing plastic products.

326191 Plastic plumbing fixture manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing plastic plumbing fixtures.

Illustrative example(s)

- bathtubs, plastics, manufacturing
- cultured marble plumbing fixtures, manufacturing
- flush tanks, plastics, manufacturing
- plumbing fixtures (e.g., shower stalls, toilets, urinals), plastics or fibreglass, manufacturing
- portable toilets, plastics, manufacturing
- sinks, plastics, manufacturing
- toilet fixtures, plastics, manufacturing

Exclusion(s)

- manufacturing plastic pipes and pipe fittings (see 326122 Plastic pipe and pipe fitting manufacturing)

326193 Motor vehicle plastic parts manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing plastic parts for motor vehicles. These parts are produced by basic plastics processes, such as moulding and extrusion, without further fabrication or assembly.

Illustrative example(s)

- fibreglass automobile body skins, manufacturing
- hardware, plastics, motor vehicle, manufacturing
- motor vehicle plastic parts (e.g., bumper components, lenses, mudguards), manufacturing
- plastics extrusions and mouldings, for making automobile parts, manufacturing
- trim, motor vehicle, plastic mouldings and extrusions, manufacturing

326196 Plastic window and door manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing plastic doors and windows.

Illustrative example(s)

- fibreglass window and door manufacturing
- plastic window and door manufacturing
- vinyl window and door manufacturing

Exclusion(s)

- manufacturing plastic covered wood windows and doors (see 321911 Wood window and door manufacturing)

326198 All other plastic product manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing plastic products.

Illustrative example(s)

- closures, plastics, manufacturing
- combs, plastics, manufacturing
- containers, plastics (except foam; bottles and bags), manufacturing
- floor tiles (i.e., linoleum, rubber, vinyl), manufacturing
- hardware (except motor vehicle), plastics, manufacturing
- lamp shades, plastics, manufacturing
- packaging, plastics (e.g., blister, bubble), manufacturing
- plastics counter tops, not fabricated at the construction site, manufacturing
- resilient floor coverings (e.g., sheet, tile), manufacturing
- swimming pool covers and liners, plastic, manufacturing
- tableware, plastics (except foam), manufacturing

3262 Rubber product manufacturing

This industry group comprises establishments primarily engaged in processing natural, synthetic or reclaimed rubber materials into intermediate or final products using such processes as vulcanizing, cementing, moulding, extruding and lathe-cutting.

32621 Tire manufacturing

This industry comprises establishments primarily engaged in manufacturing tires and inner tubes from natural and synthetic rubber; and retreading or rebuilding tires.

326210 Tire manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing tires and inner tubes from natural and synthetic rubber; and retreading or rebuilding tires.

Illustrative example(s)

- inner tubes, manufacturing
- motor vehicle tires, manufacturing
- tire retreading, recapping or rebuilding
- tread rubber (e.g., camelback), manufacturing

Exclusion(s)

- manufacturing synthetic rubber (see 325210 Resin and synthetic rubber manufacturing)
- retailing and repairing tires (see 441320 Tire dealers)
- repairing tires (see 811199 All other automotive repair and maintenance)

32622 Rubber and plastic hose and belting manufacturing

This industry comprises establishments primarily engaged in manufacturing rubber and plastic hose (reinforced) and belting from natural and synthetic rubber and/or plastics resins.

326220 Rubber and plastic hose and belting manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing rubber and plastic hose (reinforced) and belting from natural and synthetic rubber and/or plastics resins.

Illustrative example(s)

- belting, rubber (e.g., conveyor, elevator, transmission), manufacturing
- fan belts, rubber or plastic, manufacturing
- hose, rubberized fabric, manufacturing
- pneumatic hose, without fittings, rubber or plastic, manufacturing
- transmission belts, rubber, manufacturing
- V-belts, plastics, manufacturing

Exclusion(s)

- manufacturing plastic tubing and pipe (see 32612 Plastic pipe, pipe fitting, and unlaminated profile shape manufacturing)
- manufacturing rubber tubing (see 326290 Other rubber product manufacturing)

32629 Other rubber product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing rubber products.

326290 Other rubber product manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing rubber products.

Illustrative example(s)

- birth control devices (e.g., diaphragms), rubber, manufacturing
- erasers, rubber, or rubber and abrasive combined, manufacturing
- mechanical rubber goods (i.e., extruded, lathe-cut, moulded), manufacturing
- pipe, hard rubber, manufacturing
- prophylactics (i.e., condoms), rubber, manufacturing
- reclaiming rubber from waste or scrap
- roofing (e.g., single-ply rubber membrane), manufacturing
- rubber bands, manufacturing
- stair treads, rubber, manufacturing
- thread, rubber (except fabric covered), manufacturing
- toy inflatable rubber swimming pool rafts, manufacturing
- weatherstripping, rubber, manufacturing

Exclusion(s)

- rubberizing fabric (see 313320 Fabric coating)

327 Non-metallic mineral product manufacturing

This subsector comprises establishments primarily engaged in manufacturing non-metallic mineral products. These establishments cut, grind, shape and finish granite, marble, limestone, slate and other stone; mix non-metallic minerals with chemicals and other additives; and heat non-metallic mineral preparations to make products, such as bricks, refractories, ceramic products, cement and glass.

Exclusion(s)

- beneficiating non-metallic minerals (see 212 Mining and quarrying (except oil and gas))

3271 Clay product and refractory manufacturing

This industry group comprises establishments primarily engaged in manufacturing pottery, ceramic and structural clay products.

32711 Pottery, ceramics and plumbing fixture manufacturing

This industry comprises establishments primarily engaged in shaping, moulding, glazing and firing pottery, ceramics and plumbing fixtures. These products may be made of clay or other materials with similar properties. Establishments that fire and decorate white china (whiteware) for the trade are included.

327110 Pottery, ceramics and plumbing fixture manufacturing

This Canadian industry comprises establishments primarily engaged in shaping, moulding, glazing and firing pottery, ceramics and plumbing fixtures. These products may be made of clay or other materials with similar properties. Establishments that fire and decorate white china (whiteware) for the trade are included.

Illustrative example(s)

- bathroom accessories, vitreous china and earthenware, manufacturing
- china tableware, vitreous, manufacturing
- electrical insulators, porcelain, manufacturing
- garden pottery, manufacturing
- kitchenware, china, earthenware, pottery or stoneware, manufacturing
- plumbing fixtures, vitreous china, manufacturing
- pottery products, manufacturing

32712 Clay building material and refractory manufacturing

This industry comprises establishments primarily engaged in shaping, moulding, baking, burning and hardening building materials and refractories. These products may be made of clay or other materials with similar properties.

327120 Clay building material and refractory manufacturing

This Canadian industry comprises establishments primarily engaged in shaping, moulding, baking, burning and hardening building materials and refractories. These products may be made of clay or other materials with similar properties.

Illustrative example(s)

- ceramic tile, floor and wall, manufacturing
- clay brick, manufacturing
- flue lining, clay, manufacturing
- refractories (e.g., block, brick, mortar, tile), manufacturing
- refractory cement and mortar, manufacturing
- structural clay tile, manufacturing

3272 Glass and glass product manufacturing

This industry group comprises establishments primarily engaged in manufacturing glass and glass products.

32721 Glass and glass product manufacturing

This industry comprises establishments primarily engaged in manufacturing glass and glass products.

Exclusion(s)

- manufacturing windows (see 32191 Millwork)

- manufacturing fibreglass insulation (see 327990 All other non-metallic mineral product manufacturing)
- manufacturing optical fibre cable, made of individually sheathed strands (see 335920 Communication and energy wire and cable manufacturing)
- manufacturing fibreglass boats (see 33661 Ship and boat building)

327214 Glass manufacturing

This Canadian industry comprises establishments primarily engaged in making glass from sand and cullet. These establishments may also make glass products. Establishments primarily engaged in manufacturing unsheathed optical fibres, and bundles and cables made of unsheathed fibres, are included.

Illustrative example(s)

- Christmas tree ornaments, glass, made in glass-making plants
- containers packaging, bottling and canning, made in glass-making plants
- flat glass (e.g., float, plate), made in glass-making plants
- glass blocks and bricks, made in glass-making plants
- glass yarn, made in glass-making plants
- insulating glass, sealed units, made in glass-making plants
- optical fibres, strands, bundles and cables, unsheathed, made in glass-making plants
- safety glass (including motor vehicle), made in glass-making plants
- stained glass and stained glass products, made in glass-making plants

Exclusion(s)

- manufacturing optical fibre cable, made of individually sheathed glass strands (see 335920 Communication and energy wire and cable manufacturing)

327215 Glass product manufacturing from purchased glass

This Canadian industry comprises establishments primarily engaged in remelting, pressing, blowing or otherwise shaping purchased glass.

Illustrative example(s)

- containers for packaging, bottling and canning, made from purchased glass
- glass product manufacturing, made from purchased glass
- insulating glass, sealed units, made from purchased glass
- lamp shades, made from purchased glass
- mirrors, framed or unframed, made from purchased glass
- optical fibres, strands, bundles and cables, unsheathed, made from purchased glass
- safety glass (including motor vehicle), made from purchased glass
- stained glass and stained glass products, made from purchased glass

3273 Cement and concrete product manufacturing

This industry group comprises establishments primarily engaged in manufacturing hydraulic cement, ready-mix concrete, concrete bricks, pipes and blocks, and other concrete products.

32731 Cement manufacturing

This industry comprises establishments primarily engaged in the production of clinker and subsequent grinding of clinker using either dry or wet production processes.

327310 Cement manufacturing

This Canadian industry comprises establishments primarily engaged in the production of clinker and subsequent grinding of clinker using either dry or wet production processes.

Illustrative example(s)

- cement (e.g., hydraulic, masonry, portland, pozzolana), manufacturing
- manufacturing dry-batched ready-mix concrete

Exclusion(s)

- manufacturing refractory cements (see 32712 Clay building material and refractory manufacturing)

32732 Ready-mix concrete manufacturing

This industry comprises establishments primarily engaged in mixing together water, cement, sand, gravel or crushed stone to make concrete, and delivering it to a purchaser in a plastic or unhardened state.

327320 Ready-mix concrete manufacturing

This Canadian industry comprises establishments primarily engaged in mixing together water, cement, sand, gravel or crushed stone to make concrete, and delivering it to a purchaser in a plastic or unhardened state.

Illustrative example(s)

- concrete batch plants (including temporary)
- ready-mix concrete manufacturing and distribution

Exclusion(s)

- mixing concrete, or pouring ready-mix concrete, at a construction site (see 238110 Poured concrete foundation and structure contractors)
- manufacturing dry-batched ready-mix concrete (see 327310 Cement manufacturing)

32733 Concrete pipe, brick and block manufacturing

This industry comprises establishments primarily engaged in manufacturing concrete pipes, bricks and blocks from a mixture of cement, water and aggregate.

327330 Concrete pipe, brick and block manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing concrete pipes, bricks and blocks from a mixture of cement, water and aggregate.

Illustrative example(s)

- blocks, concrete and cinder (i.e., clinker), manufacturing
- bricks, concrete, manufacturing
- paving blocks, concrete, manufacturing
- pipe, concrete, manufacturing
- precast concrete blocks, pipes and bricks, manufacturing
- prestressed concrete blocks, bricks and pipes, manufacturing

32739 Other concrete product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing concrete products.

327390 Other concrete product manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing concrete products.

Illustrative example(s)

- catch basin covers, concrete, manufacturing

-
- floor slabs, precast concrete, manufacturing
 - furniture, concrete (e.g., benches, tables), manufacturing
 - poles, concrete, manufacturing
 - precast concrete products (except block, brick, pipe), manufacturing
 - prestressed concrete products (except block, brick, pipe), manufacturing
 - roofing tile, concrete, manufacturing
 - storage tanks, concrete, manufacturing
 - terrazzo products, precast (except block, brick and pipe), manufacturing

3274 Lime and gypsum product manufacturing

This industry group comprises establishments primarily engaged in manufacturing lime and gypsum products.

32741 Lime manufacturing

This industry comprises establishments primarily engaged in manufacturing quicklime, hydrated lime and dead-burned dolomite by crushing, screening and roasting limestone, dolomite shells or other sources of calcium carbonate.

327410 Lime manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing quicklime, hydrated lime and dead-burned dolomite by crushing, screening and roasting limestone, dolomite shells or other sources of calcium carbonate.

Illustrative example(s)

- lime (e.g., agricultural, calcium hydroxide, calcium oxide, dolomitic), manufacturing

32742 Gypsum product manufacturing

This industry comprises establishments primarily engaged in manufacturing products composed wholly or chiefly of gypsum.

327420 Gypsum product manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing products composed wholly or chiefly of gypsum.

Illustrative example(s)

- art goods (e.g., gypsum, plaster of Paris), manufacturing
- drywall cement and panels, gypsum-based, manufacturing
- gypsum building products, manufacturing
- joint compounds, gypsum-based, manufacturing
- ornamental and architectural plaster work (e.g., columns, mantels, mouldings), manufacturing
- plaster, gypsum, manufacturing
- wallboard, gypsum, manufacturing

3279 Other non-metallic mineral product manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing non-metallic mineral products.

32791 Abrasive product manufacturing

This industry comprises establishments primarily engaged in manufacturing abrasive grinding wheels, abrasive-coated materials and other abrasive products.

327910 Abrasive product manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing abrasive grinding wheels, abrasive-coated materials and other abrasive products.

Illustrative example(s)

- artificial corundum, manufacturing
- polishing and grinding wheels, manufacturing
- sandpaper, manufacturing
- silicon carbide abrasives, manufacturing
- steel shot abrasives, manufacturing

Exclusion(s)

- manufacturing metallic scouring sponges and soap-impregnated scouring pads (see 332999 All other miscellaneous fabricated metal product manufacturing)

32799 All other non-metallic mineral product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing non-metallic mineral products.

327990 All other non-metallic mineral product manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing non-metallic mineral products.

Illustrative example(s)

- dimension stone for buildings, manufacturing
- dry mix concrete, manufacturing
- fibreglass insulation products, manufacturing
- mica products, manufacturing
- mineral wool products (e.g., board, insulation, tile), manufacturing
- monuments and tombstones, cut stone (except finishing or lettering to order only), manufacturing
- pulpits, stone, manufacturing
- stone, cut products (e.g., blocks, statuary), manufacturing
- stucco and stucco products, manufacturing
- synthetic stones, for gem stones and industrial use, manufacturing
- tile, acoustical, mineral wool, manufacturing

Exclusion(s)

- manufacturing asbestos brake and clutch linings (see 336340 Motor vehicle brake system manufacturing)
- manufacturing asbestos gaskets and gasket materials (see 33999 All other miscellaneous manufacturing)

331 Primary metal manufacturing

This subsector comprises establishments primarily engaged in smelting and refining ferrous and non-ferrous metals from ore, pig or scrap in blast or electric furnaces. Metal alloys are made with the introduction of other chemical elements. The output of smelting and refining, usually in ingot form, is used in rolling and drawing operations to produce sheet, strip, bars, rods and wire, and in molten form to produce castings and other basic metal products.

Exclusion(s)

- manufacturing metal forgings or stampings (see 332 Fabricated metal product manufacturing)

3311 Iron and steel mills and ferro-alloy manufacturing

This industry group comprises establishments primarily engaged in smelting iron ore and steel scrap to produce pig iron in molten or solid form; converting pig iron into steel by the removal, through combustion in furnaces, of the carbon in the iron. These establishments may cast ingots only, or also produce iron and steel basic shapes, such as plates, sheets, strips, rods and bars, and other fabricated products. Electric arc furnace mini-mills are included. Establishments primarily engaged in producing ferro-alloys are also included.

33111 Iron and steel mills and ferro-alloy manufacturing

This industry comprises establishments primarily engaged in smelting iron ore and steel scrap to produce pig iron in molten or solid form; converting pig iron into steel by the removal, through combustion in furnaces, of the carbon in the iron. These establishments may cast ingots only, or also produce iron and steel basic shapes, such as plates, sheets, strips, rods and bars, and other fabricated products. Electric arc furnace mini-mills are included. Establishments primarily engaged in producing ferro-alloys are also included.

331110 Iron and steel mills and ferro-alloy manufacturing

This Canadian industry comprises establishments primarily engaged in smelting iron ore and steel scrap to produce pig iron in molten or solid form; converting pig iron into steel by the removal, through combustion in furnaces, of the carbon in the iron. These establishments may cast ingots only, or also produce iron and steel basic shapes, such as plates, sheets, strips, rods and bars, and other fabricated products. Electric arc furnace mini-mills are included. Establishments primarily engaged in producing ferro-alloys are also included.

Illustrative example(s)

- blast furnaces
- direct reduction of iron ore
- electric arc furnace steel mills
- iron ore recovery from open hearth slag
- reclaiming iron and steel scrap from slag

Exclusion(s)

- operating coke ovens (see 324190 Other petroleum and coal product manufacturing)
- manufacturing iron and steel pipe and tube, from purchased metal (see 331210 Iron and steel pipes and tubes manufacturing from purchased steel)
- manufacturing iron and steel basic shapes by cold-rolling purchased metal, or drawing wire from purchased bars, rod or wire (see 33122 Rolling and drawing of purchased steel)

3312 Steel product manufacturing from purchased steel

This industry group comprises establishments primarily engaged in manufacturing iron and steel pipe and tube, drawing steel wire, and rolling steel shapes, from purchased steel.

33121 Iron and steel pipes and tubes manufacturing from purchased steel

This industry comprises establishments primarily engaged in the production of welded or seamless iron and steel pipes and tubes, and heavy, rivetted steel pipes, from purchased steel.

331210 Iron and steel pipes and tubes manufacturing from purchased steel

This Canadian industry comprises establishments primarily engaged in the production of welded or seamless iron and steel pipes and tubes, and heavy, rivetted steel pipes, from purchased steel.

33122 Rolling and drawing of purchased steel

This industry comprises establishments primarily engaged in drawing wire or rolling sheets, strips and bars from purchased iron or steel.

Exclusion(s)

- manufacturing wire products from wire drawn in other establishments (see 33261 Spring and wire product manufacturing)

331221 Cold-rolled steel shape manufacturing

This Canadian industry comprises establishments primarily engaged in cold-rolling steel bars, sheets, strips and other steel shapes, from purchased steel. Establishments primarily engaged in re-heating purchased steel, and hot-rolling steel shapes, are also included.

Illustrative example(s)

- cold-rolled steel shapes (e.g., bar, plate, rod, sheet, strip), made from purchased steel
- hot-rolling purchased steel
- wire, flat, rolled strip, made from purchased iron or steel

Exclusion(s)

- manufacturing steel shapes from steel made in the same establishment (see 331110 Iron and steel mills and ferro-alloy manufacturing)

331222 Steel wire drawing

This Canadian industry comprises establishments primarily engaged in drawing purchased iron or steel rods, bars or wire through a die, to produce wire. Establishments primarily engaged in drawing steel wire and manufacturing wire products are included.

Illustrative example(s)

- barbed and twisted wire, made in wire drawing plants
- drawing wire from purchased iron or steel
- drawing wire from purchased iron or steel and fabricating wire products
- wire garment hangers, iron or steel, made in wire drawing plants
- wire, iron or steel, electric, made in wire drawing plants

Exclusion(s)

- manufacturing ferrous wire from iron or steel produced in the same establishment (see 331110 Iron and steel mills and ferro-alloy manufacturing)
- drawing aluminum wire (see 331317 Aluminum rolling, drawing, extruding and alloying)
- drawing copper wire (see 331420 Copper rolling, drawing, extruding and alloying)
- drawing non-ferrous wire, except copper and aluminum (see 331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying)
- manufacturing non-insulated wire products from wire drawn in other establishments (see 332619 Other fabricated wire product manufacturing)

3313 Alumina and aluminum production and processing

This industry group comprises establishments primarily engaged in extracting alumina generally from bauxite ore; producing aluminum from alumina; refining aluminum by any process; and rolling, drawing, casting, extruding and alloying aluminum and aluminum-based alloy basic shapes.

33131 Alumina and aluminum production and processing

This industry comprises establishments primarily engaged in extracting alumina generally from bauxite ore; producing aluminum from alumina; refining aluminum by any process; and rolling, drawing, casting, extruding and alloying aluminum and aluminum-based alloy basic shapes.

Exclusion(s)

- pouring non-ferrous molten metal into moulds, or under pressure into dies, to form castings (see 33152 Non-ferrous metal foundries)

331313 Primary production of alumina and aluminum

This Canadian industry comprises establishments primarily engaged in extracting alumina generally from bauxite or producing aluminum from alumina. Establishments engaged in secondary activities, such as rolling, drawing, casting or extruding basic shapes, from aluminum produced in the same establishment, are included.

Illustrative example(s)

- alumina (aluminum oxide), refining from bauxite
- aluminum basic shapes (e.g., bar, ingot, rod, sheet), made in primary aluminum plants
- primary smelting of aluminum

Exclusion(s)

- rolling, drawing, extruding or alloying purchased aluminum (see 331317 Aluminum rolling, drawing, extruding and alloying)

331317 Aluminum rolling, drawing, extruding and alloying

This Canadian industry comprises establishments primarily engaged in rolling purchased aluminum ingots; further hot or cold-rolling to produce sheet, plate or foil; drawing aluminum alloys into products such as wire; extruding basic shapes; and alloying or re-alloying aluminum or aluminum alloys. Establishments primarily engaged in drawing aluminum wire, whether or not the establishment further works the wire by such operations as insulating it, are included. Establishments primarily engaged in recovering aluminum from scrap are also included.

Illustrative example(s)

- aluminum basic shapes (e.g., bar, ingot, rod, sheet), made from purchased aluminum
- aluminum foil and sheet, made by flat rolling purchased aluminum
- aluminum wire and cable, made from purchased aluminum
- aluminum, recovering from scrap or dross
- insulated aluminum wire (e.g., apparatus, energy, coaxial, communication) made in aluminum wire drawing plants
- molten aluminum, made from purchased aluminum
- wire, aluminum, made in wire drawing plants

Exclusion(s)

- rolling, drawing, extruding or alloying aluminum produced in the same establishment (see 331313 Primary production of alumina and aluminum)

3314 Non-ferrous metal (except aluminum) production and processing

This industry group comprises establishments primarily engaged in smelting, refining, rolling, drawing, extruding and alloying non-ferrous metal, except aluminum.

Exclusion(s)

- smelting, refining, rolling, drawing, extruding and alloying aluminum (see 3313 Alumina and aluminum production and processing)

33141 Non-ferrous metal (except aluminum) smelting and refining

This industry comprises establishments primarily engaged in smelting non-ferrous metals, except aluminum, from ores; and refining these metals by electrolytic or other processes. Establishments engaged in secondary activities, such as rolling or extruding basic shapes, from metal produced in the same establishment, are included.

331410 Non-ferrous metal (except aluminum) smelting and refining

This Canadian industry comprises establishments primarily engaged in smelting non-ferrous metals, except aluminum, from ores; and refining these metals by electrolytic or other processes. Establishments engaged in secondary activities, such as rolling or extruding basic shapes, from metal produced in the same establishment, are included.

Illustrative example(s)

- chromium smelting and primary refining
- cobalt smelting and primary refining
- copper alloys, made in primary copper smelting and refining mills
- lead smelting and primary refining
- magnesium smelting and primary refining
- nickel smelting and primary refining
- precious metals smelting and primary refining
- selenium smelting and primary refining
- tin smelting and primary refining
- titanium smelting and primary refining
- uranium smelting and primary refining
- zinc smelting and primary refining

Exclusion(s)

- producing bullion at a mine site (see 212220 Gold and silver ore mining)
- aluminum smelting and refining (see 33131 Alumina and aluminum production and processing)
- rolling, drawing, extruding and alloying purchased copper (see 331420 Copper rolling, drawing, extruding and alloying)
- rolling, drawing, extruding and alloying purchased non-ferrous metals, except aluminum and copper (see 331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying)

33142 Copper rolling, drawing, extruding and alloying

This industry comprises establishments primarily engaged in rolling, drawing, extruding and re-alloying copper, brass, bronze and other copper-based alloys, to produce products such as plates, sheets, strips, bars, wire and tubing, and specialty alloys. Establishments primarily engaged in drawing copper wire (whether or not the establishment further works the wire by such operations as insulating it), and in recovering copper from scrap, are included.

331420 Copper rolling, drawing, extruding and alloying

This Canadian industry comprises establishments primarily engaged in rolling, drawing, extruding and re-alloying copper, brass, bronze and other copper-based alloys, to produce products such as plates, sheets, strips, bars, wire and tubing, and specialty alloys. Establishments primarily engaged in drawing copper wire (whether or not the establishment further works the wire by such operations as insulating it), and in recovering copper from scrap, are included.

Illustrative example(s)

- brass products, made by rolling, drawing, extruding or alloying purchased metal
- bronze products, made by rolling, drawing, extruding or alloying purchased metal
- copper alloys (e.g., brass, bronze), made from purchased metals and copper-based alloys
- copper refining, secondary (i.e., from purchased metal or scrap)

-
- foil, copper and copper alloy, made by rolling purchased metal or scrap
 - tubing, copper and copper alloy, made from purchased metal or scrap
 - wire, copper and copper alloy, made in wire drawing plants

Exclusion(s)

- manufacturing copper and copper alloy products in a smelter or refinery (see 331410 Non-ferrous metal (except aluminum) smelting and refining)
- casting copper (see 33152 Non-ferrous metal foundries)
- insulating purchased copper wire and cable (see 335920 Communication and energy wire and cable manufacturing)

33149 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying

This industry comprises establishments, not classified to any other industry, primarily engaged in rolling, drawing, extruding and re-alloying non-ferrous metals, to produce products such as plates, sheets, strips, bars, wire and tubing, and specialty alloys. Establishments primarily engaged in drawing wire of these metals (whether or not the establishment further works the wire by such operations as insulating it), and in recovering these metals from scrap, are included.

331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in rolling, drawing, extruding and re-alloying non-ferrous metals, to produce products such as plates, sheets, strips, bars, wire and tubing, and specialty alloys. Establishments primarily engaged in drawing wire of these metals (whether or not the establishment further works the wire by such operations as insulating it), and in recovering these metals from scrap, are included.

Illustrative example(s)

- alloying purchased non-ferrous metals (except aluminum, copper)
- alloying purchased precious metals
- gold foil and leaf, made by rolling purchased metal or scrap
- rolling, drawing and extruding purchased non-ferrous metal (except aluminum, copper)

Exclusion(s)

- manufacturing non-ferrous metal (except aluminum) products in a smelter or refinery (see 331410 Non-ferrous metal (except aluminum) smelting and refining)
- insulating purchased wire and cable (see 335920 Communication and energy wire and cable manufacturing)

3315 Foundries

This industry group comprises establishments primarily engaged in pouring molten metal into moulds or dies to form castings.

Exclusion(s)

- forging and stamping metal (see 3321 Forging and stamping)

33151 Ferrous metal foundries

This industry comprises establishments primarily engaged in pouring molten iron or steel into moulds to produce castings. These establishments generally operate on a job order basis, manufacturing castings for sale or transfer to other establishments.

Exclusion(s)

- producing iron and steel castings and further fabricating them, such as by machining and assembling (classified in the industry of the specified product)

331511 Iron foundries

This Canadian industry comprises establishments primarily engaged in pouring molten pig iron or alloy irons, into moulds to manufacture castings.

Illustrative example(s)

- castings, unfinished, iron (e.g., ductile, grey, malleable, semisteel), manufacturing
- engine block castings, iron, unfinished, manufacturing
- grinding balls, cast iron, manufacturing
- hydrants, unfinished iron castings, manufacturing
- industrial moulds for casting steel ingots, manufacturing
- pipe and fittings, cast iron (e.g., soil, pressure), manufacturing

331514 Steel foundries

This Canadian industry comprises establishments primarily engaged in pouring molten steel into investment moulds or full moulds to manufacture steel castings.

Illustrative example(s)

- investment castings, steel, unfinished, manufacturing
- rolling mill rolls, steel, manufacturing

33152 Non-ferrous metal foundries

This industry comprises establishments primarily engaged in pouring non-ferrous molten metal into moulds, or under pressure into dies, to form castings.

331523 Non-ferrous die-casting foundries

This Canadian industry comprises establishments primarily engaged in introducing molten, non-ferrous metal, such as aluminum, copper or zinc, under high pressure, into a metal mould or die to manufacture castings.

Illustrative example(s)

- copper die-casting foundries
- die-castings, aluminum, unfinished, manufacturing
- die-castings, non-ferrous metals, unfinished, manufacturing
- nickel die-castings, unfinished, manufacturing

Exclusion(s)

- manufacturing non-ferrous castings without using high pressure (see 331529 Non-ferrous foundries (except die-casting))

331529 Non-ferrous foundries (except die-casting)

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in pouring non-ferrous molten metal, such as aluminum, copper or zinc, into moulds, without using high pressure, to manufacture castings.

Illustrative example(s)

- aluminum foundries (except die-castings)
- castings (except die-castings), copper, unfinished, manufacturing
- investment castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing

- nickel castings (except die-castings), unfinished, manufacturing
- permanent mould castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing
- sand castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing

Exclusion(s)

- manufacturing non-ferrous castings using high pressure (see 331523 Non-ferrous die-casting foundries)

332 Fabricated metal product manufacturing

This subsector comprises establishments primarily engaged in forging, stamping, forming, turning and joining processes to produce ferrous and non-ferrous metal products, such as cutlery and hand tools, architectural and structural metal products, boilers, tanks and shipping containers, hardware, spring and wire products, turned products, and bolts, nuts and screws.

Exclusion(s)

- manufacturing metal products by rolling, drawing, extruding, alloying or casting (see 331 Primary metal manufacturing)

3321 Forging and stamping

This industry group comprises establishments primarily engaged in shaping hot metal by forging to produce a part near its final size and shape; or pressing and cutting sheet metal stock to form stampings. These establishments generally operate on a job or order basis, manufacturing metal stampings or forgings for sale to others or for inter-plant transfer. These establishments may surface-finish the forgings and stampings produced, by such activities as deburring and grinding, but they do not further process them.

33211 Forging and stamping

This industry comprises establishments primarily engaged in shaping hot metal by forging to produce a part near its final size and shape; or pressing and cutting sheet metal stock to form stampings. These establishments generally operate on a job or order basis, manufacturing metal stampings or forgings for sale to others or for inter-plant transfer. These establishments may surface-finish the forgings and stampings produced, by such activities as deburring and grinding, but they do not further process them.

Exclusion(s)

- making forgings or stampings, and then further processing them, for example by machining (classified according to the particular product or process)

332113 Forging

This Canadian industry comprises establishments primarily engaged in hot forming metal using hammers or presses to forge parts. The forging process involves the use of dies to draw out or increase the length of a part, squeezing the part to reduce its length and increase its cross section, or piercing the part to create a cavity. Forging techniques include hammer, drop, press, upset, roll and hydraulic forging. These establishments may surface-finish the forgings produced, by such activities as deburring and grinding, but they do not further process them.

Illustrative example(s)

- cold forgings, unfinished, made from purchased iron or steel
- engine and turbine forgings, unfinished, made from purchased metal
- forgings, ferrous, unfinished, made from purchased non-ferrous metal
- hammer forgings, unfinished, made from purchased metal
- hot forgings, unfinished, made from purchased metal
- iron forgings, unfinished, made from purchased iron

332118 Stamping

This Canadian industry comprises establishments primarily engaged in using a press to form and cut sheet-metal stock in one or a series of operations. The operations can be done in a single press closing with a mated die, or with several press closings and multiple dies. The part involved may have holes, slots, notches or features formed in it and be cut to size and deburred, but is otherwise essentially completed by the stamping operation. Establishments primarily engaged in custom roll-forming, using the rotary motion of rolls with various profiles to bend metal, are included.

Illustrative example(s)

- bottle caps and tops, metal, stamping
- closures, metal, stamping
- custom roll forming of metal products
- gutters and down spouts, sheet metal, roll formed, manufacturing
- lids, jar, metal, stamping
- powder metallurgy products, manufactured on a job or order basis
- spinning unfinished metal products
- stampings (except automotive, cans, coins), metal, unfinished, manufacturing

Exclusion(s)

- manufacturing motor vehicle stampings (see 336370 Motor vehicle metal stamping)

3322 Cutlery and hand tool manufacturing

This industry group comprises establishments primarily engaged in manufacturing non-precious and precious plated cutlery and flatware. Establishments primarily engaged in manufacturing files and other hand and edge tools for metalworking, woodworking and general maintenance are included.

33221 Cutlery and hand tool manufacturing

This industry comprises establishments primarily engaged in manufacturing non-precious and precious plated cutlery and flatware. Establishments primarily engaged in manufacturing files and other hand and edge tools for metalworking, woodworking and general maintenance are included.

332210 Cutlery and hand tool manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing non-precious and precious plated cutlery and flatware. Establishments primarily engaged in manufacturing files and other hand and edge tools for metalworking, woodworking and general maintenance are included.

Illustrative example(s)

- agricultural hand tools (e.g., hay forks, hoes, rakes, spades), non-powered, manufacturing
- blades, knife and razor, manufacturing
- edge tools for woodworking (e.g., augers, bits, gimlets, countersinks), non-powered manufacturing
- flatware or cutlery (e.g., forks, spoons, knives), base metal plated with precious metal, manufacturing
- flatware or cutlery (e.g., forks, spoons, knives), non-precious metal, manufacturing
- jacks (screw and ratchet), motor vehicle, manufacturing
- kitchen utensils (e.g., colanders, garlic presses, ice cream scoops, spatulas), fabricated metal, manufacturing
- measuring tools, machinists' (except optical), manufacturing
- mechanics' hand tools, non-powered, manufacturing
- saws, hand, non-powered, manufacturing

Exclusion(s)

- manufacturing precious metal cutlery (see 339910 Jewellery and silverware manufacturing)

3323 Architectural and structural metals manufacturing

This industry group comprises establishments primarily engaged in fabricating metal products for structural or architectural purposes.

33231 Plate work and fabricated structural product manufacturing

This industry comprises establishments primarily engaged in fabricating plate work and structural products by cutting, punching, bending, shaping and welding purchased steel plate.

332311 Prefabricated metal building and component manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing prefabricated and pre-engineered metal buildings.

Illustrative example(s)

- aircraft hangars, pre-engineered, metal, manufacturing
- farm buildings, prefabricated, metal, manufacturing
- garden sheds, prefabricated, metal, manufacturing
- pre-engineered metal buildings, manufacturing
- utility buildings, prefabricated, metal, manufacturing

Exclusion(s)

- manufacturing prefabricated wood frame buildings (see 321992 Prefabricated wood building manufacturing)

332314 Concrete reinforcing bar manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing assemblies and other fabrications of concrete reinforcing bars by cutting, bending, shaping purchased deformed reinforcing bar.

Illustrative example(s)

- rebar (deformed steel bars for concrete reinforcement), manufacturing

332319 Other plate work and fabricated structural product manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in fabricating plate work and structural products by cutting, punching, bending, shaping and welding purchased steel plate. This work may be done according to custom or standard design, for factory or field assembly. These establishments may engage in both fabrication and installation.

Illustrative example(s)

- bridge sections, prefabricated, metal, manufacturing
- fabricated bar joists, manufacturing
- girders for bridges and buildings, fabricated metal, manufacturing
- joists, open web steel, long-span series, manufacturing
- ship sections, prefabricated metal, manufacturing
- transmission towers and masts, prefabricated, manufacturing
- tunnel lining, fabricated metal plate, manufacturing
- weldments, manufacturing

33232 Ornamental and architectural metal product manufacturing

This industry comprises establishments primarily engaged in manufacturing doors, windows, and other ornamental and architectural metal products.

332321 Metal window and door manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing metal (typically steel or aluminum) doors and windows, sash, door and window frames, and screens, moulding and trim.

Illustrative example(s)

- door frames and sash, metal, manufacturing
- shutters, door and window, metal, manufacturing
- skylights, metal frame, manufacturing
- weather strip, metal, manufacturing
- window screens, metal frame, manufacturing

Exclusion(s)

- manufacturing wood windows and doors, metal-covered (see 321911 Wood window and door manufacturing)

332329 Other ornamental and architectural metal product manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing ornamental and architectural metal products.

Illustrative example(s)

- eavestroughs, sheet metal, manufacturing
- fences and gates (except wire), metal, manufacturing
- fire escapes, metal, manufacturing
- flooring, open steel (i.e., grating), manufacturing
- grillwork, ornamental metal, manufacturing
- siding, sheet metal, manufacturing
- stairs, metal, manufacturing

Exclusion(s)

- manufacturing prefabricated metal buildings (see 332311 Prefabricated metal building and component manufacturing)
- manufacturing fences and gates from purchased wire (see 332619 Other fabricated wire product manufacturing)

3324 Boiler, tank and shipping container manufacturing

This industry group comprises establishments primarily engaged in cutting, forming and joining metal to manufacture products, such as power boilers, heat exchangers and tanks of heavy gauge metal, and cans, boxes and other light gauge metal containers.

33241 Power boiler and heat exchanger manufacturing

This industry comprises establishments primarily engaged in manufacturing power boilers and parts (including nuclear generated steam), and industrial heat exchangers, by the process of cutting, forming and joining metal plates, bars, sheets, pipe mill products and tubing, to custom or standard design, for factory or field assembly. These establishments may engage in both fabrication and installation.

332410 Power boiler and heat exchanger manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing power boilers and parts (including nuclear generated steam), and industrial heat exchangers, by the process of cutting, forming and joining metal plates, bars, sheets, pipe mill products and tubing, to custom or standard design, for factory or field assembly. These establishments may engage in both fabrication and installation.

Illustrative example(s)

- condenser boxes, metal, manufacturing
- heat exchangers, manufacturing
- intercooler shells, manufacturing
- nuclear reactor steam supply systems, manufacturing
- nuclear reactors, manufacturing
- power boilers, manufacturing

Exclusion(s)

- erecting purchased boilers (see 238220 Plumbing, heating and air-conditioning contractors)
- manufacturing cast iron sectional heating boilers (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)

33242 Metal tank (heavy gauge) manufacturing

This industry comprises establishments primarily engaged in cutting, forming and joining heavy gauge steel to manufacture tanks. Establishments primarily engaged in fabricating and erecting large storage tanks, which must be assembled at the site, are included.

332420 Metal tank (heavy gauge) manufacturing

This Canadian industry comprises establishments primarily engaged in cutting, forming and joining heavy gauge steel to manufacture tanks. Establishments primarily engaged in fabricating and erecting large storage tanks, which must be assembled at the site, are included.

Illustrative example(s)

- bulk storage tanks, heavy gauge steel, manufacturing
- cylinders, pressure, manufacturing
- oil and gas storage tanks, heavy gauge metal, manufacturing
- pots (e.g., annealing, melting, smelting), heavy gauge metal, manufacturing
- septic tanks, heavy gauge metal, manufacturing
- vacuum tanks, heavy gauge metal, manufacturing

Exclusion(s)

- manufacturing tanks for tank trucks (see 33621 Motor vehicle body and trailer manufacturing)

33243 Metal can, box and other metal container (light gauge) manufacturing

This industry comprises establishments primarily engaged in forming light gauge metal to manufacture cans and other metal containers to store or transport products.

332431 Metal can manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing metal cans, lids, and ends.

Illustrative example(s)

- aerosol cans, manufacturing
- can lids and ends, metal, manufacturing
- cans, metal (e.g., food, beverage), manufacturing

Exclusion(s)

- manufacturing metal shipping containers (see 332439 Other metal container manufacturing)

332439 Other metal container manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing metal (light gauge) containers (except cans).

Illustrative example(s)

- air cargo containers, light gauge metal, manufacturing
- bins (e.g., grain and feed storage), light gauge metal, manufacturing
- boxes, light gauge metal, manufacturing
- collapsible tubes (e.g., toothpaste, glue), light gauge metal, manufacturing
- coolers and ice chests (except foam plastics), manufacturing
- drums, light gauge metal, manufacturing
- garbage or trash cans, light gauge metal, manufacturing
- shipping barrels, drums, kegs and pails, light gauge metal, manufacturing
- tool boxes, light gauge metal, manufacturing
- vats, light gauge metal, manufacturing

Exclusion(s)

- manufacturing metal cans (see 332431 Metal can manufacturing)
- reconditioning drums and shipping containers (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)

3325 Hardware manufacturing

This industry group comprises establishments primarily engaged in manufacturing metal hardware.

33251 Hardware manufacturing

This industry comprises establishments primarily engaged in manufacturing metal hardware.

332510 Hardware manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing metal hardware.

Illustrative example(s)

- builders' hardware, metal, manufacturing
- furniture hardware, metal, manufacturing
- hinges, metal, manufacturing
- key blanks, manufacturing
- locks (except coin-operated and time), manufacturing
- luggage hardware, metal, manufacturing
- marine hardware, metal, manufacturing
- motor vehicle hardware, metal, manufacturing

3326 Spring and wire product manufacturing

This industry group comprises establishments primarily engaged in manufacturing wire products made from purchased wire.

33261 Spring and wire product manufacturing

This industry comprises establishments primarily engaged in manufacturing wire products made from purchased wire.

Exclusion(s)

- drawing iron or steel wire (see 331110 Iron and steel mills and ferro-alloy manufacturing)

-
- drawing aluminum wire (see 33131 Alumina and aluminum production and processing)
 - drawing copper wire (see 331420 Copper rolling, drawing, extruding and alloying)
 - drawing non-ferrous wire, except copper and aluminum (see 331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying)
 - manufacturing electrical wire by insulating purchased wire (see 335920 Communication and energy wire and cable manufacturing)

332611 Spring (heavy gauge) manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing heavy gauge springs. These springs are typically used in machinery, motor vehicles and other transportation equipment.

Illustrative example(s)

- automobile springs (e.g., suspension, leaf), or torsion bars, manufacturing
- coil springs, heavy gauge, manufacturing
- flat springs, heavy gauge, manufacturing
- helical springs, heavy gauge, manufacturing

Exclusion(s)

- manufacturing light gauge springs, such as upholstery springs (see 332619 Other fabricated wire product manufacturing)
- manufacturing precision springs, such as hairsprings, instrument springs and clock springs (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing valve springs for internal combustion engines (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)

332619 Other fabricated wire product manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing wire products from purchased wire.

Illustrative example(s)

- barbed wire, made from purchased wire
- brads, metal, made from purchased wire
- fencing and fence gates, made from purchased wire
- garment hangers, made from purchased wire
- nails, brads and staples, made from purchased wire
- paper clips, made from purchased wire
- springs and spring units (except clock and watch), light gauge, made from purchased wire
- staples, wire, made from purchased wire
- upholstery springs and spring units, made from purchased wire

Exclusion(s)

- drawing iron or steel wire (see 331110 Iron and steel mills and ferro-alloy manufacturing)
- drawing aluminum wire (see 331317 Aluminum rolling, drawing, extruding and alloying)
- drawing copper wire (see 331420 Copper rolling, drawing, extruding and alloying)
- drawing non-ferrous wire, except copper and aluminum (see 331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying)
- manufacturing electrical wire by insulating purchased wire (see 335920 Communication and energy wire and cable manufacturing)

3327 Machine shops, turned product, and screw, nut and bolt manufacturing

This industry group comprises establishments primarily engaged in operating machine shops, which use machine tools, such as lathes and automatic screw machines, for turning, boring, threading or otherwise shaping metal, to manufacture parts, other than complete machines, for the trade. Shops that set up to do production runs of industrial fasteners, such as bolts, nuts and screws, are included.

33271 Machine shops

This industry comprises establishments primarily engaged in operating machine tools, such as lathes (including computer numerically controlled), automatic screw machines, and machines for boring, grinding, milling and otherwise working metal, to produce machine parts and equipment, other than complete machines, for the trade. Machine shops providing custom and repair services are included.

332710 Machine shops

This Canadian industry comprises establishments primarily engaged in operating machine tools, such as lathes (including computer numerically controlled), automatic screw machines, and machines for boring, grinding, milling and otherwise working metal, to produce machine parts and equipment, other than complete machines, for the trade. Machine shops providing custom and repair services are included.

Illustrative example(s)

- custom chemical milling in machine shops
- machine shops
- machining plastic and composite materials parts

33272 Turned product and screw, nut and bolt manufacturing

This industry comprises establishments primarily engaged in turning, facing, forming, parting, boring, threading and knurling metal on machine tools or lathes with machine-held cutting tools, to manufacture precision turned products. Establishments primarily engaged in manufacturing metal fasteners, such as nuts, bolts, rivets and washers, are included.

332720 Turned product and screw, nut and bolt manufacturing

This Canadian industry comprises establishments primarily engaged in turning, facing, forming, parting, boring, threading and knurling metal on machine tools or lathes with machine-held cutting tools, to manufacture precision turned products. Establishments primarily engaged in manufacturing metal fasteners, such as nuts, bolts, rivets and washers, are included.

Illustrative example(s)

- bolts, metal, manufacturing
- cotter pins, metal, manufacturing
- hooks (i.e., general purpose fasteners), metal, manufacturing
- hose clamps, metal, manufacturing
- nuts, metal, manufacturing
- rivets, metal, manufacturing
- screws, metal, manufacturing
- washers, metal, manufacturing

Exclusion(s)

- manufacturing flat washers (see 33211 Forging and stamping)

3328 Coating, engraving, cold and heat treating and allied activities

This industry group comprises establishments primarily engaged in coating, engraving, heat treating and similarly processing metal. These activities often involve heating the metal, and the purpose is often to harden it. In general, the hardening of metal is included. Other activities of this industry group include tempering, brazing, plating (including electroplating and re-chroming), polishing, sand-blasting and colouring metal and metal products. Establishments that perform these processes on other materials, such as plastics, in addition to metals, as well as establishments primarily engaged in plating with precious metal for the trade are included.

33281 Coating, engraving, cold and heat treating and allied activities

This industry comprises establishments primarily engaged in coating, engraving, heat treating and similarly processing metal. These activities often involve heating the metal, and the purpose is often to harden it. In general, the hardening of metal is included. Other activities of this industry include tempering, brazing, plating (including electroplating and re-chroming), polishing, sand-blasting and colouring metal and metal products. Establishments that perform these processes on other materials, such as plastics, in addition to metals, as well as establishments primarily engaged in plating with precious metal for the trade are included.

332810 Coating, engraving, cold and heat treating and allied activities

This Canadian industry comprises establishments primarily engaged in coating, engraving, heat treating and similarly processing metal. These activities often involve heating the metal, and the purpose is often to harden it. In general, the hardening of metal is included. Other activities of this industry include tempering, brazing, plating (including electroplating and re-chroming), polishing, sand-blasting and colouring metal and metal products. Establishments that perform these processes on other materials, such as plastics, in addition to metals, as well as establishments primarily engaged in plating with precious metal for the trade are included.

Illustrative example(s)

- brazing (i.e., hardening) metals and metal products
- buffing metals and metal products
- coating products of metal combined with other materials
- colouring metals and metal products
- depolishing metals and metal products
- enamelling metals and metal products
- galvanizing metals and metal products
- heat treating metals and metal products
- lacquering metals and metal products
- powder coating metals and metal products
- teflon coating metals and metal products
- varnishing metals and metal products

Exclusion(s)

- turning metal (see 332710 Machine shops)
- etching and engraving jewellery and articles of precious metals (see 339910 Jewellery and silverware manufacturing)
- fabricating, coating and engraving products (classified in the manufacturing sector according to the product made)

3329 Other fabricated metal product manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in fabricating metal products.

33291 Metal valve manufacturing

This industry comprises establishments primarily engaged in casting and machining metal valves used to regulate the flow of fluids, liquids and gases, and related fixtures and fittings. Establishments primarily engaged in manufacturing hydraulic and pneumatic pipe and tube assemblies are included.

332910 Metal valve manufacturing

This Canadian industry comprises establishments primarily engaged in casting and machining metal valves used to regulate the flow of fluids, liquids and gases, and related fixtures and fittings. Establishments primarily engaged in manufacturing hydraulic and pneumatic pipe and tube assemblies are included.

Illustrative example(s)

- aerosol valves, metal, manufacturing
- faucets, plumbing, manufacturing
- fire hydrants, complete, manufacturing
- fluid power valves and hose fittings, manufacturing
- hose and tube assemblies, fluid power (i.e., hydraulic and pneumatic), manufacturing
- hose nozzles and couplings, manufacturing
- industrial type valves (e.g., angle, control, ball, butterfly, cross, plug, stop), manufacturing
- nuclear application valves, manufacturing
- plumbing fixture fittings and trim, all materials, manufacturing
- tire valves and parts (e.g., tire valve cores), manufacturing

Exclusion(s)

- manufacturing internal combustion valves for diesel engines (see 333619 Other engine and power transmission equipment manufacturing)
- manufacturing internal combustion valves for gasoline engines (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)

33299 All other fabricated metal product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in fabricating metal products.

332991 Ball and roller bearing manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing ball and roller bearings, and parts, such as bearing races.

Illustrative example(s)

- ball bearings and parts (including mounted), manufacturing
- races, ball or roller bearing, manufacturing
- roller bearings (e.g., needle, linear, cylindrical, thrust, tapered), manufacturing

Exclusion(s)

- manufacturing plain bearings (see 333619 Other engine and power transmission equipment manufacturing)

332999 All other miscellaneous fabricated metal product manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in fabricating metal products.

Illustrative example(s)

- chests, fire or burglary resistive, metal, manufacturing

- fireplace fixtures and equipment, manufacturing
- flexible metal hose and tubing, manufacturing
- pallets and pallets parts, metal, manufacturing
- patterns (except shoe), industrial, manufacturing
- pipe and pipe fittings, made from purchased metal pipe
- safes, metal, manufacturing
- sanitary ware (e.g., bathtubs, lavatories, sinks), metal, manufacturing
- shower rods, metal, manufacturing
- soap-impregnated steel wool pads, manufacturing
- steel wool, manufacturing
- trophies and holloware, precious plated metal, manufacturing

Exclusion(s)

- manufacturing explosives, and detonators for explosives (see 325920 Explosives manufacturing)

333 Machinery manufacturing

This subsector comprises establishments primarily engaged in manufacturing industrial and commercial machinery. These establishments assemble parts into components, subassemblies and complete machines. They may make the parts themselves, using general metal-working processes, or purchase them.

Establishments tend to specialize in producing machinery designed for particular applications, and this is reflected in the structure of the industry groups and industries. A broad distinction exists between general-purpose machinery, that is designed to be used in a variety of industrial applications, such as pumping or machining, and special-purpose machinery, that is designed to be used in a particular industry, such as agriculture or printing. The first three industry groups consist of establishments that produce special-purpose machinery. Establishments that produce general-purpose machinery are classified in the remaining industry groups.

Establishments primarily engaged in rebuilding machinery are included in the same industry as establishments manufacturing the particular type of new machinery. Unless otherwise specified, establishments primarily engaged in manufacturing parts, designed for use solely or principally with a particular machine, are classified in the same industry as establishments manufacturing that type of machinery.

3331 Agricultural, construction and mining machinery manufacturing

This industry group comprises establishments primarily engaged in manufacturing machinery designed for use in the agriculture, construction and mining industries.

33311 Agricultural implement manufacturing

This industry comprises establishments primarily engaged in manufacturing machinery for use in performing farm operations, such as the preparation and maintenance of soil; planting, harvesting or threshing; field spraying; and preparing crops for market; or for use in horticultural and residential lawn care. Establishments primarily engaged in manufacturing snowblowers are included.

333110 Agricultural implement manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing machinery for use in performing farm operations, such as the preparation and maintenance of soil; planting, harvesting or threshing; field spraying; and preparing crops for market; or for use in horticultural and residential lawn care. Establishments primarily engaged in manufacturing snowblowers are included.

Illustrative example(s)

- attachments for powered lawn and garden equipment, manufacturing
- cabs for agricultural machinery, manufacturing
- grading, cleaning and sorting machinery, farm type, manufacturing

- harvesting machinery and equipment, manufacturing
- haying machines, manufacturing
- incubators, poultry, manufacturing
- lawn and garden powered tractors and lawn mowers, manufacturing
- milking machines, manufacturing
- planting machines, farm type, manufacturing
- ploughs, farm type, manufacturing
- snowblowers and throwers, residential type, manufacturing
- sprayers and dusters, farm type, manufacturing

Exclusion(s)

- manufacturing agricultural hand tools, such as manual shears and non-powered lawn mowers (see 332210 Cutlery and hand tool manufacturing)
- manufacturing metal corrals, stalls and cattle holders (see 332329 Other ornamental and architectural metal product manufacturing)
- manufacturing food manufacturing machinery, such as milk processing equipment (see 333248 All other industrial machinery manufacturing)
- manufacturing farm conveyors and farm elevators (see 333920 Material handling equipment manufacturing)

33312 Construction machinery manufacturing

This industry comprises establishments primarily engaged in manufacturing heavy machinery and equipment of a type used primarily in the construction industry, such as crawler or rubber-tired tractors with bulldozer blade or ripper tooth attachments, front-end loaders, cranes, concrete mixers, power shovels and pavers. Machinery that can be used in both the construction and mining industries is treated as construction machinery. Establishments primarily engaged in manufacturing forestry machinery, such as tree harvesting and handling equipment, are also included.

333120 Construction machinery manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing heavy machinery and equipment of a type used primarily in the construction industry, such as crawler or rubber-tired tractors with bulldozer blade or ripper tooth attachments, front-end loaders, cranes, concrete mixers, power shovels and pavers. Machinery that can be used in both the construction and mining industries is treated as construction machinery. Establishments primarily engaged in manufacturing forestry machinery, such as tree harvesting and handling equipment, are also included.

Illustrative example(s)

- buckets, excavating (e.g., clamshell, concrete, dragline, drag scraper, shovel), manufacturing
- bulldozers, manufacturing
- chippers, portable commercial (e.g., brush, limb and log), manufacturing
- cranes, construction type, manufacturing
- off-road trucks, manufacturing
- portable crushing, pulverizing and screening machinery, manufacturing
- scrapers, construction type, manufacturing
- surface mining machinery (except drilling), manufacturing
- tractors, crawler, manufacturing
- tree harvesting equipment, manufacturing

Exclusion(s)

- manufacturing farm tractors (see 333110 Agricultural implement manufacturing)
- manufacturing mining and oil and gas field drilling equipment (see 333130 Mining and oil and gas field machinery manufacturing)

-
- manufacturing industrial plant overhead travelling cranes, hoists, truck-type cranes and hoists, winches, aerial work platforms, and automotive wrecker hoists (see 333920 Material handling equipment manufacturing)
 - manufacturing rail layers, ballast distributors and other railroad track-laying equipment (see 336510 Railroad rolling stock manufacturing)

33313 Mining and oil and gas field machinery manufacturing

This industry comprises establishments primarily engaged in manufacturing mining and oil and gas field industry equipment.

333130 Mining and oil and gas field machinery manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing mining and oil and gas field industry equipment.

Illustrative example(s)

- derricks, oil and gas field type, manufacturing
- mineral and stone beneficiating machinery, manufacturing
- mining cars, manufacturing
- oil and gas field drilling machinery and equipment (except offshore floating platforms), manufacturing
- ore crushing, washing, screening and loading machinery, manufacturing
- water well drilling machinery, manufacturing

Exclusion(s)

- manufacturing machinery with both construction and mining uses, including portable rock crushing machinery (see 333120 Construction machinery manufacturing)
- manufacturing coal and ore conveyors (see 333920 Material handling equipment manufacturing)
- manufacturing underground mining locomotives (see 336510 Railroad rolling stock manufacturing)
- manufacturing offshore oil and gas well drilling and production platforms (see 33661 Ship and boat building)

3332 Industrial machinery manufacturing

This industry group comprises establishments primarily engaged in manufacturing machinery designed for use in specific manufacturing industries.

33324 Industrial machinery manufacturing

This industry comprises establishments primarily engaged in manufacturing machinery designed for use in specific manufacturing industries.

333245 Sawmill and woodworking machinery manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing machinery of a type used in processing logs or lumber.

Illustrative example(s)

- bandsaws, woodworking type, manufacturing
- jointers, woodworking, manufacturing
- lathes, woodworking type, manufacturing
- planers, woodworking type, stationary, manufacturing
- sanding machines, woodworking type, stationary, manufacturing
- sawmill equipment, manufacturing
- saws, bench and table, power, woodworking type, manufacturing
- veneer and plywood forming machinery, manufacturing

-
- woodworking machines (except hand-held), manufacturing

Exclusion(s)

- manufacturing non-powered hand tools, such as planes and handsaws (see 332210 Cutlery and hand tool manufacturing)
- manufacturing lumber and veneer drying machines (see 333248 All other industrial machinery manufacturing)
- manufacturing power-driven hand tools (see 333990 All other general-purpose machinery manufacturing)

333246 Rubber and plastics industry machinery manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing machinery used in processing rubber or plastics materials.

Illustrative example(s)

- blow moulding machinery for plastics, manufacturing
- camelback (i.e., retreading material) machinery, manufacturing
- extruding machinery for plastics and rubber, manufacturing
- tire making machinery, manufacturing
- tire recapping machinery, manufacturing
- vulcanizing machinery, manufacturing

Exclusion(s)

- manufacturing industrial moulds for plastics and rubber working machinery (see 333511 Industrial mould manufacturing)

333247 Paper industry machinery manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing paper-making machinery.

Illustrative example(s)

- chippers (e.g., logs), stationary, manufacturing

333248 All other industrial machinery manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing industrial machinery.

Illustrative example(s)

- food choppers, grinders, mixers and slicers (i.e., food manufacturing type), manufacturing
- glass-making machinery (e.g., blowing, moulding, forming), manufacturing
- homogenizing machinery, food, manufacturing
- kilns (i.e., cement, wood, chemical), manufacturing
- knitting machinery, manufacturing
- looms, textile, manufacturing
- metal casting machinery, manufacturing
- oilseed crushing and extracting machinery, manufacturing
- pasteurizing equipment (i.e., food manufacturing type), manufacturing
- printing presses (except textile printing machinery), manufacturing
- semiconductor making machinery, manufacturing
- silver recovery equipment, electrolytic, manufacturing

Exclusion(s)

- manufacturing commercial cooking and food warming equipment (see 333310 Commercial and service industry machinery manufacturing)

-
- manufacturing industrial refrigeration equipment (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
 - manufacturing food and beverage packaging machinery (see 333990 All other general-purpose machinery manufacturing)

3333 Commercial and service industry machinery manufacturing

This industry group comprises establishments primarily engaged in manufacturing machinery for use in commercial and service industries.

33331 Commercial and service industry machinery manufacturing

This industry comprises establishments primarily engaged in manufacturing machinery for use in commercial and service industries.

333310 Commercial and service industry machinery manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing machinery for use in commercial and service industries.

Illustrative example(s)

- cameras (except television and video), manufacturing
- car washing machinery, manufacturing
- carpet sweepers, mechanical, manufacturing
- cash registers, electronic, manufacturing
- change making machines, manufacturing
- envelope stuffing, sealing and addressing machinery, manufacturing
- mechanisms for coin-operated machines, manufacturing
- photocopying (photocopier) machines, manufacturing
- photographic equipment, coin operated, manufacturing
- simulation equipment, manufacturing
- teaching machines (e.g., flight simulators), manufacturing
- vending machines, manufacturing

Exclusion(s)

- manufacturing sensitized film, paper, cloth and plates; prepared photographic chemicals; and photocopier toner and toner cartridges (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing computer and peripheral equipment; point-of-sale machines and automatic teller machines (see 334110 Computer and peripheral equipment manufacturing)
- manufacturing television and video cameras (see 334310 Audio and video equipment manufacturing)
- manufacturing time clocks and other time-recording devices (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing pencil sharpeners, staplers and similar office supplies (see 339940 Office supplies (except paper) manufacturing)

3334 Ventilation, heating, air-conditioning and commercial refrigeration equipment manufacturing

This industry group comprises establishments primarily engaged in manufacturing ventilation, heating, air-conditioning and commercial refrigeration equipment.

33341 Ventilation, heating, air-conditioning and commercial refrigeration equipment manufacturing

This industry comprises establishments primarily engaged in manufacturing ventilation, heating, air-conditioning and commercial refrigeration equipment.

Exclusion(s)

- manufacturing industrial, power and marine boilers (see 332410 Power boiler and heat exchanger manufacturing)
- manufacturing commercial cooking and food warming equipment (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing industrial process furnaces and ovens (see 333990 All other general-purpose machinery manufacturing)
- manufacturing household fans (except attic), and portable electric space heaters, humidifiers and dehumidifiers (see 335210 Small electrical appliance manufacturing)
- manufacturing household cooking stoves, ranges, refrigerators and freezers (see 335223 Major kitchen appliance manufacturing)
- manufacturing motor vehicle air-conditioning systems and compressors (see 336390 Other motor vehicle parts manufacturing)

333413 Industrial and commercial fan and blower and air purification equipment manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing industrial and commercial blowers.

Illustrative example(s)

- attic ventilation fans (e.g., gable fans, roof ventilators, etc.), manufacturing
- dust and fume collecting equipment, manufacturing
- electrostatic precipitation equipment, manufacturing
- furnace filters, manufacturing

Exclusion(s)

- manufacturing household fans (except attic), and portable electric space heaters, humidifiers and dehumidifiers (see 335210 Small electrical appliance manufacturing)

333416 Heating equipment and commercial refrigeration equipment manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing electric and non-electric heating equipment, and commercial and industrial refrigeration equipment.

Illustrative example(s)

- air-conditioning equipment (except motor vehicle), manufacturing
- cooling towers, manufacturing
- dehumidifiers (except portable), manufacturing
- drinking fountains, refrigerated, manufacturing
- furnaces, manufacturing
- heat pumps, manufacturing
- refrigerated counters and display cases, manufacturing
- refrigeration equipment, industrial and commercial type, manufacturing
- solar energy heating equipment (e.g., panels, mirrors), manufacturing
- water coolers, manufacturing

Exclusion(s)

- manufacturing industrial, power and marine boilers (see 332410 Power boiler and heat exchanger manufacturing)
- manufacturing commercial cooking and food-warming equipment (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing blowers for warm-air heating equipment (see 333413 Industrial and commercial fan and blower and air purification equipment manufacturing)
- manufacturing industrial process furnaces and ovens (see 333990 All other general-purpose machinery manufacturing)

-
- manufacturing household cooking stoves, ranges, refrigerators, freezers and water coolers (see 335223 Major kitchen appliance manufacturing)
 - manufacturing motor vehicle air-conditioning systems and compressors (see 336390 Other motor vehicle parts manufacturing)

3335 Metalworking machinery manufacturing

This industry group comprises establishments primarily engaged in manufacturing metal cutting and forming machine tools (except hand tools), and related products. The machine tools included in this industry are those not supported in the hands of an operator when in use. Establishments primarily engaged in manufacturing industrial moulds; tools, dies, jigs and fixtures; machine tool accessories and attachments; and rolls are included.

33351 Metalworking machinery manufacturing

This industry comprises establishments primarily engaged in manufacturing metal cutting and forming machine tools (except hand tools), and related products. The machine tools included in this industry are those not supported in the hands of an operator when in use. Establishments primarily engaged in manufacturing industrial moulds; tools, dies, jigs and fixtures; machine tool accessories and attachments; and rolls are included.

Exclusion(s)

- manufacturing cutting dies (except metal cutting), hand tools (except power-driven), precision measuring devices, and saw blades and handsaws (see 332210 Cutlery and hand tool manufacturing)
- manufacturing machinery for cutting and forming wood (see 333245 Sawmill and woodworking machinery manufacturing)
- manufacturing power-driven hand tools, welding and soldering equipment, and industrial robots (see 333990 All other general-purpose machinery manufacturing)

333511 Industrial mould manufacturing

This Canadian industry comprises establishments primarily engaged in casting and machining industrial metal moulds.

Illustrative example(s)

- industrial moulds (except steel ingots), manufacturing
- moulds for forming materials (e.g., plastics, rubber, glass), manufacturing
- moulds for metal casting (except steel ingots), manufacturing

Exclusion(s)

- manufacturing moulds for heavy steel ingots (see 331511 Iron foundries)

333519 Other metalworking machinery manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing metal cutting and forming machine tools (except hand tools), and related products, except industrial moulds. The machine tools included in this industry are those not supported in the hands of an operator when in use. Establishments primarily engaged in manufacturing tools, dies, jigs and fixtures; machine tool accessories and attachments; and rolls are included.

Illustrative example(s)

- automatic screw machines, manufacturing
- die-casting machines, metalworking, manufacturing
- dies, metalworking (except threading), manufacturing
- forging machinery and hammers, manufacturing
- jigs and fixtures, for use with machine tools, manufacturing
- machine tool attachments and accessories, manufacturing
- machine tools, rebuilding

- metal forming machine tools, manufacturing
- milling machines, metalworking, manufacturing
- presses (e.g., punching, shearing, stamping), metal forming, manufacturing
- rolling mill machinery and equipment, metalworking, manufacturing
- saws, metal cutting (except hand-held), manufacturing

Exclusion(s)

- manufacturing cutting dies (except metal cutting), hand tools (except power-driven), precision measuring devices, and saw blades and handsaws (see 332210 Cutlery and hand tool manufacturing)
- manufacturing machinery for cutting and forming wood (see 333245 Sawmill and woodworking machinery manufacturing)
- manufacturing moulds for die-casting and foundry casting, plaster working, rubber and plastics working, glass working and similar machinery (see 333511 Industrial mould manufacturing)
- manufacturing power-driven hand tools, welding and soldering equipment, and industrial robots (see 333990 All other general-purpose machinery manufacturing)

3336 Engine, turbine and power transmission equipment manufacturing

This industry group comprises establishments primarily engaged in manufacturing turbines and turbine generator sets; internal combustion engines (except automotive gasoline and aircraft); and speed changers, industrial high-speed drives and gears. Establishments primarily engaged in manufacturing wind- and solar-powered turbine generators and windmills for generating electric power are included.

33361 Engine, turbine and power transmission equipment manufacturing

This industry comprises establishments primarily engaged in manufacturing turbines and turbine generator sets; internal combustion engines (except automotive gasoline and aircraft); and speed changers, industrial high-speed drives and gears. Establishments primarily engaged in manufacturing wind- and solar-powered turbine generators and windmills for generating electric power are included.

Exclusion(s)

- manufacturing ball and roller bearings (see 332991 Ball and roller bearing manufacturing)
- manufacturing electric power transmission and distribution transformers, and electric motors, except outboard (see 33531 Electrical equipment manufacturing)
- manufacturing automotive engines (except diesel) (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- manufacturing motor vehicle power transmission equipment (see 336350 Motor vehicle transmission and power train parts manufacturing)
- manufacturing aircraft engines and power transmission equipment (see 336410 Aerospace product and parts manufacturing)

333611 Turbine and turbine generator set unit manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing turbines and turbine generator sets.

Illustrative example(s)

- generator set, turbine (e.g., steam, gas, hydraulic), manufacturing
- turbine generator set unit, manufacturing
- turbines (except aircraft type), manufacturing
- water turbines, manufacturing
- wind powered turbine-generator sets, manufacturing

Exclusion(s)

- manufacturing aircraft-type turbines (see 336410 Aerospace product and parts manufacturing)

333619 Other engine and power transmission equipment manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing engine and power transmission equipment.

Illustrative example(s)

- bearings, plain (except internal combustion engines), manufacturing
- biodiesel engines, manufacturing
- clutches (except motor vehicle and electromagnetic industrial controls), manufacturing
- couplings and sheaves, mechanical power transmission, manufacturing
- diesel engines, rebuilding
- drives, high-speed industrial (except hydrostatic), manufacturing
- engines, internal combustion (except aircraft and non-diesel automotive), manufacturing
- gasoline engines (except aircraft and automotive), manufacturing
- gears, power transmission (except motor vehicle and aircraft), manufacturing
- joints, universal (except motor vehicle and aircraft), manufacturing
- speed changers or reducers (i.e., power transmission equipment), manufacturing

Exclusion(s)

- manufacturing ball and roller bearings (see 332991 Ball and roller bearing manufacturing)
- manufacturing electric power transmission and distribution equipment, and electric motors, except outboard (see 33531 Electrical equipment manufacturing)
- manufacturing automotive engines (except diesel) (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- manufacturing motor vehicle power transmission equipment (see 336350 Motor vehicle transmission and power train parts manufacturing)
- manufacturing aircraft engines and power transmission equipment (see 336410 Aerospace product and parts manufacturing)

3339 Other general-purpose machinery manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing machinery that is not designed for use in any specific industry.

33391 Pump and compressor manufacturing

This industry comprises establishments primarily engaged in manufacturing pumps, pumping equipment and compressors for general use.

333910 Pump and compressor manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing pumps, pumping equipment and compressors for general use.

Illustrative example(s)

- bicycle pumps, manufacturing
- compressors, general purpose air and gas, manufacturing
- dispensing and measuring pumps (e.g., gasoline), manufacturing
- paint sprayers (i.e., compressor and spray gun units), manufacturing
- pumps, industrial and commercial type, general purpose, manufacturing
- pumps, sump or water, residential type, manufacturing
- vacuum pumps (except laboratory), manufacturing

Exclusion(s)

- manufacturing agricultural spraying and dusting equipment (see 333110 Agricultural implement manufacturing)

- manufacturing air-conditioning and refrigeration systems and compressors (except motor vehicle) (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
- manufacturing pneumatic pumps and motors for fluid power transmission (see 333990 All other general-purpose machinery manufacturing)
- manufacturing motor vehicle pumps (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- manufacturing motor vehicle air-conditioning systems and compressors (see 336390 Other motor vehicle parts manufacturing)
- manufacturing laboratory vacuum pumps (see 339110 Medical equipment and supplies manufacturing)

33392 Material handling equipment manufacturing

This industry comprises establishments primarily engaged in manufacturing material handling equipment.

333920 Material handling equipment manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing material handling equipment.

Illustrative example(s)

- aerial work platforms, manufacturing
- automobile hoists (i.e., tow truck, wrecker), manufacturing
- automobile lifts (i.e., service station and garage type), manufacturing
- conveyor systems, general industrial type, manufacturing
- cranes, overhead travelling, manufacturing
- dollies, industrial, manufacturing
- elevators or escalators, passenger and freight, manufacturing
- elevators, farm type, manufacturing
- hoists, manufacturing
- industrial trucks and tractors (plant and warehouse), manufacturing
- stairways and walkways, moving, manufacturing
- wheelbarrows, manufacturing

Exclusion(s)

- manufacturing farm-type wheeled tractors (see 333110 Agricultural implement manufacturing)
- manufacturing construction tractors and cranes (see 333120 Construction machinery manufacturing)
- manufacturing motor vehicle trailers (see 33621 Motor vehicle body and trailer manufacturing)

33399 All other general-purpose machinery manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing machinery that is not designed for use in any specific industry.

333990 All other general-purpose machinery manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing machinery that is not designed for use in any specific industry.

Illustrative example(s)

- arc-welding equipment, manufacturing
- balances and scales, laboratory type, manufacturing
- fire-fighting sprinklers, automatic systems, manufacturing
- fluid power cylinders, manufacturing
- fluid power motors, manufacturing
- fluid power pumps, manufacturing
- furnaces, industrial process, manufacturing
- jacks, hydraulic and pneumatic, manufacturing

-
- kilns (except cement, chemical, wood), manufacturing
 - packaging machinery, manufacturing
 - power-driven hand tools, manufacturing
 - welding electrodes, manufacturing

Exclusion(s)

- manufacturing bakery ovens, and cement, wood and chemical kilns (see 333248 All other industrial machinery manufacturing)
- manufacturing furnace filters (see 333413 Industrial and commercial fan and blower and air purification equipment manufacturing)
- manufacturing electric welding transformers (see 335311 Power, distribution and specialty transformers manufacturing)
- manufacturing motor vehicle engine filters (see 336390 Other motor vehicle parts manufacturing)
- manufacturing laboratory scales and balances (see 339110 Medical equipment and supplies manufacturing)

334 Computer and electronic product manufacturing

This subsector comprises establishments primarily engaged in manufacturing computers, computer peripheral equipment, communications equipment, and similar electronic products, as well as components for such products. The computer and electronic product manufacturing industries employ production processes that are characterized by the design and use of integrated circuits and the application of highly specialized miniaturization technologies.

3341 Computer and peripheral equipment manufacturing

This industry group comprises establishments primarily engaged in manufacturing computers and computer peripheral equipment.

Computers can be digital, analogue or hybrid. Digital computers, the most common type, are devices that can do all of the following: (1) store the processing program or programs and the data immediately necessary for the execution of the program; (2) be freely programmed in accordance with the requirements of the user; (3) perform arithmetical computations specified by the user; and (4) execute, without human intervention, a processing program that requires the computer to modify its execution, by logical decision, during the processing run. Analogue computers are capable of simulating mathematical models and comprise, at least, analogue, control and programming elements.

Peripherals are assemblies of components that are self-contained, but designed for use with computers. For purposes of classification, a peripheral must consist of more than a loaded circuit board. Peripheral equipment may be installed inside or outside the computer's housing. Important types of peripheral equipment are input-output devices, such as monitors, keyboards, mice and joysticks; storage devices, such as disk drives and CD-ROM readers; and printers. Dumb computer terminals, automated teller machines (ATM's), point-of-sale (POS) terminals and bar code scanners are treated as peripheral equipment.

Computers and peripheral equipment may be sold complete or in kits to be assembled by the purchaser.

33411 Computer and peripheral equipment manufacturing

This industry comprises establishments primarily engaged in manufacturing computers and computer peripheral equipment.

Computers can be digital, analogue or hybrid. Digital computers, the most common type, are devices that can do all of the following: (1) store the processing program or programs and the data immediately necessary for the execution of the program; (2) be freely programmed in accordance with the requirements of the user; (3) perform arithmetical computations specified by the user; and (4) execute, without human intervention, a processing program

that requires the computer to modify its execution, by logical decision, during the processing run. Analogue computers are capable of simulating mathematical models and comprise, at least, analogue, control and programming elements.

Peripherals are assemblies of components that are self-contained, but designed for use with computers. For purposes of classification, a peripheral must consist of more than a loaded circuit board. Peripheral equipment may be installed inside or outside the computer's housing. Important types of peripheral equipment are input-output devices, such as monitors, keyboards, mice and joysticks; storage devices, such as disk drives and CD-ROM readers; and printers. Dumb computer terminals, automated teller machines (ATM's), point-of-sale (POS) terminals and bar code scanners are treated as peripheral equipment.

Computers and peripheral equipment may be sold complete or in kits to be assembled by the purchaser.

334110 Computer and peripheral equipment manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing computers and computer peripheral equipment.

Computers can be digital, analogue or hybrid. Digital computers, the most common type, are devices that can do all of the following: (1) store the processing program or programs and the data immediately necessary for the execution of the program; (2) be freely programmed in accordance with the requirements of the user; (3) perform arithmetical computations specified by the user; and (4) execute, without human intervention, a processing program that requires the computer to modify its execution, by logical decision, during the processing run. Analogue computers are capable of simulating mathematical models and comprise, at least, analogue, control and programming elements.

Peripherals are assemblies of components that are self-contained, but designed for use with computers. For purposes of classification, a peripheral must consist of more than a loaded circuit board. Peripheral equipment may be installed inside or outside the computer's housing. Important types of peripheral equipment are input-output devices, such as monitors, keyboards, mice and joysticks; storage devices, such as disk drives and CD-ROM readers; and printers. Dumb computer terminals, automated teller machines (ATM's), point-of-sale (POS) terminals and bar code scanners are treated as peripheral equipment.

Computers and peripheral equipment may be sold complete or in kits to be assembled by the purchaser.

Illustrative example(s)

- automatic teller machines (ATM's), manufacturing
- bar code scanners, manufacturing
- CD-ROM drives, manufacturing
- computer terminals, manufacturing
- disk drives, computer, manufacturing
- optical readers and scanners, manufacturing
- point-of-sale (POS) terminals, manufacturing
- printers, computer, manufacturing
- storage devices, computer, manufacturing
- USB flash drives (e.g., thumbdrives, jumpdrives), manufacturing

Exclusion(s)

- manufacturing digital telecommunications switches, local area network and wide area network communications equipment, such as bridges, routers and gateways (see 334210 Telephone apparatus manufacturing)
- manufacturing audio speakers, for use in computer systems (see 334310 Audio and video equipment manufacturing)
- manufacturing internal loaded printed circuit-board devices, such as sound, video, controller and network interface cards; personal computer modems, whether or not in an external housing; central processing units, memory chips and similar integrated circuits (see 334410 Semiconductor and other electronic component manufacturing)

-
- manufacturing magnetic and optical recording media (see 334610 Manufacturing and reproducing magnetic and optical media)
 - retailing computers, assembled in the store (see 443144 Computer and software stores)
 - manufacturing machinery or equipment that incorporate electronic computers for operation or control purposes and embedded control applications (other manufacturing industries based on the classification of the complete machinery or equipment)
 - manufacturing parts, such as casings, stampings, cable sets and switches, for computers and peripheral equipment (other manufacturing industries based on the associated production processes)

3342 Communications equipment manufacturing

This industry group comprises establishments primarily engaged in manufacturing equipment used to move signals electronically over wires or through the air, such as telephone apparatus, radio and television broadcast equipment, and satellite communications equipment.

33421 Telephone apparatus manufacturing

This industry comprises establishments primarily engaged in manufacturing wired telephone and data communications equipment. These products may be stand-alone or board-level components of a larger system.

334210 Telephone apparatus manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing wired telephone and data communications equipment. These products may be stand-alone or board-level components of a larger system.

Illustrative example(s)

- cordless telephones (except cellular), manufacturing
- facsimile equipment, stand-alone, manufacturing
- modems, carrier equipment, manufacturing
- private branch exchange (PBX) equipment, manufacturing
- telephone answering machines, manufacturing
- telephone carrier line equipment, manufacturing
- telephone carrier switching equipment, manufacturing
- telephones (except cellular telephones), manufacturing
- wide (WAN) and local area network (LAN) communication equipment (e.g., bridges, gateways, routers), manufacturing

Exclusion(s)

- manufacturing cellular telephones; and microwave transmission equipment (see 334220 Radio and television broadcasting and wireless communications equipment manufacturing)
- manufacturing internal and external computer modems, fax/modems and telephone transformers (see 334410 Semiconductor and other electronic component manufacturing)

33422 Radio and television broadcasting and wireless communications equipment manufacturing

This industry comprises establishments primarily engaged in manufacturing radio and television broadcast and wireless communication equipment.

334220 Radio and television broadcasting and wireless communications equipment manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing radio and television broadcast and wireless communication equipment.

Illustrative example(s)

- antennas, transmitting and communications, manufacturing
- broadcast equipment (including studio), for radio and television, manufacturing
- cable television transmission and receiving equipment, manufacturing
- cellular telephones, manufacturing
- closed circuit television equipment, manufacturing
- global positioning system (GPS) equipment, manufacturing
- pagers, manufacturing
- space satellites, communications equipment, manufacturing

Exclusion(s)

- manufacturing wired and non-wired intercommunications equipment (intercoms) (see 334290 Other communications equipment manufacturing)
- manufacturing household audio and video equipment, such as television and radio receiving sets (see 334310 Audio and video equipment manufacturing)

33429 Other communications equipment manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing communications equipment.

334290 Other communications equipment manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing communications equipment.

Illustrative example(s)

- fire detection and alarm systems, manufacturing
- intercom systems and equipment, manufacturing
- remote control units (e.g., garage door, television) manufacturing
- smoke detectors, manufacturing
- traffic advisory communication highway signs, manufacturing

3343 Audio and video equipment manufacturing

This industry group comprises establishments primarily engaged in manufacturing electronic audio and video equipment.

33431 Audio and video equipment manufacturing

This industry comprises establishments primarily engaged in manufacturing electronic audio and video equipment.

334310 Audio and video equipment manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing electronic audio and video equipment.

Illustrative example(s)

- compact disc players (e.g., automotive, household-type), manufacturing
- digital video disc (DVD) players or recorders (except computer peripherals), manufacturing
- home stereo systems, manufacturing
- home theatre audio and video equipment, manufacturing
- public address systems and equipment, manufacturing
- radio receiving sets, manufacturing
- television (TV) sets, manufacturing
- video cameras, household-type, manufacturing

- video cassette recorders (VCR), manufacturing

Exclusion(s)

- manufacturing photographic (still and motion picture) equipment (see 33331 Commercial and service industry machinery manufacturing)
- manufacturing telephone answering machines (see 33421 Telephone apparatus manufacturing)

3344 Semiconductor and other electronic component manufacturing

This industry group comprises establishments primarily engaged in manufacturing semiconductors and other electronic components.

The following activities involving printed circuit boards are undertaken in this industry group: the production of the laminate material; the manufacture of the bare (rigid or flexible) printed circuit boards without mounted electronic components; and the loading of electronic components onto the boards.

33441 Semiconductor and other electronic component manufacturing

This industry comprises establishments primarily engaged in manufacturing semiconductors and other electronic components.

The following activities involving printed circuit boards are undertaken in this industry: the production of the laminate material; the manufacture of the bare (rigid or flexible) printed circuit boards without mounted electronic components; and the loading of electronic components onto the boards.

334410 Semiconductor and other electronic component manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing semiconductors and other electronic components.

The following activities involving printed circuit boards are undertaken in this industry: the production of the laminate material; the manufacture of the bare (rigid or flexible) printed circuit boards without mounted electronic components; and the loading of electronic components onto the boards.

Illustrative example(s)

- capacitors, electronic, fixed and variable, manufacturing
- diodes, solid state (e.g., germanium, silicon), manufacturing
- electron tubes, manufacturing
- integrated microcircuits, manufacturing
- loaded computer boards, manufacturing
- microcontroller or microprocessor chips, manufacturing
- printed circuit laminates, manufacturing
- semiconductor devices (e.g., wafers), manufacturing
- solar cells, manufacturing
- transformers, electronic component type, manufacturing
- transistors, manufacturing

Exclusion(s)

- manufacturing X-ray tubes (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing wire and cable for electronic, computer and communications applications (see 335920 Communication and energy wire and cable manufacturing)
- manufacturing capacitors, rectifiers, surge suppressors and similar devices for electrical applications (see 335990 All other electrical equipment and component manufacturing)
- manufacturing finished products that incorporate loaded printed circuit boards (other manufacturing industries based on the classification of the final product)

3345 Navigational, measuring, medical and control instruments manufacturing

This industry group comprises establishments primarily engaged in manufacturing navigational, measuring, medical and controlling devices.

33451 Navigational, measuring, medical and control instruments manufacturing

This industry comprises establishments primarily engaged in manufacturing navigational, measuring, medical and controlling devices.

334511 Navigational and guidance instruments manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing navigational and guidance equipment.

Illustrative example(s)

- air traffic control radar systems and equipment, manufacturing
- airspeed instruments (aeronautical), manufacturing
- cabin environment indicators, transmitters and sensors, manufacturing
- electronic guidance systems and equipment, manufacturing
- flight and navigation sensors, transmitters and displays, manufacturing
- gyroscopes, manufacturing
- navigational instruments, electronic, manufacturing
- radar systems and equipment, manufacturing
- sonar systems and equipment, manufacturing
- speed, pitch and roll navigational instruments and systems, manufacturing
- wheel position indicators and transmitters, aircraft, manufacturing

Exclusion(s)

- manufacturing global positioning system (GPS) equipment (see 334220 Radio and television broadcasting and wireless communications equipment manufacturing)
- manufacturing aircraft engine instruments, and meteorological systems and equipment (see 334512 Measuring, medical and controlling devices manufacturing)

334512 Measuring, medical and controlling devices manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing measuring, medical and controlling devices.

Illustrative example(s)

- automatic environmental controls and regulators (e.g., heating, air-conditioning, refrigeration), manufacturing
- communication signal testing apparatus, manufacturing
- drafting instruments (e.g., templates, squares, t-squares, compass), manufacturing
- electromedical diagnostic equipment (e.g., CT scanner, CAT scanner, MRI device), manufacturing
- industrial process control instruments, manufacturing
- laboratory analytical instruments (except optical), manufacturing
- meteorological instruments, manufacturing
- physical properties testing and inspection equipment, manufacturing
- radiation detection and monitoring instruments, manufacturing
- surgical support systems (e.g., heart-lung machines) (except iron lungs), manufacturing
- surveying and geophysical instruments, manufacturing

Exclusion(s)

- manufacturing optical instruments (see 333310 Commercial and service industry machinery manufacturing)

-
- manufacturing equipment for measuring and testing communications signals (see 3342 Communications equipment manufacturing)
 - manufacturing instrument transformers, including portable (see 334410 Semiconductor and other electronic component manufacturing)
 - manufacturing motor control switches and relays, including timing relays (see 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing)
 - manufacturing switches for appliances (see 335930 Wiring device manufacturing)
 - manufacturing medical thermometers and non-electrical medical and therapeutic apparatus (see 339110 Medical equipment and supplies manufacturing)

3346 Manufacturing and reproducing magnetic and optical media

This industry group comprises establishments primarily engaged in manufacturing magnetic and optical media, and the mass reproduction of recordings on such media. The media include audio and video tapes, diskettes, hard disk media and CD-ROMs. The products of the industry are blank media; and software (shrink-wrapped), audio, video, and multimedia products recorded on these media.

33461 Manufacturing and reproducing magnetic and optical media

This industry comprises establishments primarily engaged in manufacturing magnetic and optical media, and the mass reproduction of recordings on such media. The media include audio and video tapes, diskettes, hard disk media and CD-ROMs. The products of the industry are blank media; and software (shrink-wrapped), audio, video, and multimedia products recorded on these media.

334610 Manufacturing and reproducing magnetic and optical media

This Canadian industry comprises establishments primarily engaged in manufacturing magnetic and optical media, and the mass reproduction of recordings on such media. The media include audio and video tapes, diskettes, hard disk media and CD-ROMs. The products of the industry are blank media; and software (shrink-wrapped), audio, video, and multimedia products recorded on these media.

Illustrative example(s)

- compact discs, pre-recorded audio, mass-reproducing
- compact discs, recordable or re-writable, blank, manufacturing
- magnetic tapes, cassettes and disks (i.e., audio, data, video), blank, manufacturing
- mass reproduction of pre-packaged software
- pre-recorded magnetic audio tapes and cassettes, mass-reproducing
- shrink-wrapped computer software, mass-reproducing
- video cassettes, pre-recorded, mass-reproducing
- video game software cartridges, mass-reproducing

Exclusion(s)

- designing, developing or publishing prepackaged software or documentation, and publishing and reproducing software in integrated facilities (see 51121 Software publishers)
- audio and video producing and publishing, including the production of masters or matrices of recordings, and publishing and reproducing audio, video and film materials in integrated facilities (see 512 Motion picture and sound recording industries)

335 Electrical equipment, appliance and component manufacturing

This subsector comprises establishments primarily engaged in manufacturing products that generate, distribute and use electrical power.

3351 Electric lighting equipment manufacturing

This industry group comprises establishments primarily engaged in manufacturing electric lamp bulbs and tubes and lighting fixtures.

33511 Electric lamp bulb and parts manufacturing

This industry comprises establishments primarily engaged in manufacturing all types of electric lamps (bulbs and tubes).

335110 Electric lamp bulb and parts manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing all types of electric lamps (bulbs and tubes).

Illustrative example(s)

- discharge lamps, high intensity (mercury, sodium, metal halide), manufacturing
- fluorescent tubes, manufacturing
- health lamps, infra-red and ultra-violet-radiation, manufacturing
- incandescent filament lamp bulbs, complete, manufacturing
- sealed beam lamps, manufacturing

33512 Lighting fixture manufacturing

This industry comprises establishments primarily engaged in manufacturing lighting fixtures and lamps.

335120 Lighting fixture manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing lighting fixtures and lamps.

Illustrative example(s)

- chandeliers, manufacturing
- Christmas novelties, ornaments and tree lighting sets, electric, manufacturing
- electric lighting fixtures, manufacturing
- flashlights, manufacturing
- fluorescent lighting fixtures, manufacturing
- gas lighting fixtures, manufacturing
- incandescent lighting fixtures, manufacturing
- kerosene lamps, manufacturing
- lamp shades (except glass, plastic), manufacturing
- searchlights, manufacturing
- street lighting fixtures and equipment (except traffic signals), manufacturing

Exclusion(s)

- manufacturing plastic lampshades (see 326198 All other plastic product manufacturing)
- manufacturing glassware for residential lighting fixtures (see 32721 Glass and glass product manufacturing)
- manufacturing sealed-beam headlamps and other light bulbs for motor vehicles (see 335110 Electric lamp bulb and parts manufacturing)
- manufacturing motor vehicle lighting fixtures (see 336320 Motor vehicle electrical and electronic equipment manufacturing)

3352 Household appliance manufacturing

This industry group comprises establishments primarily engaged in manufacturing kitchen, bathroom and other household appliances.

33521 Small electrical appliance manufacturing

This industry comprises establishments primarily engaged in manufacturing household and commercial electrical and other small appliances.

335210 Small electrical appliance manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing household and commercial electrical and other small appliances.

Illustrative example(s)

- appliances, small electrical, manufacturing
- coffee makers, household, electric, manufacturing
- fans, household, electric (except attic fans), manufacturing
- hair styling equipment, domestic, electric, manufacturing
- razors or shavers, electric, manufacturing
- space heaters, portable, electric, manufacturing
- toasters, electric (including sandwich toasters), manufacturing

Exclusion(s)

- manufacturing household sewing machines (see 333248 All other industrial machinery manufacturing)
- manufacturing domestic water heaters (see 335229 Other major appliance manufacturing)

33522 Major appliance manufacturing

This industry comprises establishments primarily engaged in manufacturing electric and non-electric major household appliances and equipment.

335223 Major kitchen appliance manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing major electric and non-electric kitchen appliances and equipment.

Illustrative example(s)

- dishwashers, household, electric, manufacturing
- freezers, household, manufacturing
- refrigerators, household, manufacturing
- stoves, domestic, electric or non-electric, manufacturing

335229 Other major appliance manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing electric and non-electric major household appliances and equipment.

Illustrative example(s)

- clothes dryers, domestic, manufacturing
- gas barbecues, manufacturing
- washing machines, household (including coin-operated), manufacturing
- water heaters, household (including non-electric), manufacturing

Exclusion(s)

- manufacturing domestic sewing machines (see 333248 All other industrial machinery manufacturing)

3353 Electrical equipment manufacturing

This industry group comprises establishments primarily engaged in manufacturing equipment that generates and distributes electrical power.

33531 Electrical equipment manufacturing

This industry comprises establishments primarily engaged in manufacturing equipment that generates and distributes electrical power.

Exclusion(s)

- operating electric power generating plants (see 22111 Electric power generation)
- manufacturing electronic transformers (see 334410 Semiconductor and other electronic component manufacturing)
- manufacturing industrial process controls (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing automotive electrical equipment (see 336320 Motor vehicle electrical and electronic equipment manufacturing)

335311 Power, distribution and specialty transformers manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing power, distribution, instrument and specialty transformers.

Illustrative example(s)

- distribution transformers, manufacturing
- instrument transformers (except portable), manufacturing
- power transformers, manufacturing

Exclusion(s)

- manufacturing electronic transformers (see 334410 Semiconductor and other electronic component manufacturing)

335312 Motor and generator manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing electric motors and generators.

Illustrative example(s)

- armatures, manufacturing
- coils, for motors and generators, manufacturing
- commutators, electric motor, manufacturing
- motors, electric (except starting motors), manufacturing
- rebuilding motors, electric, other than automotive
- storage battery chargers, engine generator type, manufacturing

Exclusion(s)

- manufacturing automotive electrical equipment, such as starters, generators and alternators (see 336320 Motor vehicle electrical and electronic equipment manufacturing)

335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing electrical switchgear and protective equipment.

Illustrative example(s)

- circuit breakers, power, manufacturing
- cubicles (i.e., electric switchboard equipment), manufacturing
- electromagnets, manufacturing
- fuses, electric, manufacturing
- power switching equipment, manufacturing
- relays, electrical, manufacturing
- switchboards and parts, power, manufacturing
- switches, electric power (except snap, push button, tumbler and solenoid), manufacturing

Exclusion(s)

- manufacturing industrial process control instruments (see 334512 Measuring, medical and controlling devices manufacturing)

3359 Other electrical equipment and component manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing electrical power storage and transmission devices, and accessories for carrying current.

33591 Battery manufacturing

This industry comprises establishments primarily engaged in manufacturing primary batteries and secondary storage or accumulator batteries and parts thereof.

335910 Battery manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing primary batteries and secondary storage or accumulator batteries and parts thereof.

Illustrative example(s)

- alkaline batteries, manufacturing
- batteries, primary, dry or wet, manufacturing
- batteries, storage, manufacturing
- hearing aid batteries, manufacturing
- nickel cadmium storage batteries, manufacturing

33592 Communication and energy wire and cable manufacturing

This industry comprises establishments primarily engaged in manufacturing insulated communications and energy wire and cable, made from purchased non-ferrous wire and optical fibres.

335920 Communication and energy wire and cable manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing insulated communications and energy wire and cable, made from purchased non-ferrous wire and optical fibres.

Illustrative example(s)

- building wire and cable, electric, insulated, manufacturing
- insulated coaxial cable, non-ferrous, manufacturing
- insulated fibre-optic cable, made from purchased strand (data transmission), manufacturing
- insulated power cables, electric, manufacturing
- insulated wire and cable, made from purchased wire
- telephone wire and cable, insulated, manufacturing

Exclusion(s)

- manufacturing unsheathed optical fibres, bundles and cables (see 327214 Glass manufacturing)

-
- drawing and insulating wire of own manufacture (see 331 Primary metal manufacturing)
 - manufacturing uninsulated wire products (see 332619 Other fabricated wire product manufacturing)

33593 Wiring device manufacturing

This industry comprises establishments primarily engaged in manufacturing current and non-current carrying wiring devices.

335930 Wiring device manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing current and non-current carrying wiring devices.

Illustrative example(s)

- connectors and terminals for electrical devices, manufacturing
- junction boxes and covers, electrical, manufacturing
- outlet boxes (electric wiring devices), manufacturing
- outlet receptacles, electrical, manufacturing
- switches for electric wiring (e.g., snap, tumbler, pressure, pushbutton), manufacturing

Exclusion(s)

- manufacturing electric cable and wire made in wire drawing plants (see 331 Primary metal manufacturing)
- manufacturing electric cable and wire made from purchased wire (see 335920 Communication and energy wire and cable manufacturing)

33599 All other electrical equipment and component manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing electrical equipment and components.

335990 All other electrical equipment and component manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing electrical equipment and components.

Illustrative example(s)

- battery chargers, manufacturing
- capacitors (except electronic), fixed and variable, manufacturing
- chimes, electric, manufacturing
- door opening and closing devices, electrical, manufacturing
- electric fence chargers, manufacturing
- fuel cells, electrochemical generators, manufacturing
- ultrasonic cleaning equipment (except medical and dental), manufacturing

Exclusion(s)

- manufacturing electronic capacitors (see 334410 Semiconductor and other electronic component manufacturing)

336 Transportation equipment manufacturing

This subsector comprises establishments primarily engaged in manufacturing equipment for transporting people and goods. The industry groups are based on the various modes of transport - road, rail, air and water. Three industry groups are based on road transportation equipment - for complete vehicles, for body and trailer manufacture and for parts.

Establishments primarily engaged in rebuilding equipment and parts are included in the same industry as establishments manufacturing new products.

Exclusion(s)

- manufacturing equipment designed for moving materials and goods on industrial sites, construction sites, in logging camps and other off-highway locations (see 333 Machinery manufacturing)

3361 Motor vehicle manufacturing

This industry group comprises establishments primarily engaged in manufacturing motor vehicles. Establishments that manufacture chassis and then assemble complete motor vehicles (including truck cab and chassis assemblies) and those that only manufacture motor vehicle chassis are both classified in this industry group.

Exclusion(s)

- manufacturing motor vehicles on purchased chassis or purchased truck cab and chassis assemblies (see 3362 Motor vehicle body and trailer manufacturing)

33611 Automobile and light-duty motor vehicle manufacturing

This industry comprises establishments primarily engaged in manufacturing light-duty vehicles and their chassis, for highway use. The manufacture of electric cars for highway use is included.

336110 Automobile and light-duty motor vehicle manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing light-duty vehicles and their chassis, for highway use. The manufacture of electric cars for highway use is included.

Illustrative example(s)

- assembly plants, passenger car and light duty motor vehicles, on chassis of own manufacture
- cab and chassis assemblies, light trucks and vans, manufacturing
- chassis, automobile, light truck and sport utility, manufacturing
- electric automobiles for highway use, manufacturing
- mini-vans, assembling on chassis of own manufacture
- motor homes, self-contained, mounted on light duty truck chassis of own manufacture
- pick-up trucks, light duty, assembling on chassis of own manufacture
- sport utility vehicles assembling on chassis of own manufacture
- trucks, light duty, assembling on chassis of own manufacture
- vans, commercial and passenger, light duty, assembling on chassis of own manufacture

Exclusion(s)

- manufacturing kit cars (see 336211 Motor vehicle body manufacturing)

33612 Heavy-duty truck manufacturing

This industry comprises establishments primarily engaged in manufacturing heavy-duty vehicles and heavy-duty vehicle chassis, for highway use.

336120 Heavy-duty truck manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing heavy-duty vehicles and heavy-duty vehicle chassis, for highway use.

Illustrative example(s)

- buses, passenger (except trackless trolley), assembling on chassis of own manufacture
- cab and chassis assemblies, heavy-duty trucks, manufacturing
- chassis, heavy truck, with or without cabs, manufacturing

- fire-fighting trucks (e.g., ladder, pumper), assembling on chassis of own manufacture
- garbage trucks, assembling on chassis of own manufacture
- heavy trucks, assembling on chassis of own manufacture
- highway maintenance motor vehicles (e.g., road oilers, sanders), assembling on chassis of own manufacture
- highway tractors (i.e., for semi-trailers), assembling on chassis of own manufacture
- street-cleaning motor vehicles (e.g., street flushers, sprinklers, sweepers), assembling on chassis of own manufacture
- truck tractors for highway use, assembling on chassis of own manufacture

Exclusion(s)

- manufacturing heavy-duty vehicles on purchased chassis (see 33621 Motor vehicle body and trailer manufacturing)
- manufacturing military armoured vehicles (see 336990 Other transportation equipment manufacturing)

3362 Motor vehicle body and trailer manufacturing

This industry group comprises establishments primarily engaged in manufacturing motor vehicle bodies and cabs, truck trailers and non-commercial trailers. The bodies and cabs may be sold as such, or assembled on purchased chassis.

33621 Motor vehicle body and trailer manufacturing

This industry comprises establishments primarily engaged in manufacturing motor vehicle bodies and cabs, truck trailers and non-commercial trailers. The bodies and cabs may be sold as such, or assembled on purchased chassis.

Exclusion(s)

- manufacturing trucks and bus bodies on chassis made in the same establishment (see 336120 Heavy-duty truck manufacturing)

336211 Motor vehicle body manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing truck, bus, and other motor vehicle bodies. These establishments purchase the chassis or semi-complete vehicle and manufacture the rest of the body, thereby completing the vehicle, or manufacture bodies and cabs for sale separately. The manufacture of specialty vehicles is included in this Canadian industry, when made from purchased chassis. These may be manufactured on heavy-duty chassis, such as street-sweepers and fire-fighting vehicles, or on light-duty chassis, such as stretch limousines, ambulances and kit cars.

Illustrative example(s)

- ambulances, assembling on purchased chassis
- automobile bodies, passenger car, manufacturing
- boxes, truck (e.g., dump, cargo, utility, van), assembled on purchased chassis
- bus bodies, assembling on purchased chassis
- dump truck lifting mechanisms, manufacturing
- fifth wheel assemblies, manufacturing
- fire-fighting trucks (e.g., ladder, pumper), assembling on purchased chassis
- kit car bodies, manufacturing
- stretch limousines, assembling on purchased chassis
- truck bodies and cabs, manufacturing

Exclusion(s)

- manufacturing motor vehicle bodies on chassis made in the same establishment (see 336120 Heavy-duty truck manufacturing)

336212 Truck trailer manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing truck trailers and truck trailer chassis.

Illustrative example(s)

- automobile transporter trailers, multi-car, manufacturing
- dump trailers, manufacturing
- flatbed trailers, commercial, manufacturing
- logging trailers, manufacturing
- tank trailers, liquid and dry bulk, manufacturing

Exclusion(s)

- manufacturing utility, light-truck, travel and other non-commercial trailers (see 336215 Motor home, travel trailer and camper manufacturing)

336215 Motor home, travel trailer and camper manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing non-commercial trailers.

Illustrative example(s)

- boat transporter trailers, single-unit, manufacturing
- camping trailers and chassis, manufacturing
- caps for pickup trucks, manufacturing
- motor homes, self-contained, assembling on purchased chassis
- recreational vehicles (RVs), self-contained, manufacturing
- truck campers (i.e., slide-in campers), manufacturing
- utility trailers, manufacturing

Exclusion(s)

- manufacturing mobile homes (large homes designed to be towed to a permanent location and anchored) (see 321991 Manufactured (mobile) home manufacturing)
- manufacturing commercial car trailers (see 336212 Truck trailer manufacturing)
- converting van interiors on a custom basis (see 811121 Automotive body, paint and interior repair and maintenance)

3363 Motor vehicle parts manufacturing

This industry group comprises establishments primarily engaged in manufacturing motor vehicle parts, including engines. Establishments that rebuild motor vehicle parts are included in this industry group, in the same industry as the manufacture of new parts.

Exclusion(s)

- manufacturing motor vehicle plastic parts (see 326193 Motor vehicle plastic parts manufacturing)
- manufacturing rubber and plastic hose and belts (see 326220 Rubber and plastic hose and belting manufacturing)
- manufacturing motor vehicle hardware (see 332510 Hardware manufacturing)
- manufacturing motor vehicle coil and leaf springs (see 33261 Spring and wire product manufacturing)
- manufacturing diesel engines and parts for motor vehicles (see 33361 Engine, turbine and power transmission equipment manufacturing)

33631 Motor vehicle gasoline engine and engine parts manufacturing

This industry comprises establishments primarily engaged in manufacturing and rebuilding motor vehicle gasoline engines and engine parts, whether or not for vehicular use.

336310 Motor vehicle gasoline engine and engine parts manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing and rebuilding motor vehicle gasoline engines and engine parts, whether or not for vehicular use.

Illustrative example(s)

- bearings (e.g., camshaft, crankshaft, connecting rod), automotive and truck gasoline engine, manufacturing
- crankshaft assemblies, automotive and truck gasoline engine, manufacturing
- cylinder heads, automotive and truck gasoline engine, manufacturing
- engine parts (except diesel), automotive and truck, manufacturing
- flywheels and ring gears, automotive and truck gasoline engine, manufacturing
- fuel injection systems and parts, automotive and truck gasoline engine, manufacturing
- gasoline engine parts, automotive and truck, manufacturing
- gasoline engines, automotive and truck, manufacturing
- hybrid engines, manufacturing
- manifolds (i.e., intake and exhaust), automotive and truck gasoline engine, manufacturing
- rebuilding automotive and truck gasoline engines
- timing gears and chains, automotive and truck gasoline engine, manufacturing

Exclusion(s)

- manufacturing diesel engines and parts for motor vehicles (see 333619 Other engine and power transmission equipment manufacturing)
- manufacturing electrical fuel pumps (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
- manufacturing transmission and power train equipment (see 336350 Motor vehicle transmission and power train parts manufacturing)

33632 Motor vehicle electrical and electronic equipment manufacturing

This industry comprises establishments primarily engaged in manufacturing and rebuilding electrical and electronic equipment for motor vehicles and internal combustion engines.

336320 Motor vehicle electrical and electronic equipment manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing and rebuilding electrical and electronic equipment for motor vehicles and internal combustion engines.

Illustrative example(s)

- aircraft lighting fixtures, manufacturing
- alternators and generators, for internal combustion engines, manufacturing
- electronic control modules, motor vehicle, manufacturing
- electronic sensors (e.g., air bag, brake, fuel, exhaust), manufacturing
- fuel pumps, electric, automotive, truck and bus, manufacturing
- instrument control panels (i.e., assembling purchased gauges), automotive, truck and bus, manufacturing
- keyless entry systems, automotive, truck and bus, manufacturing
- motors, starter, for internal combustion engines, manufacturing
- spark plugs, for internal combustion engines, manufacturing
- windshield wiper systems, automotive, truck and bus, manufacturing
- wiring harness and ignition sets, for internal combustion engines, manufacturing

Exclusion(s)

- manufacturing sealed-beam lamps (see 335110 Electric lamp bulb and parts manufacturing)
- manufacturing batteries (see 335910 Battery manufacturing)

33633 Motor vehicle steering and suspension components (except spring) manufacturing

This industry comprises establishments primarily engaged in manufacturing motor vehicle steering mechanisms and suspension components, except springs. The rebuilding, on a factory basis, of rack and pinion steering assemblies is included.

336330 Motor vehicle steering and suspension components (except spring) manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing motor vehicle steering mechanisms and suspension components, except springs. The rebuilding, on a factory basis, of rack and pinion steering assemblies is included.

Illustrative example(s)

- automotive, truck and bus steering assemblies and parts, manufacturing
- automotive, truck and bus suspension assemblies and parts (except springs), manufacturing
- ball joints, motor vehicle, manufacturing
- McPherson struts, manufacturing
- power steering pumps, rebuilding on a factory basis
- rack and pinion steering assemblies, rebuilding on factory basis
- shock absorbers, automotive, truck and bus, manufacturing
- tie rods, tie rod ends and assemblies, manufacturing

Exclusion(s)

- manufacturing motor vehicle coil and leaf springs (see 33261 Spring and wire product manufacturing)

33634 Motor vehicle brake system manufacturing

This industry comprises establishments primarily engaged in manufacturing motor vehicle brake systems and related components.

336340 Motor vehicle brake system manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing motor vehicle brake systems and related components.

Illustrative example(s)

- brake cylinders, master and wheel, automotive, truck and bus, manufacturing
- brake drums, automotive, truck and bus, manufacturing
- brake shoe relining, on a factory basis
- vacuum brake boosters, automotive, truck and bus, manufacturing

33635 Motor vehicle transmission and power train parts manufacturing

This industry comprises establishments primarily engaged in manufacturing and rebuilding motor vehicle transmission and power train parts.

336350 Motor vehicle transmission and power train parts manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing and rebuilding motor vehicle transmission and power train parts.

Illustrative example(s)

- assembly line rebuilding of automotive, truck and bus transmissions
- pressure and clutch plate assemblies, automotive, truck and bus, manufacturing
- torque converters, automotive, truck and bus, manufacturing
- transaxles, automotive, truck and bus, manufacturing

-
- transmissions and parts, automotive, truck and bus, manufacturing
 - universal joints, automotive, truck and bus, manufacturing

33636 Motor vehicle seating and interior trim manufacturing

This industry comprises establishments primarily engaged in manufacturing motor vehicle fabric accessories and trimmings, seat belts and safety straps, and seats for transportation equipment of all kinds.

336360 Motor vehicle seating and interior trim manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing motor vehicle fabric accessories and trimmings, seat belts and safety straps, and seats for transportation equipment of all kinds.

Illustrative example(s)

- aircraft seats, manufacturing
- motor vehicle interior systems (e.g., headliners, panels, seats, trim), manufacturing
- motor vehicle seating and interior trim manufacturing
- motor vehicle trimmings, fabric, manufacturing
- seat belts, motor vehicle and aircraft, manufacturing
- seating for buses, railway cars and aircraft, manufacturing

33637 Motor vehicle metal stamping

This industry comprises establishments primarily engaged in manufacturing motor vehicle metal stampings. Establishments in this industry perform the stamping operation, and incidental operations such as removing burrs and other stamping defects, but do not further work the stamping into a final product.

336370 Motor vehicle metal stamping

This Canadian industry comprises establishments primarily engaged in manufacturing motor vehicle metal stampings. Establishments in this industry perform the stamping operation, and incidental operations such as removing burrs and other stamping defects, but do not further work the stamping into a final product.

Illustrative example(s)

- firewall, rocker and quarter panels, motor vehicle, metal, stamping
- floor pans and fuel tank components, motor vehicle, metal, stamping
- motor vehicle or automotive metal stampings body parts (e.g., fenders, hub caps, roofs, trims, mouldings, bumpers), manufacturing
- wheel centres and trim, motor vehicle, metal, stamping

Exclusion(s)

- manufacturing metal stampings, except motor vehicle (see 33211 Forging and stamping)
- further processing automotive stampings into a final product (see 3363 Motor vehicle parts manufacturing)

33639 Other motor vehicle parts manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing motor vehicle parts and accessories.

336390 Other motor vehicle parts manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing motor vehicle parts and accessories.

Illustrative example(s)

- air bag assemblies, manufacturing

-
- catalytic converters, engine exhaust, automotive, truck and bus, manufacturing
 - convertible tops, for automobiles, manufacturing
 - exhaust systems and parts, automotive, truck and bus, manufacturing
 - filters (e.g., air, engine oil, fuel), internal combustion engine, manufacturing
 - racks (e.g., bicycle, luggage, ski, tire), automotive, truck and bus, manufacturing
 - radiators and cores, automotive, truck and bus, manufacturing
 - wheels (i.e., rims), automotive, truck and bus, manufacturing

3364 Aerospace product and parts manufacturing

This industry group comprises establishments primarily engaged in manufacturing aircraft, missiles, space vehicles and their engines, propulsion units, auxiliary equipment, and parts thereof. The development and production of prototypes is classified in this industry, as is the factory overhaul and conversion of aircraft and propulsion systems.

33641 Aerospace product and parts manufacturing

This industry comprises establishments primarily engaged in manufacturing aircraft, missiles, space vehicles and their engines, propulsion units, auxiliary equipment, and parts thereof. The development and production of prototypes is classified in this industry, as is the factory overhaul and conversion of aircraft and propulsion systems.

336410 Aerospace product and parts manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing aircraft, missiles, space vehicles and their engines, propulsion units, auxiliary equipment, and parts thereof. The development and production of prototypes is classified in this industry, as is the factory overhaul and conversion of aircraft and propulsion systems.

Illustrative example(s)

- aircraft assemblies, subassemblies and parts, manufacturing
- aircraft conversions (i.e., major modifications to systems or equipment)
- aircraft engines and engine parts (except carburetors, pistons, piston rings, valves), manufacturing
- aircraft fuselage, wing, tail and similar assemblies, manufacturing
- aircraft or airplanes, manufacturing
- developing and producing prototypes for aerospace products
- guided missile and space vehicle parts, manufacturing
- guided missiles and space vehicles, manufacturing
- helicopters, manufacturing
- tail assemblies and parts (empennage), aircraft, manufacturing

Exclusion(s)

- manufacturing aircraft fluid power subassemblies (see 332910 Metal valve manufacturing)
- manufacturing fluid power pumps (see 333990 All other general-purpose machinery manufacturing)
- manufacturing communications satellites (see 334220 Radio and television broadcasting and wireless communications equipment manufacturing)
- manufacturing aeronautical instruments (see 334511 Navigational and guidance instruments manufacturing)
- manufacturing aircraft intake and exhaust valves and pistons (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- manufacturing aircraft lighting fixtures (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
- manufacturing aircraft seating (see 336360 Motor vehicle seating and interior trim manufacturing)
- manufacturing aircraft internal combustion engine filters (see 336390 Other motor vehicle parts manufacturing)
- repairing aircraft, except on a factory basis (see 488190 Other support activities for air transportation)
- performing research and development on aircraft, but not producing prototypes (see 541710 Research and development in the physical, engineering and life sciences)

3365 Railroad rolling stock manufacturing

This industry group comprises establishments primarily engaged in manufacturing and rebuilding locomotives and railroad cars, of any type or gauge, including frames and parts. The manufacture of rapid transit cars and special-purpose self-propelled railroad equipment, such as rail layers, ballast distributors, rail-tamping equipment and other railway track maintenance equipment is included in this industry group.

33651 Railroad rolling stock manufacturing

This industry comprises establishments primarily engaged in manufacturing and rebuilding locomotives and railroad cars, of any type or gauge, including frames and parts. The manufacture of rapid transit cars and special-purpose self-propelled railroad equipment, such as rail layers, ballast distributors, rail-tamping equipment and other railway track maintenance equipment is included in this industry.

336510 Railroad rolling stock manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing and rebuilding locomotives and railroad cars, of any type or gauge, including frames and parts. The manufacture of rapid transit cars and special-purpose self-propelled railroad equipment, such as rail layers, ballast distributors, rail-tamping equipment and other railway track maintenance equipment is included in this industry.

Illustrative example(s)

- diesel-electric locomotives, manufacturing
- locomotives, manufacturing
- mining locomotives and parts, manufacturing
- rail laying and tamping equipment, manufacturing
- railroad cars, self-propelled, manufacturing
- railroad track equipment (e.g., rail layers, ballast distributors), manufacturing
- rapid transit cars and equipment, manufacturing
- subway cars, manufacturing

Exclusion(s)

- manufacturing mining rail cars (see 333130 Mining and oil and gas field machinery manufacturing)
- manufacturing diesel engines and parts for locomotives (see 333619 Other engine and power transmission equipment manufacturing)
- manufacturing locomotive fuel lubricating or cooling medium pumps (see 333910 Pump and compressor manufacturing)
- activities of repair shops that are part of a railroad or local transit network (see 488210 Support activities for rail transportation)

3366 Ship and boat building

This industry group comprises establishments primarily engaged in operating a shipyard or manufacturing boats. Shipyards are fixed facilities with dry docks and fabrication equipment capable of building a ship, defined as water-craft suitable or intended for other than personal or recreational use. Boats are defined as water-craft suitable or intended for personal or recreational use. The activities of shipyards include the construction of ships, their repair, conversion and alteration, the production of prefabricated ship sections and barge sections, and specialized services, such as ship scaling, when performed at the shipyard.

33661 Ship and boat building

This industry comprises establishments primarily engaged in operating a shipyard or manufacturing boats. Shipyards are fixed facilities with dry docks and fabrication equipment capable of building a ship, defined as water-craft suitable or intended for other than personal or recreational use. Boats are defined as water-craft suitable

or intended for personal or recreational use. The activities of shipyards include the construction of ships, their repair, conversion and alteration, the production of prefabricated ship sections and barge sections, and specialized services, such as ship scaling, when performed at the shipyard.

Exclusion(s)

- ship painting, joinery, carpentry work, and electrical wiring installation (see 238 Specialty trade contractors)
- manufacturing prefabricated metal ship, boat and barge sections, not at a shipyard or boat yard (see 332319 Other plate work and fabricated structural product manufacturing)
- ship repairs performed in floating drydocks (see 488390 Other support activities for water transportation)

336611 Ship building and repairing

This Canadian industry comprises establishments primarily engaged in operating a shipyard. Shipyards are fixed facilities with dry docks and fabrication equipment capable of building a ship, defined as water-craft suitable or intended for other than personal or recreational use. The activities of shipyards include the construction of ships, their repair, conversion and alteration, the production of prefabricated ship sections and barge sections, and specialized services, such as ship scaling, when performed at the shipyard.

Illustrative example(s)

- barges, building
- drilling and production platforms, floating, oil and gas, building
- fishing boats, commercial, building
- hydrofoil vessels and hovercrafts, building and repairing in shipyards
- ship dismantling at shipyards
- ship repair, done in a shipyard

Exclusion(s)

- ship painting, joinery, carpentry work, and electrical wiring installation (see 238 Specialty trade contractors)
- manufacturing prefabricated metal ship, boat and barge sections, not at a shipyard (see 332319 Other plate work and fabricated structural product manufacturing)
- ship repairs performed in floating drydocks (see 488390 Other support activities for water transportation)

336612 Boat building

This Canadian industry comprises establishments primarily engaged in building boats in boat yards (i.e., boat manufacturing facilities). Boats are defined as water-craft not built in shipyards and typically of the type suitable or intended for personal use. Included in this industry are establishments that manufacture rigid-hull inflatable rubber or plastic boats.

Illustrative example(s)

- boats, recreational, manufacturing
- canoes, kayaks, rowboats and skiffs, manufacturing
- fishing boats, recreational, building
- hydrofoil vessels and hovercrafts, recreational type, manufacturing
- inflatable boats (except toy), heavy-duty, all materials, manufacturing
- inflatable rafts, any material (non recreational i.e., life rafts for ships), manufacturing
- motorboats including fibreglass, inboard or outboard, manufacturing
- rigid hull inflatable boats, manufacturing
- yachts, built in boat yard

Exclusion(s)

- manufacturing non-rigid hull inflatable plastic boats (see 326198 All other plastic product manufacturing)
- manufacturing non-rigid hull inflatable rubber boats (see 326290 Other rubber product manufacturing)
- manufacturing prefabricated metal boat sections, not at a boat yard (see 332319 Other plate work and fabricated structural product manufacturing)

3369 Other transportation equipment manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing transportation equipment and parts.

33699 Other transportation equipment manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing transportation equipment and parts.

Exclusion(s)

- manufacturing wheelbarrows and push-carts (see 333920 Material handling equipment manufacturing)
- manufacturing wheelchairs (see 339110 Medical equipment and supplies manufacturing)
- manufacturing children's tricycles (see 339930 Doll, toy and game manufacturing)

336990 Other transportation equipment manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing transportation equipment and parts.

Illustrative example(s)

- all-terrain or off-terrain vehicles (ATVs), wheeled or tracked, manufacturing
- animal-drawn vehicles (e.g., wagons, sleighs, buggies, carriages, carts) and parts, manufacturing
- armoured military vehicles and parts (except tanks), manufacturing
- bicycles and tricycles parts (e.g., brakes, frames, gears, handlebars, saddles), manufacturing
- bicycles and tricycles, manufacturing
- go-carts (except children's), manufacturing
- off-highway tracked vehicles (except construction, armoured military), manufacturing
- race cars, manufacturing
- tanks, military (including factory rebuilding), manufacturing

337 Furniture and related product manufacturing

This subsector comprises establishments primarily engaged in manufacturing furniture and related products. The processes used in the manufacture of furniture are standard methods of forming materials and assembling components, including cutting, moulding and laminating. The design of the article, for both aesthetic and functional qualities, is an important aspect of the production process. Design services may be performed by the furniture establishment's own work force or may be purchased from industrial designers. Furniture is classified based on the application for which it is designed. For example, an upholstered sofa is treated as household furniture, although it may also be used in hotels or offices.

Furniture is also classified according to the component material from which it is made. Furniture made from more than one material is classified based on the material used in the frame, or if there is no frame, the predominant component material. Upholstered household furniture is classified as such, without regard to the frame material.

Furniture may be produced on a stock or custom basis and may be shipped assembled or unassembled (knockdown). Establishments primarily engaged in manufacturing furniture frames and parts are included.

Exclusion(s)

- manufacturing furniture hardware (see 332 Fabricated metal product manufacturing)
- manufacturing seating for transportation equipment (see 336 Transportation equipment manufacturing)
- manufacturing laboratory and hospital furniture (see 339 Miscellaneous manufacturing)
- repairing, refinishing and reupholstering furniture (see 811 Repair and maintenance)

3371 Household and institutional furniture and kitchen cabinet manufacturing

This industry group comprises establishments primarily engaged in manufacturing furniture designed for use in households; institutions such as schools, churches, restaurants and other public buildings; and wood kitchen cabinets, bathroom vanities, and counters.

33711 Wood kitchen cabinet and counter top manufacturing

This industry comprises establishments primarily engaged in manufacturing wood kitchen cabinets, bathroom vanities, and counters, designed for permanent installation.

337110 Wood kitchen cabinet and counter top manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing wood kitchen cabinets, bathroom vanities, and counters, designed for permanent installation.

Illustrative example(s)

- bathroom vanities, wood, manufacturing
- kitchen cabinets (except free standing), wood, manufacturing
- kitchen cabinets and counters, prefabricated wood, manufacturing and installation combined
- table or counter tops (e.g., kitchen, bathroom, bar), plastic laminated, manufacturing

Exclusion(s)

- manufacturing free standing wood cabinets (see 337123 Other wood household furniture manufacturing)

33712 Household and institutional furniture manufacturing

This industry comprises establishments primarily engaged in manufacturing furniture designed for use in households, and institutions such as schools, churches, restaurants and other public buildings.

337121 Upholstered household furniture manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing upholstered household furniture.

Illustrative example(s)

- chairs (e.g., rocking, occasional, reclining, lounge), household, upholstered, manufacturing
- chesterfields, manufacturing
- sofas (including sofa beds), manufacturing
- spring cushions, manufacturing

337123 Other wood household furniture manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing wood furniture designed for household use, except upholstered. Such furniture may be used in buildings other than private dwellings, for example in hotel rooms.

Illustrative example(s)

- bedroom furniture, wood, manufacturing
- bookcases, wood, household, manufacturing
- cabinet making, made to individual order
- cedar chests, manufacturing
- chairs, wood household (except upholstered), manufacturing
- dining and living room furniture, wood, manufacturing
- furniture, wood household, made to individual order

Exclusion(s)

- manufacturing wood kitchen cabinets and bathroom vanities designed for permanent installation (see 337110 Wood kitchen cabinet and counter top manufacturing)
- manufacturing upholstered household furniture (see 337121 Upholstered household furniture manufacturing)

337126 Household furniture (except wood and upholstered) manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing household furniture, except wood or upholstered.

Illustrative example(s)

- baby seats for automobiles, manufacturing
- brass furniture, manufacturing
- cabinets (free standing), metal, manufacturing
- card table and chair sets, metal, manufacturing
- stools, household (except wood), manufacturing
- wrought iron furniture, manufacturing

337127 Institutional furniture manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing furniture designed for use in institutions such as schools, churches, restaurants and other public buildings. Establishments primarily engaged in manufacturing factory furniture, such as work benches and tool stands, are included.

Illustrative example(s)

- altars (except stone and concrete), manufacturing
- chairs, portable folding, manufacturing
- draughting or drawing tables and boards, artists (without attachments), manufacturing
- factory furniture (e.g., stools, work benches, tool stands, cabinets), manufacturing
- hotel or motel furniture, manufacturing
- laboratory furniture (e.g., cabinets, benches, tables, stools), manufacturing
- public building furniture, manufacturing

Exclusion(s)

- manufacturing specialized furniture for hospitals or dental offices (see 339110 Medical equipment and supplies manufacturing)

3372 Office furniture (including fixtures) manufacturing

This industry group comprises establishments primarily engaged in manufacturing furniture designed for office use, such as office chairs and desks; and office and store fixtures, such as showcases. Establishments primarily engaged in manufacturing furniture parts and frames, for all types of furniture, are also included.

33721 Office furniture (including fixtures) manufacturing

This industry comprises establishments primarily engaged in manufacturing furniture designed for office use, such as office chairs and desks; and office and store fixtures, such as showcases. Establishments primarily engaged in manufacturing furniture parts and frames, for all types of furniture, are also included.

337213 Wood office furniture, including custom architectural woodwork, manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing wood furniture designed for office use, such as office chairs and desks. Establishments primarily engaged in manufacturing custom designed interiors consisting of architectural woodwork and fixtures, primarily utilizing wood, are included.

Illustrative example(s)

- bookcases and cabinets, wood, office, manufacturing
- custom-designed office interiors (i.e., furniture, architectural woodwork and fixtures), manufacturing
- modular and panel furniture systems, wood office, manufacturing
- visible records equipment (e.g., filing cabinets, boxes and cases), wood office, manufacturing
- wood office furniture (e.g., benches, chairs, stools, desks, table), manufacturing

337214 Office furniture (except wood) manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing non-wood furniture designed for office use, such as office chairs and desks.

Illustrative example(s)

- bookcases, wall cases and cabinets, office (except wood), manufacturing
- modular or panel furniture systems, office (except wood), manufacturing
- office furniture (e.g., benches, chairs, rotating stools, desks, tables), manufacturing (except wood)
- visible records equipment (e.g., filing cabinets, boxes and cases), office (except wood), manufacturing

337215 Showcase, partition, shelving and locker manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing fixtures for office, store and similar applications, such as display cases, shelving and lockers. Establishments primarily engaged in manufacturing furniture parts and frames, for all types of furniture, are also included.

Illustrative example(s)

- display cases and fixtures (except refrigerated), manufacturing
- furniture frames, manufacturing
- furniture parts and components, manufacturing
- lockers (except refrigerated), manufacturing
- point of purchase display racks, wire, manufacturing
- postal service lock boxes, manufacturing
- shelving, office and store, manufacturing
- showcase, partition, shelving and locker manufacturing
- showcases (except refrigerated), manufacturing

Exclusion(s)

- manufacturing refrigerated cabinets, showcases and display cases (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)

3379 Other furniture-related product manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing furniture-related products.

Exclusion(s)

- manufacturing furniture hardware (see 3325 Hardware manufacturing)
- manufacturing safes and vaults (see 3329 Other fabricated metal product manufacturing)
- repairing, refinishing and reupholstering furniture (see 8114 Personal and household goods repair and maintenance)

33791 Mattress manufacturing

This industry comprises establishments primarily engaged in manufacturing mattresses and related products.

337910 Mattress manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing mattresses and related products.

Illustrative example(s)

- bedsprings, assembled, manufacturing
- inner spring mattresses, manufacturing
- mattresses for waterbeds, manufacturing

Exclusion(s)

- manufacturing inflatable mattresses (see 326 Plastics and rubber products manufacturing)
- manufacturing individual wire springs (see 332619 Other fabricated wire product manufacturing)

33792 Blind and shade manufacturing

This industry comprises establishments primarily engaged in manufacturing blinds and shades, and related fixtures, for interior use.

337920 Blind and shade manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing blinds and shades, and related fixtures, for interior use.

Illustrative example(s)

- bamboo shades, blinds and awnings, manufacturing
- curtain and drapery rods, poles and hardware fixtures (except wooden), manufacturing
- venetian blinds (wood), manufacturing

Exclusion(s)

- manufacturing curtains (see 314120 Curtain and linen mills)
- manufacturing canvas exterior shades and awnings (see 314910 Textile bag and canvas mills)

339 Miscellaneous manufacturing

This subsector comprises establishments, not classified to any other subsector, primarily engaged in manufacturing activities. These establishments manufacture a diverse range of products, such as medical equipment and supplies, jewellery, sporting goods, toys and office supplies.

3391 Medical equipment and supplies manufacturing

This industry group comprises establishments primarily engaged in manufacturing medical equipment and supplies. Establishments primarily engaged in grinding eyeglasses and hard contact lenses to prescription, on a factory basis, are included.

33911 Medical equipment and supplies manufacturing

This industry comprises establishments primarily engaged in manufacturing medical equipment and supplies. Establishments primarily engaged in grinding eyeglasses and hard contact lenses to prescription, on a factory basis, are included.

339110 Medical equipment and supplies manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing medical equipment and supplies. Establishments primarily engaged in grinding eyeglasses and hard contact lenses to prescription, on a factory basis, are included.

Illustrative example(s)

- blood transfusion equipment or hemodialysis apparatus, manufacturing
- catheters, cannulae and intravenous system (IV), manufacturing
- contact lenses, manufacturing
- dental equipment and instruments (e.g., sterilizers, pliers, forceps, drills, burs), manufacturing
- eyeglass or spectacles frames, mountings, lenses and parts (i.e., temples and fronts), manufacturing
- hospital furniture (e.g., hospital beds, operating room furniture), manufacturing
- hypodermic needles and syringes, manufacturing
- lens grinding, ophthalmic (except in retail stores)
- medical and related instruments, apparatus and equipment (except electro-medical), manufacturing
- orthopedic and prosthetic appliances, devices and supplies, manufacturing
- wheel chairs, invalid chairs and their parts, manufacturing

Exclusion(s)

- manufacturing moulded plastic lens blanks (see 326198 All other plastic product manufacturing)
- manufacturing moulded glass lens blanks (see 32721 Glass and glass product manufacturing)
- manufacturing laboratory instruments, x-ray apparatus, and electro-medical apparatus, such as hearing aids (see 334512 Measuring, medical and controlling devices manufacturing)
- retailing prescription eyeglasses and contact lenses made on the premises (see 446130 Optical goods stores)

3399 Other miscellaneous manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing activities.

33991 Jewellery and silverware manufacturing

This industry comprises establishments primarily engaged in manufacturing, engraving, chasing or etching jewellery, novelties or precious metal flatware; stamping coins; cutting, slabbing, tumbling, carving, engraving, polishing or faceting precious or semiprecious stones; recutting, repolishing and setting gem stones; or drilling, sawing, and peeling cultured and costume pearls. Establishments primarily engaged in manufacturing pewter jewellery or flatware are included.

339910 Jewellery and silverware manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing, engraving, chasing or etching jewellery, novelties or precious metal flatware; stamping coins; cutting, slabbing, tumbling, carving, engraving, polishing or faceting precious or semiprecious stones; recutting, repolishing and setting gem stones; or drilling, sawing, and peeling cultured and costume pearls. Establishments primarily engaged in manufacturing pewter jewellery or flatware are included.

Illustrative example(s)

- costume jewellery (including imitation stones and pearls), manufacturing
- flatware, precious metal (except plated), manufacturing
- industrial diamonds, cut and polished, manufacturing
- jewellers' findings and materials, manufacturing
- jewellery and silverware, metal embossing or filigreeing for the trade
- jewellery, made of precious metal or precious or semiprecious stones, manufacturing
- lapidary work

- medals, precious or semi-precious metal, manufacturing
- minting of coins
- pewter ware, manufacturing
- precious stones, cutting and polishing
- trophies, precious metal (except plated), manufacturing

Exclusion(s)

- manufacturing personal goods, except metal, carried on or about the person, such as compacts and vanity cases (see 316990 Other leather and allied product manufacturing)
- manufacturing synthetic stones or gem stones (see 327990 All other non-metallic mineral product manufacturing)
- manufacturing metal cutlery and flatware plated with precious or non-precious metal (see 332210 Cutlery and hand tool manufacturing)
- engraving, chasing or etching non-precious metal flatware and other plated ware (see 332810 Coating, engraving, cold and heat treating and allied activities)
- manufacturing non-precious metal plated ware (except cutlery and flatware) (see 33299 All other fabricated metal product manufacturing)

33992 Sporting and athletic goods manufacturing

This industry comprises establishments primarily engaged in manufacturing sporting and athletic goods, except clothing and footwear.

339920 Sporting and athletic goods manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing sporting and athletic goods, except clothing and footwear.

Illustrative example(s)

- athletic and sporting goods (except clothing, firearms and ammunition), manufacturing
- baseball equipment, manufacturing
- basketball equipment, manufacturing
- billiard, pool and snooker equipment (e.g., balls, cues, cue tips, tables), manufacturing
- football equipment, manufacturing
- golf equipment, manufacturing
- gymnasium and playground equipment, manufacturing
- hockey equipment (e.g., pants, pads, shinguards), manufacturing
- ski boots, manufacturing
- swimming pools, prefabricated, manufacturing
- tennis equipment, manufacturing

Exclusion(s)

- manufacturing team uniforms (see 315289 All other cut and sew clothing manufacturing)
- manufacturing athletic footwear (see 316210 Footwear manufacturing)
- manufacturing small arms and small arms ammunition (see 332999 All other miscellaneous fabricated metal product manufacturing)
- manufacturing bicycles (see 336990 Other transportation equipment manufacturing)

33993 Doll, toy and game manufacturing

This industry comprises establishments primarily engaged in manufacturing dolls, toys and games.

339930 Doll, toy and game manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing dolls, toys and games.

Illustrative example(s)

- baby carriages or strollers, manufacturing
- dolls (including parts and accessories), manufacturing
- electronic toys and game machines (except coin-operated), manufacturing
- games (except amusement park and playground), manufacturing
- handicraft supplies, manufacturing
- model kits, manufacturing
- stuffed toys (including animals), manufacturing
- toys, electric (including parts), manufacturing
- vehicles (except bicycles), children's, manufacturing

Exclusion(s)

- manufacturing electronic video game cartridges and reproducing video game software (see 334610 Manufacturing and reproducing magnetic and optical media)
- manufacturing bicycles and tricycles (see 336990 Other transportation equipment manufacturing)
- manufacturing sporting and athletic goods (see 339920 Sporting and athletic goods manufacturing)
- manufacturing coin-operated game machines (see 339990 All other miscellaneous manufacturing)

33994 Office supplies (except paper) manufacturing

This industry comprises establishments primarily engaged in manufacturing office supplies, except paper.

339940 Office supplies (except paper) manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing office supplies, except paper.

Illustrative example(s)

- chalk (e.g., carpenters', blackboard, marking, artists', tailors'), manufacturing
- markers, soft tip (e.g., felt, fabric, plastic), manufacturing
- mechanical pencils, manufacturing
- modelling clay, manufacturing
- paints or colours, artists', manufacturing
- palettes, artists', manufacturing
- pastels and crayons (artists), manufacturing
- pencil sharpeners, manufacturing
- pens and pen parts (e.g., meter, fountain, stylographic, ballpoint), manufacturing
- ribbons, inked (e.g., typewriter, adding machine, cash register), manufacturing
- stamping devices, hand operated (e.g., time, date, postmark, cancelling, shoe and textile marking), manufacturing
- staplers, office, manufacturing

Exclusion(s)

- manufacturing paper office supplies (see 322230 Stationery product manufacturing)
- manufacturing manifold business forms, blankbooks and loose-leaf binders (see 32311 Printing)
- manufacturing writing, drawing and India inks (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing rubber erasers (see 326290 Other rubber product manufacturing)
- manufacturing drafting tables and boards (see 337127 Institutional furniture manufacturing)

33995 Sign manufacturing

This industry comprises establishments primarily engaged in manufacturing signs and related displays, of all materials except paper and paperboard.

339950 Sign manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing signs and related displays, of all materials except paper and paperboard.

Illustrative example(s)

- electric backlight signs, manufacturing
- electrical signs and advertising displays, manufacturing
- letters and numerals (except wood and paper), for signs, manufacturing
- neon signs, manufacturing
- scoreboards, electric, manufacturing
- signs and signboards, non-electric, of wood, manufacturing

Exclusion(s)

- printing advertising specialties, and printing paper and paperboard signs and notices (see 323119 Other printing)
- sign painting and lettering (see 541899 All other services related to advertising)

33999 All other miscellaneous manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing activities.

339990 All other miscellaneous manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing activities.

Illustrative example(s)

- candles, manufacturing
- Christmas trees, plants and wreaths, artificial, manufacturing
- coffins, wood or metal, manufacturing
- fire extinguishers, portable, manufacturing
- flowers, foliage and fruits, artificial (except glass or plastic), manufacturing
- gaskets, packing and sealing devices, manufacturing
- household and industrial brushes (e.g., wire, paint, push, shaving, non electric tooth brush, etc.), manufacturing
- mops (e.g., dish, dust, floor), manufacturing
- musical instruments (except toy), manufacturing
- needles and pins, manufacturing
- pipes, smoker's, manufacturing
- umbrellas (e.g., beach, garden), manufacturing

Exclusion(s)

- manufacturing wood products, such as burnt wood articles (see 321999 All other miscellaneous wood product manufacturing)
- manufacturing plastic products, such as lamp shades, combs and hair curlers (see 326198 All other plastic product manufacturing)
- manufacturing glass products, such as lamp shades and non-electric Christmas tree ornaments (see 327215 Glass product manufacturing from purchased glass)
- manufacturing metal products, such as combs and hair curlers (see 332999 All other miscellaneous fabricated metal product manufacturing)

41 Wholesale trade

This sector comprises establishments primarily engaged in wholesaling merchandise, generally without transformation, and rendering services incidental to the sale of merchandise.

The wholesaling process is an intermediate step in the distribution of goods. Many wholesalers are organized to sell merchandise in large quantities to retailers, and business and institutional clients. However, some wholesalers, in particular those that supply non-consumer capital goods, sell merchandise in single units to final users.

Sales of capital goods or durable non-consumer goods used in the production of goods and services, such as farm machinery and equipment, heavy duty trucks, and industrial machinery, are always included in wholesale trade.

Wholesalers sell merchandise to other businesses and normally operate from a warehouse or office. These warehouses and offices are characterized by having little or no display of merchandise. In addition, neither the design nor the location of the premises is intended to solicit walk-in traffic. Wholesalers do not normally use advertising directed to the general public. Customers are generally reached initially via telephone, in-person marketing, or by specialized advertising that may include Internet and other electronic means. Follow-up are either vendor-initiated or client initiated, generally based on previous sales, and typically exhibit strong ties between sellers and buyers.

This sector comprises two main types of wholesalers: merchant wholesalers that sell goods on own account and wholesale electronic markets, agents, and brokers that arrange sales and purchases for others generally for a commission or fee.

Merchants wholesalers

Merchant wholesalers buy and sell merchandise on their own account, that is, they take title to the goods they sell. They generally operate from warehouse or office locations and they may ship from their own inventory or arrange for the shipment of goods directly from the supplier to the client. In addition to the sale of goods, they may provide, or arrange for the provision of, logistics, marketing and support services, such as packaging and labelling, inventory management, shipping, handling of warranty claims, in-store or co-op promotions, and product training.

Merchants wholesalers are known by a variety of trade designations depending on their relationship with suppliers or customers, or the distribution method they employ. Examples include wholesale merchants, wholesale distributors, drop shippers, rack-jobbers, import-export merchants, and banner wholesalers.

Included as merchant wholesalers are sales branches or offices (but not retail stores) maintained by manufacturing, refining, or mining enterprises apart from their plants or mines for the purpose of marketing their products.

Merchant wholesalers also include factoryless good producers (FGPs) that completely outsource the transformation process but do not own the input materials. These units are in fact buying the completed good from the producer with the intention to resell it. These units may design the goods being manufactured, and may have some say in the manufacturing process. On the other hand, FGPs that completely outsource the transformation process but own the inputs are classified to the manufacturing sector.

The first eight subsectors of wholesale trade comprise merchant wholesalers. The grouping of these establishments into industry groups and industries is based on the merchandise line or lines supplied by the wholesaler.

Business-to business electronic markets, and agents and brokers

Business-to business electronic markets, and wholesale trade agents and brokers arrange for the purchase or sale of goods owned by others, generally for a commission or fee. They are known as business-to-business (B2B) electronic markets, wholesale trade agents and brokers, commission merchants, import-export agents and brokers, auction companies, and manufacturer's representatives. These establishments operate from offices and generally do not own or handle the goods they sell.

411 Farm product merchant wholesalers

This subsector comprises establishments primarily engaged in wholesaling livestock, grain and other farm products.

4111 Farm product merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling livestock, grain and other farm products.

41111 Live animal merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling live animals.

411110 Live animal merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling live animals.

Illustrative example(s)

- auctioning livestock, with own facilities
- bees, wholesale
- fish, live, wholesale
- live bait, wholesale
- livestock, wholesale
- pet animals, wholesale
- worms, wholesale

Exclusion(s)

- wholesaling fresh, cured or frozen (unpackaged) fish (see 413140 Fish and seafood product merchant wholesalers)

41112 Oilseed and grain merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling oilseeds and grains. Establishments operating grain elevators (except those primarily engaged in storage) are included.

411120 Oilseed and grain merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling oilseeds and grains. Establishments operating grain elevators (except those primarily engaged in storage) are included.

Illustrative example(s)

- beans, dry, wholesale
- peas, dry, wholesale
- rice, unpolished, wholesale
- soybeans, wholesale
- wheat, wholesale

Exclusion(s)

- wholesaling hay, processed seeds, grain used as fodder, and animal feeds (see 418310 Agricultural feed merchant wholesalers)
- wholesaling seeds for field crops, flowers and plants, garden seeds and grass seeds (see 418320 Seed merchant wholesalers)
- operating grain elevators mainly for storage purposes (see 493130 Farm product warehousing and storage)

41113 Nursery stock and plant merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling nursery stock and plants.

411130 Nursery stock and plant merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling nursery stock and plants.

Illustrative example(s)

- flowers and florists' supplies, wholesale
- ornamental plants and flowers, wholesale
- trees, bushes and plants, wholesale

41119 Other farm product merchant wholesalers

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling crude, unprocessed farm products.

411190 Other farm product merchant wholesalers

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling crude, unprocessed farm products.

Illustrative example(s)

- animal hair and pelts merchant wholesalers (e.g., furs, mohair, skins, wool)
- feathers, unprocessed, wholesale
- fibres, vegetable, wholesale
- hides and skins, raw, wholesale
- milk, raw, wholesale
- nuts and seeds, unshelled, wholesale
- raw sugar, wholesale
- semen, bovine, wholesale
- silk, raw, wholesale
- vegetables and fruits, crude, unprocessed, wholesale

Exclusion(s)

- wholesaling cured tobacco (see 413310 Cigarette and tobacco product merchant wholesalers)

412 Petroleum and petroleum products merchant wholesalers

This subsector comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products.

4121 Petroleum and petroleum products merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products.

41211 Petroleum and petroleum products merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products.

412110 Petroleum and petroleum products merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products.

Illustrative example(s)

- aircraft fuelling services, wholesale
- bulk tank station, wholesale
- crude oil, wholesale
- fuel oil dealers, wholesale
- gasoline, wholesale
- liquefied petroleum gases, wholesale
- lubricating oils and greases, wholesale
- refined petroleum products, wholesale

Exclusion(s)

- lubricating motor vehicles (see 811199 All other automotive repair and maintenance)

413 Food, beverage and tobacco merchant wholesalers

This subsector comprises establishments primarily engaged in wholesaling food products, beverages and tobacco products.

4131 Food merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling processed milk and other dairy products, poultry and eggs, fish and seafood products, fresh fruit and vegetables, red meat and meat products, bread and other bakery products, processed rice, flour, flour mixes, prepared cereal foods and spices.

41311 General-line food merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling a general line of food products.

413110 General-line food merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling a general line of food products.

41312 Dairy and milk products merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling processed milk and other dairy products.

413120 Dairy and milk products merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling processed milk and other dairy products.

Illustrative example(s)

- dairy and milk products (e.g., butter, cheese, yogurt), wholesale
- frozen dairy products and desserts (e.g., ice cream and ices), wholesale

Exclusion(s)

- wholesaling dried and canned dairy products (see 413190 Other specialty-line food merchant wholesalers)

41313 Poultry and egg merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling dressed poultry and eggs.

413130 Poultry and egg merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling dressed poultry and eggs.

Illustrative example(s)

- dressed poultry (e.g., chickens, ducks, geese, turkeys, roaster chickens, pheasants), wholesale
- eggs, wholesale
- poultry products, wholesale

Exclusion(s)

- wholesaling live poultry (see 411110 Live animal merchant wholesalers)
- wholesaling packaged frozen poultry (see 413190 Other specialty-line food merchant wholesalers)

41314 Fish and seafood product merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling fresh, cured or frozen fish and seafood products, except packaged.

413140 Fish and seafood product merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling fresh, cured or frozen fish and seafood products, except packaged.

Illustrative example(s)

- crustaceans and molluscs, wholesale
- fish, cured, wholesale
- fish, frozen (except packaged), wholesale
- fresh fish, wholesale
- lobsters, fresh or frozen (except frozen packaged), wholesale
- seafood, frozen (except packaged), wholesale

Exclusion(s)

- wholesaling packaged frozen fish and seafood or canned sea products (see 413190 Other specialty-line food merchant wholesalers)

41315 Fresh fruit and vegetable merchant wholesalers

This industry comprises establishments primarily engaged in cleaning, sorting, repackaging and wholesaling fresh fruit and vegetables. These establishments typically supply retailers.

413150 Fresh fruit and vegetable merchant wholesalers

This Canadian industry comprises establishments primarily engaged in cleaning, sorting, repackaging and wholesaling fresh fruit and vegetables. These establishments typically supply retailers.

Illustrative example(s)

- packing house, fruit, fresh, wholesale
- vegetable packing shed, wholesale

Exclusion(s)

- buying and reselling unprocessed fruit and vegetables (see 411190 Other farm product merchant wholesalers)

-
- wholesaling packaged frozen, and canned fruit and vegetables (see 413190 Other specialty-line food merchant wholesalers)

41316 Red meat and meat product merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling fresh, frozen (except frozen packaged), cured and cooked meats.

413160 Red meat and meat product merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling fresh, frozen (except frozen packaged), cured and cooked meats.

Illustrative example(s)

- cured meat (except canned), wholesale
- frozen meat (except packaged), wholesale
- lard, wholesale
- meat (e.g., beef, pork), cooked or prepared (except canned), wholesale
- meat carcasses (e.g., beef, pork), wholesale
- meat preparations (except canned), wholesale
- meats, fresh, wholesale
- sausage casings, wholesale

Exclusion(s)

- cutting purchased carcasses and selling boxed beef (see 31161 Animal slaughtering and processing)
- wholesaling packaged frozen meats or canned meats (see 413190 Other specialty-line food merchant wholesalers)

41319 Other specialty-line food merchant wholesalers

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling specialized lines of food, including canned foods and packaged frozen foods.

413190 Other specialty-line food merchant wholesalers

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling specialized lines of food, including canned foods and packaged frozen foods.

Illustrative example(s)

- bakery products, wholesale
- canned foods, wholesale
- coffee, wholesale
- confectionery, wholesale
- dairy products, canned or dried, wholesale
- frozen foods, packaged, wholesale
- fruit juices, wholesale
- health food, wholesale
- jams, jellies and marmalades, wholesale
- pickles, preserves and sauces, wholesale
- sugar, refined, wholesale
- tea, wholesale

4132 Beverage merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling alcoholic and non-alcoholic beverages.

41321 Non-alcoholic beverage merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling non-alcoholic beverages.

413210 Non-alcoholic beverage merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling non-alcoholic beverages.

Illustrative example(s)

- apple cider (less than 2.5% alcohol), wholesale
- beverage concentrates, wholesale
- mineral and spring waters, wholesale
- soft drinks, wholesale

Exclusion(s)

- wholesaling fruit juices (see 413190 Other specialty-line food merchant wholesalers)

41322 Alcoholic beverage merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling alcoholic beverages.

413220 Alcoholic beverage merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling alcoholic beverages.

Illustrative example(s)

- alcoholic beverages, wholesale
- coolers (2.5% or greater alcohol content), wholesale
- hard cider (2.5% or greater alcohol content), wholesale
- liquors and wines, wholesale
- spirits (e.g., distilled, neutral, brandy), wholesale

4133 Cigarette and tobacco product merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling cured tobacco and tobacco products.

41331 Cigarette and tobacco product merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling cured tobacco and tobacco products.

413310 Cigarette and tobacco product merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling cured tobacco and tobacco products.

Illustrative example(s)

- cigars, cigarettes and cut tobacco, wholesale
- tobacco (e.g., pipe, chewing, smoking, snuff (powder)), wholesale
- tobacco, cured or processed, wholesale

Exclusion(s)

- wholesaling raw leaf tobacco (see 411190 Other farm product merchant wholesalers)

414 Personal and household goods merchant wholesalers

This subsector comprises establishments primarily engaged in wholesaling textiles, clothing, footwear, home entertainment equipment, household appliances, home furnishings, personal articles, pharmaceuticals, toiletries, cosmetics and sundries.

4141 Textile, clothing and footwear merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling textiles, clothing, clothing accessories, footwear, piece goods, notions and other dry goods.

41411 Clothing and clothing accessories merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling clothing and clothing accessories for adults and children.

414110 Clothing and clothing accessories merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling clothing and clothing accessories for adults and children.

Illustrative example(s)

- athletic clothing, wholesale
- foundation garments (e.g., underwear, undergarments, lingerie), wholesale
- fur clothing, wholesale
- handbags and pocketbooks, wholesale
- knit wear, wholesale
- men's and boys' clothing and furnishings, wholesale

41412 Footwear merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling footwear.

414120 Footwear merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling footwear.

Illustrative example(s)

- footwear (e.g., athletic, boots, overshoes, shoes, slippers), wholesale
- footwear (e.g., plastic, rubber, leather, waterproof), wholesale

41413 Piece goods, notions and other dry goods merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling piece goods, notions and other dry goods.

414130 Piece goods, notions and other dry goods merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling piece goods, notions and other dry goods.

Illustrative example(s)

- buttons, wholesale
- clothing fasteners, wholesale
- fabric, textile, wholesale
- knitting yarns, wholesale

- notions, wholesale
- patterns, clothing, wholesale
- piece goods (e.g., textile, synthetic, cotton, silk, rayon), wholesale
- yard goods, textile, wholesale
- yarn and thread, wholesale
- zippers, wholesale

Exclusion(s)

- wholesaling household linens and draperies (see 414330 Linen, drapery and other textile furnishings merchant wholesalers)

4142 Home entertainment equipment and household appliance merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling home entertainment equipment and household electrical and electronic appliances and parts.

41421 Home entertainment equipment merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling new home entertainment equipment and related parts.

414210 Home entertainment equipment merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling new home entertainment equipment and related parts.

Illustrative example(s)

- cassette player, recorder, portable, wholesale
- sound systems, domestic, wholesale
- television sets, wholesale
- video recorder, domestic, wholesale

Exclusion(s)

- wholesaling computers and pre-packaged software (see 417310 Computer, computer peripheral and pre-packaged software merchant wholesalers)
- wholesaling used entertainment equipment and parts (see 418930 Second-hand goods (except machinery and automotive) merchant wholesalers)

41422 Household appliance merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling large and small, new, electric, household appliances

414220 Household appliance merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling large and small, new, electric, household appliances.

Illustrative example(s)

- air-conditioners, electric, window-type, wholesale
- beauty care appliances, electric, wholesale
- electric appliances, household, wholesale
- kitchen appliances (e.g., toasters, kettles, ironers), electric, wholesale
- microwave ovens, household, wholesale
- personal care appliances (e.g., hair dryers, razors, toothbrushes), electric, wholesale
- refrigerators, electric, domestic, wholesale

-
- sewing machines, electric, domestic, wholesale
 - stoves, electric, domestic, wholesale
 - vacuum cleaners, household, wholesale
 - washing machines, electric, domestic, wholesale

Exclusion(s)

- wholesaling gas appliances (see 416120 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers)
- wholesaling restaurant and hotel equipment (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)

4143 Home furnishings merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling home furnishings, such as furniture, china, glassware, crockery and pottery, floor coverings, linens and draperies.

41431 China, glassware, crockery and pottery merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling household china, glassware, crockery and pottery, including ceramic kitchenware and tableware.

414310 China, glassware, crockery and pottery merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling household china, glassware, crockery and pottery, including ceramic kitchenware and tableware.

Illustrative example(s)

- household china and glassware, wholesale
- household crockery, pottery, ceramic and earthenware, wholesale
- kitchenware and tableware, ceramic, wholesale

Exclusion(s)

- wholesaling cutlery other than precious metal (see 414390 Other home furnishings merchant wholesalers)
- wholesaling precious metal cutlery (see 414410 Jewellery and watch merchant wholesalers)
- wholesaling restaurant and hotel goods (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)

41432 Floor covering merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling floor coverings.

414320 Floor covering merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling floor coverings.

Illustrative example(s)

- carpet and carpet supplies, wholesale
- floor tiles (except ceramic), wholesale
- linoleum floor covering, wholesale

Exclusion(s)

- wholesaling hardwood flooring (see 416320 Lumber, plywood and millwork merchant wholesalers)

41433 Linen, drapery and other textile furnishings merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling household linens, draperies and other textile home furnishings, including bedding.

414330 Linen, drapery and other textile furnishings merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling household linens, draperies and other textile home furnishings, including bedding.

Illustrative example(s)

- bath mats and bathroom sets, wholesale
- bed coverings, wholesale
- bedding, wholesale
- curtains, wholesale
- draperies, wholesale
- household linens, wholesale
- tapestries, household furnishings, wholesale

41439 Other home furnishings merchant wholesalers

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling furniture and other home furnishings, such as window accessories, blinds, pictures and picture frames, mirrors and decorative ware. Establishments primarily engaged in wholesaling a combination of home furnishings with none predominating are also included.

414390 Other home furnishings merchant wholesalers

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling furniture and other home furnishings, such as window accessories, blinds, pictures and picture frames, mirrors and decorative ware. Establishments primarily engaged in wholesaling a combination of home furnishings with none predominating are also included.

Illustrative example(s)

- art and decorative ware, household, wholesale
- cutlery, household, wholesale
- furniture, office, restaurant and public building, wholesale
- household furniture, wholesale
- lawn furniture, wholesale
- mattresses and box springs, wholesale
- mirrors (except automotive), wholesale
- wall decorations, household, wholesale
- window shades and blinds, wholesale

Exclusion(s)

- wholesaling china and glassware, kitchen and tableware (see 414310 China, glassware, crockery and pottery merchant wholesalers)
- wholesaling carpets and other floor coverings (see 414320 Floor covering merchant wholesalers)
- wholesaling bedding, draperies and other textile furnishings (see 414330 Linen, drapery and other textile furnishings merchant wholesalers)

4144 Personal goods merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling personal articles, such as jewellery, watches, books, periodicals, newspapers, photographic equipment and supplies, sound recordings, video recordings, toys, hobby goods, and amusement and sporting goods.

41441 Jewellery and watch merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling jewellery, finished gem stones, watches, silverware, and table flatware, hollowware or cutlery made of precious metal.

414410 Jewellery and watch merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling jewellery, finished gem stones, watches, silverware, and table flatware, hollowware or cutlery made of precious metal.

Illustrative example(s)

- silverware and plated ware, wholesale

Exclusion(s)

- wholesaling non-precious metal cutlery (see 414390 Other home furnishings merchant wholesalers)
- repairing jewellery and watches (see 811490 Other personal and household goods repair and maintenance)

41442 Book, periodical and newspaper merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling books, periodicals and newspapers, including textbooks, dictionaries and encyclopaedias.

414420 Book, periodical and newspaper merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling books, periodicals and newspapers, including textbooks, dictionaries and encyclopaedias.

Illustrative example(s)

- books and pamphlets, wholesale
- fiction books, wholesale
- magazines, wholesale
- maps, wholesale
- newspapers, wholesale
- pocket books, wholesale
- school manuals, wholesale

41443 Photographic equipment and supplies merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling photographic equipment and supplies.

414430 Photographic equipment and supplies merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling photographic equipment and supplies.

Illustrative example(s)

- cameras, equipment and supplies, wholesale
- film developing and finishing equipment, wholesale
- film, photographic, wholesale
- photofinishing equipment, wholesale
- photographic film and plates, wholesale

41444 Sound recording merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling sound recordings in any format, including cassette and CD. These establishments engage in buy-and-sell distribution, including the distribution of imported CDs and cassettes, and they may be known as rack-jobbers or one-stop distributors.

414440 Sound recording merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling sound recordings in any format, including cassette and CD. These establishments engage in buy-and-sell distribution, including the distribution of imported CDs and cassettes, and they may be known as rack-jobbers or one-stop distributors.

Exclusion(s)

- wholesaling music videos (see 414450 Video recording merchant wholesalers)
- releasing, promoting and distributing sound recordings from masters produced by the establishment or bought, leased or licensed from another establishment (see 512220 Integrated record production/distribution)

41445 Video recording merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling video recordings.

414450 Video recording merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling video recordings.

41446 Toy and hobby goods merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling toys and hobby goods.

414460 Toy and hobby goods merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling toys and hobby goods.

Illustrative example(s)

- board games, wholesale
- fireworks, wholesale
- handicraft and hobbycraft kits, wholesale
- puzzles, wholesale
- science kits or sets, wholesale

Exclusion(s)

- wholesaling video games (see 414210 Home entertainment equipment merchant wholesalers)

41447 Amusement and sporting goods merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling amusement and sporting goods.

414470 Amusement and sporting goods merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling amusement and sporting goods.

Illustrative example(s)

- athletic and sporting goods, wholesale

- bicycles (except motorized), wholesale
- camping tents and equipment, wholesale
- firearms and ammunitions, sporting equipment, wholesale
- fitness equipment, wholesale
- gymnasium equipment, wholesale
- vehicles, children's, wholesale

Exclusion(s)

- wholesaling snowmobiles, tent trailers, motorized bicycles and pleasure boats (see 415190 Recreational and other motor vehicles merchant wholesalers)

4145 Pharmaceuticals, toiletries, cosmetics and sundries merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling proprietary and patent medicines, cosmetics, toiletries and druggists' sundries.

41451 Pharmaceuticals and pharmacy supplies merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling prescription drugs and/or proprietary drugs and pharmacy supplies.

414510 Pharmaceuticals and pharmacy supplies merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling prescription drugs and/or proprietary drugs and pharmacy supplies.

Illustrative example(s)

- bacteriological medicines, wholesale
- biological medicines, wholesale
- medicinals and botanicals, wholesale
- prescription drugs, wholesale
- prescription medicines, wholesale
- proprietary (patent) medicines, wholesale
- radioactive pharmaceutical isotopes, wholesale

41452 Toiletries, cosmetics and sundries merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling toiletries, cosmetics and druggists' sundries.

414520 Toiletries, cosmetics and sundries merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling toiletries, cosmetics and druggists' sundries.

Illustrative example(s)

- bath oils and salts, wholesale
- druggists' sundries, wholesale
- first-aid supplies, wholesale
- hair care products (e.g., sprays, shampoos, colours, dyes, dressings, tonics), wholesale
- medicinal herbs, non-prescription, wholesale
- perfumes and fragrances, wholesale
- razors and blades, non-electric, wholesale
- sanitary products, personal, wholesale
- toothbrushes (except electric), wholesale
- toothpaste, wholesale

Exclusion(s)

- wholesaling laundry soap, detergents and cleansers (see 418410 Chemical (except agricultural) and allied product merchant wholesalers)

415 Motor vehicle and motor vehicle parts and accessories merchant wholesalers

This subsector comprises establishments primarily engaged in wholesaling motor vehicles, parts and accessories, including tires.

4151 Motor vehicle merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling new and used automobiles, trucks, truck trailers, buses and recreational vehicles.

41511 New and used automobile and light-duty truck merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling new and used automobiles and light-duty trucks, sport utility vehicles and mini-vans.

415110 New and used automobile and light-duty truck merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling new and used automobiles and light-duty trucks, sport utility vehicles and mini-vans.

Illustrative example(s)

- auctioneers, automobile, with own facilities, not open to the general public
- automobiles (cars), new and used, wholesale

Exclusion(s)

- wholesaling new and used heavy-duty trucks, truck tractors and buses (see 415120 Truck, truck tractor and bus merchant wholesalers)

41512 Truck, truck tractor and bus merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling new and used heavy-duty trucks, truck tractors and buses.

415120 Truck, truck tractor and bus merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling new and used heavy-duty trucks, truck tractors and buses.

Illustrative example(s)

- buses, wholesale
- truck tractors, road, wholesale
- trucks and buses, wholesale

Exclusion(s)

- wholesaling new and used automobiles and light-duty trucks, sport utility vehicles and mini-vans (see 415110 New and used automobile and light-duty truck merchant wholesalers)
- repairing trucks, truck tractors and trailers, and buses (see 8111 Automotive repair and maintenance)

41519 Recreational and other motor vehicles merchant wholesalers

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling recreational motor vehicles and camper trailers.

415190 Recreational and other motor vehicles merchant wholesalers

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling recreational motor vehicles and camper trailers.

Illustrative example(s)

- all terrain vehicles (ATVs), wholesale
- motor homes, wholesale
- motor scooters, wholesale
- motorcycles, wholesale
- recreational vehicles (RVs), wholesale
- trailers for passenger automobiles, wholesale
- trailers for trucks, new and used, wholesale
- travel trailers (e.g., tent trailers), wholesale

Exclusion(s)

- wholesaling pleasure boats (see 417990 All other machinery, equipment and supplies merchant wholesalers)
- wholesaling mobile homes (house trailers) (see 418990 All other merchant wholesalers)

4152 New motor vehicle parts and accessories merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling new and rebuilt motor vehicle parts and accessories.

41521 Tire merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling tires and tubes for all vehicles.

415210 Tire merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling tires and tubes for all vehicles.

Illustrative example(s)

- repair materials, tire and tube, wholesale
- tires and tubes for motorcycle, wholesale
- tires, used (except scrap), wholesale

Exclusion(s)

- rebuilding tires (see 326210 Tire manufacturing)

41529 Other new motor vehicle parts and accessories merchant wholesalers

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling new and rebuilt automotive parts and accessories, auto body and upholsterers' supplies, and automotive chemicals.

415290 Other new motor vehicle parts and accessories merchant wholesalers

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling new and rebuilt automotive parts and accessories, auto body and upholsterers' supplies, and automotive chemicals.

Illustrative example(s)

- automotive air-conditioners, new, wholesale
- automotive chemicals, wholesale
- automotive parts, new, wholesale
- batteries, automotive, new, wholesale
- body compounds, automotive, wholesale
- glass, automobile, wholesale
- radios and tape decks, motor vehicle, new, wholesale
- refrigeration units, motor vehicle, wholesale
- sound systems, motor vehicle, new, wholesale

4153 Used motor vehicle parts and accessories merchant wholesalers

This industry group comprises establishments primarily engaged in dismantling automobiles and wholesaling used automotive parts and accessories. These establishments also typically sell dismantled automobiles to metal scrap dealers.

41531 Used motor vehicle parts and accessories merchant wholesalers

This industry comprises establishments primarily engaged in dismantling automobiles and wholesaling used automotive parts and accessories. These establishments also typically sell dismantled automobiles to metal scrap dealers.

415310 Used motor vehicle parts and accessories merchant wholesalers

This Canadian industry comprises establishments primarily engaged in dismantling automobiles and wholesaling used automotive parts and accessories. These establishments also typically sell dismantled automobiles to metal scrap dealers.

Exclusion(s)

- rebuilding automotive engines on a factory basis (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- rebuilding transmissions on a factory basis (see 336350 Motor vehicle transmission and power train parts manufacturing)
- crushing automobiles for scrap metal recycling (see 418110 Recyclable metal merchant wholesalers)
- repairing and replacing transmissions (see 81111 Automotive mechanical and electrical repair and maintenance)

416 Building material and supplies merchant wholesalers

This subsector comprises establishments primarily engaged in wholesaling electrical, plumbing, heating and air-conditioning equipment and supplies, metal and metal products, lumber, millwork, hardware and other building supplies.

4161 Electrical, plumbing, heating and air-conditioning equipment and supplies merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling electrical construction supplies, and plumbing, heating and air-conditioning equipment and supplies.

41611 Electrical wiring and construction supplies merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling electrical wiring supplies and electrical construction material. Wholesalers of electrical generation and transmission equipment, such as transformers, motors, generators and powerhouse equipment, are also included.

416110 Electrical wiring and construction supplies merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling electrical wiring supplies and electrical construction material. Wholesalers of electrical generation and transmission equipment, such as transformers, motors, generators and powerhouse equipment, are also included.

Illustrative example(s)

- conduit electric wire and cable, wholesale
- distribution transformers, wholesale
- electrical construction materials, wholesale
- flashlights, wholesale
- light bulbs, electric, wholesale
- lighting fixtures, residential, commercial and industrial, wholesale
- measuring and testing equipment, electrical (except automotive), wholesale
- panelboards, electrical distribution, wholesale
- street lighting equipment, wholesale
- switchgear and protective equipment, electrical, wholesale
- wiring devices and related electrical supplies, wholesale

41612 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling plumbing, heating and air-conditioning equipment and supplies.

416120 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling plumbing, heating and air-conditioning equipment and supplies.

Illustrative example(s)

- air-conditioning equipment (except window type units), wholesale
- fireplaces, metal, wholesale
- fixtures, plumbing, wholesale
- furnaces and heaters, wholesale
- gas household appliances, wholesale
- hot water heaters, oil and gas, wholesale
- plumbing and heating equipment and supplies, wholesale
- sanitary ware, wholesale
- ventilating equipment and supplies, wholesale
- warm air heating and cooling equipment, wholesale
- water heaters, electric, wholesale

Exclusion(s)

- wholesaling window-type air-conditioners (see 414220 Household appliance merchant wholesalers)

4162 Metal service centres

This industry group comprises establishments primarily engaged in wholesaling metals and metal products. These establishments may also cut, bend or otherwise prepare metals to customer specification.

41621 Metal service centres

This industry comprises establishments primarily engaged in wholesaling metals and metal products. These establishments may also cut, bend or otherwise prepare metals to customer specification.

416210 Metal service centres

This Canadian industry comprises establishments primarily engaged in wholesaling metals and metal products. These establishments may also cut, bend or otherwise prepare metals to customer specification.

Illustrative example(s)

- architectural metal work, wholesale
- castings and forgings, iron and steel products, wholesale
- concrete forms, steel, wholesale
- iron and steel in primary forms and shapes, wholesale
- pipes and tubes, metal, wholesale
- plates, sheets and strips, steel, wholesale
- rails and accessories, metal, wholesale
- sheet piling, steel, wholesale
- sheets, galvanized or other coated, wholesale
- sheets, metal, wholesale
- structural shapes and plates, wholesale
- wire screening, wholesale

Exclusion(s)

- wholesaling electrical wire (see 416110 Electrical wiring and construction supplies merchant wholesalers)
- wholesaling metal ores and concentrates (see 418920 Mineral, ore and precious metal merchant wholesalers)

4163 Lumber, millwork, hardware and other building supplies merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling lumber and millwork, paint, glass, wallpaper, hardware and other building supplies.

Exclusion(s)

- wholesaling logs and wood chips (see 418910 Log and wood chip merchant wholesalers)

41631 General-line building supplies merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling a broad range of building supplies, such as lumber, hardware, plumbing and electrical supplies, paint, glass and other construction supplies.

416310 General-line building supplies merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling a broad range of building supplies, such as lumber, hardware, plumbing and electrical supplies, paint, glass and other construction supplies.

41632 Lumber, plywood and millwork merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling rough and dressed lumber, plywood, and other millwork products.

416320 Lumber, plywood and millwork merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling rough and dressed lumber, plywood, and other millwork products.

Illustrative example(s)

- doors and windows, wooden, wholesale
- flooring, wooden, wholesale
- lumber and planing mill products, wholesale
- lumber, rough or dressed, wholesale
- millwork products, wholesale
- moulding, wooden, wholesale
- plywood, wholesale
- shingles and shakes, wooden, wholesale
- turned or shaped wood products, wholesale

41633 Hardware merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling hardware and tradesmen's tools.

416330 Hardware merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling hardware and tradesmen's tools.

Illustrative example(s)

- builders' hardware, wholesale
- fasteners, hardware, wholesale
- plumbers' tools and equipment, wholesale
- tools, carpenters', mechanics', plumbers' and other trades, wholesale

41634 Paint, glass and wallpaper merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling paints and varnishes, glass, wallpaper and building decorators' supplies.

416340 Paint, glass and wallpaper merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling paints and varnishes, glass, wallpaper and building decorators' supplies.

Illustrative example(s)

- decorative wall covering, wallpaper, wholesale
- paint materials and supplies, wholesale
- varnishes, stains, lacquers and shellacs, wholesale

41639 Other specialty-line building supplies merchant wholesalers

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling specialized lines of building supplies.

416390 Other specialty-line building supplies merchant wholesalers

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling specialized lines of building supplies.

Illustrative example(s)

- aggregate, wholesale
- asphalt roofing materials, wholesale
- building stones, wholesale
- ceramic wall and floor tiles, wholesale
- concrete building products, wholesale
- cottages, prefabricated, wholesale
- drywall and plaster supplies, wholesale
- eavestroughing, wholesale
- fences and accessories, wire, wholesale
- masons' materials, wholesale
- metal siding and roofing materials, wholesale
- structural assemblies, prefabricated, wood, wholesale

417 Machinery, equipment and supplies merchant wholesalers

This subsector comprises establishments primarily engaged in wholesaling farm, lawn and garden machinery and equipment; construction, forestry, mining and industrial machinery, equipment and supplies; computers and communication equipment and supplies; and other machinery, equipment and supplies.

4171 Farm, lawn and garden machinery and equipment merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling new or used farm, lawn and garden machinery, equipment and parts.

41711 Farm, lawn and garden machinery and equipment merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling new or used farm, lawn and garden machinery, equipment and parts.

417110 Farm, lawn and garden machinery and equipment merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling new or used farm, lawn and garden machinery, equipment and parts.

Illustrative example(s)

- agricultural implement, wholesale
- barn machinery and equipment (including elevating), wholesale
- garden and lawn tractors, wholesale
- irrigation equipment, wholesale
- ploughs, harrows and tillers, farm and garden, wholesale
- tractors (farm), new or used, wholesale

Exclusion(s)

- repairing farm machinery and equipment (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)
- repairing lawn and garden machinery and equipment (see 811411 Home and garden equipment repair and maintenance)

4172 Construction, forestry, mining, and industrial machinery, equipment and supplies merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling construction, forestry, mining and industrial machinery, equipment and supplies.

41721 Construction and forestry machinery, equipment and supplies merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling new and used construction and forestry machinery, equipment and parts.

417210 Construction and forestry machinery, equipment and supplies merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling new and used construction and forestry machinery, equipment and parts.

Illustrative example(s)

- asphalt mixing and laying machinery, wholesale
- concrete mixing plant machinery, wholesale
- crawler tractors, construction, wholesale
- excavating machinery and equipment, wholesale
- front-end loaders, wholesale
- graders, wholesale
- logging machinery and equipment, wholesale
- road construction and maintenance machinery, wholesale
- scaffolding, dismantlable, wholesale
- sweepers and snow removal equipment, wholesale

Exclusion(s)

- repairing construction and forestry machinery and equipment (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)

41722 Mining and oil and gas well machinery, equipment and supplies merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling new and used mining, oil and gas well equipment, and petroleum refinery machinery, equipment, supplies and parts.

417220 Mining and oil and gas well machinery, equipment and supplies merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling new and used mining, oil and gas well equipment, and petroleum refinery machinery, equipment, supplies and parts.

Illustrative example(s)

- floating roof seals for oil and gas storage tanks, wholesale
- mineral beneficiation machinery, wholesale
- mining machinery (e.g., agitators, crushers, classifiers), wholesale
- natural gas field production equipment, wholesale
- oil refining machinery and equipment, wholesale
- ore dressing machinery, wholesale
- petroleum production machinery and equipment, wholesale

Exclusion(s)

- wholesaling quarrying and rock drilling equipment (see 417210 Construction and forestry machinery, equipment and supplies merchant wholesalers)
- repairing mining and oil and gas well machinery and equipment (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)

41723 Industrial machinery, equipment and supplies merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling new and used industrial machinery.

417230 Industrial machinery, equipment and supplies merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling new and used industrial machinery.

Illustrative example(s)

- belting, hose and packing, industrial, wholesale
- beverage and food processing machinery, wholesale
- chemical industries machinery, equipment and supplies, wholesale
- compressors and vacuum pumps, wholesale
- manufacturing industries machinery and equipment, wholesale
- mechanical and power transmission equipment, wholesale
- metalworking machinery, wholesale
- power house equipment (except electrical), wholesale
- storage batteries, industrial, wholesale
- transportation equipment industries, machinery, equipment and supplies, wholesale
- welding machinery and equipment, wholesale

Exclusion(s)

- wholesaling electric generators and transmission equipment (see 416110 Electrical wiring and construction supplies merchant wholesalers)
- repairing industrial machinery, equipment and supplies (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)

4173 Computer and communications equipment and supplies merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling new and used computers, computer peripherals and pre-packaged computer software.

41731 Computer, computer peripheral and pre-packaged software merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling new and used computers, computer peripherals and pre-packaged computer software.

417310 Computer, computer peripheral and pre-packaged software merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling new and used computers, computer peripherals and pre-packaged computer software.

Illustrative example(s)

- computers and peripheral equipment, wholesale

Exclusion(s)

- designing, developing and publishing, or publishing only, computer software products (see 51121 Software publishers)
- repairing computers (see 811210 Electronic and precision equipment repair and maintenance)

41732 Electronic components, navigational and communications equipment and supplies merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling new and used electronic components, navigational and communications equipment and supplies. Establishments primarily engaged in wholesaling telephones, intercoms, pagers and public address systems are included.

417320 Electronic components, navigational and communications equipment and supplies merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling new and used electronic components, navigational and communications equipment and supplies. Establishments primarily engaged in wholesaling telephones, intercoms, pagers and public address systems are included.

Illustrative example(s)

- alarm and signal systems and devices, electronic (except household smoke detectors), wholesale
- cathode ray picture tubes, wholesale
- citizens' band radios (CB), wholesale
- communication equipment, electronic, wholesale
- modems, wholesale
- navigational equipment and devices, electronic, wholesale
- public address systems and equipment, wholesale
- radar equipment, wholesale
- sonar equipment, wholesale
- telephone equipment and apparatus, wholesale
- transistors, wholesale
- transmitters, wholesale

Exclusion(s)

- wholesaling computer and related equipment (see 417310 Computer, computer peripheral and pre-packaged software merchant wholesalers)

4179 Other machinery, equipment and supplies merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling office, store, service industry, professional and other machinery, equipment and supplies.

41791 Office and store machinery and equipment merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling new and used office and store machinery and equipment, furniture and fixtures

417910 Office and store machinery and equipment merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling new and used office and store machinery and equipment, furniture and fixtures.

Illustrative example(s)

- business or office machines, wholesale
- commercial cooling and refrigeration equipment and supplies, wholesale
- display cases and fixtures for store, wholesale
- furniture and fixtures for office and store, wholesale
- mail handling machines, wholesale
- office furniture, wholesale
- office machines and equipment (except electronic data processing equipment), wholesale
- vaults and safes, wholesale

Exclusion(s)

- wholesaling computers and other data processing machines (see 417310 Computer, computer peripheral and pre-packaged software merchant wholesalers)
- wholesaling stationery and office supplies (see 418210 Stationery and office supplies merchant wholesalers)

41792 Service establishment machinery, equipment and supplies merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling new and used service establishment machinery and equipment.

417920 Service establishment machinery, equipment and supplies merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling new and used service establishment machinery and equipment.

Illustrative example(s)

- beauty parlour equipment and supplies, wholesale
- dry cleaning plant machines and equipment, wholesale
- hotel and restaurant equipment and supplies, wholesale
- laundry machinery and equipment, wholesale
- motion picture studio and theatre equipment, wholesale
- service establishment machinery, equipment and supplies, wholesale
- theatre equipment and supplies (including projection equipment), wholesale

Exclusion(s)

- wholesaling domestic washing machines and dryers (see 414220 Household appliance merchant wholesalers)
- wholesaling supplies such as soaps and detergents (see 418410 Chemical (except agricultural) and allied product merchant wholesalers)

41793 Professional machinery, equipment and supplies merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling new and used professional machinery and equipment.

417930 Professional machinery, equipment and supplies merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling new and used professional machinery and equipment.

Illustrative example(s)

- architects' equipment and supplies, wholesale
- artist equipment and supplies, wholesale
- dental equipment and supplies, wholesale
- engineering instruments, equipment and supplies, wholesale
- hospital equipment and supplies, wholesale
- laboratory instruments and apparatus, wholesale
- optical goods (except cameras), wholesale
- physicians' equipment and supplies, wholesale
- school classroom equipment and supplies (except stationery), wholesale
- scientific instruments and apparatus, wholesale

Exclusion(s)

- wholesaling school textbooks (see 414420 Book, periodical and newspaper merchant wholesalers)
- wholesaling pharmaceuticals and pharmacy supplies (see 414510 Pharmaceuticals and pharmacy supplies merchant wholesalers)
- wholesaling school stationery (see 418210 Stationery and office supplies merchant wholesalers)

41799 All other machinery, equipment and supplies merchant wholesalers

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling new and used machinery, equipment and supplies; or a combination of goods classified to other industries in this industry group, with none predominating. Wholesalers of aircraft and non-electronic aircraft equipment, fishing and pleasure boats, playground and amusement park equipment, engines (except motor vehicle), and locomotives are included.

417990 All other machinery, equipment and supplies merchant wholesalers

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling new and used machinery, equipment and supplies; or a combination of goods classified to other industries in this industry group, with none predominating. Wholesalers of aircraft and non-electronic aircraft equipment, fishing and pleasure boats, playground and amusement park equipment, engines (except motor vehicle), and locomotives are included.

Illustrative example(s)

- aircraft, wholesale
- amusement park equipment, wholesale
- boats, pleasure (e.g., canoes, motorboats, sailboats), wholesale
- diesel engines and engine parts, industrial, wholesale
- equipment parts for railroads, aircraft, ships and boats, wholesale
- fire-fighting equipment, wholesale
- garage equipment, wholesale
- outboard motors, wholesale
- railroad equipment and supplies, wholesale
- service station equipment and supplies, wholesale
- ships, wholesale
- transportation machinery, equipment and supplies (except motor vehicles), wholesale

Exclusion(s)

- wholesaling motor vehicles and parts (see 415 Motor vehicle and motor vehicle parts and accessories merchant wholesalers)

418 Miscellaneous merchant wholesalers

This subsector comprises establishments, not classified to any other subsector, primarily engaged in wholesaling merchandise, such as recyclable materials, paper, paper products and disposable plastic products, agricultural supplies, chemicals and allied products, logs and wood chips, minerals, ores and precious metals, and second-hand goods (except machinery and automotive).

Exclusion(s)

- wholesaling used automotive parts and accessories (see 415 Motor vehicle and motor vehicle parts and accessories merchant wholesalers)
- wholesaling used machinery (see 417 Machinery, equipment and supplies merchant wholesalers)

4181 Recyclable material merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling recyclable metals, paper and paperboard, and other recyclable materials.

Exclusion(s)

- operating facilities in which recyclable materials are removed from waste, or mixed recyclable materials are sorted into distinct categories and prepared for shipment (see 562920 Material recovery facilities)

41811 Recyclable metal merchant wholesalers

This industry comprises establishments primarily engaged in buying, breaking up, sorting and selling ferrous and non-ferrous scrap metal, including automobiles for scrap.

418110 Recyclable metal merchant wholesalers

This Canadian industry comprises establishments primarily engaged in buying, breaking up, sorting and selling ferrous and non-ferrous scrap metal, including automobiles for scrap.

Illustrative example(s)

- dismantling and salvaging of motor vehicles and other machinery for scrap
- marine wrecking, ships for scrap, wholesale
- non-ferrous metal scrap, wholesale
- ship dismantling (except at floating drydocks and shipyards), merchant wholesalers

41812 Recyclable paper and paperboard merchant wholesalers

This industry comprises establishments primarily engaged in buying, breaking up, sorting and selling used newspaper, paperboard and other papers.

418120 Recyclable paper and paperboard merchant wholesalers

This Canadian industry comprises establishments primarily engaged in buying, breaking up, sorting and selling used newspaper, paperboard and other papers.

41819 Other recyclable material merchant wholesalers

This industry comprises establishments, not classified to any other industry, primarily engaged in buying, breaking up, sorting, grinding, shredding and selling recyclable materials, such as plastic, glass, textiles, liquids and sludges.

418190 Other recyclable material merchant wholesalers

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in buying, breaking up, sorting, grinding, shredding and selling recyclable materials, such as plastic, glass, textiles, liquids and sludges.

Illustrative example(s)

- glass scrap, wholesale
- rags, paper, rubber and bottles (scrap), wholesale
- recyclable empty bottles, merchant wholesalers
- recyclable materials (e.g., glass, oils, textiles), wholesale
- rubber scrap and scrap tires, merchant wholesalers

Exclusion(s)

- manufacturing intermediate or finished products from recycled materials (see 31-33 Manufacturing)
- compounding plastics resins from recycled plastic products (see 325991 Custom compounding of purchased resins)

4182 Paper, paper product and disposable plastic product merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling newsprint, stationery and office supplies, other paper and paper products, and disposable plastic products.

Exclusion(s)

- buying, breaking up, sorting and selling recycled newspaper, paperboard and other papers (see 418120 Recyclable paper and paperboard merchant wholesalers)

41821 Stationery and office supplies merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling stationery and office supplies.

418210 Stationery and office supplies merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling stationery and office supplies.

Illustrative example(s)

- envelopes, paper, wholesale
- greeting cards, wholesale
- manifold business forms, wholesale
- marking devices, pens and pencils, wholesale
- office supplies (except furniture, machines), wholesale
- stationery and stationery supplies, wholesale

Exclusion(s)

- wholesaling office furniture (see 417910 Office and store machinery and equipment merchant wholesalers)
- wholesaling school classroom equipment and supplies (see 417930 Professional machinery, equipment and supplies merchant wholesalers)

41822 Other paper and disposable plastic product merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling paper and disposable household products, such as facial tissues and toilet paper, waxed paper, paper towels and napkins, plastic wrap, disposable cups, plates, cutlery, food trays and containers of plastic and other paper and disposable plastic products; or a combination of products classified to other industries in this industry group, with none predominating.

418220 Other paper and disposable plastic product merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling paper and disposable household products, such as facial tissues and toilet paper, waxed paper, paper towels and napkins, plastic wrap, disposable cups, plates, cutlery, food trays and containers of plastic and other paper and disposable plastic products; or a combination of products classified to other industries in this industry group, with none predominating.

Illustrative example(s)

- bags, paper and disposable plastics, wholesale
- boxes, paperboard and disposable plastics, wholesale
- eating utensils, forks, knives, spoons - disposable plastics, wholesale
- newsprint, wholesale
- paper cups, dishes, napkins, towels and patterns, wholesale
- paperboard and products (except office supplies), wholesale
- shipping supplies, paper and disposable plastics (e.g., cartons, gummed tapes), wholesale
- tissue paper, toilet and facial, wholesale

4183 Agricultural supplies merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling agricultural feeds, seeds and processed seeds, agricultural chemicals and other farm supplies.

41831 Agricultural feed merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling animal feed. Wholesalers of pet food are also included.

418310 Agricultural feed merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling animal feed. Wholesalers of pet food are also included.

Illustrative example(s)

- alfalfa, wholesale
- feed grains, wholesale
- hay and fodder, wholesale
- pet food, wholesale
- vegetable cake and meal, wholesale

Exclusion(s)

- wholesaling seed grain (see 418320 Seed merchant wholesalers)

41832 Seed merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling seeds for field crops, flowers and plants, garden seeds and grass seeds.

418320 Seed merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling seeds for field crops, flowers and plants, garden seeds and grass seeds.

Illustrative example(s)

- farm field crop seeds, wholesale
- flower and field bulbs, wholesale
- flower, garden and vegetable seeds, bulk and packaged, wholesale

Exclusion(s)

- cleaning grain or seeds for the grower (see 115110 Support activities for crop production)

41839 Agricultural chemical and other farm supplies merchant wholesalers

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling agricultural chemicals, such as fertilizers, herbicides, pesticides and farm supplies; or a combination of goods classified to other industries in this industry group, with none predominating.

418390 Agricultural chemical and other farm supplies merchant wholesalers

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling agricultural chemicals, such as fertilizers, herbicides, pesticides and farm supplies; or a combination of goods classified to other industries in this industry group, with none predominating.

Illustrative example(s)

- agricultural chemical dusts and sprays, wholesale
- chemical fertilizers, wholesale
- herbicides, wholesale
- insecticides, wholesale
- lawn care chemical products, wholesale

- orchard care chemicals, wholesale
- sterilizing compounds and disinfectants, agricultural, wholesale

4184 Chemical (except agricultural) and allied product merchant wholesalers

This industry group comprises establishments primarily engaged in wholesaling industrial and household chemicals, cleaning compounds and preparations, plastics resins, plastic basic forms and shapes, and industrial gases.

41841 Chemical (except agricultural) and allied product merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling industrial and household chemicals, cleaning compounds and preparations, plastics resins, plastic basic forms and shapes, and industrial gases.

418410 Chemical (except agricultural) and allied product merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling industrial and household chemicals, cleaning compounds and preparations, plastics resins, plastic basic forms and shapes, and industrial gases.

Illustrative example(s)

- alcohol, industrial, wholesale
- bleaching compounds, wholesale
- chemicals, industrial, heavy and household, wholesale
- dry ice, wholesale
- explosives, all kinds (except ammunition and fireworks), wholesale
- industrial gases, wholesale
- organic chemicals, synthetic, wholesale
- polishes (e.g., furniture, automobile, metal, shoe), wholesale
- resins, plastics, wholesale
- resins, synthetic (except rubber), wholesale
- turpentine and resin, chemicals, wholesale
- wood treating preparations, wholesale

Exclusion(s)

- wholesaling refined petroleum products (see 412110 Petroleum and petroleum products merchant wholesalers)
- wholesaling fireworks (see 414460 Toy and hobby goods merchant wholesalers)
- wholesaling ammunition (see 414470 Amusement and sporting goods merchant wholesalers)
- wholesaling agricultural chemicals (see 418390 Agricultural chemical and other farm supplies merchant wholesalers)

4189 Other miscellaneous merchant wholesalers

This industry group comprises establishments, not classified to any other industry group, primarily engaged in wholesaling logs, wood chips, minerals, ores and concentrates, precious metals, second-hand goods and other products.

41891 Log and wood chip merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling logs and bolts, wood chips and other unprocessed forest products.

418910 Log and wood chip merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling logs and bolts, wood chips and other unprocessed forest products.

Illustrative example(s)

- logs and bolts, wholesale
- posts, logs, hewn ties and poles, wholesale
- pulpwood, wholesale
- roundwood, wholesale

Exclusion(s)

- wholesaling fuel wood (see 418990 All other merchant wholesalers)

41892 Mineral, ore and precious metal merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling minerals, ores and concentrates, precious metals and unfinished precious stones.

418920 Mineral, ore and precious metal merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling minerals, ores and concentrates, precious metals and unfinished precious stones.

Illustrative example(s)

- gold ore, wholesale
- metal concentrates and ores (ferrous), wholesale
- precious metals and alloys, primary forms and basic shapes, wholesale

41893 Second-hand goods (except machinery and automotive) merchant wholesalers

This industry comprises establishments primarily engaged in wholesaling second-hand goods, except machinery and automotive.

418930 Second-hand goods (except machinery and automotive) merchant wholesalers

This Canadian industry comprises establishments primarily engaged in wholesaling second-hand goods.

41899 All other merchant wholesalers

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling a single line of products; and establishments primarily engaged in wholesaling a diversified line of merchandise, where no line is sufficiently important to constitute a primary activity.

418990 All other merchant wholesalers

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling a single line of products; and establishments primarily engaged in wholesaling a diversified line of merchandise, where no line is sufficiently important to constitute a primary activity.

Illustrative example(s)

- awnings, tents and sails, wholesale
- fuel, coal and coke, wholesale
- leather goods (except footwear), wholesale
- mobile homes, wholesale
- monuments and grave markers, wholesale
- musical instruments, accessories and supplies, wholesale
- oils and greases, animal or vegetable, wholesale
- pet supplies (except pet food), wholesale
- rope, binder twine and string, wholesale
- wood pulp, wholesale

419 Business-to-business electronic markets, and agents and brokers

This subsector comprises establishments primarily engaged in buying and/or selling products, owned by others, and generally receiving a fee or a commission for the service. These establishments may be known as business-to-business electronic markets, commission merchants, import agents or brokers, export agents or brokers, manufacturers' agents, purchasing agents, selling agents, and they may deal in any type of product. These establishments bring together sellers and buyers or undertake commercial transactions on behalf of a principal, without taking title of the goods bought or sold.

Exclusion(s)

- bringing together buyers and sellers of goods using the Internet in a business-to-consumer or consumer-to-consumer environment (see 45411 Electronic shopping and mail-order houses)
- operating as shipping agents (see 48851 Freight transportation arrangement)
- trading commodities and commodity futures, which are usually listed on a commodity exchange (see 5231 Securities and commodity contracts intermediation and brokerage)
- buying and selling insurance, on a commission basis (see 524210 Insurance agencies and brokerages)
- buying and selling real estate, on a commission basis (see 53121 Offices of real estate agents and brokers)
- buying and selling goods on own account using a combination of electronic and traditional methods (classified according to the merchandise line or lines sold by the merchant wholesaler-distributor)

4191 Business-to-business electronic markets, and agents and brokers

This industry group comprises establishments primarily engaged in buying and/or selling products, owned by others, and generally receiving a fee or a commission for the service. These establishments may be known as business-to-business electronic markets, commission merchants, import agents or brokers, export agents or brokers, manufacturers' agents, purchasing agents, selling agents, and they may deal in any type of product. These establishments bring together sellers and buyers or undertake commercial transactions on behalf of a principal, without taking title of the goods bought or sold.

41911 Business-to-business electronic markets

This industry comprises business-to-business wholesale electronic markets bringing together buyers and sellers of goods using the Internet or other electronic means and generally receiving a commission or fee for the service. Business-to-business wholesale electronic markets facilitate wholesale transactions without taking title of the goods bought or sold. Establishments primarily engaged in facilitating business-to-business sales of new and used merchandise on an auction basis using the Internet are also included.

419110 Business-to-business electronic markets

This Canadian industry comprises business-to-business wholesale electronic markets bringing together buyers and sellers of goods using the Internet or other electronic means and generally receiving a commission or fee for the service. Business-to-business wholesale electronic markets facilitate wholesale transactions without taking title of the goods bought or sold. Establishments primarily engaged in facilitating business-to-business sales of new and used merchandise on an auction basis using the Internet are also included.

Illustrative example(s)

- nursery stock and plants, business-to-business (B2B) electronic markets, wholesale
- petroleum products, business-to-business (B2B) electronic markets, wholesale
- poultry and eggs, business-to-business (B2B) electronic markets, wholesale

Exclusion(s)

- bringing together buyers and sellers of goods using the Internet in a business-to-consumer or consumer-to-consumer environment (see 45411 Electronic shopping and mail-order houses)

-
- acting as merchant wholesalers and bringing together buyers and sellers of goods using the Internet or a combination of electronic and traditional methods (classified according to the merchandise line or lines sold by the merchant wholesaler-distributor)

41912 Wholesale trade agents and brokers

This industry comprises establishments primarily engaged in buying and/or selling products, owned by others, on a commission basis. These establishments may be known as commission merchants, import agents or brokers, export agents or brokers, manufacturers' agents, purchasing agents, selling agents, and they may deal in any type of product. These establishments usually bring sellers and buyers together or undertake commercial transactions on behalf of a principal, without taking title of the goods bought or sold.

419120 Wholesale trade agents and brokers

This Canadian industry comprises establishments primarily engaged in buying and/or selling products, owned by others, on a commission basis. These establishments may be known as commission merchants, import agents or brokers, export agents or brokers, manufacturers' agents, purchasing agents, selling agents, and they may deal in any type of product. These establishments usually bring sellers and buyers together or undertake commercial transactions on behalf of a principal, without taking title of the goods bought or sold.

Illustrative example(s)

- import-export agents and brokers, wholesale trade
- petroleum brokers, wholesale
- purchasing agents, wholesale trade

Exclusion(s)

- acting as agents and brokers and wholesaling products, owned by others, using the Internet or other electronic means (see 419110 Business-to-business electronic markets)
- shipping agents (see 48851 Freight transportation arrangement)
- trading commodities and commodity futures, which are usually listed on a commodity exchange (see 5231 Securities and commodity contracts intermediation and brokerage)
- buying and selling insurance, on a commission basis (see 524210 Insurance agencies and brokerages)
- buying and selling real estate for others, on a fee or commission basis (see 53121 Offices of real estate agents and brokers)
- wholesaling merchandise on own account, merchant wholesaler-distributors (classified according to the merchandise line or lines sold by the merchant wholesaler-distributor)

44-45 Retail trade

This sector comprises establishments primarily engaged in retailing merchandise, generally without transformation, and rendering services incidental to the sale of merchandise.

The retailing process is the final step in the distribution of merchandise; retailers are therefore organized to sell merchandise in small quantities to the general public. This sector comprises two main types of retailers, store and non-store retailers. Their main characteristics are described below.

Store retailers

Store retailers operate fixed point-of-sale locations, located and designed to attract a high volume of walk-in customers. In general, retail stores have extensive displays of merchandise and use mass-media advertising to attract customers. They typically sell merchandise to the general public for personal or household consumption, but some also serve businesses and institutions. These include establishments such as office supplies stores, computer and software stores, gasoline stations, building material dealers, plumbing supplies stores and electrical supplies stores.

In addition to selling merchandise, some types of store retailers are also engaged in the provision of after-sales services, such as repair and installation. For example, new automobile dealers, electronic and appliance stores and musical instrument and supplies stores often provide repair services, while floor covering stores and window treatment stores often provide installation services. As a general rule, establishments engaged in retailing merchandise and providing after sales services are classified in this sector.

Catalogue sales showrooms, gasoline service stations, and mobile home dealers are treated as store retailers.

Non-store retailers

Non-store retailers, like store retailers, are organized to serve the general public, but their retailing methods differ. They reach customers and market merchandise with methods such as, the broadcasting of infomercials, the broadcasting and publishing of direct-response advertising, the publishing of traditional and electronic catalogues, door-to-door solicitation, in-home demonstration, temporary displaying of merchandise (stalls) and distribution by vending machines.

The methods of transaction and delivery of merchandise vary by type of non-store retailers. For example, non-store retailers that reach their customers using information technologies can receive payment at the time of purchase or at the time of delivery, and the delivery of the merchandise may be done by the retailer or by a third party, such as the post office or a courier. In contrast, non-store retailers that reach their customers by door-to-door solicitation, in-home demonstration, temporary displaying of merchandise (stalls) and vending machines typically receive payment and deliver the merchandise to the customer at the time of the purchase.

Non-store retailers also include establishments engaged in the home delivery of products such as home heating oil dealers and newspaper delivery companies.

441 Motor vehicle and parts dealers

This subsector comprises establishments primarily engaged in retailing motor vehicles and providing complementary services, and retailing motor vehicle parts and accessories. The establishments of this subsector are generally specialized in the retailing of particular types of vehicles or in the retailing of particular types of parts and accessories.

Exclusion(s)

- heavy-duty truck sales (see 41 Wholesale trade)

4411 Automobile dealers

This industry group comprises establishments primarily engaged in retailing new and used automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans.

Exclusion(s)

- retailing recreational vehicles (RV), watercraft, motorcycles and snowmobiles (see 4412 Other motor vehicle dealers)

44111 New car dealers

This industry comprises establishments primarily engaged in retailing new automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans, to final consumers or to automobile lessors. These establishments also typically retail used cars, replacement parts and accessories, and provide repair services.

441110 New car dealers

This Canadian industry comprises establishments primarily engaged in retailing new automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans, to final consumers or to automobile lessors. These establishments also typically retail used cars, replacement parts and accessories, and provide repair services.

Exclusion(s)

- retailing used cars (see 441120 Used car dealers)
- providing automotive repair services, without retailing motor vehicles (see 8111 Automotive repair and maintenance)

44112 Used car dealers

This industry comprises establishments primarily engaged in retailing used automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans.

441120 Used car dealers

This Canadian industry comprises establishments primarily engaged in retailing used automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans.

Exclusion(s)

- retailing new automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans (see 441110 New car dealers)
- providing automotive repair services, without retailing motor vehicles (see 8111 Automotive repair and maintenance)

4412 Other motor vehicle dealers

This industry group comprises establishments primarily engaged in retailing new and used vehicles, except automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans. Establishments engaged in the retailing of motor homes, recreational trailers, campers, motorcycles, recreational watercraft, snowmobiles, off-road all-terrain vehicles, utility trailers and aircraft are included.

44121 Recreational vehicle dealers

This industry comprises establishments primarily engaged in retailing new and used recreational vehicles (RVs), such as motor homes, recreational trailers and campers. These establishments also typically retail replacement parts and accessories, and provide repair services.

441210 Recreational vehicle dealers

This Canadian industry comprises establishments primarily engaged in retailing new and used recreational vehicles (RVs), such as motor homes, recreational trailers and campers. These establishments also typically retail replacement parts and accessories, and provide repair services.

Exclusion(s)

- retailing utility trailers (see 441220 Motorcycle, boat and other motor vehicle dealers)
- retailing new and used manufactured (mobile) homes (see 453930 Mobile home dealers)

44122 Motorcycle, boat and other motor vehicle dealers

This industry comprises establishments primarily engaged in retailing new and used motorcycles, watercraft and other vehicles, such as snowmobiles, off-road all-terrain vehicles, utility trailers, and aircraft. These establishments also typically retail replacement parts and accessories, and provide repair services.

441220 Motorcycle, boat and other motor vehicle dealers

This Canadian industry comprises establishments primarily engaged in retailing new and used motorcycles, watercraft and other vehicles, such as snowmobiles, off-road all-terrain vehicles, utility trailers, and aircraft. These establishments also typically retail replacement parts and accessories, and provide repair services.

Illustrative example(s)

- boat dealers, retail
- golf carts, powered, retail
- marine supply dealers, retail
- motor bicycles, retail
- outboard motor dealers, retail

4413 Automotive parts, accessories and tire stores

This industry group comprises establishments primarily engaged in retailing automotive parts and accessories.

44131 Automotive parts and accessories stores

This industry comprises establishments primarily engaged in retailing new, rebuilt and used automotive parts and accessories; both retailing automotive parts and accessories and repairing automobiles; and retailing automotive accessories that generally require installation.

441310 Automotive parts and accessories stores

This Canadian industry comprises establishments primarily engaged in retailing new, rebuilt and used automotive parts and accessories; both retailing automotive parts and accessories and repairing automobiles; and retailing automotive accessories that generally require installation.

Exclusion(s)

- selling used auto parts from a non-retail location, commonly known as automobile recyclers (see 415310 Used motor vehicle parts and accessories merchant wholesalers)
- retailing tire (see 441320 Tire dealers)
- repairing and replacing automotive parts, such as transmissions, mufflers, brake linings and glass (see 81111 Automotive mechanical and electrical repair and maintenance)

44132 Tire dealers

This industry comprises establishments primarily engaged in retailing tires and tubes. These establishments also typically provide complementary services, such as tire mounting and wheel balancing and aligning.

441320 Tire dealers

This Canadian industry comprises establishments primarily engaged in retailing tires and tubes. These establishments also typically provide complementary services, such as tire mounting and wheel balancing and aligning.

442 Furniture and home furnishings stores

This subsector comprises establishments primarily engaged in retailing new furniture and home furnishings. These establishments usually operate from showrooms and many offer interior decorating services in addition to the sale of products.

Exclusion(s)

- retailing used furniture and home furnishings (see 453310 Used merchandise stores)
- retailing furniture and home furnishings by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)

4421 Furniture stores

This industry group comprises establishments primarily engaged in retailing new household and office furniture. These establishments may also retail major appliances, home electronics, home furnishings and floor coverings, and may provide interior decorating services.

44211 Furniture stores

This industry comprises establishments primarily engaged in retailing new household and office furniture. These establishments may also retail major appliances, home electronics, home furnishings and floor coverings, and may provide interior decorating services.

442110 Furniture stores

This Canadian industry comprises establishments primarily engaged in retailing new household and office furniture. These establishments may also retail major appliances, home electronics, home furnishings and floor coverings, and may provide interior decorating services.

Illustrative example(s)

- household furniture and appliances, retail
- mattress stores (including custom made), retail
- office furniture stores
- outdoor furniture, household, retail

Exclusion(s)

- retailing custom furniture made on the premises (see 337 Furniture and related product manufacturing)
- retailing a combination of office supplies, equipment and furniture (see 453210 Office supplies and stationery stores)
- retailing used household furniture (see 453310 Used merchandise stores)

4422 Home furnishings stores

This industry group comprises establishments primarily engaged in retailing home furnishings, such as floor coverings, window treatments, kitchen and tableware, bedding and linens, lamps and shades, bathroom accessories, and print and picture frames.

44221 Floor covering stores

This industry comprises establishments primarily engaged in retailing new floor coverings, such as rugs and carpets, vinyl floor coverings, wood floor coverings, and floor tiles, except ceramic. These establishments also typically provide installation and repair services.

442210 Floor covering stores

This Canadian industry comprises establishments primarily engaged in retailing new floor coverings, such as rugs and carpets, vinyl floor coverings, wood floor coverings, and floor tiles, except ceramic. These establishments also typically provide installation and repair services.

Illustrative example(s)

- asphalt flooring, installation combined with selling
- floor covering stores selling primarily to other businesses but also selling to household consumers
- floor tile and sheets, installation combined with selling
- hardwood flooring, installation combined with selling
- linoleum, installation combined with selling
- resilient floor tiles or sheets (e.g., linoleum, rubber, vinyl), installation combined with selling
- wood flooring, installation combined with selling

Exclusion(s)

- installing floor coverings, but not retailing (see 238330 Flooring contractors, or 238340, Tile and terrazzo contractors)
- retailing ceramic tiles only or hardwood flooring only (see 444190 Other building material dealers)

44229 Other home furnishings stores

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing new home furnishings, such as window treatments, kitchen and tableware, bedding and linens, brooms and brushes, lamps and shades, and prints and picture frames.

Exclusion(s)

- retailing new furniture (see 442110 Furniture stores)
- retailing floor coverings (see 442210 Floor covering stores)
- providing interior decorating services, but not retailing home furnishings (see 541410 Interior design services)

442291 Window treatment stores

This Canadian industry comprises establishments primarily engaged in retailing ready-made and custom draperies, blinds and shades.

Illustrative example(s)

- vertical blinds, retail
- window treatment stores (e.g., curtains, draperies), retail

442292 Print and picture frame stores

This Canadian industry comprises establishments primarily engaged in retailing posters, prints and ready-made frames, and in custom framing, mounting and laminating. These establishments may also retail a limited number of original works of art.

Illustrative example(s)

- custom framing, mounting, and laminating pictures, retail store
- picture frames, retail
- posters and prints, retail

Exclusion(s)

- retailing original and limited edition art works, including Aboriginal art (see 453920 Art dealers)

442298 All other home furnishings stores

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing new home furnishings.

Illustrative example(s)

- bedding (e.g., sheets, blankets, spreads, cushions, pillows), retail
- china and glassware stores, retail
- fireplace stores, retail
- houseware stores, retail
- lamps and lighting fixtures, electric, retail
- linen shops, retail
- pottery stores, retail

443 Electronics and appliance stores

This subsector comprises establishments primarily engaged in retailing household appliances, home audio and video equipment, audio and video recordings, cameras, computers and related goods. These establishments may also retail replacement parts and provide repair services.

Exclusion(s)

- retailing used household appliances, home audio and video equipment, cameras, computers and related goods (see 453310 Used merchandise stores)
- retailing household appliances, home audio and video equipment, cameras, computers and related goods by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)

4431 Electronics and appliance stores

This industry group comprises establishments primarily engaged in retailing household appliances, home audio and video equipment, audio and video recordings, cameras, computers, and related goods. These establishments may also retail replacement parts and provide repair services.

44314 Electronics and appliance stores

This industry comprises establishments primarily engaged in retailing household appliances, home audio and video equipment, audio and video recordings, cameras, computers and related goods. These establishments may also retail replacement parts and provide repair services.

443143 Appliance, television and other electronics stores

This Canadian industry comprises establishments primarily engaged in retailing new household appliances, home audio and video equipment, and other electronic products. These establishments may also retail used electronics and appliances, provide repair services, and retail computers and computer software.

Illustrative example(s)

- garbage disposers, electric, retail
- refrigerators and stoves and related electric and gas appliances, retail
- telephone stores, retail
- television, radio, stereo and appliances stores
- vacuum cleaner stores, retail
- video camera stores, retail
- video recorders, retail

Exclusion(s)

- computer, computer peripheral equipment and software retailing (see 443144 Computer and software stores)
- electronic toy retailing (see 451120 Hobby, toy and game stores)
- retailing used household appliances (see 453310 Used merchandise stores)
- installation of home security without monitoring (see 561621 Security systems services (except locksmiths))
- repairing televisions or other electronic products (see 811210 Electronic and precision equipment repair and maintenance)
- repairing household appliances (see 811412 Appliance repair and maintenance)

443144 Computer and software stores

This Canadian industry comprises establishments primarily engaged in retailing new computers, computer peripherals, pre-packaged software, game software and related products. These establishments may also retail used computer equipment and replacement parts and accessories, and provide repair services.

Illustrative example(s)

- computer equipment and supplies stores, retail
- computer hardware and software, retail
- computer software games stores
- peripheral equipment, computer stores
- personal computers sales and service

Exclusion(s)

- retailing electronic toys, such as television (TV) games and hand-held games (see 451120 Hobby, toy and game stores)
- retailing used computers and software (see 453310 Used merchandise stores)
- repairing computers (see 811210 Electronic and precision equipment repair and maintenance)

443145 Camera and photographic supplies stores

This Canadian industry comprises establishments primarily engaged in retailing new cameras, photographic equipment and photographic supplies. These establishments may also retail used cameras and photographic equipment, and replacement parts and accessories, and provide repair and film developing services.

Illustrative example(s)

- camera shops, photographic, retail
- film and photographic supplies, retail
- photographic camera parts and accessories, retail
- photographic equipment, retail
- photographic film and plates (unexposed), retail

Exclusion(s)

- repairing photographic equipment (see 811210 Electronic and precision equipment repair and maintenance)
- commercially developing film and photographic prints; one-hour film developing (see 81292 Photo finishing services)

443146 Audio and video recordings stores

This Canadian industry comprises establishments primarily engaged in retailing new audio and video recordings in any format or medium.

Illustrative example(s)

- discs, music and video, retail

Exclusion(s)

- retailing computer software (see 443144 Computer and software stores)
- retailing pre-recorded tapes, compact discs and records by mail-order (see 454110 Electronic shopping and mail-order houses)

444 Building material and garden equipment and supplies dealers

This subsector comprises establishments primarily engaged in retailing a specialized or general line of building and home improvement materials, lawn and garden equipment and supplies, outdoor power equipment, and nursery and garden products.

Exclusion(s)

- retailing used building and home improvement materials, and lawn, garden and outdoor power equipment (see 453310 Used merchandise stores)
- retailing building and home improvement materials, and lawn, garden and outdoor power equipment by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)

4441 Building material and supplies dealers

This industry group comprises establishments primarily engaged in retailing building materials, hardware, paint, wallpaper and related supplies.

44411 Home centres

This industry comprises establishments primarily engaged in retailing a general line of home repair and improvement materials and supplies, such as lumber, doors and windows, plumbing goods, electrical goods, floor coverings, tools, houseware, hardware, paint and wallpaper, and lawn and garden equipment and supplies. The merchandise lines are normally arranged in separate sections. These establishments may provide installation and repair services for the merchandise they retail.

444110 Home centres

This Canadian industry comprises establishments primarily engaged in retailing a general line of home repair and improvement materials and supplies, such as lumber, doors and windows, plumbing goods, electrical goods, floor coverings, tools, houseware, hardware, paint and wallpaper, and lawn and garden equipment and supplies. The merchandise lines are normally arranged in separate sections. These establishments may provide installation and repair services for the merchandise they retail.

44412 Paint and wallpaper stores

This industry comprises establishments primarily engaged in retailing paint, wallpaper and related supplies.

444120 Paint and wallpaper stores

This Canadian industry comprises establishments primarily engaged in retailing paint, wallpaper and related supplies.

44413 Hardware stores

This industry comprises establishments, known as hardware stores, primarily engaged in retailing a general line of basic hardware items, such as tools and builders' hardware. These establishments may sell additional product lines, such as paint, houseware and garden supplies, that are not normally arranged in separate departments.

444130 Hardware stores

This Canadian industry comprises establishments, known as hardware stores, primarily engaged in retailing a general line of basic hardware items, such as tools and builders' hardware. These establishments may sell additional product lines, such as paint, houseware and garden supplies, that are not normally arranged in separate departments.

44419 Other building material dealers

This industry comprises establishments primarily engaged in retailing specialized lines of building materials. These establishments may provide installation services in addition to retailing.

444190 Other building material dealers

This Canadian industry comprises establishments primarily engaged in retailing specialized lines of building materials. These establishments may provide installation services in addition to retailing.

Illustrative example(s)

- brick and tile dealers, retail

- cabinets, kitchen (to be installed), retail
- electrical supplies, retail
- fencing dealers, retail
- glass stores, retail
- lumber and planing mill product dealers, retail
- plumbing supplies, retail
- prefabricated house and building dealers, retail
- retailers of ceramic floor and wall tiles
- roofing material dealers, retail

Exclusion(s)

- retailing a general line of home repair and improvement materials and supplies (see 444110 Home centres)
- retailing paint and wallpaper (see 444120 Paint and wallpaper stores)
- retailing a general line of hardware items (see 444130 Hardware stores)

4442 Lawn and garden equipment and supplies stores

This industry group comprises establishments primarily engaged in retailing lawn and garden equipment and supplies.

44421 Outdoor power equipment stores

This industry comprises establishments primarily engaged in retailing outdoor power equipment. These establishments also retail replacement parts and may provide repair services.

444210 Outdoor power equipment stores

This Canadian industry comprises establishments primarily engaged in retailing outdoor power equipment. These establishments also retail replacement parts and may provide repair services.

Illustrative example(s)

- generators, electric, portable, retail
- outdoor power equipment (e.g., garden and lawn tractors, snowblowers, lawn mowers, blowers, hedge trimmers), retail

Exclusion(s)

- repairing outdoor power equipment (see 811411 Home and garden equipment repair and maintenance)

44422 Nursery stores and garden centres

This industry comprises establishments primarily engaged in retailing nursery and garden products, such as trees, shrubs, plants, seeds, bulbs and sod, that are predominantly grown elsewhere. These establishments may provide landscaping services.

444220 Nursery stores and garden centres

This Canadian industry comprises establishments primarily engaged in retailing nursery and garden products, such as trees, shrubs, plants, seeds, bulbs and sod, that are predominantly grown elsewhere. These establishments may provide landscaping services.

Illustrative example(s)

- bedding plants, retail
- garden centre, retail, flowers and plants
- lawn and garden ornaments and supplies, retail
- nursery stock, seeds and bulbs, retail

-
- sod, retail

Exclusion(s)

- growing and retailing nursery stock (see 11142 Nursery and floriculture production)
- wholesaling new or used farm, lawn and garden machinery, equipment and parts (see 417110 Farm, lawn and garden machinery and equipment merchant wholesalers)
- providing landscaping services (see 561730 Landscaping services)

445 Food and beverage stores

This subsector comprises establishments primarily engaged in retailing a general or specialized line of food or beverage products.

Exclusion(s)

- retailing a general or specialized line of food or beverage products by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)

4451 Grocery stores

This industry group comprises establishments primarily engaged in retailing a general line of food products.

44511 Supermarkets and other grocery (except convenience) stores

This industry comprises establishments, known as supermarkets and grocery stores, primarily engaged in retailing a general line of food, such as canned, dry and frozen foods; fresh fruits and vegetables; fresh and prepared meats, fish, poultry, dairy products, baked products and snack foods. These establishments also typically retail a range of non-food household products, such as household paper products, toiletries and non-prescription drugs.

445110 Supermarkets and other grocery (except convenience) stores

This Canadian industry comprises establishments, known as supermarkets and grocery stores, primarily engaged in retailing a general line of food, such as canned, dry and frozen foods; fresh fruits and vegetables; fresh and prepared meats, fish, poultry, dairy products, baked products and snack foods. These establishments also typically retail a range of non-food household products, such as household paper products, toiletries and non-prescription drugs.

Exclusion(s)

- retailing a limited line of food and convenience items (see 445120 Convenience stores)
- retailing prescription drugs in a supermarket, on a concession basis (see 446110 Pharmacies and drug stores)
- retailing a general line of food products as well as a general line of non-food products (see 452910 Warehouse clubs)

44512 Convenience stores

This industry comprises establishments, known as convenience stores, primarily engaged in retailing a limited line of convenience items that generally includes milk, bread, soft drinks, snacks, tobacco products, newspapers and magazines. These establishments may retail a limited line of canned goods, dairy products, household paper and cleaning products, as well as alcoholic beverages, and provide related services, such as lottery ticket sales and video rental.

445120 Convenience stores

This Canadian industry comprises establishments, known as convenience stores, primarily engaged in retailing a limited line of convenience items that generally includes milk, bread, soft drinks, snacks, tobacco products, newspapers and magazines. These establishments may retail a limited line of canned goods, dairy products, household paper and cleaning products, as well as alcoholic beverages, and provide related services, such as lottery ticket sales and video rental.

Exclusion(s)

- convenience stores that sell gasoline (see 447110 Gasoline stations with convenience stores)

4452 Specialty food stores

This industry group comprises establishments primarily engaged in retailing specialized lines of food products.

44521 Meat markets

This industry comprises establishments primarily engaged in retailing fresh, frozen, or cured meats and poultry. Delicatessens primarily engaged in retailing fresh meat are included.

445210 Meat markets

This Canadian industry comprises establishments primarily engaged in retailing fresh, frozen, or cured meats and poultry. Delicatessens primarily engaged in retailing fresh meat are included.

Illustrative example(s)

- butcher shops or meat markets, retail
- freezer provisioners (meat only), retail store
- poultry and egg dealers, retail

44522 Fish and seafood markets

This industry comprises establishments primarily engaged in retailing fresh, frozen, or cured fish and seafood products.

445220 Fish and seafood markets

This Canadian industry comprises establishments primarily engaged in retailing fresh, frozen, or cured fish and seafood products.

44523 Fruit and vegetable markets

This industry comprises establishments primarily engaged in retailing fresh fruits and vegetables.

445230 Fruit and vegetable markets

This Canadian industry comprises establishments primarily engaged in retailing fresh fruits and vegetables.

Exclusion(s)

- growing crops and selling them at roadside stands is classified by the type of crop grown and sold (see 111 Crop production)

44529 Other specialty food stores

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing specialty foods. Dairy product stores, baked goods stores, and candy, nut and confectionery stores are included.

Exclusion(s)

- retailing candy and confectionery products made on premises, not for immediate consumption (see 3113 Sugar and confectionery product manufacturing)
- retailing goods baked on the premises, not for immediate consumption (see 311811 Retail bakeries)
- retailing baked goods for immediate consumption (e.g., donut and bagel shops) (see 722512 Limited-service eating places)

445291 Baked goods stores

This Canadian industry comprises establishments primarily engaged in retailing baked goods not baked on the premises, and not for immediate consumption.

Illustrative example(s)

- baked goods stores or stands (e.g., bagel, cake, pastry, cookie, bread, pretzel), without baking on the premises, retail
- bakeries without baking on the premises, retail

Exclusion(s)

- retailing goods baked on premises, not for immediate consumption (see 311811 Retail bakeries)
- retailing baked goods for immediate consumption whether or not baked on the premises (see 722512 Limited-service eating places)

445292 Confectionery and nut stores

This Canadian industry comprises establishments primarily engaged in retailing candy and other confections, nuts and popcorn.

Exclusion(s)

- retailing confectionery goods and nuts made on premises, not for immediate consumption (see 3113 Sugar and confectionery product manufacturing)

445299 All other specialty food stores

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing specialty foods.

Illustrative example(s)

- beverages, soft drink, retail
- cheese stores, retail
- coffee stores, retail
- dietary foods, retail
- honey, retail
- ice cream (i.e., packaged) stores, retail
- milk and other dairy products specialty stores
- spice and herb stores, retail

Exclusion(s)

- preparing and serving snack items for immediate consumption (see 722512 Limited-service eating places)

4453 Beer, wine and liquor stores

This industry group comprises establishments primarily engaged in retailing packaged alcoholic beverages, such as beer, wine and liquor.

44531 Beer, wine and liquor stores

This industry comprises establishments primarily engaged in retailing packaged alcoholic beverages, such as beer, wine and liquor.

445310 Beer, wine and liquor stores

This Canadian industry comprises establishments primarily engaged in retailing packaged alcoholic beverages, such as beer, wine and liquor.

Exclusion(s)

- retailing convenience items as well as alcoholic beverages (see 445120 Convenience stores)
- retailing beer and wine-making supplies (see 453992 Beer and wine-making supplies stores)
- providing prepared drinks for immediate consumption on the premises (see 722410 Drinking places (alcoholic beverages))

446 Health and personal care stores

This subsector comprises establishments primarily engaged in retailing health and personal care products. Drug stores and pharmacies, cosmetics, beauty supplies and perfume stores, optical goods stores, food (health) supplement stores and health appliance stores are included.

Exclusion(s)

- retailing health and personal care products by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)

4461 Health and personal care stores

This industry group comprises establishments primarily engaged in retailing health and personal care products. Drug stores and pharmacies, cosmetics, beauty supplies and perfume stores, optical goods stores, food (health) supplement stores and health appliance stores are included.

44611 Pharmacies and drug stores

This industry comprises establishments, known as pharmacies and drug stores, primarily engaged in retailing prescription or non-prescription drugs and medicines. These establishments also typically retail snacks, cosmetics, personal hygiene products, greeting cards and stationery, and health aids, and may also retail confectionery, tobacco products, novelties and giftware, and cameras and photographic supplies.

446110 Pharmacies and drug stores

This Canadian industry comprises establishments, known as pharmacies and drug stores, primarily engaged in retailing prescription or non-prescription drugs and medicines. These establishments also typically retail snacks, cosmetics, personal hygiene products, greeting cards and stationery, and health aids, and may also retail confectionery, tobacco products, novelties and giftware, and cameras and photographic supplies.

Illustrative example(s)

- patent and proprietary medicines, retail
- pharmacies and drug stores (i.e., apothecary, dispensary), retail

Exclusion(s)

- retailing food supplement products, such as vitamins, nutrition supplements and body enhancing supplements (see 446191 Food (health) supplement stores)

44612 Cosmetics, beauty supplies and perfume stores

This industry comprises establishments primarily engaged in retailing cosmetics, perfumes, toiletries and personal grooming products.

446120 Cosmetics, beauty supplies and perfume stores

This Canadian industry comprises establishments primarily engaged in retailing cosmetics, perfumes, toiletries and personal grooming products.

44613 Optical goods stores

This industry comprises establishments primarily engaged in retailing and fitting prescription eyeglasses and contact lenses. These establishments may or may not grind lenses to order on the premises. Establishments primarily engaged in retailing non-prescription sunglasses are also included.

446130 Optical goods stores

This Canadian industry comprises establishments primarily engaged in retailing and fitting prescription eyeglasses and contact lenses. These establishments may or may not grind lenses to order on the premises. Establishments primarily engaged in retailing non-prescription sunglasses are also included.

Illustrative example(s)

- opticians, retail
- prescription eyeglasses and contact lenses made on premises, retail (including lens grinding on the premises)

Exclusion(s)

- lens grinding without retailing (see 339110 Medical equipment and supplies manufacturing)
- operating a private or group practice of optometry (see 621320 Offices of optometrists)

44619 Other health and personal care stores

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing health and personal care items, such as vitamins, nutrition supplements, hearing aids, and medical equipment and supplies.

446191 Food (health) supplement stores

This Canadian industry comprises establishments primarily engaged in retailing food supplement products, such as vitamins, nutrition supplements and body enhancing supplements. These establishments may also retail a limited line of health food products.

Exclusion(s)

- retailing organic foods, such as fruits and vegetables, dairy products, and cereals and grains (see 445 Food and beverage stores)
- retailing prescription and non-prescription drugs (see 446110 Pharmacies and drug stores)

446199 All other health and personal care stores

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing specialized lines of health and personal care merchandise. These establishments may provide fitting services in addition to retailing.

Illustrative example(s)

- health appliance stores
- hearing aids, retail
- orthopaedic aids, retail
- oxygen tent sales and medical gas supplying, retail store

Exclusion(s)

- retailing prescription or non-prescription drugs and medicines (see 446110 Pharmacies and drug stores)
- retailing food supplement products (see 446191 Food (health) supplement stores)

447 Gasoline stations

This subsector comprises establishments primarily engaged in retailing motor fuels, whether or not the gasoline station is operated in conjunction with a convenience store, repair garage, restaurant or other type of operation. Establishments that operate gasoline stations on behalf of their owners and receive a commission on the sale of fuels are also included.

4471 Gasoline stations

This industry group comprises establishments primarily engaged in retailing motor fuels, whether or not the gasoline station is operated in conjunction with a convenience store, repair garage, restaurant or other type of operation. Establishments that operate gasoline stations on behalf of their owners and receive a commission on the sale of fuels are also included.

44711 Gasoline stations with convenience stores

This industry comprises establishments primarily engaged in retailing automotive fuels combined with the retail sale of a limited line of merchandise, such as milk, bread, soft drinks and snacks in a convenience store setting. Establishments that operate such establishments on behalf of their owners are also included.

447110 Gasoline stations with convenience stores

This Canadian industry comprises establishments primarily engaged in retailing automotive fuels combined with the retail sale of a limited line of merchandise, such as milk, bread, soft drinks and snacks in a convenience store setting. Establishments that operate such establishments on behalf of their owners are also included.

44719 Other gasoline stations

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing gasoline, diesel fuel and automotive oils, whether or not the gasoline station is operated in conjunction with a repair garage, restaurant or other type of operation. Establishments that operate such establishments on behalf of their owners are also included.

447190 Other gasoline stations

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing gasoline, diesel fuel and automotive oils, whether or not the gasoline station is operated in conjunction with a repair garage, restaurant or other type of operation. Establishments that operate such establishments on behalf of their owners are also included.

Illustrative example(s)

- gasoline station operated in conjunction with a repair garage, or a restaurant
- marine service stations, retail
- self-serve gasoline stations
- service station (gasoline, lubricating oils and greases), retail
- truck stops

Exclusion(s)

- operating gasoline stations combined with convenience stores (see 447110 Gasoline stations with convenience stores)

448 Clothing and clothing accessories stores

This subsector comprises establishments primarily engaged in retailing clothing and clothing accessories.

Exclusion(s)

- retailing used clothing and clothing accessories (see 453310 Used merchandise stores)
- retailing clothing and clothing accessories by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)

4481 Clothing stores

This industry group comprises establishments primarily engaged in retailing new, ready-to-wear clothing.

44811 Men's clothing stores

This industry comprises establishments primarily engaged in retailing a general line of new, men's and boys', ready-to-wear clothing. These establishments may also provide alterations on the garments they sell.

448110 Men's clothing stores

This Canadian industry comprises establishments primarily engaged in retailing a general line of new, men's and boys', ready-to-wear clothing. These establishments may also provide alterations on the garments they sell.

Exclusion(s)

- retailing men's custom clothing made on the premises (see 3152 Cut and sew clothing manufacturing)
- retailing ready-to-wear clothing for both genders and all age groups (see 448140 Family clothing stores)
- retailing men's and boys' clothing accessories (see 448150 Clothing accessories stores)
- retailing a specialized line of apparel, such as raincoats, leather coats, fur apparel and swimwear (see 44819 Other clothing stores)

44812 Women's clothing stores

This industry comprises establishments primarily engaged in retailing a general line of new, women's, ready-to-wear clothing, including maternity wear.

448120 Women's clothing stores

This Canadian industry comprises establishments primarily engaged in retailing a general line of new, women's, ready-to-wear clothing, including maternity wear.

Exclusion(s)

- retailing women's custom clothing made on the premises (see 3152 Cut and sew clothing manufacturing)
- retailing ready-to-wear clothing for both genders and all age groups (see 448140 Family clothing stores)
- retailing women's clothing accessories (see 448150 Clothing accessories stores)

-
- retailing a specialized line of clothing, such as bridal gowns, raincoats, leather apparel, fur clothing and swimwear (see 44819 Other clothing stores)

44813 Children's and infants' clothing stores

This industry comprises establishments primarily engaged in retailing a general line of new, children's and infants', ready-to-wear clothing.

448130 Children's and infants' clothing stores

This Canadian industry comprises establishments primarily engaged in retailing a general line of new, children's and infants', ready-to-wear clothing.

Exclusion(s)

- retailing ready-to-wear clothing for both genders and all age groups (see 448140 Family clothing stores)
- retailing children's and infants', clothing accessories (see 448150 Clothing accessories stores)

44814 Family clothing stores

This industry comprises establishments primarily engaged in retailing a general line of new, ready-to-wear clothing for men, women and children, without specializing in sales for an individual gender or age group.

448140 Family clothing stores

This Canadian industry comprises establishments primarily engaged in retailing a general line of new, ready-to-wear clothing for men, women and children, without specializing in sales for an individual gender or age group.

Illustrative example(s)

- family clothing stores, retail
- jeans stores, retail
- unisex clothing stores, retail

Exclusion(s)

- retailing new, men's and boys', ready-to-wear clothing (see 448110 Men's clothing stores)
- retailing new, women's, ready-to-wear clothing (see 448120 Women's clothing stores)
- retailing children's and infants', ready-to-wear clothing (see 448130 Children's and infants' clothing stores)
- retailing specialized clothing, such as raincoats, bridal gowns, leather apparel, fur clothing and swimwear (see 44819 Other clothing stores)

44815 Clothing accessories stores

This industry comprises establishments primarily engaged in retailing a single or general line of new clothing accessories.

448150 Clothing accessories stores

This Canadian industry comprises establishments primarily engaged in retailing a single or general line of new clothing accessories.

Illustrative example(s)

- accessories in leather or other material (e.g., body belts, purses, bags, wallets, billfolds), retail
- hosiery stores, retail
- tie shops, retail
- umbrella stores, retail

44819 Other clothing stores

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing specialized lines of new clothing.

448191 Fur stores

This Canadian industry comprises establishments primarily engaged in retailing ready-to-wear or custom-made fur apparel.

448199 All other clothing stores

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing specialized lines of new clothing.

Illustrative example(s)

- athletic clothing (except uniforms), retail
- bridal shops (except custom dressmakers), retail
- dress shops, retail
- foundation garments, retail
- leather (including suede) clothing stores
- lingerie stores, retail
- swimwear stores, retail
- uniforms and work clothing, retail

Exclusion(s)

- retailing custom clothing and accessories made on the premises (see 315 Clothing manufacturing)
- retailing maternity wear (see 448120 Women's clothing stores)
- retailing ready-to-wear clothing for both genders and all age groups (see 448140 Family clothing stores)
- retailing athletic uniforms (see 45111 Sporting goods stores)

4482 Shoe stores

This industry group comprises establishments primarily engaged in retailing all types of new footwear. These establishments may also retail shoe-care products.

44821 Shoe stores

This industry comprises establishments primarily engaged in retailing all types of new footwear. These establishments may also retail shoe-care products.

448210 Shoe stores

This Canadian industry comprises establishments primarily engaged in retailing all types of new footwear. These establishments may also retail shoe-care products.

4483 Jewellery, luggage and leather goods stores

This industry group comprises establishments primarily engaged in retailing jewellery, luggage and leather goods, and clothing accessories, such as hats, gloves, handbags, ties and belts.

44831 Jewellery stores

This industry comprises establishments primarily engaged in retailing jewellery, sterling and plated silverware, and watches and clocks. These establishments may provide services such as cutting and mounting stones and jewellery repair.

448310 Jewellery stores

This Canadian industry comprises establishments primarily engaged in retailing jewellery, sterling and plated silverware, and watches and clocks. These establishments may provide services such as cutting and mounting stones and jewellery repair.

Exclusion(s)

- retailing costume jewellery (see 448150 Clothing accessories stores)

44832 Luggage and leather goods stores

This industry comprises establishments primarily engaged in retailing luggage, briefcases, trunks and related products, and establishments engaged in retailing a line of leather items.

448320 Luggage and leather goods stores

This Canadian industry comprises establishments primarily engaged in retailing luggage, briefcases, trunks and related products, and establishments engaged in retailing a line of leather items.

Illustrative example(s)

- luggage and leather goods stores (e.g., attaché cases, travelling cases, suitcases, storage or travel trunks), retail

Exclusion(s)

- retailing a single or general line of leather and non-leather clothing accessories (see 448150 Clothing accessories stores)
- retailing leather coats and other leather clothing articles (see 448199 All other clothing stores)

451 Sporting goods, hobby, book and music stores

This subsector comprises establishments primarily engaged in retailing sporting goods, games and toys, sewing supplies, fabrics, patterns, yarns and other needlework accessories, musical instruments, and books and other reading materials.

Exclusion(s)

- retailing new audio and video recordings (see 443146 Audio and video recordings stores)
- retailing used sporting goods, hobby goods, books, musical instruments, and audio and video recordings (see 453310 Used merchandise stores)
- retailing sporting goods, hobby goods, books, musical instruments, and audio and video recordings by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)

4511 Sporting goods, hobby and musical instrument stores

This industry group comprises establishments primarily engaged in retailing new sporting goods, games and toys, and musical instruments.

45111 Sporting goods stores

This industry comprises establishments primarily engaged in retailing new sporting goods. These establishments may also retail used sporting goods, and provide repair services.

Exclusion(s)

- retailing camper and camping trailer (see 441210 Recreational vehicle dealers)
- retailing snowmobile, motorized bicycle and motorized golf cart (see 441220 Motorcycle, boat and other motor vehicle dealers)
- retailing athletic shoes (see 448210 Shoe stores)
- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)

451111 Golf equipment and supplies specialty stores

This Canadian industry comprises establishments primarily engaged in retailing new golf equipment and supplies. These establishments may also retail used golf equipment and supplies, and provide repair services.

Exclusion(s)

- retailing snowmobile, motorized bicycle and motorized golf cart (see 441220 Motorcycle, boat and other motor vehicle dealers)
- retailing athletic shoe (see 448210 Shoe stores)
- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)

451112 Ski equipment and supplies specialty stores

This Canadian industry comprises establishments primarily engaged in retailing new ski equipment and supplies. These establishments may also retail used ski equipment and supplies, and provide repair services.

Exclusion(s)

- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)

451113 Cycling equipment and supplies specialty stores

This Canadian industry comprises establishments primarily engaged in retailing new cycling equipment and supplies. These establishments may also retail used cycling equipment and supplies, and provide repair services.

Illustrative example(s)

- bicycle and bicycle parts dealers (except motorized), retail

Exclusion(s)

- retailing snowmobile, motorized bicycle and motorized golf cart (see 441220 Motorcycle, boat and other motor vehicle dealers)
- retailing athletic shoes (see 448210 Shoe stores)
- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)

451119 All other sporting goods stores

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing new sporting goods. These establishments may retail used sporting goods, and also provide repair services.

Illustrative example(s)

- backpacking, hiking and mountaineering equipment, retail
- bait and tackle shops, retail
- bowling equipment and supplies, retail
- camping equipment (except tent trailers), retail
- firearms and ammunition, retail
- gymnasium equipment, retail
- hunting equipment, retail
- playground equipment, retail
- pool and billiard table stores, retail
- skin diving and scuba equipment, retail

Exclusion(s)

- retailing camper and camping trailer (see 441210 Recreational vehicle dealers)
- retailing snowmobile, motorized bicycle and motorized golf cart (see 441220 Motorcycle, boat and other motor vehicle dealers)
- retailing athletic shoes (see 448210 Shoe stores)
- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)

45112 Hobby, toy and game stores

This industry comprises establishments primarily engaged in retailing new toys, games, and hobby and craft supplies.

451120 Hobby, toy and game stores

This Canadian industry comprises establishments primarily engaged in retailing new toys, games, and hobby and craft supplies.

Illustrative example(s)

- ceramics supplies, retail
- craft kits and supplies, retail
- hobby kits, model, retail
- scrapbooking supplies, retail
- toy and game stores, retail

Exclusion(s)

- retailing software, including game software (see 443144 Computer and software stores)
- retailing artists' supplies or collectors' items, such as coins, stamps, autographs and cards (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))

45113 Sewing, needlework and piece goods stores

This industry comprises establishments primarily engaged in retailing new sewing supplies, fabrics, patterns, yarns and other needlework accessories. These stores may also retail sewing machines.

451130 Sewing, needlework and piece goods stores

This Canadian industry comprises establishments primarily engaged in retailing new sewing supplies, fabrics, patterns, yarns and other needlework accessories. These stores may also retail sewing machines.

Illustrative example(s)

- knitting yarn and accessories, retail
- needlework stores, retail
- notions, sewing thread and needles, retail

-
- piece goods (e.g., textile, cotton, linen, woollen), retail
 - remnant stores, retail
 - sewing supplies, retail
 - upholstery fabric, retail
 - yard goods (textile fabric), retail

Exclusion(s)

- retailing sewing machine (see 443143 Appliance, television and other electronics stores)

45114 Musical instrument and supplies stores

This industry comprises establishments primarily engaged in retailing new musical instruments, sheet music and related supplies. These establishments may also rent and repair musical instruments.

451140 Musical instrument and supplies stores

This Canadian industry comprises establishments primarily engaged in retailing new musical instruments, sheet music and related supplies. These establishments may also rent and repair musical instruments.

Illustrative example(s)

- musical instruments and supplies (e.g., drums, guitars, organs, pianos, sheet music, amplifying equipment), retail

Exclusion(s)

- retailing musical recordings (see 443146 Audio and video recordings stores)
- renting musical instruments (see 532290 Other consumer goods rental)
- repairing musical instruments (see 811490 Other personal and household goods repair and maintenance)

4513 Book stores and news dealers

This industry group comprises establishments primarily engaged in retailing new books, newspapers, magazines and other periodicals.

45131 Book stores and news dealers

This industry comprises establishments primarily engaged in retailing new books, newspapers, magazines and other periodicals.

451310 Book stores and news dealers

This Canadian industry comprises establishments primarily engaged in retailing new books, newspapers, magazines and other periodicals.

Exclusion(s)

- selling newspapers, magazines, and other periodicals via electronic shopping, mail-order or direct sale (see 454 Non-store retailers)
- delivering newspapers to homes (see 454390 Other direct selling establishments)

452 General merchandise stores

This subsector comprises establishments primarily engaged in retailing a general line of merchandise that may, or may not, include a general line of grocery items.

Exclusion(s)

- retailing a general line of building and home improvement materials (see 444110 Home centres)

-
- retailing a general line of grocery items (see 445110 Supermarkets and other grocery (except convenience) stores)
 - retailing a general line of used goods (see 453310 Used merchandise stores)
 - retailing a general line of goods by means of electronic shopping, mail-order, or direct sale (see 454 Non-store retailers)

4521 Department stores

This industry group comprises establishments primarily engaged in retailing a wide range of products, with each merchandise line constituting a separate department within the store. Selected departments may be operated by separate establishments, on a concession basis.

45211 Department stores

This industry comprises establishments primarily engaged in retailing a wide range of products, with each merchandise line constituting a separate department within the store. Selected departments may be operated by separate establishments, on a concession basis.

452110 Department stores

This Canadian industry comprises establishments primarily engaged in retailing a wide range of products, with each merchandise line constituting a separate department within the store. Selected departments may be operated by separate establishments, on a concession basis.

Exclusion(s)

- warehouse-style stores engaged in retailing a general line of grocery items in combination with a general line of non-grocery items (see 452910 Warehouse clubs)

4529 Other general merchandise stores

This industry group comprises establishments, not classified to any other industry group, primarily engaged in retailing goods in general merchandise stores.

45291 Warehouse clubs

This industry comprises establishments primarily engaged in retailing a general line of grocery items typically by multi-unit cases and/or in large formats, in combination with a general line of non-grocery items; and typically charging a membership fee.

452910 Warehouse clubs

This Canadian industry comprises establishments primarily engaged in retailing a general line of grocery items typically by multi-unit cases and/or in large formats, in combination with a general line of non-grocery items; and typically charging a membership fee.

Illustrative example(s)

- warehouse club or store (food and general merchandise), retail

Exclusion(s)

- retailing a general line of grocery items (see 445110 Supermarkets and other grocery (except convenience) stores)
- retailing a general line of merchandise in department stores (see 452110 Department stores)

45299 All other general merchandise stores

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing a general line of new merchandise. Establishments known as home and auto supplies stores, catalogue showrooms, agricultural co-op stores, variety stores and country general stores are included.

Exclusion(s)

- retailing automotive parts (see 441310 Automotive parts and accessories stores)
- retailing merchandise in catalogue showrooms, without stock (see 454110 Electronic shopping and mail-order houses)

452991 Home and auto supplies stores

This Canadian industry comprises establishments primarily engaged in retailing a general line of auto supplies, such as tires, batteries, parts and accessories, along with a general line of home supplies, such as hardware, houseware, small appliances, sporting goods, and lawn and garden equipment and supplies.

452999 All other miscellaneous general merchandise stores

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing a general line of new merchandise.

Illustrative example(s)

- agricultural co-op stores
- catalogue sales showrooms , retail
- general store (except primarily food)
- variety and dollar stores, retail

Exclusion(s)

- retailing merchandise in catalogue showrooms, without stock (see 454110 Electronic shopping and mail-order houses)

453 Miscellaneous store retailers

This subsector comprises establishments primarily engaged in retailing a specialized line of merchandise in other types of specialty stores. Florists, office supplies stores, stationery stores, gift, novelty and souvenir stores, used merchandise stores, pet and pet supplies stores, art dealers and manufactured (mobile) home dealers are included.

4531 Florists

This industry group comprises establishments primarily engaged in retailing cut flowers, floral arrangements, and potted plants grown elsewhere. These establishments typically prepare the arrangements they sell.

45311 Florists

This industry comprises establishments primarily engaged in retailing cut flowers, floral arrangements, and potted plants grown elsewhere. These establishments typically prepare the arrangements they sell.

453110 Florists

This Canadian industry comprises establishments primarily engaged in retailing cut flowers, floral arrangements, and potted plants grown elsewhere. These establishments typically prepare the arrangements they sell.

Exclusion(s)

- retailing flowers or nursery stock grown on the premises (see 11142 Nursery and floriculture production)

-
- retailing trees, shrubs, plants, seeds, bulbs and sod grown elsewhere (see 444220 Nursery stores and garden centres)

4532 Office supplies, stationery and gift stores

This industry group comprises establishments primarily engaged in retailing new office supplies, stationery and gifts.

45321 Office supplies and stationery stores

This industry comprises establishments primarily engaged in retailing office supplies or a combination of office supplies, equipment and furniture. Establishments primarily engaged in retailing stationery and school supplies are also included.

453210 Office supplies and stationery stores

This Canadian industry comprises establishments primarily engaged in retailing office supplies or a combination of office supplies, equipment and furniture. Establishments primarily engaged in retailing stationery and school supplies are also included.

Exclusion(s)

- retailing office furniture (see 442110 Furniture stores)
- retailing computers (see 443144 Computer and software stores)
- retailing greeting cards (see 453220 Gift, novelty and souvenir stores)

45322 Gift, novelty and souvenir stores

This industry comprises establishments primarily engaged in retailing new gifts, novelty merchandise, souvenirs, greeting cards, seasonal and holiday decorations, and curios. These establishments may also retail stationery.

453220 Gift, novelty and souvenir stores

This Canadian industry comprises establishments primarily engaged in retailing new gifts, novelty merchandise, souvenirs, greeting cards, seasonal and holiday decorations, and curios. These establishments may also retail stationery.

Illustrative example(s)

- carvings and artwork, retail
- gift shops, retail
- gifts, novelties and souvenirs, retail
- greeting card shops, retail
- handicraft (e.g., ceramics, macramé), retail
- joke shops
- novelty merchandise, retail

Exclusion(s)

- retailing stationery (see 453210 Office supplies and stationery stores)

4533 Used merchandise stores

This industry group comprises establishments primarily engaged in retailing used merchandise. Establishments primarily engaged in retailing antiques are also included.

45331 Used merchandise stores

This industry comprises establishments primarily engaged in retailing used merchandise. Establishments primarily engaged in retailing antiques are also included.

453310 Used merchandise stores

This Canadian industry comprises establishments primarily engaged in retailing used merchandise. Establishments primarily engaged in retailing antiques are also included.

Illustrative example(s)

- antiques, retail
- appliances, used, retail
- book stores, second-hand, retail
- clothing stores, second-hand, retail
- furniture stores, second-hand, retail
- glassware and china, used, retail
- phonograph and phonograph record stores, second-hand, retail
- rare book stores
- second-hand merchandise, retail

Exclusion(s)

- retailing used automobile (see 441120 Used car dealers)
- retailing used recreational vehicles (RVs) (see 441210 Recreational vehicle dealers)
- retailing used motorcycles and boats (see 441220 Motorcycle, boat and other motor vehicle dealers)
- retailing used tires (see 441320 Tire dealers)
- retailing used mobile homes (see 453930 Mobile home dealers)
- retailing a general line of used merchandise on an auction basis (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- operating pawnshops (see 522299 All other non-depository credit intermediation)

4539 Other miscellaneous store retailers

This industry group comprises establishments, not classified to any other industry group, primarily engaged in retailing new merchandise in other types of specialty stores.

45391 Pet and pet supplies stores

This industry comprises establishments primarily engaged in retailing pets, pet food and pet supplies. These establishments may also provide pet grooming services.

453910 Pet and pet supplies stores

This Canadian industry comprises establishments primarily engaged in retailing pets, pet food and pet supplies. These establishments may also provide pet grooming services.

Illustrative example(s)

- pet supplies (e.g., aquarium, cage, food, tank), retail
- pets (e.g., dog, cat, bird, fish), retail

Exclusion(s)

- providing veterinary services (see 541940 Veterinary services)
- providing pet care services, such as grooming and boarding (see 812910 Pet care (except veterinary) services)

45392 Art dealers

This industry comprises establishments primarily engaged in retailing original and limited edition art works. Establishments primarily engaged in the exhibition of Aboriginal art for retail sale are also included.

453920 Art dealers

This Canadian industry comprises establishments primarily engaged in retailing original and limited edition art works. Establishments primarily engaged in the exhibition of Aboriginal art for retail sale are also included.

Illustrative example(s)

- art work (e.g., original and prints paintings, pictures, art objects), retail

Exclusion(s)

- retailing art reproductions (see 442292 Print and picture frame stores)
- operating non-commercial art galleries (see 712111 Non-commercial art museums and galleries)

45393 Mobile home dealers

This industry comprises establishments primarily engaged in retailing new and used mobile homes, parts and equipment. These establishments may provide installation services in addition to retailing the homes.

453930 Mobile home dealers

This Canadian industry comprises establishments primarily engaged in retailing new and used mobile homes, parts and equipment. These establishments may provide installation services in addition to retailing the homes.

Illustrative example(s)

- house trailer and mobile home dealers, retail

Exclusion(s)

- retailing motor home, camper and travel trailer (see 441210 Recreational vehicle dealers)
- retailing prefabricated buildings and kits (see 444190 Other building material dealers)

45399 All other miscellaneous store retailers

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing specialized lines of merchandise, such as tobacco and tobacco products; artists' supplies; collectors' items, such as coins, stamps, autographs and cards; beer and wine making supplies; swimming pool supplies and accessories; religious goods; and monuments and tombstones. Establishments primarily engaged in retailing a general line of new and used merchandise on an auction basis are also included.

Exclusion(s)

- auctioning new and used merchandise on a fee basis (see 561990 All other support services)

453992 Beer and wine-making supplies stores

This Canadian industry comprises establishments primarily engaged in retailing beer and wine-making supplies and equipment. These establishments may also provide access to on-premise beer and wine-making equipment.

453999 All other miscellaneous store retailers (except beer and wine-making supplies stores)

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing specialized lines of merchandise. Establishments primarily engaged in retailing a general line of new and used merchandise on an auction basis are also included.

Illustrative example(s)

- artists' supplies, retail
- auctioneering, with own facilities, open to the general public, retail
- cigar, tobacco and cigarette stores and stands, retail
- home security equipment, retail
- hot tubs, whirlpools and sauna, retail
- numismatic supplies, retail
- party supplies store, retail
- philatelic supplies, retail
- swimming pools, retail
- tombstones, retail

Exclusion(s)

- new and used merchandise auctioning on a fee basis (see 561990 All other support services)

454 Non-store retailers

This subsector comprises establishments primarily engaged in retailing merchandise by non-store retail methods. The establishments of this subsector employ methods, such as broadcasting infomercials, broadcasting and publishing direct-response advertising, publishing traditional and electronic catalogues, door-to-door solicitation, in-home demonstration, temporary displaying of merchandise (temporary stands or stalls), distribution by vending machines, and using the Internet to reach their customers and market their merchandise. Establishments primarily engaged in the direct sale (i.e. non-store) of products such as home heating fuels and in newspaper delivery are also included.

4541 Electronic shopping and mail-order houses

This industry group comprises establishments primarily engaged in retailing all types of merchandise using the electronic and print media to induce direct response by the customer. These establishments can employ methods, such as broadcasting infomercials, broadcasting and publishing direct-response advertising and publishing traditional or electronic catalogues, to display their merchandise and reach their customers. They can also provide websites facilitating consumer-to-consumer or business-to-consumer trade in new and used goods, on an auction basis, using the Internet.

Transactions between these retailers and their customers typically require the use of information technology (telephone or computer network) and the delivery of merchandise is typically done by mail or courier. Establishments primarily engaged in retailing from catalogue showrooms, without stock, are included.

45411 Electronic shopping and mail-order houses

This industry comprises establishments primarily engaged in retailing all types of merchandise using the electronic and print media to induce direct response by the customer. These establishments can employ methods, such as broadcasting infomercials, broadcasting and publishing direct-response advertising and publishing traditional or electronic catalogues, to display their merchandise and reach their customers. They can also provide websites facilitating consumer-to-consumer or business-to-consumer trade in new and used goods, on an auction basis, using the Internet.

Transactions between these retailers and their customers typically require the use of information technology (telephone or computer network) and the delivery of merchandise is typically done by mail or courier. Establishments primarily engaged in retailing from catalogue showrooms, without stock, are included.

454110 Electronic shopping and mail-order houses

This Canadian industry comprises establishments primarily engaged in retailing all types of merchandise using the electronic and print media to induce direct response by the customer. These establishments can employ methods, such as broadcasting infomercials, broadcasting and publishing direct-response advertising and publishing

traditional or electronic catalogues, to display their merchandise and reach their customers. They can also provide websites facilitating consumer-to-consumer or business-to-consumer trade in new and used goods, on an auction basis, using the Internet.

Transactions between these retailers and their customers typically require the use of information technology (telephone or computer network) and the delivery of merchandise is typically done by mail or courier. Establishments primarily engaged in retailing from catalogue showrooms, without stock, are included.

Illustrative example(s)

- combined Internet and mail order sales
- direct mailers (i.e., selling own merchandise)
- home shopping, television, retail
- Internet auctions, retail
- mail order offices of department stores, retail
- merchandise retailing via Internet

Exclusion(s)

- facilitating business-to-business sales of new and used merchandise on an auction basis using the Internet (see 419110 Business-to-business electronic markets)
- retailing a general line of new and used merchandise on an auction basis from a combination of Internet auction and auction house sales in the same establishment (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- call centres providing telemarketing services for others (see 561420 Telephone call centres)
- store retailing or a combination of store retailing and Internet retailing of merchandise in the same establishment (classified to the store portion of the activity)

4542 Vending machine operators

This industry group comprises establishments primarily engaged in owning, stocking and servicing vending machines designed to retail merchandise.

45421 Vending machine operators

This industry comprises establishments primarily engaged in owning, stocking and servicing vending machines designed to retail merchandise.

454210 Vending machine operators

This Canadian industry comprises establishments primarily engaged in owning, stocking and servicing vending machines designed to retail merchandise.

Illustrative example(s)

- beverage, cigarette, confectionery or food, vending machine operators, retail

Exclusion(s)

- selling insurance policies through vending machines (see 524 Insurance carriers and related activities)
- operating coin-operated amusement machines (see 713120 Amusement arcades)
- operating coin-operated gambling machines (see 71329 Other gambling industries)

4543 Direct selling establishments

This industry group comprises establishments primarily engaged in non-store retailing, except direct-response advertising and operating vending machines. These establishments use methods, such as home delivery, door-to-door solicitation, in-home demonstration and displaying of merchandise through temporary stalls or kiosks, to reach their customers and market their merchandise. Direct sales establishments may operate from an office and have incidental sales of items.

Exclusion(s)

- direct-response advertising (see 454110 Electronic shopping and mail-order houses)

45431 Fuel dealers

This industry comprises establishments primarily engaged in retailing heating oil, liquefied petroleum gas (LPG) and other fuels via direct selling.

454311 Heating oil dealers

This Canadian industry comprises establishments primarily engaged in retailing heating oil via direct selling to the final consumer including both households and commercial businesses. Heating oil dealers may also provide furnace repair and maintenance services in addition to the primary activity of retailing and delivering oil.

Illustrative example(s)

- direct sales of heating oil (non-store, delivered to customer's premises)
- fuel oil dealers, retail
- home heating oil dealer, retail

Exclusion(s)

- installing oil burners without retailing home heating oil (see 238220 Plumbing, heating and air-conditioning contractors)
- operating heating oil bulk stations and terminals (see 412110 Petroleum and petroleum products merchant wholesalers)
- retailing heating oil in combination with retailing non-related merchandise such as found in establishments usually referred to as agricultural co-ops (see 452999 All other miscellaneous general merchandise stores)
- repairing oil burners (see 811411 Home and garden equipment repair and maintenance)

454312 Liquefied petroleum gas (bottled gas) dealers

This Canadian industry comprises establishments primarily engaged in retailing liquefied petroleum gas (LPG) gas via direct selling.

Illustrative example(s)

- liquefied petroleum gas (LPG), delivered to customers' premises, retail
- propane dealer, retail

454319 Other fuel dealers

This Canadian industry comprises establishments primarily engaged in retailing fuels (except heating oil and liquefied petroleum gas) via direct selling.

Illustrative example(s)

- coal dealers, retail
- diesel fuel, delivered to customers' premises, retail
- firewood or fuelwood dealers, retail
- wood fuel dealers, retail

Exclusion(s)

- direct selling of heating oil (see 454311 Heating oil dealers)
- direct selling of liquefied petroleum gas (see 454312 Liquefied petroleum gas (bottled gas) dealers)

45439 Other direct selling establishments

This industry comprises establishments, not classified to any other industry, primarily engaged in non-store retailing. These establishments use methods, such as door-to-door solicitation, in-home demonstration and temporary displaying of merchandise (stalls), to reach their customers and market their merchandise.

454390 Other direct selling establishments

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in non-store retailing. These establishments use methods, such as door-to-door solicitation, in-home demonstration and temporary displaying of merchandise (stalls), to reach their customers and market their merchandise.

Illustrative example(s)

- direct personal retailing operators, retail
- door-to-door retailing of merchandise, retail
- fruit stand (temporary), road side, retail
- home provisioners, frozen food service, direct seller, retail
- house-to-house selling of coffee, soda, beer, bottled water, or other products, retail
- magazine subscription sales (except mail order), retail

Exclusion(s)

- preparing and serving meals and snacks for immediate consumption from motorized vehicles catering a route or from non-motorized carts (see 722330 Mobile food services)

48-49 Transportation and warehousing

This sector comprises establishments primarily engaged in transporting passengers and goods, warehousing and storing goods, and providing services to these establishments. The modes of transportation are road (trucking, transit and ground passenger), rail, water, air and pipeline. These are further subdivided according to the way in which businesses in each mode organize their establishments. National post office and courier establishments, which also transport goods, are included in this sector. Warehousing and storage establishments are subdivided according to the type of service and facility that is operated.

Many of the establishments in this sector are structured as networks, with activities, workers, and physical facilities distributed over an extensive geographic area.

481 Air transportation

This subsector comprises establishments primarily engaged in for-hire, common-carrier transportation of people and/or goods using aircraft, such as airplanes and helicopters.

Exclusion(s)

- scenic or sightseeing air services (see 487990 Scenic and sightseeing transportation, other)
- air courier services (see 492110 Couriers)

4811 Scheduled air transportation

This industry group comprises establishments primarily engaged in transporting passengers and/or goods by aircraft, over regular routes and on regular schedules. Establishments in this industry have less flexibility with respect to choice of airports, hours of operation, load factors and similar operational characteristics than do establishments in 4812, Non-scheduled air transportation.

48111 Scheduled air transportation

This industry comprises establishments primarily engaged in transporting passengers and/or goods by aircraft, over regular routes and on regular schedules. Establishments in this industry have less flexibility with respect to choice of airports, hours of operation, load factors and similar operational characteristics than do establishments in 4812, Non-scheduled air transportation.

481110 Scheduled air transportation

This Canadian industry comprises establishments primarily engaged in transporting passengers and/or goods by aircraft, over regular routes and on regular schedules. Establishments in this industry have less flexibility with respect to choice of airports, hours of operation, load factors and similar operational characteristics than do establishments in 4812, Non-scheduled air transportation.

Illustrative example(s)

- air cargo carriers (except air courier), scheduled
- air passenger carriers, scheduled

Exclusion(s)

- non-scheduled air transport (see 4812 Non-scheduled air transportation)

4812 Non-scheduled air transportation

This industry group comprises establishments primarily engaged in the non-scheduled air transportation of passengers and/or goods. Establishments in this industry have more flexibility with respect to choice of airports, hours of operation, load factors and similar operational characteristics than do establishments in 4811, Scheduled air transportation. Establishments primarily engaged in providing specialty air transportation or flying services using small, general-purpose aircraft are included.

48121 Non-scheduled air transportation

This industry comprises establishments primarily engaged in the non-scheduled air transportation of passengers and/or goods. Establishments in this industry have more flexibility with respect to choice of airports, hours of operation, load factors and similar operational characteristics than do establishments in 4811, Scheduled air transportation. Establishments primarily engaged in providing specialty air transportation or flying services using small, general-purpose aircraft are included.

Exclusion(s)

- crop-dusting using specialized aircraft (see 115110 Support activities for crop production)
- fighting forest fires using specialized water bombers (see 115310 Support activities for forestry)
- scheduled air transport (see 481110 Scheduled air transportation)
- specialized air sightseeing services (see 487990 Scenic and sightseeing transportation, other)
- aerial gathering of geophysical data (see 541360 Geophysical surveying and mapping services)
- providing aerial mapping services (see 541370 Surveying and mapping (except geophysical) services)
- flight training, including all training for commercial pilots (see 611510 Technical and trade schools)
- operating air ambulance services using specialized equipment (see 621912 Air ambulance services)

481214 Non-scheduled chartered air transportation

This Canadian industry comprises establishments primarily engaged in the non-scheduled air transportation of passengers and/or goods by aircraft, at a toll per mile or per hour for the charter of the aircraft.

Illustrative example(s)

- air cargo carriers (except air courier), non-scheduled
- air passenger charter transportation service

Exclusion(s)

- providing specialty flying services, with no service predominating (see 481215 Non-scheduled specialty flying services)
- providing air courier services (see 492110 Couriers)

481215 Non-scheduled specialty flying services

This Canadian industry comprises establishments primarily engaged in providing a combination of flying services, with no single service predominating. These establishments use small, general-purpose aircraft. The services performed may be specialized, such as aerial photography, aerial crop spraying, fighting forest fires, air ambulance, towing advertising banners, skywriting, and aerial traffic reporting, or general air transportation of passengers and goods.

Illustrative example(s)

- aerial advertising, using general purpose aircraft
- air taxi services
- aviation clubs, providing air transportation services to the general public
- sky writing, using general purpose aircraft
- specialty flying services, using general purpose aircraft

Exclusion(s)

- crop-dusting using specialized aircraft (see 115110 Support activities for crop production)
- fighting forest fires using specialized water bombers (see 115310 Support activities for forestry)
- non-scheduled chartered air transportation (see 481214 Non-scheduled chartered air transportation)
- specialized air sightseeing services (see 487990 Scenic and sightseeing transportation, other)
- aerial gathering of geophysical data (see 541360 Geophysical surveying and mapping services)
- providing aerial mapping services (see 541370 Surveying and mapping (except geophysical) services)
- flight training, including all training for commercial pilots (see 611510 Technical and trade schools)
- operating air ambulance services using specialized equipment (see 621912 Air ambulance services)

482 Rail transportation

This subsector comprises establishments primarily engaged in operating railways. Establishments primarily engaged in the operation of long-haul or mainline railways, short-haul railways and passenger railways are included.

4821 Rail transportation

This industry group comprises establishments primarily engaged in operating railways. Establishments primarily engaged in the operation of long-haul or mainline railways, short-haul railways and passenger railways are included.

48211 Rail transportation

This industry comprises establishments primarily engaged in operating railways. Establishments primarily engaged in the operation of long-haul or mainline railways, short-haul railways and passenger railways are included.

Exclusion(s)

- operating street railways and urban rapid transit (see 485110 Urban transit systems)
- operating tourist and scenic trains (see 487110 Scenic and sightseeing transportation, land)
- operating switching and terminal railways (see 488210 Support activities for rail transportation)

482112 Short-haul freight rail transportation

This Canadian industry comprises establishments primarily engaged in operating railways for the transport of goods on a rail line that does not comprise a rail network. A short-haul railway line usually takes goods from one or more points to a point on the larger transportation network, which is usually a mainline railway, but may be a trans-shipment point onto another transportation mode.

Illustrative example(s)

- belt line railways
- logging railways

Exclusion(s)

- operating switching and terminal railways (see 488210 Support activities for rail transportation)

482113 Mainline freight rail transportation

This Canadian industry comprises establishments primarily engaged in operating railways for the transport of goods over a mainline rail network. A mainline rail network is a system that usually comprises one or more trunk lines, into which a network of branch lines feed. The branch lines may be part of the mainline establishment or may be separate establishments of short-haul freight railways.

482114 Passenger rail transportation

This Canadian industry comprises establishments primarily engaged in the railway transport of passengers.

Exclusion(s)

- operating street railways and urban rapid transit (see 485110 Urban transit systems)
- operating same-day return tourist and scenic trains (see 487110 Scenic and sightseeing transportation, land)

483 Water transportation

This subsector comprises establishments primarily engaged in the water transportation of passengers and goods, using equipment designed for those purposes.

Exclusion(s)

- same-day return sightseeing trips and cruises (see 487210 Scenic and sightseeing transportation, water)

4831 Deep sea, coastal and Great Lakes water transportation

This industry group comprises establishments primarily engaged in deep sea, coastal and Great Lakes water transportation of freight and passengers. The St. Lawrence Seaway is considered to be part of the Great Lakes system. Establishments that operate ocean-going cruise ships are included.

48311 Deep sea, coastal and Great Lakes water transportation

This industry comprises establishments primarily engaged in deep sea, coastal and Great Lakes water transportation of freight and passengers. The St. Lawrence Seaway is considered to be part of the Great Lakes system. Establishments that operate ocean-going cruise ships are included.

Exclusion(s)

- inland water transport (see 48321 Inland water transportation)

483115 Deep sea, coastal and Great Lakes water transportation (except by ferries)

This Canadian industry comprises establishments primarily engaged in deep sea, coastal and Great Lakes water transportation of freight and passengers. The St. Lawrence Seaway is considered to be part of the Great Lakes system. Establishments that operate ocean-going cruise ships are included.

Illustrative example(s)

- barge transport service, coastal
- coastal shipping
- deep water transportation of freight (except by ferries)
- deep water transportation of passengers (except by ferries)
- Great Lakes and St. Lawrence seaway transportation of passengers (except by ferries)
- supply vessels to drilling rigs

483116 Deep sea, coastal and Great Lakes water transportation by ferries

This Canadian industry comprises establishments primarily engaged in operating ferries for the transport of passengers and/or freight contained in self-propelled, motorized vehicles; in deep sea, coastal or Great Lakes waters.

Illustrative example(s)

- ferries, passenger, operating on coastal waters or on the Great Lakes

Exclusion(s)

- operating inland, including harbour, ferries (see 483214 Inland water transportation by ferries)

4832 Inland water transportation

This industry group comprises establishments primarily engaged in the inland water transportation of freight and passengers. Transportation within harbours is included.

48321 Inland water transportation

This industry comprises establishments primarily engaged in the inland water transportation of freight and passengers. Transportation within harbours is included.

Exclusion(s)

- water transportation on the Great Lakes (see 48311 Deep sea, coastal and Great Lakes water transportation)

483213 Inland water transportation (except by ferries)

This Canadian industry comprises establishments primarily engaged in the inland water transportation of freight and passengers, except by ferries.

Illustrative example(s)

- canal transportation, passengers
- lake (except Great Lakes) transportation (except ferries), passengers
- river freight transportation (except using the St. Lawrence seaway)
- river passenger transportation (except ferries)
- water taxi service, inland waterways

483214 Inland water transportation by ferries

This Canadian industry comprises establishments primarily engaged in operating inland ferries, including ferries operated in harbours.

Illustrative example(s)

- ferries, operating on rivers or inland lakes (except Great Lakes), transportation of passengers
- harbour ferry service, passengers

Exclusion(s)

- operating coastal and Great Lakes ferries (see 483116 Deep sea, coastal and Great Lakes water transportation by ferries)

484 Truck transportation

This subsector comprises establishments primarily engaged in the truck transportation of goods. These establishments may carry general freight or specialized freight. Specialized freight comprises goods that, because of size, weight, shape or other inherent characteristics, require specialized equipment for transportation. Establishments may operate locally, that is within a metropolitan area and its hinterland, or over long distances, that is between metropolitan areas.

4841 General freight trucking

This industry group comprises establishments primarily engaged in the local or long distance trucking of general freight. General freight trucking does not require the use of specialized equipment. The trucks used can handle a wide variety of commodities. Freight is generally palletized, and generally carried in a box, container or van trailer.

48411 General freight trucking, local

This industry comprises establishments primarily engaged in local general freight trucking. These establishments primarily provide trucking services within a metropolitan area and its hinterland.

484110 General freight trucking, local

This Canadian industry comprises establishments primarily engaged in local general freight trucking. These establishments primarily provide trucking services within a metropolitan area and its hinterland.

Illustrative example(s)

- container trucking service, local
- contract bulk mail, truck transportation, local
- non-specialized freight transportation, local
- transfer (trucking) service, general freight, local

48412 General freight trucking, long distance

This industry comprises establishments primarily engaged in long distance, general freight trucking. These establishments primarily provide trucking services between metropolitan areas.

484121 General freight trucking, long distance, truck-load

This Canadian industry comprises establishments primarily engaged in long distance, general freight trucking of complete truck-loads. A truck-load shipment is generally devoted to the goods of a single shipper, taken directly from a point of origin to one or more destination points.

Illustrative example(s)

- container trucking service, long distance, truckload
- contract bulk mail, truck transportation, long distance

484122 General freight trucking, long distance, less than truck-load

This Canadian industry comprises establishments primarily engaged in long distance, general freight trucking of less than complete truck-loads. Less-than-truck-load carriers are characterized by the use of terminals to consolidate shipments, generally from several shippers, into a single truck for haulage between a load assembly terminal and a disassembly terminal, where the load is sorted and shipments are re-routed for delivery.

4842 Specialized freight trucking

This industry group comprises establishments primarily engaged in specialized freight trucking. These establishments transport articles that, because of size, weight, shape or other inherent characteristics, require specialized equipment for transportation. Some important types of specialized equipment are bulk tankers, dump trucks and trailers, refrigerated vans, and motor vehicle haulers. Establishments that transport used household and office goods are included.

Exclusion(s)

- local hauling of garbage (see 562110 Waste collection)

48421 Used household and office goods moving

This industry comprises establishments primarily engaged in the trucking of used household and office goods, whether local or long distance. Establishments engaged in the transportation of used institutional equipment are included. Incidental storage activities may be carried out by these establishments, except for new furniture.

484210 Used household and office goods moving

This Canadian industry comprises establishments primarily engaged in the trucking of used household and office goods, whether local or long distance. Establishments engaged in the transportation of used institutional equipment are included. Incidental storage activities may be carried out by these establishments, except for new furniture.

48422 Specialized freight (except used goods) trucking, local

This industry comprises establishments primarily engaged in providing local trucking services using specialized equipment. Local trucking establishments provide trucking services within a metropolitan area.

484221 Bulk liquids trucking, local

This Canadian industry comprises establishments primarily engaged in the local trucking of bulk liquids. These establishments use tank trucks (which may be refrigerated) to transport goods such as milk, water, chemicals and petroleum products.

484222 Dry bulk materials trucking, local

This Canadian industry comprises establishments primarily engaged in the local trucking of dry bulk materials. These establishments use dump trucks and dump trailers, tank trucks, hopper trucks and similar vehicles to transport goods such as sand, gravel, snow, dry chemicals and ores.

Illustrative example(s)

- dry bulk materials (e.g., dirt, grain, gravel, sand) trucking or hauling, local

Exclusion(s)

- local hauling of garbage (see 562110 Waste collection)

484223 Forest products trucking, local

This Canadian industry comprises establishments primarily engaged in the local trucking of forest goods, including logs, wood chips and lumber.

Exclusion(s)

- trucking forest products in the bush (i.e., within logging limits) (see 115310 Support activities for forestry)

484229 Other specialized freight (except used goods) trucking, local

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing local trucking services, using specialized equipment.

Illustrative example(s)

- automobile carriers, local
- boat hauling, by truck, local
- livestock trucking, local
- mobile home towing service, local
- refrigerated goods trucking, local
- snowmobile operation, freight

48423 Specialized freight (except used goods) trucking, long distance

This industry comprises establishments primarily engaged in providing long distance trucking services using specialized equipment. Long distance trucking establishments provide trucking services between metropolitan areas.

484231 Bulk liquids trucking, long distance

This Canadian industry comprises establishments primarily engaged in the long distance trucking of bulk liquids. These establishments use tank trucks (which may be refrigerated) to transport goods such as milk, water, chemicals and petroleum products.

484232 Dry bulk materials trucking, long distance

This Canadian industry comprises establishments primarily engaged in the long distance trucking of dry bulk materials. These establishments use dump trucks and dump trailers, tank trucks, hopper trucks and similar vehicles to transport goods such as sand, gravel, dry chemicals and ores.

484233 Forest products trucking, long distance

This Canadian industry comprises establishments primarily engaged in the long distance trucking of forest products, including logs, wood chips and lumber.

484239 Other specialized freight (except used goods) trucking, long distance

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing long distance trucking services, using specialized equipment. Some important truck types used by these establishments are refrigerated vans and motor vehicle haulers.

Illustrative example(s)

- automobile carrier, trucking, long distance
- flat bed trucking, long distance
- mobile home towing service, long distance
- refrigerated goods trucking, long distance

-
- trucking, hazardous materials, using specialized equipment, long distance

485 Transit and ground passenger transportation

This subsector comprises establishments primarily engaged in a variety of passenger transportation activities, using equipment designed for those purposes. These activities are distinguished based on process factors, such as whether routes are scheduled, run over fixed routes, and charged on a per-seat or per-vehicle basis.

Exclusion(s)

- passenger transportation associated with scenic or sightseeing activities (see 487 Scenic and sightseeing transportation)

4851 Urban transit systems

This industry group comprises establishments primarily engaged in operating local and suburban mass passenger transit systems. Such transportation may involve the use of one or more modes of transport including light rail, subways and streetcars, as well as buses. These establishments operate over fixed routes and schedules, and allow passengers to pay on a per-trip basis (whether or not they also accept payment methods such as monthly passes).

48511 Urban transit systems

This industry comprises establishments primarily engaged in operating local and suburban mass passenger transit systems. Such transportation may involve the use of one or more modes of transport including light rail, subways and streetcars, as well as buses. These establishments operate over fixed routes and schedules, and allow passengers to pay on a per-trip basis (whether or not they also accept payment methods such as monthly passes).

485110 Urban transit systems

This Canadian industry comprises establishments primarily engaged in operating local and suburban mass passenger transit systems. Such transportation may involve the use of one or more modes of transport including light rail, subways and streetcars, as well as buses. These establishments operate over fixed routes and schedules, and allow passengers to pay on a per-trip basis (whether or not they also accept payment methods such as monthly passes).

Illustrative example(s)

- local, urban and suburban transit systems, mixed mode
- monorail transport, urban
- trolley operation, commuter
- urban and suburban passenger transit system operation

4852 Interurban and rural bus transportation

This industry group comprises establishments primarily engaged in providing passenger transportation, principally outside a single municipality and its suburban areas, primarily by bus. These establishments operate over fixed routes and schedules, and charge a per-trip fee.

48521 Interurban and rural bus transportation

This industry comprises establishments primarily engaged in providing passenger transportation, principally outside a single municipality and its suburban areas, primarily by bus. These establishments operate over fixed routes and schedules, and charge a per-trip fee.

485210 Interurban and rural bus transportation

This Canadian industry comprises establishments primarily engaged in providing passenger transportation, principally outside a single municipality and its suburban areas, primarily by bus. These establishments operate over fixed routes and schedules, and charge a per-trip fee.

Exclusion(s)

- operating chartered bus transportation (see 485510 Charter bus industry)

4853 Taxi and limousine service

This industry group comprises establishments primarily engaged in providing passenger transportation by taxi and limousine.

48531 Taxi service

This industry comprises establishments primarily engaged in providing passenger transportation by taxi (that is, automobiles, except limousines), not operated on regular schedules or routes. Taxicab fleet owners and organizations that provide dispatch services are included, regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Owner-operated taxicabs are included.

485310 Taxi service

This Canadian industry comprises establishments primarily engaged in providing passenger transportation by taxi (that is, automobiles, except limousines), not operated on regular schedules or routes. Taxicab fleet owners and organizations that provide dispatch services are included, regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Owner-operated taxicabs are included.

48532 Limousine service

This industry comprises establishments primarily engaged in providing passenger transportation by limousine.

485320 Limousine service

This Canadian industry comprises establishments primarily engaged in providing passenger transportation by limousine.

Illustrative example(s)

- automobile rental or for hire with driver (except taxicab)
- hearse or limousine rental with driver

Exclusion(s)

- transporting passengers to or from hotels and airports or stations, using buses or vans (see 485990 Other transit and ground passenger transportation)

4854 School and employee bus transportation

This industry group comprises establishments primarily engaged in operating buses and other motor vehicles to transport pupils to and from school or employees to and from work. These establishments operate over fixed routes and schedules, but do not charge a per-trip fee.

48541 School and employee bus transportation

This industry comprises establishments primarily engaged in operating buses and other motor vehicles to transport pupils to and from school or employees to and from work. These establishments operate over fixed routes and schedules, but do not charge a per-trip fee.

485410 School and employee bus transportation

This Canadian industry comprises establishments primarily engaged in operating buses and other motor vehicles to transport pupils to and from school or employees to and from work. These establishments operate over fixed routes and schedules, but do not charge a per-trip fee.

4855 Charter bus industry

This industry group comprises establishments primarily engaged in providing charter bus services. These establishments do not operate over fixed routes and schedules, and rent the entire vehicle, rather than individual seats.

48551 Charter bus industry

This industry comprises establishments primarily engaged in providing charter bus services. These establishments do not operate over fixed routes and schedules, and rent the entire vehicle, rather than individual seats.

485510 Charter bus industry

This Canadian industry comprises establishments primarily engaged in providing charter bus services. These establishments do not operate over fixed routes and schedules, and rent the entire vehicle, rather than individual seats.

Exclusion(s)

- operating local sightseeing buses (see 487110 Scenic and sightseeing transportation, land)
- providing packaged tours involving bus transportation (see 561520 Tour operators)

4859 Other transit and ground passenger transportation

This industry group comprises establishments, not classified to any other industry group, primarily engaged in providing shuttle services to airports and similar facilities, special needs transportation services and other transit and ground passenger transport. Shuttle services included in this industry group are those that use vans and/or buses as a means of transport. They usually travel on fixed routes and service particular hotels or carriers. Special needs transportation establishments use conventional or specially converted vehicles to provide passenger transportation to the infirm, elderly or handicapped.

48599 Other transit and ground passenger transportation

This industry comprises establishments, not classified to any other industry, primarily engaged in providing shuttle services to airports and similar facilities, special needs transportation services and other transit and ground passenger transport. Shuttle services included in this industry are those that use vans and/or buses as a means of transport. They usually travel on fixed routes and service particular hotels or carriers. Special needs transportation establishments use conventional or specially converted vehicles to provide passenger transportation to the infirm, elderly or handicapped.

485990 Other transit and ground passenger transportation

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing shuttle services to airports and similar facilities, special needs transportation services and other transit and ground passenger transport. Shuttle services included in this industry are those that use vans and/or buses as a means of transport. They usually travel on fixed routes and service particular hotels or carriers. Special needs transportation establishments use conventional or specially converted vehicles to provide passenger transportation to the infirm, elderly or handicapped.

Illustrative example(s)

- airport limousine service, scheduled
- carpool operation
- shuttle services (except employee bus)
- special needs passenger transportation service

486 Pipeline transportation

This subsector comprises establishments primarily engaged in the transport of goods by pipeline. The pipelines are designed to specifications for the transport of a particular good, such as crude oil, natural gas and refined petroleum products. Pipeline transportation includes integrated systems comprising various types of pipelines and ancillary facilities, such as pumping stations and incidental storage facilities.

Exclusion(s)

- operating gathering lines to transport crude oil or natural gas from wells to field processing plants (see 211 Oil and gas extraction)

4861 Pipeline transportation of crude oil

This industry group comprises establishments primarily engaged in the pipeline transportation of crude oil.

48611 Pipeline transportation of crude oil

This industry comprises establishments primarily engaged in the pipeline transportation of crude oil.

486110 Pipeline transportation of crude oil

This Canadian industry comprises establishments primarily engaged in the pipeline transportation of crude oil.

4862 Pipeline transportation of natural gas

This industry group comprises establishments primarily engaged in the pipeline transportation of natural gas, from gas fields or processing plants to local distribution systems.

48621 Pipeline transportation of natural gas

This industry comprises establishments primarily engaged in the pipeline transportation of natural gas, from gas fields or processing plants to local distribution systems.

486210 Pipeline transportation of natural gas

This Canadian industry comprises establishments primarily engaged in the pipeline transportation of natural gas, from gas fields or processing plants to local distribution systems.

4869 Other pipeline transportation

This industry group comprises establishments, not classified to any other industry group, primarily engaged in pipeline transportation.

48691 Pipeline transportation of refined petroleum products

This industry comprises establishments primarily engaged in the pipeline transportation of refined petroleum products.

486910 Pipeline transportation of refined petroleum products

This Canadian industry comprises establishments primarily engaged in the pipeline transportation of refined petroleum products.

Illustrative example(s)

- gasoline pipeline transport service

48699 All other pipeline transportation

This industry comprises establishments, not classified to any other industry, primarily engaged in pipeline transportation. Establishments engaged in the operation of slurry pipelines are included.

486990 All other pipeline transportation

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in pipeline transportation. Establishments engaged in the operation of slurry pipelines are included.

487 Scenic and sightseeing transportation

This subsector comprises establishments primarily engaged in providing recreational transportation, such as sightseeing or dinner cruises, steam train excursions, horse-drawn sightseeing rides, air-boat rides or hot-air balloon rides. These establishments often use vintage or specialized transportation equipment. The services provided are local in nature, usually involving same-day return. Establishments that provide charter fishing services are included.

Exclusion(s)

- providing scenic and sightseeing services using airplanes, in combination with other specialty air transportation or flying services (see 481215 Non-scheduled specialty flying services)
- providing sporting services, such as fishing guides, white-water rafting, pack trains and water-skiing (see 713990 All other amusement and recreation industries)

4871 Scenic and sightseeing transportation, land

This industry group comprises establishments primarily engaged in providing scenic and sightseeing transportation on land, such as steam train excursions and horse-drawn sightseeing rides.

48711 Scenic and sightseeing transportation, land

This industry comprises establishments primarily engaged in providing scenic and sightseeing transportation on land, such as steam train excursions and horse-drawn sightseeing rides.

487110 Scenic and sightseeing transportation, land

This Canadian industry comprises establishments primarily engaged in providing scenic and sightseeing transportation on land, such as steam train excursions and horse-drawn sightseeing rides.

Illustrative example(s)

- railroads, scenic and sightseeing, local
- scenic and sightseeing bus transportation (scheduled), local
- sightseeing services, human-drawn vehicle
- tracked vehicle, passenger, sightseeing operation

4872 Scenic and sightseeing transportation, water

This industry group comprises establishments primarily engaged in providing scenic and sightseeing transportation on water, such as sightseeing, dinner cruises or air-boat rides. These establishments often use vintage or specialized transportation equipment. The services provided are local in nature, usually involving same-day return. Establishments that provide charter fishing services are included.

48721 Scenic and sightseeing transportation, water

This industry comprises establishments primarily engaged in providing scenic and sightseeing transportation on water, such as sightseeing, dinner cruises or air-boat rides. These establishments often use vintage or specialized transportation equipment. The services provided are local in nature, usually involving same-day return. Establishments that provide charter fishing services are included.

487210 Scenic and sightseeing transportation, water

This Canadian industry comprises establishments primarily engaged in providing scenic and sightseeing transportation on water, such as sightseeing, dinner cruises or air-boat rides. These establishments often use vintage or specialized transportation equipment. The services provided are local in nature, usually involving same-day return. Establishments that provide charter fishing services are included.

Illustrative example(s)

- charter yachts, with crew
- harbour sightseeing tours
- hovercraft operation (sightseeing)
- sightseeing boat excursion operation
- whale watching excursions

Exclusion(s)

- providing sporting services, such as fishing guides, white-water rafting and water-skiing (see 713990 All other amusement and recreation industries)

4879 Scenic and sightseeing transportation, other

This industry group comprises establishments, not classified to any other industry, primarily engaged in providing scenic and sightseeing transportation. Some examples of these services are scenic helicopter rides and hot-air balloon rides.

48799 Scenic and sightseeing transportation, other

This industry comprises establishments, not classified to any other industry, primarily engaged in providing scenic and sightseeing transportation. Some examples of these services are scenic helicopter rides and hot-air balloon rides.

487990 Scenic and sightseeing transportation, other

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing scenic and sightseeing transportation.

Illustrative example(s)

- aerial cable cars, tramways and gondola, sightseeing or scenic
- helicopter rides, scenic and sightseeing
- hot air balloon rides

488 Support activities for transportation

This subsector comprises establishments primarily engaged in providing services to other transportation establishments. These services may be specific to a mode of transportation, or they may be multi-modal.

4881 Support activities for air transportation

This industry group comprises establishments primarily engaged in providing specialized services to the air transport industry.

48811 Airport operations

This industry comprises establishments primarily engaged in operating international, national and other civil airports. The activities involved in operating airports include renting hangar space, and providing air traffic control services, baggage handling, cargo handling and aircraft parking services. Public flying fields are included.

488111 Air traffic control

This Canadian industry comprises establishments primarily engaged in operating air traffic control services to promote the safe, orderly, and expeditious flow of air traffic.

488119 Other airport operations

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating civil airports.

Illustrative example(s)

- airport cargo handling services
- airport runway maintenance service
- aviation club providing primarily flying field services to general public
- civil airport operation and maintenance
- hangar operation

48819 Other support activities for air transportation

This industry comprises establishments, not classified to any other industry, primarily engaged in providing specialized services to the air transport industry. Some important activities are servicing aircraft, repairing and maintaining aircraft (except on a factory basis), and inspecting and testing aircraft.

488190 Other support activities for air transportation

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing specialized services to the air transport industry. Some important activities are servicing aircraft, repairing and maintaining aircraft (except on a factory basis), and inspecting and testing aircraft.

Illustrative example(s)

- aircraft inspecting and testing at the airport
- aircraft servicing, repairing and maintenance (except factory conversions and overhauls)
- aircraft upholstery repair

Exclusion(s)

- repairing and maintaining aircraft on a factory basis (see 336410 Aerospace product and parts manufacturing)
- providing janitorial and cleaning services for airlines (see 561722 Janitorial services (except window cleaning))
- providing food catering services for airlines (see 722310 Food service contractors)

4882 Support activities for rail transportation

This industry group comprises establishments primarily engaged in providing specialized services to the rail transport industry. Establishments engaged in the operation of railway terminals and stations, and the maintenance of railway rights-of-way and structures are included.

48821 Support activities for rail transportation

This industry comprises establishments primarily engaged in providing specialized services to the rail transport industry. Establishments engaged in the operation of railway terminals and stations, and the maintenance of railway rights-of-way and structures are included.

488210 Support activities for rail transportation

This Canadian industry comprises establishments primarily engaged in providing specialized services to the rail transport industry. Establishments engaged in the operation of railway terminals and stations, and the maintenance of railway rights-of-way and structures are included.

Illustrative example(s)

- cleaning of rail cars (freight)
- container loading or unloading service, railroad
- grain levelling and trimming service, in railroad cars
- loading and unloading rail freight cars
- locomotives and railroad cars, repair
- maintenance of rights-of-way and structures, railway
- railroad car repair shops (except factory rebuilding of rolling stock)
- railroad terminals

Exclusion(s)

- providing passenger rail car janitorial services (see 561722 Janitorial services (except window cleaning))

4883 Support activities for water transportation

This industry group comprises establishments primarily engaged in providing specialized services to the water transportation industry.

48831 Port and harbour operations

This industry comprises establishments primarily engaged in operating port and harbour facilities and services. Establishments engaged in the operation of lighthouses are included.

488310 Port and harbour operations

This Canadian industry comprises establishments primarily engaged in operating port and harbour facilities and services. Establishments engaged in the operation of lighthouses are included.

Illustrative example(s)

- canal operations
- harbour operation
- lighthouse operation
- piers, docks and wharves, maintenance
- seaway operation
- waterfront terminal operation

48832 Marine cargo handling

This industry comprises establishments primarily engaged in providing stevedoring and other marine cargo handling services.

488320 Marine cargo handling

This Canadian industry comprises establishments primarily engaged in providing stevedoring and other marine cargo handling services.

Illustrative example(s)

- loading and unloading ships or boats
- ship tank and hold cleaning

48833 Navigational services to shipping

This industry comprises establishments primarily engaged in providing navigational services to shipping. Important navigational services are pilotage, moorage and vessel traffic services. Establishments engaged in marine salvage are included.

Exclusion(s)

- operating lighthouses (see 488310 Port and harbour operations)

488331 Marine salvage services

This Canadian industry comprises establishments primarily engaged in salvaging ships and their cargoes. Typical salvage situations include rescue towing, rescuing strandings and raising sunken vessels.

488332 Ship piloting services

This Canadian industry comprises establishments primarily engaged in providing piloting service to ships when entering or leaving harbours or where required by law. The areas in which the services of a marine pilot are essential are generally referred to as pilotage waters.

488339 Other navigational services to shipping

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing navigational services to shipping.

Illustrative example(s)

- docking and undocking marine vessel services
- marine vessel traffic reporting

-
- radio beacon service, ship navigation
 - tugboat service, harbour operations

48839 Other support activities for water transportation

This industry comprises establishments, not classified to any other industry, primarily engaged in providing water transportation services. Establishments engaged in ship repair and maintenance (not done in a shipyard) and lighter operations are included.

488390 Other support activities for water transportation

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in providing water transportation services. Establishments engaged in ship repair and maintenance (not done in a shipyard) and lighter operations are included.

Illustrative example(s)

- drydocks, floating, for repairing ships and boats
- marine surveyors, cargo
- ship repair and maintenance (except in shipyards)
- ship scaling services

4884 Support activities for road transportation

This industry group comprises establishments primarily engaged in providing specialized services to trucking establishments, bus operators and other establishments using the road network.

48841 Motor vehicle towing

This industry comprises establishments primarily engaged in towing motor vehicles. Establishments engaged in providing light and heavy towing services, both local and long distance, to the general public, commercial, transportation and other sectors, are included. These establishments may offer incidental services, such as tire repair, battery boosting and other emergency road services.

488410 Motor vehicle towing

This Canadian industry comprises establishments primarily engaged in towing motor vehicles. Establishments engaged in providing light and heavy towing services, both local and long distance, to the general public, commercial, transportation and other sectors, are included. These establishments may offer incidental services, such as tire repair, battery boosting and other emergency road services.

48849 Other support activities for road transportation

This industry comprises establishments, not classified to any other industry, primarily engaged in providing services to trucking establishments, bus operators and other establishments using the road network. Establishments engaged in the operation of trucking terminals; inspection and weighing services connected with truck transportation; and the operation of toll roads, bridges and tunnels are included.

488490 Other support activities for road transportation

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in providing services to trucking establishments, bus operators and other establishments using the road network. Establishments engaged in the operation of trucking terminals; inspection and weighing services connected with truck transportation; and the operation of toll roads, bridges and tunnels are included.

Illustrative example(s)

- bridge, tunnel and highway operation
- bus terminal operation, independent
- commercial vehicle safety inspection, without repairs
- flagging service (i.e., traffic control)
- inspection or weighing service connected to truck transportation
- pilot car services (i.e., wide load warning service)
- snow clearing, highways and bridges, road transport service
- street cleaning service
- truck loading and unloading service
- trucking terminals, independent, with or without maintenance facilities

4885 Freight transportation arrangement

This industry group comprises establishments primarily engaged in acting as intermediaries between shippers and carriers. These establishments are usually referred to as freight forwarders, marine shipping agents or customs brokers. They may offer a combination of services which may span transportation modes.

48851 Freight transportation arrangement

This industry comprises establishments primarily engaged in acting as intermediaries between shippers and carriers. These establishments are usually referred to as freight forwarders, marine shipping agents or customs brokers. They may offer a combination of services, which may span transportation modes. This industry also includes establishments primarily engaged in arranging and coordinating the transportation and storage of goods without themselves providing actual transportation and storage services.

488511 Marine shipping agencies

This Canadian industry comprises establishments primarily engaged in representing shipping lines, arranging for the taking on of cargo and performing other business transactions in port, on behalf of ship owners and charterers.

Illustrative example(s)

- marine shipping agency (e.g., inland, international, overseas)

Exclusion(s)

- acting as intermediaries between shippers and carriers, involving more than one mode of transportation (see 488519 Other freight transportation arrangement)

488519 Other freight transportation arrangement

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in acting as intermediaries between shippers and carriers. These establishments are usually referred to as freight forwarders or customs brokers. They may offer a combination of services spanning transportation modes. This industry also includes establishments primarily engaged in arranging and coordinating the transportation and storage of goods without themselves providing actual transportation and storage services.

Exclusion(s)

- acting as intermediaries between shippers and carriers, involving only the marine mode of transportation (see 488511 Marine shipping agencies)

4889 Other support activities for transportation

This industry group comprises establishments, not classified to any other industry, primarily engaged in providing specialized services to transportation establishments. Establishments engaged in packing, crating and otherwise preparing goods for transportation are included.

48899 Other support activities for transportation

This industry comprises establishments, not classified to any other industry, primarily engaged in providing specialized services to transportation establishments. Establishments engaged in packing, crating and otherwise preparing goods for transportation are included.

488990 Other support activities for transportation

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing specialized services to transportation establishments. Establishments engaged in packing, crating and otherwise preparing goods for transportation are included.

Illustrative example(s)

- arrangement of carpools and vanpools
- driving service (auto and truck delivery)
- livestock feeding station service, livestock in transit
- packing and crating service, transportable goods
- pipeline terminal facilities independently operated

Exclusion(s)

- packaging and labelling services (see 561910 Packaging and labelling services)

491 Postal service

This subsector comprises establishments primarily engaged in operating the postal service. Establishments of the Post Office, other than those primarily engaged in providing courier services, are classified in this industry, as well as establishments that carry on one or more functions of the postal service on a contract basis, except the delivery of mail in bulk.

4911 Postal service

This industry group comprises establishments primarily engaged in operating the postal service. Establishments of the Post Office, other than those primarily engaged in providing courier services, are classified in this industry, as well as establishments that carry on one or more functions of the postal service on a contract basis, except the delivery of mail in bulk.

49111 Postal service

This industry comprises establishments primarily engaged in operating the postal service. Establishments of the Post Office, other than those primarily engaged in providing courier services, are classified in this industry, as well as establishments that carry on one or more functions of the postal service on a contract basis, except the delivery of mail in bulk.

491110 Postal service

This Canadian industry comprises establishments primarily engaged in operating the postal service. Establishments of the Post Office, other than those primarily engaged in providing courier services, are classified in this industry, as well as establishments that carry on one or more functions of the postal service on a contract basis, except the delivery of mail in bulk.

Illustrative example(s)

- mail delivery, private (except air)
- post office operations

Exclusion(s)

- providing courier services, including separate courier establishments of the Post Office (see 492110 Couriers)
- delivering advertising material, door-to-door (see 541870 Advertising material distribution services)
- providing mail box services along with other business services (see 56143 Business service centres)
- delivery of mail in bulk to the Post Office (classified depending on the type of transportation utilized)

492 Couriers and messengers

This subsector comprises establishments primarily engaged in providing courier delivery services; or messenger and delivery services of small parcels within a single urban area.

4921 Couriers

This industry group comprises establishments primarily engaged in providing air, surface or combined courier delivery services. Courier establishments of the Post Office are included.

49211 Couriers

This industry comprises establishments primarily engaged in providing air, surface or combined courier delivery services. Courier establishments of the Post Office are included.

492110 Couriers

This Canadian industry comprises establishments primarily engaged in providing air, surface or combined courier delivery services. Courier establishments of the Post Office are included.

Illustrative example(s)

- courier service
- parcel delivery, private

Exclusion(s)

- providing local messenger and delivery services, including bicycle couriers (see 492210 Local messengers and local delivery)

4922 Local messengers and local delivery

This industry group comprises establishments primarily engaged in providing messenger and delivery services of small parcels within a single urban area. Establishments engaged in the delivery of letters and documents, such as legal documents, often by bicycle or on foot; and the delivery of small parcels, such as take-out restaurant meals, alcoholic beverages and groceries, on a fee basis, usually by small truck or van, are included.

49221 Local messengers and local delivery

This industry comprises establishments primarily engaged in providing messenger and delivery services of small parcels within a single urban area. Establishments engaged in the delivery of letters and documents, such as legal documents, often by bicycle or on foot; and the delivery of small parcels, such as take-out restaurant meals, alcoholic beverages and groceries, on a fee basis, usually by small truck or van, are included.

492210 Local messengers and local delivery

This Canadian industry comprises establishments primarily engaged in providing messenger and delivery services of small parcels within a single urban area. Establishments engaged in the delivery of letters and documents, such as legal documents, often by bicycle or on foot; and the delivery of small parcels, such as take-out restaurant meals, alcoholic beverages and groceries, on a fee basis, usually by small truck or van, are included.

Illustrative example(s)

- bicycle messenger and delivery service
- delivering food for a restaurant
- liquor delivery services (dial-a-bottle)
- local delivery service, small parcels

493 Warehousing and storage

This subsector comprises establishments primarily engaged in operating general merchandise, refrigerated and other warehousing and storage facilities. Included in this subsector are third-party warehouses serving retail chains and wholesalers. Establishments in this subsector provide facilities to store goods for customers. They do not take title to the goods they handle. These establishments take responsibility for storing the goods and keeping them secure. They may also provide a range of services, often referred to as logistics services, related to the distribution of a customer's goods. Logistics services can include labelling, breaking bulk, inventory control and management, light assembly, order entry and fulfillment, packaging, pick and pack, price marking and ticketing and transportation arrangement. However, establishments in this subsector always provide storage services in addition to any logistics services. Furthermore, the storage of goods must be more than incidental to the performance of a service such as price marking.

Both public and contract warehousing are included in this subsector. Public warehousing generally provides short-term storage, typically for less than thirty days. Contract warehousing generally involves a longer-term contract, often including the provision of logistical services and dedicated facilities.

Bonded warehousing and storage services, and warehouses located in free trade zones, are included in the industries of this subsector. However, storage services primarily associated with the provision of credit are not.

4931 Warehousing and storage

This industry group comprises establishments primarily engaged in operating general merchandise, refrigerated and other warehousing and storage facilities. Included in this industry group are third-party warehouses serving retail chains and wholesalers. Establishments in this industry group provide facilities to store goods for customers. They do not take title to the goods they handle. These establishments take responsibility for storing the goods and keeping them secure. They may also provide a range of services, often referred to as logistics services, related to the distribution of a customer's goods. Logistics services can include labelling, breaking bulk, inventory control and management, light assembly, order entry and fulfillment, packaging, pick and pack, price marking and ticketing and transportation arrangement. However, establishments in this industry group always provide storage services in addition to any logistics services. Furthermore, the storage of goods must be more than incidental to the performance of a service such as price marking.

Both public and contract warehousing are included in this industry group. Public warehousing generally provides short-term storage, typically for less than thirty days. Contract warehousing generally involves a longer-term contract, often including the provision of logistical services and dedicated facilities.

Bonded warehousing and storage services, and warehouses located in free trade zones, are included in the industries of this industry group. However, storage services primarily associated with the provision of credit are not.

Exclusion(s)

- handling and distribution of goods, when the establishment takes title (see 41 Wholesale trade)
- operating grain elevators that are not mainly for storage purposes (see 411120 Oilseed and grain merchant wholesalers)
- self-storage of goods, commonly known as mini-warehouses (see 531130 Self-storage mini-warehouses)
- packaging and labelling services, whether or not incidental storage is provided (see 561910 Packaging and labelling services)
- storing garments and furs for individuals (see 812320 Dry cleaning and laundry services (except coin-operated))

49311 General warehousing and storage

This industry comprises establishments primarily engaged in operating public and contract general merchandise warehousing and storage facilities. These establishments handle goods in containers, such as boxes, barrels and drums, using equipment such as forklifts, pallets and racks. They are not specialized in the handling of a particular type of good.

493110 General warehousing and storage

This Canadian industry comprises establishments primarily engaged in operating public and contract general merchandise warehousing and storage facilities. These establishments handle goods in containers, such as boxes, barrels and drums, using equipment such as forklifts, pallets and racks. They are not specialized in the handling of a particular type of good.

Illustrative example(s)

- bonded warehouse, general merchandise
- public storage (except self storage)

49312 Refrigerated warehousing and storage

This industry comprises establishments primarily engaged in operating refrigerated warehousing and storage facilities. These establishments provide public and contract warehouse and storage services, using equipment designed to keep goods frozen or refrigerated. The services provided include blast freezing, tempering and modified atmosphere storage, in addition to the warehousing services typically provided by establishments in this industry group. Establishments engaged in the storage of furs for the trade are included.

493120 Refrigerated warehousing and storage

This Canadian industry comprises establishments primarily engaged in operating refrigerated warehousing and storage facilities. These establishments provide public and contract warehouse and storage services, using equipment designed to keep goods frozen or refrigerated. The services provided include blast freezing, tempering and modified atmosphere storage, in addition to the warehousing services typically provided by establishments in this industry group. Establishments engaged in the storage of furs for the trade are included.

Illustrative example(s)

- bonded cold storage warehousing
- cold storage locker service (except self storage)
- fur storage service for the trade

Exclusion(s)

- storing garments and furs for individuals (see 812320 Dry cleaning and laundry services (except coin-operated))

49313 Farm product warehousing and storage

This industry comprises establishments primarily engaged in operating farm product warehousing and storage facilities, except refrigerated. Grain elevators primarily engaged in storage are included.

493130 Farm product warehousing and storage

This Canadian industry comprises establishments primarily engaged in operating farm product warehousing and storage facilities, except refrigerated. Grain elevators primarily engaged in storage are included.

Illustrative example(s)

- farm product warehousing and storage, other than cold storage
- grain elevators (storage only)

-
- potato cellars

Exclusion(s)

- operating grain elevators that are not mainly for storage purposes (see 411120 Oilseed and grain merchant wholesalers)
- operating refrigerated warehousing and storage facilities (see 493120 Refrigerated warehousing and storage)

49319 Other warehousing and storage

This industry comprises establishments, not classified to any other industry, primarily engaged in operating warehousing and storage facilities. These establishments operate facilities and equipment that are designed to handle a particular type of good, for example, dead automobile storage, petroleum storage caverns and whisky warehousing.

493190 Other warehousing and storage

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating warehousing and storage facilities. These establishments operate facilities and equipment that are designed to handle a particular type of good, for example, dead automobile storage, petroleum storage caverns and whisky warehousing.

Illustrative example(s)

- household goods, warehousing and storage (excluding self-storage, without trucking)
- lumber terminals, storage
- oil and gasoline storage caverns (for hire)

51 Information and cultural industries

This sector comprises establishments primarily engaged in producing and distributing (except by wholesale and retail methods) information and cultural products. Establishments providing the means to transmit or distribute these products or providing access to equipment and expertise for processing data are also included.

The unique characteristics of information and cultural products, and of the processes involved in their production and distribution, distinguish this sector from the goods-producing and services-producing sectors.

The value of these products lies in their information, educational, cultural or entertainment content, not in the format in which they are distributed. Most of these products are protected from unlawful reproduction by copyright laws. Only those possessing the rights to these works are authorized to reproduce, alter, improve and distribute them. Acquiring and using these rights often involves significant costs.

The intangible nature of the content of information and cultural products allows for their distribution in various forms. For example, a movie can be shown at a movie theatre, on a television broadcast, through video on demand, or rented at a local video store; a sound recording can be aired on radio, embedded in multi-media products or sold at a record store; software can be bought at retail outlets or downloaded from an electronic bulletin board; a newspaper can be purchased at a newsstand or received on-line. In addition, improvements in information technology are revolutionizing the distribution of these products. The inclusion in this sector of telecommunications services providers reflects the increasingly important role these establishments play in making these products accessible to the public.

The main components of this sector are the publishing industries, the motion picture and sound recording industries, the broadcasting industries, the telecommunications industries, and the data processing and hosting services industries.

There are establishments engaged in culture-related activities that are classified in other sectors of NAICS. The most important are listed as exclusions below.

Exclusion(s)

- duplicating information or cultural products in print form, or in the form of optical or magnetic media (see 31-33 Manufacturing)
- wholesaling information and cultural products such as newspapers, books, software, videocassettes, DVDs and sound recordings (see 41 Wholesale trade)
- retailing information and cultural products such as newspapers, books, software and sound recordings (see 44-45 Retail trade)
- design activities (see 54 Professional, scientific and technical services)
- performing in artistic productions, and creating artistic and cultural works or productions as independent individuals (see 71 Arts, entertainment and recreation)
- preserving and exhibiting objects, sites, and natural wonders of historical, cultural and/or educational value (see 71 Arts, entertainment and recreation)
- producing live presentations that involve the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists (see 71 Arts, entertainment and recreation)

511 Publishing industries (except internet)

This subsector comprises establishments primarily engaged in publishing newspapers, periodicals, books, databases, software and other works. These works are characterized by the intellectual creativity required in their development and are usually protected by copyright. Publishers distribute, or arrange for the distribution of copies of these works.

Publishing establishments may create the works in-house, or contract for, purchase, or compile works that were originally created by others. These works may be published in one or more formats including traditional print form, electronic and on-line. Publishers of multimedia products, such as interactive children's books, multimedia CD-ROM and digital video disk (DVD) reference books, and musical greeting cards are also included. Establishments in this subsector may print, reproduce or offer direct on-line access to the works themselves or they may arrange with others to carry out such functions.

Exclusion(s)

- publishing exclusively on Internet (see 519130 Internet publishing and broadcasting and web search portals)

5111 Newspaper, periodical, book and directory publishers

This industry group comprises establishments primarily engaged in publishing (or publishing and printing) newspapers, periodicals, books, maps, directories, databases and other works, such as calendars, catalogues and greeting cards.

Exclusion(s)

- publishing software (see 51121 Software publishers)
- publishing music (see 512230 Music publishers)

51111 Newspaper publishers

This industry comprises establishments primarily engaged in carrying out operations necessary for producing and distributing newspapers, including gathering news; writing news columns, feature stories and editorials; and selling and preparing advertisements. These establishments may publish newspapers in print or electronic form.

511110 Newspaper publishers

This Canadian industry comprises establishments primarily engaged in carrying out operations necessary for producing and distributing newspapers, including gathering news; writing news columns, feature stories and editorials; and selling and preparing advertisements. These establishments may publish newspapers in print or electronic form.

Illustrative example(s)

- newspapers, publishing (except exclusively on Internet)
- newspapers, publishing and printing

Exclusion(s)

- printing, but not publishing, newspapers (see 32311 Printing)
- supplying information, such as news, reports and pictures, to the news media (see 519110 News syndicates)
- publishing newspapers exclusively on Internet (see 519130 Internet publishing and broadcasting and web search portals)
- selling media time or space for media owners (see 541840 Media representatives)

51112 Periodical publishers

This industry comprises establishments, known as magazine or periodical publishers, primarily engaged in carrying out operations necessary for producing and distributing magazines and other periodicals, including gathering, writing, soliciting and editing articles, and preparing and selling advertisements. Periodicals are published at regular intervals, typically on a weekly, monthly or quarterly basis. These periodicals may be published in printed or electronic form.

511120 Periodical publishers

This Canadian industry comprises establishments, known as magazine or periodical publishers, primarily engaged in carrying out operations necessary for producing and distributing magazines and other periodicals, including gathering, writing, soliciting and editing articles, and preparing and selling advertisements. Periodicals are published at regular intervals, typically on a weekly, monthly or quarterly basis. These periodicals may be published in printed or electronic form.

Illustrative example(s)

- advertising periodicals, publishing (except exclusively on Internet)
- comic books in issue format, publishing (except exclusively on Internet)
- magazine publishing (except exclusively on Internet)
- newsletters publishing (except exclusively on Internet)
- periodicals, all formats, publishing (except exclusively on Internet)

Exclusion(s)

- printing, but not publishing, periodicals (see 32311 Printing)
- publishing newspapers (see 511110 Newspaper publishers)
- publishing directories and databases (see 511140 Directory and mailing list publishers)
- publishing sheet music (see 512230 Music publishers)
- publishing periodicals exclusively on Internet (see 519130 Internet publishing and broadcasting and web search portals)
- selling media time or space for media owners (see 541840 Media representatives)

51113 Book publishers

This industry comprises establishments primarily engaged in carrying out various design, editing and marketing activities necessary for producing and distributing books of all kinds, such as text books; technical, scientific and professional books; and mass market paperback books. These books may be published in print, audio or electronic form.

511130 Book publishers

This Canadian industry comprises establishments primarily engaged in carrying out various design, editing and marketing activities necessary for producing and distributing books of all kinds, such as text books; technical, scientific and professional books; and mass market paperback books. These books may be published in print, audio or electronic form.

Illustrative example(s)

- books, publishing (except exclusively on Internet)
- publishing maps, street guides and atlases (except exclusively on Internet)
- school textbooks, publishing (except exclusively on Internet)
- travel guide, publishing (except exclusively on Internet)

Exclusion(s)

- printing, but not publishing, books (see 32311 Printing)
- direct selling, but not publishing, books (e.g., book clubs) (see 454110 Electronic shopping and mail-order houses)
- publishing music books (see 512230 Music publishers)
- publishing books exclusively on Internet (see 519130 Internet publishing and broadcasting and web search portals)

51114 Directory and mailing list publishers

This industry comprises establishments primarily engaged in publishing compilations and collections of information or facts that are logically organized to facilitate their use. These collections may be published in one or more formats, such as print or electronic form. Electronic versions may be provided directly to customers by the establishment or third party vendors (except exclusively on Internet).

511140 Directory and mailing list publishers

This Canadian industry comprises establishments primarily engaged in publishing compilations and collections of information or facts that are logically organized to facilitate their use. These collections may be published in one or more formats, such as print or electronic form. Electronic versions may be provided directly to customers by the establishment or third party vendors (except exclusively on Internet).

Illustrative example(s)

- address and mailing list compilers (except exclusively on Internet)
- directories, publishing (except exclusively on Internet)
- electronic database (machine readable) publishing (except exclusively on Internet)
- telephone directories, publishing (except exclusively on Internet)

Exclusion(s)

- printing, but not publishing, business directories, telephone books and similar products (see 32311 Printing)
- duplicating electronic media, such as CD-ROMs and DVDs (see 334610 Manufacturing and reproducing magnetic and optical media)
- publishing encyclopaedias (see 511130 Book publishers)
- designing, developing and publishing computer software products (see 51121 Software publishers)
- providing on-line access to databases developed by others (see 519130 Internet publishing and broadcasting and web search portals)
- publishing directories and mailing lists exclusively on Internet (see 519130 Internet publishing and broadcasting and web search portals)

51119 Other publishers

This industry comprises establishments, not classified to any other industry, primarily engaged in publishing other works such as calendars, colouring books, greeting cards and posters.

511190 Other publishers

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in publishing other works such as calendars, colouring books, greeting cards and posters.

Illustrative example(s)

- art prints, publishing (except exclusively on Internet)
- calendars, publishing (except exclusively on Internet)
- catalogues (e.g., mail order, store and merchandise), publishing (except exclusively on Internet)
- diaries and time schedulers, publishing (except exclusively on Internet)
- greeting cards and postcards, publishing (except exclusively on Internet)

Exclusion(s)

- publishing newspapers (see 511110 Newspaper publishers)
- publishing magazines and periodicals (see 511120 Periodical publishers)
- publishing books, maps and atlases (see 511130 Book publishers)
- publishing directories and mailing lists (see 511140 Directory and mailing list publishers)
- publishing music (see 512230 Music publishers)
- publishing other works, such as calendars and greeting cards exclusively on Internet (see 519130 Internet publishing and broadcasting and web search portals)

5112 Software publishers

This industry group comprises establishments primarily engaged in publishing computer software, usually for multiple clients and generally referred to as packaged software. These establishments carry out operations necessary for producing and distributing computer software, such as designing, providing documentation, assisting in installation and providing support services to software purchasers. They may design and publish, or publish only.

51121 Software publishers

This industry comprises establishments primarily engaged in publishing computer software, usually for multiple clients and generally referred to as packaged software. These establishments carry out operations necessary for producing and distributing computer software, such as designing, providing documentation, assisting in installation and providing support services to software purchasers. They may design and publish, or publish only.

511211 Software publishers (except video game publishers)

This Canadian industry comprises establishments primarily engaged in software publishing, not including video games. These establishments carry out operations necessary for producing and distributing computer software, such as designing, providing documentation, assisting in installation and providing support services to software purchasers. They may design and publish, or publish only.

Illustrative example(s)

- publishing packaged software (except video games)
- publishing packaged software (except video games), including designing and developing

Exclusion(s)

- mass duplication of software (see 334610 Manufacturing and reproducing magnetic and optical media)
- providing access to software for clients from a central host site (see 518210 Data processing, hosting, and related services)

-
- publishing software exclusively on the Internet (see 519130 Internet publishing and broadcasting and web search portals)
 - custom designing software to meet the needs of specific users (see 541514 Computer systems design and related services (except video game design and development))

511212 Video game publishers

This Canadian industry comprises establishments primarily engaged in video game publishing. These establishments carry out operations necessary for producing and distributing computer video game software, such as designing video games, providing documentation, and providing support services to video game purchasers. They may design and publish, or publish only.

Illustrative example(s)

- video game designing and developing (with publishing)
- video game software publishing
- video game software publishing (including designing and developing)

Exclusion(s)

- mass duplication of video games (see 334610 Manufacturing and reproducing magnetic and optical media)
- providing access to video games for clients from a central host site (see 518210 Data processing, hosting, and related services)
- publishing video games exclusively on the Internet (see 519130 Internet publishing and broadcasting and web search portals)
- custom designing video games to meet the needs of specific users (see 541514 Computer systems design and related services (except video game design and development))

512 Motion picture and sound recording industries

This subsector comprises establishments primarily engaged in producing and distributing video and audio recordings or providing related services, such as post-production services, exhibition services, and motion picture processing and developing services. Sound recording studios are also included.

Exclusion(s)

- mass duplication of pre-recorded audio and video tapes, cassettes, diskettes, DVDs and CD-ROMs (see 334610 Manufacturing and reproducing magnetic and optical media)
- wholesaling sound recordings (see 414440 Sound recording merchant wholesalers)
- wholesaling pre-recorded video cassettes and DVDs (see 414450 Video recording merchant wholesalers)
- retailing video and audio recordings (see 443146 Audio and video recordings stores)

5121 Motion picture and video industries

This industry group comprises establishments primarily engaged in producing and/or distributing motion pictures, videos, television programs or commercials; exhibiting motion pictures or providing post-production and related services.

51211 Motion picture and video production

This industry comprises establishments primarily engaged in producing, or producing and distributing, motion pictures, videos, television programs or commercials.

512110 Motion picture and video production

This Canadian industry comprises establishments primarily engaged in producing, or producing and distributing, motion pictures, videos, television programs or commercials.

Illustrative example(s)

- music video production
- production of television show programs or commercials

Exclusion(s)

- mass duplication of audio and video recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- distributing film and video productions only (see 512120 Motion picture and video distribution)
- providing post-production services, including motion picture laboratories (see 512190 Post-production and other motion picture and video industries)
- videotaping special events (see 541920 Photographic services)

51212 Motion picture and video distribution

This industry comprises establishments primarily engaged in acquiring distribution rights and distributing film and video productions to motion picture theatres, television networks and stations, and other exhibitors.

512120 Motion picture and video distribution

This Canadian industry comprises establishments primarily engaged in acquiring distribution rights and distributing film and video productions to motion picture theatres, television networks and stations, and other exhibitors.

Illustrative example(s)

- film distribution agencies
- television show syndicators

Exclusion(s)

- mass duplication of audio and video recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- wholesaling video recordings (see 414450 Video recording merchant wholesalers)
- retailing video recordings (see 443146 Audio and video recordings stores)
- both producing and distributing motion pictures and videos (see 512110 Motion picture and video production)
- providing motion picture and video stock footage (via libraries) to producers, the media, multimedia and advertising industries (see 512190 Post-production and other motion picture and video industries)
- operating film and video archives whose primary purpose is preservation (see 519122 Archives)
- renting video recordings to the general public (see 532230 Video tape and disc rental)

51213 Motion picture and video exhibition

This industry comprises establishments primarily engaged in exhibiting motion pictures. Establishments primarily engaged in providing occasional motion picture exhibition services, such as those provided during film festivals, are also included.

512130 Motion picture and video exhibition

This Canadian industry comprises establishments primarily engaged in exhibiting motion pictures. Establishments primarily engaged in providing occasional motion picture exhibition services, such as those provided during film festivals, are also included.

Illustrative example(s)

- cinemas
- festivals, film, with or without facilities
- motion picture theatres, drive-ins
- motion picture theatres, indoor

51219 Post-production and other motion picture and video industries

This industry comprises establishments, not classified to any other industry, primarily engaged in providing post-production services and services to the motion picture and video industries. This may include specialized motion picture or video post-production services, such as editing, film/tape transferring, subtitling, creating credits, closed captioning, and producing computer graphics, animation and special effects, as well as developing and processing motion picture films.

512190 Post-production and other motion picture and video industries

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing post-production services and services to the motion picture and video industries. This may include specialized motion picture or video post-production services, such as editing, film/tape transferring, subtitling, creating credits, closed captioning, and producing computer graphics, animation and special effects, as well as developing and processing motion picture films.

Illustrative example(s)

- closed captioning service, film or tape
- developing and printing of commercial motion picture film
- editing motion picture films, video or television tape
- film, video and tape transfer service
- motion picture booking agencies
- motion picture film, television tape and video processing, editing, titling and sub-titling
- special effects for motion picture, post production
- stock footage, film libraries
- teleproduction services

Exclusion(s)

- mass duplication video recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- providing audio services in a sound recording studio for film, television, and video productions (see 512240 Sound recording studios)
- operating film and video archives whose primary purpose is preservation (see 519122 Archives)
- renting studio equipment (see 532490 Other commercial and industrial machinery and equipment rental and leasing)
- casting actors and actresses with production companies (see 561310 Employment placement agencies and executive search services)

5122 Sound recording industries

This industry group comprises establishments primarily engaged in producing and distributing music recordings, publishing music, or providing sound recording and related services.

Exclusion(s)

- mass duplication of sound recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- wholesaling sound recordings (see 414440 Sound recording merchant wholesalers)
- musical groups and artists (see 711130 Musical groups and artists)
- songwriters (see 711513 Independent writers and authors)

51221 Record production

This industry comprises establishments primarily engaged in record production. These establishments contract with musical artists, and arrange and finance the production of original master recordings. They hold the copyright to the master recording and derive most of their revenues from selling, leasing, and licensing master recordings. They do not have their own duplication or distribution capabilities.

512210 Record production

This Canadian industry comprises establishments primarily engaged in record production. These establishments contract with musical artists, and arrange and finance the production of original master recordings. They hold the copyright to the master recording and derive most of their revenues from selling, leasing, and licensing master recordings. They do not have their own duplication or distribution capabilities.

Illustrative example(s)

- production of master recordings, exclusive of distribution
- publishing and reproducing audio materials in integrated facilities
- record production (except independent record producers), without duplication or distribution
- record production companies (producing only)

Exclusion(s)

- mass duplication of sound recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- wholesaling (distribution of finished products, bought for resale, including imports) sound recordings (see 414440 Sound recording merchant wholesalers)
- releasing, promoting and distributing sound recordings (see 512220 Integrated record production/distribution)
- promoting and authorizing the use of musical works in various media (see 512230 Music publishers)
- providing facilities and technical expertise for recording musical performances (see 512240 Sound recording studios)
- managing artist careers (see 711410 Agents and managers for artists, athletes, entertainers and other public figures)
- independent record producers hired on contract (see 711512 Independent actors, comedians and performers)

51222 Integrated record production/distribution

This industry comprises establishments primarily engaged in releasing, promoting and distributing sound recordings. These establishments manufacture or arrange for the manufacture of recordings, and promote and distribute these products to wholesalers, retailers or directly to the public. They produce master recordings themselves, or obtain reproduction and/or distribution rights to master recordings produced by record production companies or other integrated record companies.

512220 Integrated record production/distribution

This Canadian industry comprises establishments primarily engaged in releasing, promoting and distributing sound recordings. These establishments manufacture or arrange for the manufacture of recordings, and promote and distribute these products to wholesalers, retailers or directly to the public. They produce master recordings themselves, or obtain reproduction and/or distribution rights to master recordings produced by record production companies or other integrated record companies.

Illustrative example(s)

- audio recordings, integrated manufacture, release and distribution
- sound recordings, integrated production, reproduction, release and distribution

Exclusion(s)

- mass duplication of sound recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- wholesaling (distribution of finished products, bought for resale, including imports) sound recordings (see 414440 Sound recording merchant wholesalers)
- record production, including contracting with musical artists, arranging and financing the production of original master recordings, and marketing the reproduction rights (see 512210 Record production)

-
- providing facilities and technical expertise for recording musical performances (see 512240 Sound recording studios)

51223 Music publishers

This industry comprises establishments primarily engaged in acquiring and registering copyrights in musical compositions, in accordance with the law, and promoting and authorizing the use of these compositions in recordings, on radio and television, in motion pictures, live performances, print, multimedia or other media. These establishments represent the interests of songwriters or other owners of musical compositions in generating revenues from the use of such works, generally through licensing agreements. They may own the copyrights or act as administrators of the music copyrights on behalf of copyright owners.

512230 Music publishers

This Canadian industry comprises establishments primarily engaged in acquiring and registering copyrights in musical compositions, in accordance with the law, and promoting and authorizing the use of these compositions in recordings, on radio and television, in motion pictures, live performances, print, multimedia or other media. These establishments represent the interests of songwriters or other owners of musical compositions in generating revenues from the use of such works, generally through licensing agreements. They may own the copyrights or act as administrators of the music copyrights on behalf of copyright owners.

Illustrative example(s)

- music copyright buying and licensing
- sheet music publishing

Exclusion(s)

- songwriters who act as their own publishers (see 711513 Independent writers and authors)

51224 Sound recording studios

This industry comprises establishments primarily engaged in providing the facilities and technical expertise for sound recording in a studio, and audio production and post-production services for film, television and video. These establishments do not hold the copyrights to the sound recordings produced in their facilities.

512240 Sound recording studios

This Canadian industry comprises establishments primarily engaged in providing the facilities and technical expertise for sound recording in a studio, and audio production and post-production services for film, television and video. These establishments do not hold the copyrights to the sound recordings produced in their facilities.

Illustrative example(s)

- music studio recording services
- sound recording studios (except combined with production and distribution)
- sound recording studios (except integrated record company)

Exclusion(s)

- mass duplication of sound recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- record production, including contracting with musical artists, arranging and financing the production of original master recordings, and marketing the reproduction rights (see 512210 Record production)
- releasing, promoting and distributing sound recordings (see 512220 Integrated record production/distribution)

51229 Other sound recording industries

This industry comprises establishments, not classified to any other industry, primarily engaged in providing sound recording services.

512290 Other sound recording industries

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing sound recording services.

Illustrative example(s)

- recording of books on tape or disc (except publishing)

Exclusion(s)

- mass duplication of sound recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- wholesaling (distribution of finished products, bought for resale, including imports) sound recordings (see 414440 Sound recording merchant wholesalers)
- record production, including contracting with musical artists, arranging and financing the production of original master recordings, and marketing the reproduction rights (see 512210 Record production)
- releasing, promoting and distributing sound recordings (see 512220 Integrated record production/distribution)
- promoting and authorizing the use of musical works in various media (see 512230 Music publishers)
- providing facilities and technical expertise for recording musical performances (see 512240 Sound recording studios)
- organizing and promoting the presentation of performing arts productions (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- managing artist careers (see 711410 Agents and managers for artists, athletes, entertainers and other public figures)

515 Broadcasting (except internet)

This subsector comprises establishments primarily engaged in operating radio and television broadcasting studios and facilities.

Exclusion(s)

- operating telecommunications networks (see 517 Telecommunications)
- broadcasting exclusively on the Internet (see 519 Other information services)

5151 Radio and television broadcasting

This industry group comprises establishments primarily engaged in operating broadcasting studios and facilities for the transmission of a variety of radio and television broadcasts, including entertainment, news, talk shows and other programs. These establishments produce, purchase and schedule programs; and generate revenues from the sale of air time to advertisers, from donations and subsidies, or from the sale of programs.

Exclusion(s)

- broadcasting television programs in a defined and limited format via operators of cable and satellite distribution systems (see 515210 Pay and specialty television)
- delivering programs to subscribers by cable or satellite systems (see 517112 Cable and other program distribution)
- broadcasting exclusively on the Internet (see 519130 Internet publishing and broadcasting and web search portals)

51511 Radio broadcasting

This industry comprises establishments primarily engaged in operating broadcasting studios and facilities for the production and transmission of radio programs to its affiliates or the public. The radio broadcasts may include entertainment, news, talk shows and other programs.

515110 Radio broadcasting

This Canadian industry comprises establishments primarily engaged in operating broadcasting studios and facilities for the production and transmission of radio programs to its affiliates or the public. The radio broadcasts may include entertainment, news, talk shows and other programs.

Illustrative example(s)

- broadcasting stations, radio
- radio broadcasting network services

51512 Television broadcasting

This industry comprises establishments primarily engaged in operating broadcasting studios and facilities for the production, and over-the-air transmission to the public, of a variety of television programs. Programming may originate in their own studios, from an affiliated network or from external sources.

515120 Television broadcasting

This Canadian industry comprises establishments primarily engaged in operating broadcasting studios and facilities for the production, and over-the-air transmission to the public, of a variety of television programs. Programming may originate in their own studios, from an affiliated network or from external sources.

Illustrative example(s)

- public broadcasting television
- television broadcasting network services
- television broadcasting stations

Exclusion(s)

- producing television programs without broadcasting (see 512110 Motion picture and video production)
- broadcasting television programs in a defined and limited format via operators of cable or satellite distribution systems (see 515210 Pay and specialty television)
- delivering programs to subscribers by cable or satellite systems (see 517112 Cable and other program distribution)
- broadcasting television programs exclusively on the Internet (see 519130 Internet publishing and broadcasting and web search portals)

5152 Pay and specialty television

This industry group comprises establishments primarily engaged in broadcasting television programs, in a defined and limited format, such as family and youth-oriented, news, feature films, music, health, sports, religion, weather, travel and educational programming. These establishments may produce programs in their own broadcasting studios or they may acquire programming from external sources. The programming is delivered to subscribers by operators of cable or satellite distribution systems.

51521 Pay and specialty television

This industry comprises establishments primarily engaged in broadcasting television programs, in a defined and limited format, such as family and youth-oriented, news, feature films, music, health, sports, religion, weather, travel and educational programming. These establishments may produce programs in their own broadcasting studios or they may acquire programming from external sources. The programming is delivered to subscribers by operators of cable or satellite distribution systems.

515210 Pay and specialty television

This Canadian industry comprises establishments primarily engaged in broadcasting television programs, in a defined and limited format, such as family and youth-oriented, news, feature films, music, health, sports, religion, weather, travel and educational programming. These establishments may produce programs in their own broadcasting studios or they may acquire programming from external sources. The programming is delivered to subscribers by operators of cable or satellite distribution systems.

Illustrative example(s)

- specialty television (e.g., music, sports, news) channels

Exclusion(s)

- producing programs for television without broadcasting (see 512110 Motion picture and video production)
- delivering programs to subscribers by cable or satellite systems (see 517112 Cable and other program distribution)
- broadcasting television programs in a defined and limited format exclusively on the Internet (see 519130 Internet publishing and broadcasting and web search portals)

517 Telecommunications

This subsector comprises establishments primarily engaged in providing telecommunications and/or video entertainment services over their own networks, or over networks operated by others. The establishments of this subsector are grouped into industries on the basis of the nature of services provided (fixed or mobile), the type of network used to deliver those services (wireline or wireless), and the business model they employ (facilities-based or resale).

Exclusion(s)

- installation and maintenance of broadcasting and telecommunications systems by independent contractors (see 23 Construction)

5171 Wired telecommunications carriers

This industry group comprises establishments primarily engaged in providing telecommunications and/or video entertainment services to their customer premises over network facilities operated by them. These establishments can own a network, lease a network or combine leased and owned facilities and their networks can integrate various technologies.

51711 Wired telecommunications carriers

This industry comprises establishments primarily engaged in providing telecommunications and/or video entertainment services to their customer premises over network facilities operated by them. These establishments can own a network, lease a network or combine leased and owned facilities; and their networks can integrate various technologies.

517111 Wired telecommunications carriers (except cable)

This Canadian industry comprises establishments primarily engaged in providing telecommunications and video entertainment services primarily by copper twisted pair links. These establishments are generally known as telephone companies, incumbent local exchange carriers (ILECs) and facilities-based competitive service providers and they often provide a full range of telecommunication services to residential, business and wholesale customers. Establishments providing a similar range of services through a co-axial-based network are classified in 517112 Cable and other program distribution.

Illustrative example(s)

- broadband Internet service providers (ISPs), digital access line (DAL), wired telecommunications
- facilities-based telecommunication carrier (except wireless and cable operators), wired telecommunications
- incumbent local exchange carriers (ILECs), wired telecommunications
- Internet service provider (ISP), facilities-based (except cable), wired telecommunications
- local telephone carrier (except wireless and cable operators), wired telecommunications
- long-distance telephone carrier, facilities-based, wired telecommunications
- telephone companies, wired telecommunications

Exclusion(s)

- installing and maintaining wired systems on contract (see 238210 Electrical contractors and other wiring installation contractors)
- providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by them (see 517210 Wireless telecommunications carriers (except satellite))
- providing access to satellite telecommunications facilities to telecommunications carriers and business users (see 517410 Satellite telecommunications)
- providing telecommunications services to customer premises or mobile telecommunication devices over network facilities operated by others on a re-sale basis or over a high speed Internet connection provided by others (see 517910 Other telecommunications)
- operating coin-operated pay telephones (see 812990 All other personal services)

517112 Cable and other program distribution

This Canadian industry comprises establishments primarily engaged in providing telecommunications and video entertainment on networks originally designed for the distribution of television channels. These establishments are generally known as cable, satellite and wireless cable television operators. They operate co-axial based distribution network, satellite-based distribution networks and fixed wireless-based distribution networks and they primarily serve the residential market. They can offer a range of telecommunications and video entertainment services or specialize in the latter. Establishments providing a similar range of services through a copper twisted pair based network are classified in 517111 Wired telecommunications carriers (except cable).

Illustrative example(s)

- broadband Internet service providers (ISPs), cable, wired telecommunications
- cable television providers, wired telecommunications
- Internet service provider (ISP), cable, wired telecommunications
- voice over Internet Protocol (VoIP) services providers, cable, wired telecommunications
- wireless cable television operators

Exclusion(s)

- installing and maintaining cable systems by independent contractors (see 238210 Electrical contractors and other wiring installation contractors)
- broadcasting radio programs in a defined and limited format via operators of cable or satellite radio networks (see 515110 Radio broadcasting)
- broadcasting television programs in a defined and limited format via operators of cable or satellite distribution systems (see 515210 Pay and specialty television)

-
- providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by them (see 517210 Wireless telecommunications carriers (except satellite))
 - providing access to satellite telecommunications facilities to telecommunications carriers and business users (see 517410 Satellite telecommunications)
 - providing telecommunications services over network facilities operated by others (see 517910 Other telecommunications)

5172 Wireless telecommunications carriers (except satellite)

This industry group comprises establishments primarily engaged in providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by them. These establishments can own a network, lease a network or combine leased and owned facilities.

51721 Wireless telecommunications carriers (except satellite)

This industry comprises establishments primarily engaged in providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by them. These establishments can own a network, lease a network or combine leased and owned facilities.

517210 Wireless telecommunications carriers (except satellite)

This Canadian industry comprises establishments primarily engaged in providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by them. These establishments can own a network, lease a network or combine leased and owned facilities.

Illustrative example(s)

- cellular telephone services, wireless
- mobile data services
- mobile Internet service
- paging services
- personal communication services (PCS) (i.e., communications carriers)
- ship-to-shore broadcasting communications carriers
- wireless telephone communications carriers
- wireless video service

Exclusion(s)

- providing fixed telecommunications or video entertainment services using fixed wireless facilities (see 517112 Cable and other program distribution)
- providing access to satellite telecommunications facilities to telecommunications carriers and business users (see 517410 Satellite telecommunications)
- providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by others (mobile virtual network operators) (see 517910 Other telecommunications)

5174 Satellite telecommunications

This industry group comprises establishments primarily engaged in providing mobile and fixed telecommunications services over satellite network facilities operated by them or by distributing the services of other satellite network operators. These establishments typically serve a business clientele (telecommunication carriers, private business networks, broadcasters) but can also provide services to individual customers that are beyond the reach of terrestrial networks (e.g., high speed Internet).

51741 Satellite telecommunications

This industry comprises establishments primarily engaged in providing mobile and fixed telecommunications services over satellite network facilities operated by them or by distributing the services of other satellite network operators. These establishments typically serve a business clientele (telecommunication carriers, private business networks, broadcasters) but can also provide services to individual customers that are beyond the reach of terrestrial networks (e.g., high speed Internet).

517410 Satellite telecommunications

This Canadian industry comprises establishments primarily engaged in providing mobile and fixed telecommunications services over satellite network facilities operated by them or by distributing the services of other satellite network operators. These establishments typically serve a business clientele (telecommunication carriers, private business networks, broadcasters) but can also provide services to individual customers that are beyond the reach of terrestrial networks (e.g., high speed Internet).

Illustrative example(s)

- satellite service resellers
- satellite telephone services
- very small aperture terminal (VSAT) services

Exclusion(s)

- distributing radio programs on a subscription basis by satellite (see 515110 Radio broadcasting)
- delivering television and radio programs to subscribers by a direct-to-home (DTH) satellite system (see 517112 Cable and other program distribution)
- broadcasting radio or television programs exclusively on Internet (see 519130 Internet publishing and broadcasting and web search portals)

5179 Other telecommunications

This industry group comprises establishments primarily engaged in providing telecommunications and/or video entertainment services over network facilities operated by others and establishments primarily engaged in operating telecommunications networks or providing telecommunication services not elsewhere classified.

51791 Other telecommunications

This industry comprises establishments primarily engaged in providing telecommunications and/or video entertainment services over network facilities operated by others and establishments primarily engaged in operating telecommunications networks or providing telecommunication services not elsewhere classified.

517910 Other telecommunications

This Canadian industry comprises establishments primarily engaged in providing telecommunications and/or video entertainment services over network facilities operated by others and establishments primarily engaged in operating telecommunications networks or providing telecommunication services not elsewhere classified.

Illustrative example(s)

- Internet service provider (ISP) providing services via client-supplied telecommunications connections
- Internet service provider (ISP), independent
- long distance telecommunication resellers
- microwave communications resellers
- non-facilities based Internet service provider (ISP)
- reselling dial-up or broadband Internet service provider (ISP) services
- satellite tracking stations
- telecommunication resellers
- voice over Internet protocol (VoIP) services, access-independent (non-managed)

Exclusion(s)

- providing telecommunications and/or video entertainment services to their customer premises over network facilities operated by them (see 51711 Wired telecommunications carriers)
- providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by them (see 517210 Wireless telecommunications carriers (except satellite))
- providing mobile and fixed telecommunications services over satellite network facilities operated by them or by distributing the services of other satellite network operators (see 517410 Satellite telecommunications)
- providing expert advice in the field of information technology or in integrating communication and computer systems (see 541514 Computer systems design and related services (except video game design and development))

518 Data processing, hosting, and related services

This subsector comprises establishments primarily engaged in providing the infrastructure for data processing, hosting, and related services.

5182 Data processing, hosting, and related services

This industry group comprises establishments primarily engaged in providing the infrastructure for data processing, hosting, and related services.

51821 Data processing, hosting, and related services

This industry comprises establishments primarily engaged in providing hosting or data processing services. Hosting establishments may provide specialized hosting activities, such as web hosting, video and audio streaming services, application hosting, application service provisioning, or may provide general time-share mainframe facilities to clients. Data processing establishments may provide complete processing and preparation of reports from data supplied by the customer; specialized services, such as automated data entry; or they may make data processing resources available to clients on an hourly or time-sharing basis.

518210 Data processing, hosting, and related services

This Canadian industry comprises establishments primarily engaged in providing hosting or data processing services. Hosting establishments may provide specialized hosting activities, such as web hosting, video and audio streaming services, application hosting, application service provisioning, or may provide general time-share mainframe facilities to clients. Data processing establishments may provide complete processing and preparation of reports from data supplied by the customer; specialized services, such as automated data entry; or they may make data processing resources available to clients on an hourly or time-sharing basis.

Illustrative example(s)

- automated data processing, computer services
- computer time-sharing services
- optical scanning data services
- video and audio streaming services
- web hosting

Exclusion(s)

- processing financial transactions (see 52232 Financial transactions processing, reserve and clearing house activities)
- computer facilities management (see 541514 Computer systems design and related services (except video game design and development))
- providing data keying, text processing or desktop publishing (see 561410 Document preparation services)
- providing access to microcomputers and office equipment from a retail location (see 561430 Business service centres)

519 Other information services

This subsector comprises establishments, not classified to any other industry, primarily engaged in providing other information services. The main components are news syndicates, libraries and archives, Internet publishing and broadcasting, and web search portals.

5191 Other information services

This industry group comprises establishments, not classified to any other industry, primarily engaged in providing other information services. The main components are news syndicates, libraries and archives, Internet publishing and broadcasting, and web search portals.

51911 News syndicates

This industry comprises establishments primarily engaged in supplying information, such as news reports, articles, pictures and features to the news media.

519110 News syndicates

This Canadian industry comprises establishments primarily engaged in supplying information, such as news reports, articles, pictures and features to the news media.

Illustrative example(s)

- press service (news syndicate)

Exclusion(s)

- independent correspondents and freelance news journalists (see 711513 Independent writers and authors)

51912 Libraries and archives

This industry comprises establishments primarily engaged in providing library or archive services. These establishments maintain collections of documents (such as books, journals, newspapers and music) and facilitate the use of such documents (regardless of its physical form and characteristics) as are required to meet the informational, research, educational or recreational needs of their users. They may also acquire, research, store, and make accessible to the public, original historical documents, photographs, maps, audio material, audio-visual material and other archival materials of historical interest. Cinematheques, videotheques and other film and video archives, whose primary purpose is the preservation of archival audio-visual material, are included. All or portions of these collections may be accessible electronically.

Exclusion(s)

- providing motion picture and video stock footage (via libraries) to producers, the media, multimedia and advertising industries (see 512190 Post-production and other motion picture and video industries)

519121 Libraries

This Canadian industry comprises establishments primarily engaged in maintaining collections and facilitating the use of such documents (regardless of its physical form and characteristics) as are required to meet the informational, research, educational or recreational needs of their users.

Illustrative example(s)

- bookmobiles
- libraries (e.g., reference, lending, public)
- libraries (except motion picture and video tape stock footage)

Exclusion(s)

- retailing books (see 451310 Book stores and news dealers)

-
- providing motion picture and video stock footage (via libraries) to producers, the media, multimedia and advertising industries (see 512190 Post-production and other motion picture and video industries)

519122 Archives

This Canadian industry comprises establishments primarily engaged in acquiring, researching, storing, and making accessible to the public, original historical documents, photographs, maps, audio or audio-visual material, and other archival materials of historical interest. Cinematheques, videotheques, and other film and video archives whose primary purpose is the preservation of archival audio-visual material, are included.

Illustrative example(s)

- centres for documentation (i.e., archives)
- film archives
- video archives

Exclusion(s)

- providing motion picture and video stock footage (via libraries) to producers, the media, multimedia and advertising industries (see 512190 Post-production and other motion picture and video industries)

51913 Internet publishing and broadcasting, and web search portals

This industry comprises establishments exclusively engaged in publishing and/or broadcasting content on the Internet or operating web sites, known as web search portals, that use a search engine to generate and maintain extensive databases of Internet addresses and content in an easily searchable format. The Internet publishing and broadcasting establishments in this industry provide textual, audio, and/or video content of general or specific interest. These establishments do not provide traditional (non-Internet) versions of the content that they publish or broadcast. Establishments known as web search portals often provide additional Internet services, such as e-mail, connections to other web sites, auctions, news, and other limited content, and serve as a home base for Internet users.

519130 Internet publishing and broadcasting and web search portals

This Canadian industry comprises establishments exclusively engaged in publishing and/or broadcasting content on the Internet or operating web sites, known as web search portals, that use a search engine to generate and maintain extensive databases of Internet addresses and content in an easily searchable format. The Internet publishing and broadcasting establishments in this industry provide textual, audio, and/or video content of general or specific interest. These establishments do not provide traditional (non-Internet) versions of the content that they publish or broadcast. Establishments known as web search portals often provide additional Internet services, such as e-mail, connections to other web sites, auctions, news, and other limited content, and serve as a home base for Internet users.

Illustrative example(s)

- book publishing exclusively on Internet (e.g., almanacs, atlases, dictionaries, encyclopedia, fiction)
- directory publishing, exclusively on Internet (e.g., telephone, business)
- game sites (exclusively on Internet), operating
- Internet broadcasting (e.g., television, video)
- Internet search portal and web sites, operating
- periodical, journal and magazine publishing, exclusively on Internet (e.g., medical, newsletter, newspaper, professional, religious, scientific)
- publishing maps and street guides (exclusively on Internet)
- software publishing (exclusively on Internet)
- web broadcasting
- web search portals, operating

Exclusion(s)

- retailing new and used goods using the Internet (see 44-45 Retail trade)

-
- providing Internet publishing and other print or electronic editions; offering direct on-line access to information that they publish or compile (see 511 Publishing industries (except internet))
 - publishing databases (see 511140 Directory and mailing list publishers)
 - traditional or combined broadcasting (see 515 Broadcasting (except internet))
 - providing Internet access (see 517 Telecommunications)
 - developing databases for the purpose of credit reporting (see 56145 Credit bureaus)

51919 All other information services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing information services, including telephone-based information recordings or searching and retrieving information on a contract basis.

519190 All other information services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing information services, including telephone-based information recordings or searching and retrieving information on a contract basis.

Illustrative example(s)

- news and press clipping service
- stock photo agencies or libraries

52 Finance and insurance

This sector comprises establishments primarily engaged in financial transactions (that is, transactions involving the creation, liquidation, or change in ownership of financial assets) or in facilitating financial transactions. Included are:

* establishments that are primarily engaged in financial intermediation. They raise funds by taking deposits and/or issuing securities, and, in the process, incur liabilities, which they use to acquire financial assets by making loans and/or purchasing securities. Putting themselves at risk, they channel funds from lenders to borrowers and transform or repackage the funds with respect to maturity, scale and risk.

* establishments that are primarily engaged in the pooling of risk by underwriting annuities and insurance. They collect fees (insurance premiums or annuity considerations), build up reserves, invest those reserves and make contractual payments. Fees are based on the expected incidence of the insured risk and the expected return on investment.

521 Monetary authorities - central bank

This subsector comprises establishments primarily engaged in performing central banking functions, such as issuing currency (paper money); managing the nation's money supply and international reserves; overseeing payment, clearing and settlement systems; holding deposits that represent the reserves of other banks and institutions; and acting as fiscal agent for the federal government.

The institutional arrangements for performing these functions and for conducting monetary policy may differ among the countries. In Canada, these functions are performed by the Bank of Canada, in Mexico by the Bank of Mexico, and in the United States by the Federal Reserve Banks and their branches.

5211 Monetary authorities - central bank

This industry group comprises establishments primarily engaged in performing central banking functions, such as issuing currency (paper money); managing the nation's money supply and international reserves; overseeing payment, clearing and settlement systems; holding deposits that represent the reserves of other banks and institutions; and acting as fiscal agent for the federal government.

The institutional arrangements for performing these functions and for conducting monetary policy may differ among the countries. In Canada, these functions are performed by the Bank of Canada, in Mexico by the Bank of Mexico, and in the United States by the Federal Reserve Banks and their branches.

52111 Monetary authorities - central bank

This industry comprises establishments primarily engaged in performing central banking functions, such as issuing currency (paper money); managing the nation's money supply and international reserves; overseeing payment, clearing and settlement systems; holding deposits that represent the reserves of other banks and institutions; and acting as fiscal agent for the federal government.

The institutional arrangements for performing these functions and for conducting monetary policy may differ among the countries. In Canada, these functions are performed by the Bank of Canada, in Mexico by the Bank of Mexico, and in the United States by the Federal Reserve Banks and their branches.

521110 Monetary authorities - central bank

This Canadian industry comprises establishments primarily engaged in performing central banking functions, such as issuing currency (paper money); managing the nation's money supply and international reserves; overseeing payment, clearing and settlement systems; holding deposits that represent the reserves of other banks and institutions; and acting as fiscal agent for the federal government.

Illustrative example(s)

- Bank of Canada

522 Credit intermediation and related activities

This subsector comprises establishments primarily engaged in lending funds raised from depositors or by issuing debt securities and establishments that facilitate the lending of funds or issuance of credit by engaging in such activities as mortgage and loan brokerage, clearinghouse and reserve services, and cheque-cashing services.

5221 Depository credit intermediation

This industry group comprises establishments primarily engaged in accepting deposits and lending funds. Deposits are the principal source of funds loaned.

52211 Banking

This industry comprises establishments primarily engaged in accepting deposits and issuing loans. Examples of establishments in this industry are establishments of chartered banks, trust companies and deposit-accepting mortgage companies that are primarily engaged in accepting deposits and issuing loans.

522111 Personal and commercial banking industry

This Canadian industry comprises establishments primarily engaged in accepting deposits from, and issuing loans to, persons or small- and medium-sized businesses. Establishments of chartered banks, trust companies and deposit-accepting mortgage companies that are primarily engaged in these activities are included.

Illustrative example(s)

- branches of chartered banks providing personal and commercial banking services
- branches of trust companies providing personal and commercial banking services
- deposit-accepting mortgage companies (except co-operative)

Exclusion(s)

- local credit unions (see 522130 Local credit unions)

-
- provincial government savings establishments that channel deposits to the government rather than lending them to customers (see 522190 Other depository credit intermediation)

522112 Corporate and institutional banking industry

This Canadian industry comprises establishments primarily engaged in issuing loans to large businesses, governments or other large institutional clients, using funds primarily obtained from related personal and commercial banking establishments. Corporate and institutional banking establishments provide deposit and other services to their clients. Establishments of chartered banks that are primarily engaged in issuing loans to the above-mentioned clients are included.

Illustrative example(s)

- bank and trust company branches, chartered, providing corporate and institutional banking services
- corporate and institutional banking services

Exclusion(s)

- investment banking (see 523110 Investment banking and securities dealing)

52213 Local credit unions

This industry comprises establishments of local credit unions and caisses populaires primarily engaged in accepting deposits from, and issuing loans to, members. Local credit unions raise funds from members through the sale of shares and the acceptance of deposits.

522130 Local credit unions

This Canadian industry comprises establishments of local credit unions and caisses populaires primarily engaged in accepting deposits from, and issuing loans to, members. Local credit unions raise funds from members through the sale of shares and the acceptance of deposits.

52219 Other depository credit intermediation

This industry comprises establishments, not classified to any other industry, primarily engaged in accepting deposits and making loans. Provincial government savings establishments that channel deposits to the government rather than lending them to customers are also included.

522190 Other depository credit intermediation

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in accepting deposits and making loans. Provincial government savings establishments that channel deposits to the government rather than lending them to customers are also included.

Illustrative example(s)

- banks, private (i.e., unincorporated)
- deposit-accepting mortgage companies, co-operative

5222 Non-depository credit intermediation

This industry group comprises establishments, both public (government-sponsored enterprises) and private, primarily engaged in extending credit or lending funds raised by credit market borrowing, such as by issuing commercial paper and other debt instruments, and by borrowing from other financial intermediaries.

52221 Credit card issuing

This industry comprises establishments primarily engaged in providing credit sales services to business entities, such as retailers, and to consumers by providing the funds required in return for payment of the full balance or payments on an installment basis.

522210 Credit card issuing

This Canadian industry comprises establishments primarily engaged in providing credit sales services to business entities, such as retailers, and to consumers by providing the funds required in return for payment of the full balance or payments on an installment basis.

Illustrative example(s)

- credit card issuing, company

52222 Sales financing

This industry comprises establishments primarily engaged in sales financing. Establishments primarily engaged in providing financial leases or operating leases are also included if they are engaged in any sales financing.

Sales financing establishments lend money to consumers and businesses, for the purchase of goods and services, using a contractual installment sales agreement, often either directly from, or through arrangements with, dealers of the products. Examples of establishments in this industry are acceptance companies of motor vehicle manufacturers and heavy equipment manufacturers. Establishments engaged in the purchase of installment and credit card receivables, created as a result of retail sales to businesses and individuals, are included.

522220 Sales financing

This Canadian industry comprises establishments primarily engaged in sales financing. Establishments primarily engaged in providing financial leases or operating leases are also included if they are engaged in any sales financing.

Sales financing establishments lend money to consumers and businesses, for the purchase of goods and services, using a contractual installment sales agreement, often either directly from, or through arrangements with, dealers of the products. Examples of establishments in this industry are acceptance companies of motor vehicle manufacturers and heavy equipment manufacturers. Establishments engaged in the purchase of installment and credit card receivables, created as a result of retail sales to businesses and individuals, are included.

Illustrative example(s)

- acceptance companies
- automobile sales finance company
- conditional sales finance companies
- leasing, in combination with sales financing
- sales finance companies

Exclusion(s)

- providing operating leases and financial leases when not engaged in any sales financing (see 532 Rental and leasing services)

52229 Other non-depository credit intermediation

This industry comprises establishments, not classified to any other industry, primarily engaged in making cash loans or granting credit to consumers and businesses through credit instruments other than credit cards, sales finance agreements, or financial leases. Examples of types of lending are consumer credit, real estate credit, international trade financing, secondary market financing, and other non-depository credit intermediation.

522291 Consumer lending

This Canadian industry comprises establishments primarily engaged in providing unsecured cash loans to consumers. However, some cash lending activities may be secured by a chattel mortgage enabling the lender to take possession of the chattel in case of default. Examples of establishments in this Canadian industry are consumer loan companies, personal finance companies and small loan companies.

Illustrative example(s)

- personal credit institutions
- personal finance and loan companies

522299 All other non-depository credit intermediation

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing non-depository credit, such as real estate credit, international trade financing, short-term inventory credit and loans, working capital credit, and agricultural credit and loans. Examples of establishments in this industry are factoring companies, pawnshops, mortgage companies and government credit agencies that make direct loans or extend credit.

Illustrative example(s)

- factoring companies
- pawnbrokers
- secondary market financing (i.e., buying, pooling and repackaging loans for sale to others)

5223 Activities related to credit intermediation

This industry group comprises establishments primarily engaged in providing services closely related to credit intermediation, but not acting as intermediaries.

52231 Mortgage and non-mortgage loan brokers

This industry comprises establishments primarily engaged in arranging mortgage or other loans for others on a commission or fee basis. These establishments ordinarily do not have any continuing relationship with either borrower or lender.

522310 Mortgage and non-mortgage loan brokers

This Canadian industry comprises establishments primarily engaged in arranging mortgage or other loans for others on a commission or fee basis. These establishments ordinarily do not have any continuing relationship with either borrower or lender.

Illustrative example(s)

- mortgage and loan brokerages
- mortgage and loan brokers' or agents' offices

Exclusion(s)

- mortgage banking (see 52229 Other non-depository credit intermediation)

52232 Financial transactions processing, reserve and clearing house activities

This industry comprises establishments primarily engaged in providing financial transaction processing; reserve and overnight advance services; cheque or other financial instrument clearing house services; credit card processing; and electronic financial payment services. Examples of establishments in this industry are central credit unions, automated clearing houses and electronic financial payment services.

522321 Central credit unions

This Canadian industry comprises establishments of centrals, regionals, leagues and federations primarily engaged in providing financial transaction processing; reserve and overnight advances services; cheque or other financial instrument clearing house services; credit card processing; electronic financial payment services; and in accepting deposits from, and issuing loans to, members.

Illustrative example(s)

- caisses populaires, federation, league or regional (central clearing house services)
- credit unions, central, regional or league (central clearing house services)

Exclusion(s)

- data processing (see 518210 Data processing, hosting, and related services)
- cheque clearing and other transaction processing of the central bank (see 521110 Monetary authorities - central bank)
- automated clearinghouses (see 522329 Other financial transactions processing and clearing house activities)
- cheque validation service (see 522329 Other financial transactions processing and clearing house activities)
- electronic funds transfer services (see 522329 Other financial transactions processing and clearing house activities)

522329 Other financial transactions processing and clearing house activities

This Canadian industry comprises establishments primarily engaged in providing cheque or other financial instrument clearing house services; credit card processing; and electronic financial payment services. Examples of establishments in this industry are automated clearing houses and electronic financial payment services.

Illustrative example(s)

- automated clearing houses, bank or cheque (except central bank)
- automatic teller machine (ATM) network providers
- cheque validation services
- electronic funds transfer services
- financial transactions processing (except central bank)

Exclusion(s)

- data processing (see 518210 Data processing, hosting, and related services)
- cheque clearing and other transaction processing of the central bank (see 521110 Monetary authorities - central bank)

52239 Other activities related to credit intermediation

This industry comprises establishments, not classified to any other industry, primarily engaged in facilitating credit intermediation, such as cheque-cashing, money order issuance, traveller's cheque issuance and servicing loans originated by others.

522390 Other activities related to credit intermediation

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in facilitating credit intermediation, such as cheque-cashing, money order issuance, traveller's cheque issuance and servicing loans originated by others.

Illustrative example(s)

- cheque cashing services

Exclusion(s)

- foreign currency exchange dealers (see 523130 Commodity contracts dealing)

523 Securities, commodity contracts, and other financial investment and related activities

This subsector comprises establishments primarily engaged in putting capital at risk in the process of underwriting securities issues or in making markets for securities and commodities; acting as intermediaries between buyers and sellers of securities; providing securities and commodity exchange services (furnishing space, marketplaces, and often facilities for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts); facilitating the marketing of financial contracts; asset management (managing portfolios of securities); and providing investment advice, trust, fiduciary, custody and other investment services.

5231 Securities and commodity contracts intermediation and brokerage

This industry group comprises establishments primarily engaged in putting capital at risk in the process of underwriting securities issues or in making markets for securities, and acting as intermediaries between buyers and sellers of securities.

52311 Investment banking and securities dealing

This industry comprises establishments primarily engaged in acting as principals (investors who buy or sell on their own account), generally on a spread basis, in originating, underwriting and/or distributing issues of securities of businesses, governments and institutions. Establishments primarily engaged in making markets (dealing or trading) in securities are included.

523110 Investment banking and securities dealing

This Canadian industry comprises establishments primarily engaged in acting as principals (investors who buy or sell on their own account), generally on a spread basis, in originating, underwriting and/or distributing issues of securities of businesses, governments and institutions. Establishments primarily engaged in making markets (dealing or trading) in securities are included.

Illustrative example(s)

- government bond underwriters
- investment banking
- securities distributing (acting as a principal in dealing securities to investors)
- securities originating (acting as a principal in dealing new securities to investors)
- underwriters, securities

Exclusion(s)

- buying or selling securities for others on a commission basis (see 523120 Securities brokerage)

52312 Securities brokerage

This industry comprises establishments primarily engaged in buying or selling securities for others on a commission basis.

523120 Securities brokerage

This Canadian industry(s) comprises establishments primarily engaged in buying or selling securities for others on a commission basis.

Illustrative example(s)

- brokerages, stock
- brokers, securities
- stock brokers, offices

Exclusion(s)

- securities dealing and underwriting (see 523110 Investment banking and securities dealing)

52313 Commodity contracts dealing

This industry comprises establishments primarily engaged in buying and selling spot or future contracts, such as commodities, foreign currency or futures options.

523130 Commodity contracts dealing

This Canadian industry comprises establishments primarily engaged in buying and selling spot or future contracts, such as commodities, foreign currency or futures options.

Illustrative example(s)

- commodity contract trading companies (acting as a principal in dealing commodities to investors)
- commodity contracts dealing (acting as a principal in dealing commodities to investors)
- foreign currency exchange dealing (acting as a principal in dealing foreign currency to investors)
- foreign currency exchange services (selling to the public)

Exclusion(s)

- buying and selling physical commodities for resale to other than the general public (see 41 Wholesale trade)

52314 Commodity contracts brokerage

This industry comprises establishments primarily engaged in buying and selling commodity contracts and futures contracts for others on a commission basis.

523140 Commodity contracts brokerage

This Canadian industry comprises establishments primarily engaged in buying and selling commodity contracts and futures contracts for others on a commission basis.

Illustrative example(s)

- brokers, commodity contracts, offices
- commodity contracts floor brokers
- sale of carbon credits on a fee basis

Exclusion(s)

- buying and selling physical commodities for resale to other than the general public (see 41 Wholesale trade)

5232 Securities and commodity exchanges

This industry group comprises establishments primarily engaged in providing marketplaces and mechanisms for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts. The establishments in this industry do not buy, sell, own or set the prices of the traded securities and/or commodities.

52321 Securities and commodity exchanges

This industry comprises establishments primarily engaged in providing marketplaces and mechanisms for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts. The establishments in this industry do not buy, sell, own or set the prices of the traded securities and/or commodities.

523210 Securities and commodity exchanges

This Canadian industry comprises establishments primarily engaged in providing marketplaces and mechanisms for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts. The establishments in this industry do not buy, sell, own or set the prices of the traded securities and/or commodities.

Illustrative example(s)

- commodity contract exchanges
- futures commodity contract exchanges
- grain exchanges
- securities exchanges
- stock exchanges
- stock or commodities options exchanges

5239 Other financial investment activities

This industry group comprises establishments, not classified to any other industry group, primarily engaged in managing portfolios of securities and providing investment advice, trust, fiduciary, custody and other investment services.

52391 Miscellaneous intermediation

This industry comprises establishments primarily engaged in acting as principals in the buying and selling of financial contracts, other than securities or commodity contracts, generally on a spread basis. Principals are investors that buy or sell for their own account.

523910 Miscellaneous intermediation

This Canadian industry comprises establishments primarily engaged in acting as principals in the buying and selling of financial contracts, other than securities or commodity contracts, generally on a spread basis. Principals are investors that buy or sell for their own account.

Illustrative example(s)

- investment clubs
- land speculation
- oil royalty dealing (acting as principals)
- syndicates, investment
- venture capital companies

52392 Portfolio management

This industry comprises establishments primarily engaged in managing the portfolio assets of others on a fee or commission basis. These establishments have the authority to make investment decisions, with fees usually based on the size and/or overall performance of the portfolio. Examples of establishments in this industry are pension fund managers and mutual fund managers.

523920 Portfolio management

This Canadian industry comprises establishments primarily engaged in managing the portfolio assets of others on a fee or commission basis. These establishments have the authority to make investment decisions, with fees usually based on the size and/or overall performance of the portfolio. Examples of establishments in this industry are pension fund managers and mutual fund managers.

Illustrative example(s)

- mutual fund management companies
- pension funds, management

Exclusion(s)

- buying and selling securities on a transaction fee basis (see 523120 Securities brokerage)

52393 Investment advice

This industry comprises establishments primarily engaged in providing investment advice to others on a fee basis, provided that they do not also have the authority to execute trades. Establishments in this industry may communicate their advice both directly to their clients and via printed or electronic media as part of a subscription service. Establishments providing financial planning advice, investment counseling and investment research are included.

523930 Investment advice

This Canadian industry comprises establishments primarily engaged in providing investment advice to others on a fee basis, provided that they do not also have the authority to execute trades. Establishments in this industry may communicate their advice both directly to their clients and via printed or electronic media as part of a subscription service. Establishments providing financial planning advice, investment counseling and investment research are included.

Illustrative example(s)

- financial investment advice services, customized, fees paid by clients
- investment advice counselling services, customized, fees paid by clients

Exclusion(s)

- establishments providing investment advice in conjunction with their primary activity, such as portfolio management, or the sale of stocks, bonds, annuities and real estate (classified according to their primary activity)

52399 All other financial investment activities

This industry comprises establishments, not classified to any other industry, primarily engaged in providing, on a contract or fee basis, miscellaneous financial investment services, such as trust, fiduciary and custody services, and other investment services. Establishments, such as note brokers, oil and gas lease brokers and stock transfer agents, are included.

523990 All other financial investment activities

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing, on a contract or fee basis, miscellaneous financial investment services, such as trust, fiduciary and custody services, and other investment services. Establishments, such as note brokers, oil and gas lease brokers and stock transfer agents, are included.

Illustrative example(s)

- escrow agencies (except real estate)
- exchange clearinghouses, commodity or security
- fiduciary agencies (except real estate)
- personal investment trusts, administration by trust companies
- securities transfer agencies
- trust companies, non-depository

524 Insurance carriers and related activities

This subsector comprises establishments primarily engaged in underwriting annuities, insurance policies and reinsurance, and the retailing of insurance and the provision of related services to policy holders. Industries are defined in terms of the type of risk being insured against, such as death, loss of employment due to age or

disability, and property damage. Establishments that pool risk invest premiums to build up a portfolio of financial assets to be used against future claims. Contributions and premiums are set on the basis of actuarial calculations of probable payouts based on risk factors from experience tables and expected investment returns on reserves.

5241 Insurance carriers

This industry group comprises establishments primarily engaged in underwriting annuities, insurance policies and reinsurance. The establishments of this group invest premiums to build up a portfolio of financial assets to be used against future claims. Contributions and premiums are set on the basis of actuarial calculations of reserves. Direct insurance carriers that are primarily engaged in underwriting annuities and insurance policies directly to policy holders, and reinsurance carriers that are primarily engaged in assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance carriers, are included. Industries are defined in terms of the type of risk against which the policy holders are being insured, such as death, loss of employment due to age or disability, and property damage.

52411 Direct life, health and medical insurance carriers

This industry comprises establishments primarily engaged in underwriting annuities, life insurance, accidental death and dismemberment insurance, disability income insurance and insurance for hospital, medical, dental, vision and other health services, directly to policyholders.

524111 Direct individual life, health and medical insurance carriers

This Canadian industry comprises establishments primarily engaged in underwriting annuities, life insurance, accidental death and dismemberment insurance, disability income insurance and insurance for hospital, medical, dental, vision and other health services, directly to individual policyholders.

Illustrative example(s)

- direct individual health insurance carriers
- direct individual life insurance carriers

Exclusion(s)

- reinsuring life insurance (see 524131 Life reinsurance carriers)
- reinsuring health insurance (see 524132 Accident and sickness reinsurance carriers)
- health insurance provided by provincial governments (see 912910 Other provincial and territorial public administration)

524112 Direct group life, health and medical insurance carriers

This Canadian industry comprises establishments primarily engaged in underwriting annuities and life insurance, accidental death and dismemberment insurance, disability income insurance and insurance for hospital, medical, dental, vision and other health services, directly to group policyholders.

Illustrative example(s)

- direct group health (hospital and medical plan) insurance carriers
- direct group life insurance carriers

Exclusion(s)

- reinsuring life insurance (see 524131 Life reinsurance carriers)
- reinsuring health insurance (see 524132 Accident and sickness reinsurance carriers)
- health insurance provided by provincial governments (see 912910 Other provincial and territorial public administration)

52412 Direct insurance (except life, health and medical) carriers

This industry comprises establishments primarily engaged in underwriting all types of insurance (other than life, health or medical), directly to policyholders. Examples of establishments in this industry are automobile, property and liability insurance carriers.

524121 Direct general property and casualty insurance carriers

This Canadian industry comprises establishments engaged only in underwriting a combination of automobile insurance, property insurance and liability insurance, directly to policyholders, with no one of the three types accounting for more than 70 percent of the nominal output. Nominal output is measured as premiums less claims plus investment income.

Illustrative example(s)

- direct property and casualty insurance carriers (combination of policies)

Exclusion(s)

- reinsuring general and other insurance (see 524139 General and other reinsurance carriers)

524122 Direct, private, automobile insurance carriers

This Canadian industry comprises private establishments in which more than 70 percent of nominal output is derived from underwriting automobile insurance directly to policyholders. Nominal output is measured as premiums less claims plus investment income.

Automobile insurance is often provided in a package which includes liability insurance and vehicle loss or damage insurance. Automobile insurance includes insurance for private and commercial vehicles.

Illustrative example(s)

- direct, private, automobile insurance carriers

Exclusion(s)

- government-owned automobile insurance carriers (see 524123 Direct, public, automobile insurance carriers)
- reinsuring automobile insurance (see 524133 Automobile reinsurance carriers)

524123 Direct, public, automobile insurance carriers

This Canadian industry comprises government-owned establishments engaged in underwriting automobile insurance directly to policyholders.

Illustrative example(s)

- government owned automobile insurance carriers

Exclusion(s)

- reinsuring automobile insurance (see 524133 Automobile reinsurance carriers)

524124 Direct property insurance carriers

This Canadian industry comprises establishments in which more than 70 per cent of nominal output is derived from underwriting property insurance directly to policyholders. Nominal output is measured as premiums less claims plus investment income.

Property insurance provides protection for losses to buildings and contents. It may be provided in a package with related types of protection, such as personal liability for homeowners and tenants, business-interruption insurance and temporary accommodation costs. Property insurance includes personal and commercial insurance.

Illustrative example(s)

- direct property insurance carriers (e.g., burglary, theft, fire, damage)
- fire insurance underwriters

Exclusion(s)

- reinsuring property insurance (see 524134 Property reinsurance carriers)

524125 Direct liability insurance carriers

This Canadian industry comprises establishments in which more than 70 percent of nominal output is derived from underwriting liability insurance directly to policyholders. Nominal output is measured as premiums less claims plus investment income.

Liability insurance provides protection for legal liability to others for injury, death or damage to property which may arise in the course of carrying out occupational or personal activities. Examples of liability insurance are product liability insurance, professional malpractice insurance and directors' liability insurance.

524129 Other direct insurance (except life, health and medical) carriers

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in underwriting insurance, other than life, health or medical, such as boiler and machinery insurance, surety insurance, fidelity insurance and marine and aircraft insurance, directly to policyholders.

Boiler and machinery insurance provides protection against losses resulting from faulty or malfunctioning machinery, including damage to the insured equipment as well as surrounding buildings and equipment. Surety insurance guarantees that an individual or company will complete work that it has promised to do. Fidelity insurance or fidelity bonds protect organizations against dishonest or fraudulent acts of their employees. Marine and aircraft insurance provides protection for losses to vessels, cargo and liability to passengers.

Establishments primarily engaged in underwriting title insurance, guaranteeing loans and insuring deposits and shares in depository institutions, or providing workers' compensation insurance are included.

Illustrative example(s)

- aircraft insurance
- bank deposit insurance
- boiler insurance
- fidelity insurance
- machinery and equipment insurance
- marine insurance
- share insurance
- workmen's compensation, insurance

Exclusion(s)

- general and other reinsurance (see 524139 General and other reinsurance carriers)

52413 Reinsurance carriers

This industry comprises establishments primarily engaged in assuming all or part of the risk associated with any type of insurance policy originally underwritten by other insurance carriers.

Exclusion(s)

- underwriting life, health or medical insurance directly to policyholders (see 52411 Direct life, health and medical insurance carriers)
- underwriting property, automobile, and other insurance, directly to policyholders (see 52412 Direct insurance (except life, health and medical) carriers)

524131 Life reinsurance carriers

This Canadian industry comprises establishments in which more than 70 percent of nominal output is derived from assuming all or part of the risk associated with individual and group annuities and policies for life insurance, accidental death and dismemberment insurance, and disability income insurance originally underwritten by other insurance carriers. Nominal output is measured as premiums less claims plus investment income.

524132 Accident and sickness reinsurance carriers

This Canadian industry comprises establishments in which more than 70 percent of nominal output is derived from assuming all or part of the risk associated with insurance policies for hospital, medical, dental, vision and other health services originally underwritten by other insurance carriers. Nominal output is measured as premiums less claims plus investment income.

Illustrative example(s)

- health and accident reinsurance underwriters or carriers

524133 Automobile reinsurance carriers

This Canadian industry comprises establishments in which more than 70 percent of nominal output is derived from assuming all or part of the risk associated with automobile insurance policies originally underwritten by other insurance carriers. Nominal output is measured as premiums less claims plus investment income.

524134 Property reinsurance carriers

This Canadian industry comprises establishments in which more than 70 percent of nominal output is derived from assuming all or part of the risk associated with property insurance policies originally underwritten by other insurance carriers. Nominal output is measured as premiums less claims plus investment income.

Property insurance provides protection for losses to buildings and contents.

524135 Liability reinsurance carriers

This Canadian industry comprises establishments in which more than 70 per cent of nominal output is derived from assuming all or part of the risk associated with liability insurance policies originally underwritten by other insurance carriers. Nominal output is measured as premiums less claims plus investment income.

Liability insurance provides protection for legal liability to others for injury, death or damage to property which may arise in the course of carrying out occupational or personal activities. Examples of liability insurance are product liability insurance, professional malpractice insurance and directors' liability insurance.

524139 General and other reinsurance carriers

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in assuming all or part of the risk associated with insurance policies originally underwritten by other insurance carriers.

Illustrative example(s)

- non-specialized reinsurance carriers

5242 Agencies, brokerages and other insurance related activities

This industry group comprises establishments primarily engaged in selling insurance or providing services related to insurance.

52421 Insurance agencies and brokerages

This industry comprises establishments primarily engaged in selling insurance and pension products. The staff of these agencies and brokerages are not employed by the insurance carriers they represent.

524210 Insurance agencies and brokerages

This Canadian industry comprises establishments primarily engaged in selling insurance and pension products. The staff of these agencies and brokerages are not employed by the insurance carriers they represent.

Illustrative example(s)

- general insurance agency
- general insurance broker

52429 Other insurance related activities

This industry comprises establishments, not classified to any other industry, primarily engaged in providing, on a contract or fee basis, services related to providing insurance, such as claims administration and adjusting. The staff of these establishments are not employed by the insurance carriers they represent.

524291 Claims adjusters

This Canadian industry comprises establishments primarily engaged in investigating, appraising and settling insurance claims on a contract or fee basis.

Illustrative example(s)

- appraisal of damaged cars, by independent adjusters
- insurance claim adjusters

524299 All other insurance related activities

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing, on a contract or fee basis, insurance services other than claims adjusting, such as claims processing, utilization review and other administrative services to insurance carriers, employee benefit plans and self-insurance funds.

Illustrative example(s)

- insurance advisory services
- insurance educational services
- insurance information bureaus
- insurance inspection and investigation (except claims investigation), services
- insurance professional standards services
- insurance rate making services
- medical insurance claims, processing of, contract or fee basis

Exclusion(s)

- third-party portfolio management of funds' assets (see 523920 Portfolio management)
- consulting actuaries (see 541612 Human resources consulting services)

526 Funds and other financial vehicles

This subsector comprises funds, trusts and other financial vehicles organized to hold portfolio assets for the benefit of others, such as unit holders, beneficiaries of pension funds, and investors. These entities earn interest, dividends and other property income, but have little or no employment and no revenue from the sale of services.

5261 Pension funds

This industry group comprises funds containing net assets set aside for the purpose of meeting retirement benefit payments of the pension plan, when they become due. Pension funds may or may not have separate legal identities and may or may not have trustees. A pension plan is a reporting entity separate from a sponsor and the plan participants that, by any arrangement (contractual or otherwise), establishes a program to provide retirement income to employees. This class includes pension plans of all types, regardless of whether the fund is registered as a separate legal identity or is administered by trustees.

52611 Pension funds

This industry comprises funds containing net assets set aside for the purpose of meeting retirement benefit payments of the pension plan, when they become due. Pension funds may or may not have separate legal identities and may or may not have trustees. A pension plan is a reporting entity separate from a sponsor and the plan participants that, by any arrangement (contractual or otherwise), establishes a program to provide retirement income to employees. This class includes pension plans of all types, regardless of whether the fund is registered as a separate legal identity or is administered by trustees.

526111 Trusteed pension funds

This Canadian industry comprises funds where contributions to provide pension benefits are deposited with a trustee who is responsible for the receipt, disbursement and investment of the funds. The trust is a fiduciary relationship in which individuals (at least three) or a trust company hold title to the assets of the fund in accordance with a written trust agreement for the benefit of the plan members.

526112 Non-trusteed pension funds

This Canadian industry comprises funds where contributions to provide pension benefits are funded through a contract for insurance with an authorized life insurance company or a corporate pension fund society or an arrangement administered by the Government of Canada or by any one of the provincial governments.

Illustrative example(s)

- pension funds (except trusteed)
- segregated pension funds, of life insurance carriers

5269 Other funds and financial vehicles

This industry group comprises portfolios of specialized or diversified securities and other investments held on behalf of unit holders, shareholders or investors.

Exclusion(s)

- pension funds (see 52611 Pension funds)

52691 Open-end investment funds

This industry comprises funds primarily engaged in investing in a specialized (except real estate) or a diversified portfolio of securities and other investments on behalf of their shareholders/unit holders. Shares are offered in an initial public offering, after which additional shares are offered continuously. Shares are redeemed at the market price, as determined by the net asset value.

526911 Equity funds - Canadian

This Canadian industry comprises funds primarily engaged in investing in common shares of Canadian companies with the objective being investment appreciation or growth.

526912 Equity funds - foreign

This Canadian industry comprises funds primarily engaged in investing common shares of foreign companies with the objective being investment appreciation or growth.

526913 Mortgage funds

This Canadian industry comprises funds primarily engaged in investing in mortgages on property with the objective being interest income.

526914 Money market funds

This Canadian industry comprises funds primarily engaged in investing in money market instruments, short term investments, such as treasury bills, government or government guaranteed debt, or commercial paper with the objective being income from the change in short term interest rates. The investment may be in Canadian or foreign instruments.

526915 Bond and income / dividend funds - Canadian

This Canadian industry comprises funds primarily engaged in investing in a portfolio of Canadian debt issues or preferred and/or common shares of Canadian companies with the objective being interest and/or dividend income.

526916 Bond and income / dividend funds - foreign

This Canadian industry comprises funds primarily engaged in investing in a portfolio of foreign debt issues or preferred and/or common shares of foreign companies with the objective being interest and/or dividend income.

526917 Balanced funds / asset allocation funds

This Canadian industry comprises funds primarily engaged in investing in a portfolio that will include equity investments, fixed income investments and money market securities. The blend will depend on the fund as well as stock and bond trends, the objective being a balance of income and capital appreciation.

526919 Other open-ended funds

This Canadian industry comprises open-end funds, not classified to other Canadian classes, which invest in futures, precious metals, hedge funds and others.

52693 Segregated (except pension) funds

This industry comprises funds that are separate investment accounts established by life insurers under the provisions of the Canadian and British Insurance Companies Act, or the corresponding sections of the Foreign Insurance Companies Act or a provincial act. Setting up of these funds allows life insurers' policyholders to invest in funds that are not subject to the investment restriction in effect on the insurers' portfolio as contained in the insurance act.

526930 Segregated (except pension) funds

This Canadian industry comprises funds that are separate investment accounts established by life insurers under the provisions of the Canadian and British Insurance Companies Act, or the corresponding sections of the Foreign Insurance Companies Act or a provincial act. Setting up of these funds allows life insurers' policyholders to invest in funds that are not subject to the investment restriction in effect on the insurers' portfolio as contained in the insurance act.

Illustrative example(s)

- segregated funds (except pension), of life insurance carriers

52698 All other funds and financial vehicles

This industry comprises funds and financial vehicles, not classified to any other class, such as special purpose trusts, closed-end funds and securitization vehicles.

526981 Securitization vehicles

This Canadian industry comprises special purpose financial vehicles organized for the acquisition of pools of receivables and the issuance of marketable fixed-income securities. These receivables are generally loans made to persons and/or businesses, such as credit card receivables, automobile and equipment loans and leases, and residential and commercial mortgages. These securities are broadly referred to as asset-backed securities.

Exclusion(s)

- factoring of receivables (see 522299 All other non-depository credit intermediation)

526989 All other miscellaneous funds and financial vehicles

This Canadian industry comprises funds and financial vehicles, not classified to any other Canadian class, such as special purpose trusts, closed-end funds.

Illustrative example(s)

- agency fund
- foundation funds
- mortgage investment funds (except REITs)

Exclusion(s)

- real estate investment trusts (REITs) primarily engaged in leasing real estate property are classified based on the type of property (see 5311 Lessors of real estate)

53 Real estate and rental and leasing

This sector comprises establishments primarily engaged in renting, leasing or otherwise allowing the use of tangible or intangible assets. Establishments primarily engaged in managing real estate for others; selling, renting and/or buying of real estate for others; and appraising real estate, are also included.

531 Real estate

This subsector comprises establishments primarily engaged in renting and leasing real estate, managing real estate for others, acting as intermediaries in the sale and/or rental of real estate, and appraising real estate.

Exclusion(s)

- construction and development of buildings (see 23 Construction)
- acquisition, assembly, subdivision into lots and servicing of raw land for subsequent sale to builders (see 237210 Land subdivision)
- providing short-term lodging for travellers, vacationers and others (see 721 Accommodation services)

5311 Lessors of real estate

This industry group comprises establishments primarily engaged in renting and leasing real estate properties. These establishments may operate (rent, lease, administer and maintain) their properties on own account, or they may subcontract the operation to a third party. This industry group also includes establishments that lease real estate from others, and sublease it to others.

Exclusion(s)

- real estate investment trusts, primarily investing in mortgages or construction loans (see 526989 All other miscellaneous funds and financial vehicles)
- real estate property management on behalf of property owners (see 531310 Real estate property managers)

53111 Lessors of residential buildings and dwellings

This industry comprises establishments primarily engaged in renting and leasing residential buildings and dwellings, such as apartments, single family homes and semi-detached or row houses. These establishments may operate (lease, administer and maintain) their properties on own account, or they may subcontract the operation to a third party, and they may provide additional services, such as security, maintenance, parking, and snow and trash removal.

Exclusion(s)

- managing residential buildings on behalf of their owners (see 531310 Real estate property managers)

531111 Lessors of residential buildings and dwellings (except social housing projects)

This Canadian industry comprises establishments primarily engaged in renting and leasing residential buildings and dwellings, except social housing projects. These establishments may operate (lease, administer and maintain) their properties on own account, or they may subcontract the operation to a third party, and they may provide additional services, such as security, maintenance, parking, and snow and trash removal.

Illustrative example(s)

- operators of apartment buildings
- real estate investment trusts (REITs), operating residential buildings (except social housing)
- residential hotels operators

531112 Lessors of social housing projects

This Canadian industry comprises establishments primarily engaged in renting and leasing residential buildings and dwellings provided to low-income earners. These establishments are typically operated or funded by non-profit government entities, but they may also be operated by private, non-profit housing corporations.

Exclusion(s)

- operating short stay emergency housing facilities (see 624220 Community housing services)

53112 Lessors of non-residential buildings (except mini-warehouses)

This industry comprises establishments primarily engaged in owning, or owning and operating, non-residential buildings. These establishments may operate (lease, administer and maintain) their properties on own account, or they may subcontract the operation to a third party, and they may provide additional services, such as security, maintenance, parking, and snow and trash removal.

531120 Lessors of non-residential buildings (except mini-warehouses)

This Canadian industry comprises establishments primarily engaged in owning, or owning and operating, non-residential buildings. These establishments may operate (lease, administer and maintain) their properties on own account, or they may subcontract the operation to a third party, and they may provide additional services, such as security, maintenance, parking, and snow and trash removal.

Illustrative example(s)

- auditorium rental or leasing
- concert hall operation
- convention facilities, rental only

-
- flea market space renting
 - landlords of commercial and industrial buildings
 - leasing non-residential buildings
 - real estate investment trusts (REITs), operating non-residential buildings (except mini-warehouses)
 - shopping centres, property operation only
 - stadium operating

Exclusion(s)

- warehouses engaged in goods handling activities (see 4931 Warehousing and storage)
- self-storage mini-warehouses (see 531130 Self-storage mini-warehouses)
- non-residential property managers (see 531310 Real estate property managers)

53113 Self-storage mini-warehouses

This industry comprises establishments primarily engaged in renting or leasing space for self-storage. These establishments provide secure space (rooms, compartments, lockers, containers or outdoor space) where clients can store and retrieve their goods.

531130 Self-storage mini-warehouses

This Canadian industry comprises establishments primarily engaged in renting or leasing space for self-storage. These establishments provide secure space (rooms, compartments, lockers, containers or outdoor space) where clients can store and retrieve their goods.

Illustrative example(s)

- mini-warehouse rental or leasing
- real estate investment trusts (REITs), operating self-storage and mini-warehouses

Exclusion(s)

- providing warehousing services that include the handling of client's goods (see 4931 Warehousing and storage)
- providing coin-operated locker services (see 812990 All other personal services)

53119 Lessors of other real estate property

This industry comprises establishments, not classified to any other industry, primarily engaged in renting and leasing real estate other than buildings.

531190 Lessors of other real estate property

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in renting and leasing real estate other than buildings.

Illustrative example(s)

- agricultural property rental
- industrial park operating
- lessors of railroad property
- mobile home park operating
- real estate investment trusts (REITs), operating real estate other than buildings

5312 Offices of real estate agents and brokers

This industry group comprises establishments primarily engaged in renting, buying and selling real estate for others, on a fee or commission basis. These establishments assist vendors by advertising and listing properties and conducting open houses for prospective buyers, assist prospective buyers by selecting, visiting and making purchase offers. They may also rent or lease properties on behalf of clients.

53121 Offices of real estate agents and brokers

This industry comprises establishments primarily engaged in renting, buying and selling real estate for others, on a fee or commission basis. These establishments assist vendors by advertising and listing properties and conducting open houses for prospective buyers, assist prospective buyers by selecting, visiting and making purchase offers. They may also rent or lease properties on behalf of clients.

531211 Real estate agents

This Canadian industry comprises establishments, known as independent real estate sales persons that are licensed to participate in the activities of buying and selling real estate for others, on a fee or commission basis. These establishments assist vendors by advertising and listing properties and conducting open houses for prospective buyers, assist prospective buyers by selecting, visiting and making purchase offers. They may also rent or lease properties on behalf of clients. Real estate agents are obligated by contract to represent real estate brokers and can be identified by various names such as sales representatives, sales associates and associate brokers. This category also includes brokers that are acting in the capacity of independent real estate sales persons.

Illustrative example(s)

- sales agents, real estate

531212 Offices of real estate brokers

This Canadian industry comprises establishments that are licensed or registered as real estate brokers where the primary activity is renting, buying and selling real estate for others, on a fee or commission basis. Brokers may also assist vendors by advertising and listing properties, conducting open houses for prospective buyers, assist prospective buyers by selecting, visiting and making purchase offers.

Illustrative example(s)

- real estate agencies
- real estate brokers
- realty companies

Exclusion(s)

- brokers that are acting in the capacity of independent real estate sales persons (see 531211 Real estate agents)
- providing real estate consulting services (see 531390 Other activities related to real estate)

5313 Activities related to real estate

This industry group comprises establishments primarily engaged in activities related to real estate, such as real estate property management, real estate appraising and real estate listing.

53131 Real estate property managers

This industry comprises establishments primarily engaged in managing real estate properties on behalf of property owners (on a contract or fee basis). These establishments are engaged in administrative and co-ordination activities, such as the negotiation and approval of lease agreements, the collection of rental payments, the administration of contracts for property services (for example, cleaning, maintenance and security) and the preparation of accounting statements.

531310 Real estate property managers

This Canadian industry comprises establishments primarily engaged in managing real estate properties on behalf of property owners (on a contract or fee basis). These establishments are engaged in administrative and co-ordination activities, such as the negotiation and approval of lease agreements, the collection of rental payments, the administration of contracts for property services (for example, cleaning, maintenance and security) and the preparation of accounting statements.

Illustrative example(s)

- housing authorities, operating (managers)
- management of government buildings
- managers of commercial real estate
- managers of residential real estate

Exclusion(s)

- associations or corporations of dwelling owners engaged in the management of properties on behalf of dues-paying members, such as condominium owners' associations (see 813990 Other membership organizations)

53132 Offices of real estate appraisers

This industry comprises establishments primarily engaged in appraising the value of real estate and preparing appraisal reports for creditors, insurance companies, courts, buyers, sellers or auctioneers.

531320 Offices of real estate appraisers

This Canadian industry comprises establishments primarily engaged in appraising the value of real estate and preparing appraisal reports for creditors, insurance companies, courts, buyers, sellers or auctioneers.

Illustrative example(s)

- appraisal or evaluation services, real estate

53139 Other activities related to real estate

This industry comprises establishments, not classified to any other industry, primarily engaged in providing real estate related services.

531390 Other activities related to real estate

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing real estate related services.

Illustrative example(s)

- escrow agents, real estate
- listing services, real estate
- real estate advisory and consulting services

Exclusion(s)

- offices of notaries (see 541120 Offices of notaries)
- title search offices (see 541190 Other legal services)

532 Rental and leasing services

This subsector comprises establishments primarily engaged in renting or leasing tangible goods, such as automobiles, computers, consumer goods, and industrial machinery and equipment, to customers in return for a periodic payment.

The subsector includes two main types of establishments:

- * those that are engaged in renting consumer goods and equipment; and
- * those that are engaged in leasing machinery and equipment of the kind often used for business operations.

The first type typically operates from a retail-like or store-front facility and maintains inventories of goods that are rented for short periods of time.

The latter type typically does not operate from retail-like locations or maintain inventories, and offers longer-term leases. These establishments work directly with clients by providing or arranging financing to enable them to acquire the use of equipment on a lease basis; or they work with equipment vendors or dealers to support the marketing of equipment to their customers under lease arrangements. Equipment lessors generally structure lease contracts to meet the specialized needs of their clients and use their remarketing expertise to find other users for previously leased equipment. Establishments that provide operating and financial leases are included in this subsector.

Exclusion(s)

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- leasing real property (see 531 Real estate)
- renting or leasing equipment with operators (classified in various subsectors of NAICS depending on the nature of the service provided)

5321 Automotive equipment rental and leasing

This industry group comprises establishments primarily engaged in renting or leasing vehicles, such as passenger cars, passenger vans, trucks, truck tractors, buses, semi-trailers, utility trailers and recreational vehicles (RVs), without drivers. These establishments generally operate from a retail-like facility; some offer only short-term rental, others only longer-term leases, and some provide both type of services.

53211 Passenger car rental and leasing

This industry comprises establishments primarily engaged in renting or leasing passenger cars without drivers. Examples of establishments in this industry are car rental agencies and passenger car lessors.

Exclusion(s)

- retailing passenger cars through sales or lease arrangements (see 4411 Automobile dealers)
- renting or leasing passenger cars, hearses, with drivers (see 4853 Taxi and limousine service)
- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)

532111 Passenger car rental

This Canadian industry comprises establishments primarily engaged in renting passenger cars without drivers, generally for short periods of time.

Illustrative example(s)

- car rental agencies
- hearses and limousines, rental without driver
- passenger cars (e.g., automobile, minivan, sport utility vehicle (SUV)), rental without driver, generally for short periods of time

Exclusion(s)

- renting or leasing passenger cars, hearses, with drivers (see 4853 Taxi and limousine service)

-
- leasing passenger cars without drivers, generally for long periods of time (see 532112 Passenger car leasing)

532112 Passenger car leasing

This Canadian industry comprises establishments primarily engaged in leasing passenger cars without drivers, generally for long periods of time.

Exclusion(s)

- retailing passenger cars through sales or lease arrangements (see 4411 Automobile dealers)
- renting or leasing passenger cars, hearses, with drivers (see 4853 Taxi and limousine service)
- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting passenger cars without drivers generally for short periods of time (see 532111 Passenger car rental)

53212 Truck, utility trailer and RV (recreational vehicle) rental and leasing

This industry comprises establishments primarily engaged in renting or leasing trucks, truck tractors, buses, semi-trailers, utility trailers and recreational vehicles (RVs), without drivers.

532120 Truck, utility trailer and RV (recreational vehicle) rental and leasing

This Canadian industry comprises establishments primarily engaged in renting or leasing trucks, truck tractors, buses, semi-trailers, utility trailers and recreational vehicles (RVs), without drivers.

Illustrative example(s)

- bus rental, without driver
- motor home rental
- rental of travel, camping, or recreational trailers
- tractor rental (truck), without drivers
- truck rental (except industrial), without drivers

Exclusion(s)

- retailing vehicles commonly referred to as RVs through sales or lease arrangements (see 441210 Recreational vehicle dealers)
- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting or leasing mobile home sites (see 531190 Lessors of other real estate property)
- renting recreational goods, such as pleasure boats, canoes, motorcycles, mopeds or bicycles (see 532290 Other consumer goods rental)
- renting or leasing industrial trucks, such as forklifts, materials handling equipment, farm tractors and other industrial equipment (see 532490 Other commercial and industrial machinery and equipment rental and leasing)

5322 Consumer goods rental

This industry group comprises establishments primarily engaged in renting or leasing personal and household goods. These establishments generally provide short-term rental, although, in some instances, the goods may be leased for longer periods of time. These establishments often operate from a retail-like or store-front facility.

53221 Consumer electronics and appliance rental

This industry comprises establishments primarily engaged in renting consumer electronics and appliances.

532210 Consumer electronics and appliance rental

This Canadian industry comprises establishments primarily engaged in renting consumer electronics and appliances.

Illustrative example(s)

- appliance rental and leasing
- rental of consumer audio-visual equipment (including rent-to-own)
- television rental and leasing
- video recorder and player rental and leasing

Exclusion(s)

- renting household furniture or party and banquet supplies (see 532290 Other consumer goods rental)
- leasing or renting computers (see 532420 Office machinery and equipment rental and leasing)

53222 Formal wear and costume rental

This industry comprises establishments primarily engaged in renting formal wear, costumes (including theatrical) and other clothing.

532220 Formal wear and costume rental

This Canadian industry comprises establishments primarily engaged in renting formal wear, costumes (including theatrical) and other clothing.

Exclusion(s)

- laundering and renting uniforms and other work apparel (see 812330 Linen and uniform supply)

53223 Video tape and disc rental

This industry comprises establishments primarily engaged in renting pre-recorded video tapes and discs to the general public.

532230 Video tape and disc rental

This Canadian industry comprises establishments primarily engaged in renting pre-recorded video tapes and discs to the general public.

Exclusion(s)

- retailing pre-recorded video tapes and discs (see 443146 Audio and video recordings stores)
- renting video recorders and players (see 532210 Consumer electronics and appliance rental)

53229 Other consumer goods rental

This industry comprises establishments, not classified to any other industry, primarily engaged in renting consumer goods.

532290 Other consumer goods rental

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in renting consumer goods.

Illustrative example(s)

- exercise (physical fitness) equipment rental
- home health equipment, rental

- household furniture rental
- musical instrument rental (e.g., piano, guitar, violins, cellos)
- party supplies rental and leasing
- pleasure boats rental (canoes, rowboats, sailboats)
- recreation and sports equipment rental
- rental of golf carts

Exclusion(s)

- retailing and renting musical instruments (see 451140 Musical instrument and supplies stores)
- renting consumer electronics and appliances (see 532210 Consumer electronics and appliance rental)
- formal wear and costume rental (see 532220 Formal wear and costume rental)
- renting pre-recorded video tapes (see 532230 Video tape and disc rental)
- renting a general line of products such as lawn and garden equipment, home repair tools, and party and banquet equipment (see 532310 General rental centres)
- renting commercial and industrial medical equipment (see 532490 Other commercial and industrial machinery and equipment rental and leasing)

5323 General rental centres

This industry group comprises establishments primarily engaged in renting a range of consumer, commercial and industrial equipment. These establishments typically operate from conveniently located facilities in which they maintain inventories of goods and equipment that are rented for short periods of time. The type of equipment that these establishments provide often includes, but is not limited to, contractors' and builders' tools and equipment, home repair tools, lawn and garden equipment, moving equipment and supplies, and party and banquet equipment and supplies.

53231 General rental centres

This industry comprises establishments primarily engaged in renting a range of consumer, commercial and industrial equipment. These establishments typically operate from conveniently located facilities in which they maintain inventories of goods and equipment that are rented for short periods of time. The type of equipment that these establishments provide often includes, but is not limited to, contractors' and builders' tools and equipment, home repair tools, lawn and garden equipment, moving equipment and supplies, and party and banquet equipment and supplies.

532310 General rental centres

This Canadian industry comprises establishments primarily engaged in renting a range of consumer, commercial and industrial equipment. These establishments typically operate from conveniently located facilities in which they maintain inventories of goods and equipment that are rented for short periods of time. The type of equipment that these establishments provide often includes, but is not limited to, contractors' and builders' tools and equipment, home repair tools, lawn and garden equipment, moving equipment and supplies, and party and banquet equipment and supplies.

Exclusion(s)

- renting personal and household goods (see 5322 Consumer goods rental)
- renting party and banquet supplies (see 532290 Other consumer goods rental)
- renting and leasing heavy construction equipment, without operator (see 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing)

5324 Commercial and industrial machinery and equipment rental and leasing

This industry group comprises establishments primarily engaged in renting or leasing commercial and industrial machinery and equipment, without operator. The types of establishments included in this industry group are generally involved in providing capital/investment-type equipment that clients use in their business operations. These establishments typically serve businesses and do not generally operate a retail-like or store-front facility.

53241 Construction, transportation, mining, and forestry machinery and equipment rental and leasing

This industry comprises establishments primarily engaged in renting or leasing heavy machinery without operator.

532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing

This Canadian industry comprises establishments primarily engaged in renting or leasing heavy machinery without operator.

Illustrative example(s)

- airplane rental and leasing without operator
- chartering of commercial boats without operator
- construction machinery, rental (without operator)
- oil field equipment rental and leasing
- railway car leasing (except financial)
- rental of scaffolding (including mobile platforms)

Exclusion(s)

- renting or leasing heavy equipment for forestry, with operator (see 115310 Support activities for forestry)
- renting or leasing heavy equipment for mining, with operator (see 21311 Support activities for mining, and oil and gas extraction)
- renting or leasing heavy construction equipment, with operator (see 2389 Other specialty trade contractors)
- renting or leasing air, rail, highway and water transportation equipment, with operator (see 48-49 Transportation and warehousing)
- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting or leasing automobiles or trucks without operator (see 5321 Automotive equipment rental and leasing)
- renting pleasure boats (see 532290 Other consumer goods rental)

53242 Office machinery and equipment rental and leasing

This industry comprises establishments primarily engaged in renting or leasing office machinery and equipment.

532420 Office machinery and equipment rental and leasing

This Canadian industry comprises establishments primarily engaged in renting or leasing office machinery and equipment.

Exclusion(s)

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting consumer electronics and appliances (see 532210 Consumer electronics and appliance rental)
- renting or leasing residential furniture (see 532290 Other consumer goods rental)

53249 Other commercial and industrial machinery and equipment rental and leasing

This industry comprises establishments, not classified to any other industry, primarily engaged in renting or leasing commercial and industrial machinery and equipment.

532490 Other commercial and industrial machinery and equipment rental and leasing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in renting or leasing commercial and industrial machinery and equipment.

Illustrative example(s)

- agricultural machinery and equipment rental
- industrial machinery and equipment, rental and leasing
- materials handling machinery and equipment, rental
- medical equipment rental and leasing, commercial and industrial
- metalworking machinery and equipment rental
- motion picture equipment rental
- painting equipment rental
- theatrical equipment (except costumes), rental

Exclusion(s)

- renting or leasing agricultural machinery and equipment, with operator (see 115 Support activities for agriculture and forestry)
- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting home furniture (see 532290 Other consumer goods rental)
- renting or leasing heavy equipment without operator (see 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing)
- renting or leasing office machinery and equipment (see 532420 Office machinery and equipment rental and leasing)

533 Lessors of non-financial intangible assets (except copyrighted works)

This subsector comprises establishments primarily engaged in holding non-financial intangible assets such as patents, trademarks, brand names, and/or franchise agreements, and allowing others to use or reproduce those assets for a fee.

5331 Lessors of non-financial intangible assets (except copyrighted works)

This industry group comprises establishments primarily engaged in holding non-financial intangible assets such as patents, trademarks, brand names, and/or franchise agreements, and allowing others to use or reproduce those assets for a fee.

53311 Lessors of non-financial intangible assets (except copyrighted works)

This industry comprises establishments primarily engaged in holding non-financial intangible assets such as patents, trademarks, brand names, and/or franchise agreements, and allowing others to use or reproduce those assets for a fee.

533110 Lessors of non-financial intangible assets (except copyrighted works)

This Canadian industry comprises establishments primarily engaged in holding non-financial intangible assets such as patents, trademarks, brand names, and/or franchise agreements, and allowing others to use or reproduce those assets for a fee.

Illustrative example(s)

- brand-name owners
- franchises, selling or licensing
- intellectual property holders (except copyright)
- inventors, self-employed
- oil royalty holders

-
- patent buying and licensing
 - patent holders
 - trademark lessors

Exclusion(s)

- reproduction and/or distribution of copyrighted works such as newspapers, periodicals, books, databases, software and multimedia products, film and videos, and musical works (see 51 Information and cultural industries, or 71, Arts, entertainment and recreation)
- leasing real property (see 5311 Lessors of real estate)
- leasing equipment and goods (see 532 Rental and leasing services)

54 Professional, scientific and technical services

This sector comprises establishments primarily engaged in activities in which human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis. The individual industries of this sector are defined on the basis of the particular expertise and training of the service provider.

The main components of this sector are legal services; accounting, tax preparation, bookkeeping and payroll services; architectural, engineering and related services; specialized design services; computer systems design and related services; management, scientific and technical consulting services; scientific research and development services; and advertising, public relations, and related services.

The distinguishing feature of this sector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance. Thus, the establishments classified in this sector sell expertise. Much of the expertise requires a university or college education, though not in every case.

Establishments primarily engaged in providing instruction and training in a wide variety of subjects and those primarily engaged in providing health care by diagnosis and treatment are not included in this sector.

541 Professional, scientific and technical services

This subsector comprises establishments primarily engaged in activities in which human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis. The individual industries of this subsector are defined on the basis of the particular expertise and training of the service provider.

The main components of this subsector are legal services; accounting, tax preparation, bookkeeping and payroll services; architectural, engineering and related services; specialized design services; computer systems design and related services; management, scientific and technical consulting services; scientific research and development services; and advertising, public relations, and related services.

The distinguishing feature of this subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires a university or college education, though not in every case.

Establishments primarily engaged in providing instruction and training in a wide variety of subjects and those primarily engaged in providing health care by diagnosis and treatment are not included in this subsector.

5411 Legal services

This industry group comprises establishments primarily engaged in providing legal and paralegal services. Examples of establishments in this industry group are offices of lawyers, offices of notaries and offices of paralegals.

54111 Offices of lawyers

This industry comprises offices of legal practitioners, known as lawyers, barristers and solicitors, primarily engaged in the practice of law. These establishments may provide expertise in a range of, or specific area of law, such as criminal law, corporate law, real estate law, family and estate law, and intellectual property law.

541110 Offices of lawyers

This Canadian industry comprises offices of legal practitioners, known as lawyers, barristers and solicitors, primarily engaged in the practice of law. These establishments may provide expertise in a range of, or specific area of law, such as criminal law, corporate law, real estate law, family and estate law, and intellectual property law.

Illustrative example(s)

- attorneys, private practice
- barrister and solicitor, private practice
- counsellors at law, private practice
- law offices
- lawyers, private practice
- legal aid services
- patent attorneys, private practice

Exclusion(s)

- offices of notaries (see 541120 Offices of notaries)
- offices of legal and paralegal practitioners, except offices of lawyers and notaries (see 541190 Other legal services)

54112 Offices of notaries

This industry comprises establishments primarily engaged in drafting and approving legal documents, such as real estate transactions, wills and contracts, and in receiving, indexing and storing such documents.

541120 Offices of notaries

This Canadian industry comprises establishments primarily engaged in drafting and approving legal documents, such as real estate transactions, wills and contracts, and in receiving, indexing and storing such documents.

Illustrative example(s)

- notary services (Québec)

Exclusion(s)

- offices of lawyers, barristers and solicitors (see 541110 Offices of lawyers)
- offices of legal and paralegal practitioners, except offices of lawyers and notaries (see 541190 Other legal services)
- offices of notaries public engaged in activities, such as administering oaths and taking affidavits and depositions, and witnessing and certifying signatures on documents, but not empowered to draw up and approve legal documents and contracts (see 541190 Other legal services)

54119 Other legal services

This industry comprises establishments of legal practitioners, not classified to any other industry, primarily engaged in providing legal and paralegal services.

541190 Other legal services

This Canadian industry comprises establishments of legal practitioners, not classified to any other Canadian industry, primarily engaged in providing legal and paralegal services.

Illustrative example(s)

- bailiff services
- immigration consultant
- land and/or title search, service
- notaries public, private practice (outside Québec)
- paralegal services
- patent agent services (i.e., patent filing and searching services)
- process server
- settlement offices, real estate

Exclusion(s)

- offices of lawyers (see 541110 Offices of lawyers)
- notaries, private practice in Québec (see 541120 Offices of notaries)
- offices of notaries (see 541120 Offices of notaries)

5412 Accounting, tax preparation, bookkeeping and payroll services

This industry group comprises establishments primarily engaged in auditing accounting records; designing accounting systems; preparing financial statements; developing budgets; preparing tax returns; processing payrolls; bookkeeping; and billing.

54121 Accounting, tax preparation, bookkeeping and payroll services

This industry comprises establishments primarily engaged in auditing accounting records; designing accounting systems; preparing financial statements; developing budgets; preparing tax returns; processing payrolls; bookkeeping; and billing.

541212 Offices of accountants

This Canadian industry comprises establishments primarily engaged in providing a range of accounting services, such as the preparation of financial statements, the preparation of management accounting reports, the review and auditing of accounting records, the development of budgets, the design of accounting systems, and the provision of advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping services, tax return preparation services, payroll services, management consulting services and insolvency services.

Illustrative example(s)

- accountant, professional
- certified public accountants (CPAs)
- public accountants, offices of

Exclusion(s)

- providing tax return preparation services, without also providing accounting or auditing services (see 541213 Tax preparation services)
- providing bookkeeping, billing and payroll processing services, without also providing accounting or auditing services (see 541215 Bookkeeping, payroll and related services)

541213 Tax preparation services

This Canadian industry comprises establishments primarily engaged in providing only tax return preparation services. These establishments do not provide accounting, bookkeeping, billing or payroll processing services.

Illustrative example(s)

- income tax return preparation or compilation services without accounting, auditing, or bookkeeping services

Exclusion(s)

- providing a range of accounting services (see 541212 Offices of accountants)

541215 Bookkeeping, payroll and related services

This Canadian industry comprises establishments primarily engaged in providing bookkeeping, billing or payroll processing services. These establishments do not provide accounting services, such as the preparation of financial statements, the preparation of management accounting reports, and the review and auditing of accounting records.

Exclusion(s)

- providing a range of accounting services (see 541212 Offices of accountants)
- providing tax return preparation services, without also providing accounting or auditing services (see 541213 Tax preparation services)

5413 Architectural, engineering and related services

This industry group comprises establishments primarily engaged in providing architectural, engineering and related services, such as structure design, drafting, building inspection, landscape design, surveying and mapping, laboratory and on-site testing, and interior, industrial, graphic and other specialized design services.

54131 Architectural services

This industry comprises establishments primarily engaged in planning and designing the construction of residential, institutional, leisure, commercial and industrial buildings and other structures by applying knowledge of design, construction procedures, zoning regulations, building codes and building materials.

541310 Architectural services

This Canadian industry comprises establishments primarily engaged in planning and designing the construction of residential, institutional, leisure, commercial and industrial buildings and other structures by applying knowledge of design, construction procedures, zoning regulations, building codes and building materials.

Exclusion(s)

- both the design and construction of buildings, highways or other structures (see 23 Construction)
- design-builders (see 23 Construction)
- providing construction management services - classified by type of construction (see 23 Construction)
- planning and designing landscapes (see 541320 Landscape architectural services)

54132 Landscape architectural services

This industry comprises establishments primarily engaged in planning, designing and administering the development of land areas for projects such as parks and other recreational areas, airports, highways, hospitals, schools, land subdivisions, and commercial, industrial and residential areas by applying knowledge of land characteristics, location of buildings and structures, use of land areas, and design of landscape projects.

541320 Landscape architectural services

This Canadian industry comprises establishments primarily engaged in planning, designing and administering the development of land areas for projects such as parks and other recreational areas, airports, highways, hospitals, schools, land subdivisions, and commercial, industrial and residential areas by applying knowledge of land characteristics, location of buildings and structures, use of land areas, and design of landscape projects.

Illustrative example(s)

- city, town or urban planning services (except engineers)
- garden planning services
- land use planning services

-
- offices of landscape architects
 - recreational area planning and designing services (e.g., ski, golf course, waterparks)

Exclusion(s)

- operating retail nursery and garden centres that also provide landscape consulting and design services (see 444220 Nursery stores and garden centres)
- designing, installing and maintaining the materials specified in the landscaping design as part of an integrated service (see 561730 Landscaping services)

54133 Engineering services

This industry comprises establishments primarily engaged in applying principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems. The assignments undertaken by these establishments may involve any of the following activities: the provision of advice, the preparation of feasibility studies, the preparation of preliminary and final plans and designs, the provision of technical services during the construction or installation phase, the inspection and evaluation of engineering projects, and related services.

541330 Engineering services

This Canadian industry comprises establishments primarily engaged in applying principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems. The assignments undertaken by these establishments may involve any of the following activities: the provision of advice, the preparation of feasibility studies, the preparation of preliminary and final plans and designs, the provision of technical services during the construction or installation phase, the inspection and evaluation of engineering projects, and related services.

Illustrative example(s)

- civil engineering services
- consulting engineering services
- electrical and electronic engineering services
- industrial engineering services
- mechanical engineering services
- mining engineering services
- petroleum engineering services
- traffic consultants, engineering services

Exclusion(s)

- design and construction of buildings, highways and other structures (see 23 Construction)
- providing construction management services - classified by type of construction (see 23 Construction)
- gathering, interpreting and mapping geophysical data (see 541360 Geophysical surveying and mapping services)
- providing engineering surveying services (see 541370 Surveying and mapping (except geophysical) services)
- creating and developing designs and specifications that optimize the function, value and appearance of products (see 541420 Industrial design services)
- planning and designing computer systems that integrate existing hardware, packaged or custom software and communication technologies (see 541514 Computer systems design and related services (except video game design and development))
- providing advice and assistance to others on environmental issues, such as the control of environmental contamination from pollutants, toxic substances and hazardous materials (see 541620 Environmental consulting services)

54134 Drafting services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans and illustrations of buildings, structures, systems or components from engineering and architectural specifications.

541340 Drafting services

This Canadian industry comprises establishments primarily engaged in drawing detailed layouts, plans and illustrations of buildings, structures, systems or components from engineering and architectural specifications.

54135 Building inspection services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions.

541350 Building inspection services

This Canadian industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions.

Illustrative example(s)

- home inspection services

Exclusion(s)

- inspecting buildings for hazardous materials (see 541620 Environmental consulting services)
- inspecting buildings for termites and other pests (see 561710 Exterminating and pest control services)
- conducting inspections and enforcing public building codes (see 91 Public administration)

54136 Geophysical surveying and mapping services

This industry comprises establishments primarily engaged in gathering, interpreting and mapping geophysical data. These establishments often specialize in locating and measuring the extent of subsurface resources, such as oil, gas and minerals, but they may also conduct surveys for engineering purposes. A variety of surveying techniques are used, including seismic, magnetic, gravity, electrical and electromagnetic, radioactive and remote sensing, depending on the purpose of the survey.

541360 Geophysical surveying and mapping services

This Canadian industry comprises establishments primarily engaged in gathering, interpreting and mapping geophysical data. These establishments often specialize in locating and measuring the extent of subsurface resources, such as oil, gas and minerals, but they may also conduct surveys for engineering purposes. A variety of surveying techniques are used, including seismic, magnetic, gravity, electrical and electromagnetic, radioactive and remote sensing, depending on the purpose of the survey.

Illustrative example(s)

- electrical geophysical surveying services
- electromagnetic geophysical surveying services
- geological surveying services
- gravity geophysical surveying services
- oceanic surveying, geophysical
- seismic geophysical surveying services

Exclusion(s)

- geophysical surveying activities in combination with other exploration activities (see 21311 Support activities for mining, and oil and gas extraction)

54137 Surveying and mapping (except geophysical) services

This industry comprises establishments primarily engaged in providing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and mapping (except geophysical) services

This Canadian industry comprises establishments primarily engaged in providing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

Illustrative example(s)

- aerial surveying (except geophysical), using specialized equipment
- cadastral surveying and mapping services
- geographic information system (GIS) base mapping and quality control services
- land surveying services (except geophysical)
- mapmaking (except geophysical) services
- oceanic surveying (except geophysical) services
- photogrammetric mapping services
- topographic mapping and surveying services

Exclusion(s)

- publishing atlases and maps (see 511130 Book publishers)
- developing and/or publishing GIS software (see 51121 Software publishers)
- providing geophysical surveying and mapping services (see 541360 Geophysical surveying and mapping services)

54138 Testing laboratories

This industry comprises establishments primarily engaged in providing physical, chemical and other analytical testing services. The testing activities may occur in a laboratory or on-site.

541380 Testing laboratories

This Canadian industry comprises establishments primarily engaged in providing physical, chemical and other analytical testing services. The testing activities may occur in a laboratory or on-site.

Illustrative example(s)

- assaying services
- automobile proving and testing ground
- calibration and certification services
- food testing laboratory
- forensic laboratories (except medical)
- hydrostatic testing laboratories
- non destructive testing services
- radiation testing services
- radiographic testing services
- seed testing laboratories
- testing laboratory (except medical or dental)

Exclusion(s)

- performing laboratory testing for the veterinary profession (see 541940 Veterinary services)
- performing clinical laboratory testing for the medical profession (see 621510 Medical and diagnostic laboratories)
- auto emissions testing (see 811199 All other automotive repair and maintenance)

5414 Specialized design services

This industry group comprises establishments primarily engaged in providing specialized design services, except architectural, engineering and computer systems design.

54141 Interior design services

This industry comprises establishments primarily engaged in planning, designing and administering projects in interior spaces to meet the physical and aesthetic needs of people, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas such as hospitality design, health care design, institutional design, commercial and corporate design and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior design services

This Canadian industry comprises establishments primarily engaged in planning, designing and administering projects in interior spaces to meet the physical and aesthetic needs of people, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas such as hospitality design, health care design, institutional design, commercial and corporate design and residential design. This Canadian industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

54142 Industrial design services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the function, value and appearance of products. These services can include the determination of the materials, construction, mechanisms, shape, colour, and surface finishes of the product, taking into consideration human needs, safety, market appeal and efficiency in production, distribution, use and maintenance.

541420 Industrial design services

This Canadian industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the function, value and appearance of products. These services can include the determination of the materials, construction, mechanisms, shape, colour, and surface finishes of the product, taking into consideration human needs, safety, market appeal and efficiency in production, distribution, use and maintenance.

Illustrative example(s)

- automobile industrial design services
- furniture design services
- industrial design consulting services
- modelling services (for scale models)
- package design (industrial) services

Exclusion(s)

- designing, subcontracting the manufacturing and marketing of products (see 31-33 Manufacturing)
- applying principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems (see 541330 Engineering services)

-
- designing clothing, shoes and jewellery (see 541490 Other specialized design services)

54143 Graphic design services

This industry comprises establishments primarily engaged in planning, designing and managing the production of visual communication, so as to convey specific messages or concepts, clarify complex information or project visual identities. These services include designing the visual layout of printed materials, web pages, packaging labels and graphics, advertising, signage systems, logos and corporate identification. This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic design services

This Canadian industry comprises establishments primarily engaged in planning, designing and managing the production of visual communication, so as to convey specific messages or concepts, clarify complex information or project visual identities. These services include designing the visual layout of printed materials, web pages, packaging labels and graphics, advertising, signage systems, logos and corporate identification. This Canadian industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

Illustrative example(s)

- commercial art services
- graphic design consulting services
- independent graphic designers
- silk screen design service (serigraphy)
- web page layout design (without programming)

Exclusion(s)

- producing animated films (see 512110 Motion picture and video production)
- web page development (see 541514 Computer systems design and related services (except video game design and development))
- providing advice concerning marketing strategies (see 541611 Administrative management and general management consulting services)
- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- creating or placing public display advertising material (see 541850 Display advertising)
- creating cartoons and visual art (see 711511 Independent visual artists and artisans)

54149 Other specialized design services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing professional design services.

541490 Other specialized design services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing professional design services.

Illustrative example(s)

- clothing design services
- fashion design services
- floats, design services
- set design, theatrical (except independent)
- shoe design services
- textile design services

Exclusion(s)

- providing architectural design services (see 541310 Architectural services)
- providing landscape architectural design services (see 541320 Landscape architectural services)
- providing engineering design services (see 541330 Engineering services)
- providing interior design services (see 541410 Interior design services)
- providing industrial design services (see 541420 Industrial design services)
- providing graphic design services (see 541430 Graphic design services)
- providing computer systems design services (see 541514 Computer systems design and related services (except video game design and development))

5415 Computer systems design and related services

This industry group comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more activities, such as writing, modifying, testing and supporting software to meet the needs of a particular customer, including custom video design and development and Internet webpage development; planning and designing computer systems that integrate hardware, software and communication technologies; on-site management and operation of clients' computer and data processing facilities; providing advice in the field of information technologies; and other professional and technical computer-related services, such as training and support after sales.

54151 Computer systems design and related services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more activities, such as writing, modifying, testing and supporting software to meet the needs of a particular customer, including custom video game design and development and Internet webpage development; planning and designing computer systems that integrate hardware, software and communication technologies; on-site management and operation of clients' computer and data processing facilities; providing advice in the field of information technologies; and other professional and technical computer-related services, such as training and support after sales.

541514 Computer systems design and related services (except video game design and development)

This Canadian industry comprises establishments primarily engaged in computer systems design and related services, not including video games, through one or more activities, such as writing, modifying, testing and supporting software to meet the needs of a particular customer, including custom Internet web-page development; planning and designing computer systems that integrate hardware, software and communication technologies; on-site management and operation of clients' computer and data processing facilities; providing advice in the field of information technologies; and other professional and technical computer-related services, such as training and support after sales.

Illustrative example(s)

- CAD/CAM systems services
- computer consulting services
- computer disaster recovery services
- computer facilities management services
- custom application software programming services (except video games)
- custom computer programming services

Exclusion(s)

- publishing packaged software other than video game (see 511211 Software publishers (except video game publishers))
- providing data processing services (see 518210 Data processing, hosting, and related services)

541515 Video game design and development services

This Canadian industry comprises establishment primarily engaged in designing and developing video games through one or more activities without publishing them. Establishments herein may custom design video games to meet the needs of specific users.

Illustrative example(s)

- custom designing video games
- video game designing and developing (without publishing)

Exclusion(s)

- publishing packaged video game software (see 511212 Video game publishers)
- providing access to video games for clients from a central host site (see 518210 Data processing, hosting, and related services)

5416 Management, scientific and technical consulting services

This industry group comprises establishments primarily engaged in providing expert advice and assistance to other organizations on management, environmental, scientific and technical issues.

Exclusion(s)

- providing expert advice and assistance to other organizations on architectural and engineering issues (see 5413 Architectural, engineering and related services)
- providing expert advice and assistance to other organizations on interior, industrial and graphic design issues (see 5414 Specialized design services)
- providing expert advice and assistance to other organizations on information technology issues (see 5415 Computer systems design and related services)

54161 Management consulting services

This industry comprises establishments primarily engaged in providing advice and assistance to other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices and planning; and production scheduling and control planning.

Exclusion(s)

- providing financial asset management services (see 523920 Portfolio management)
- providing investment advice (see 523930 Investment advice)
- planning and designing industrial processes and systems (see 541330 Engineering services)
- planning and designing computer systems (see 54151 Computer systems design and related services)
- developing and implementing public relations plans (see 541820 Public relations services)
- developing and conducting marketing research or public opinion polling studies (see 541910 Marketing research and public opinion polling)
- providing office or general administrative services on a day-to-day basis (see 561110 Office administrative services)

541611 Administrative management and general management consulting services

This Canadian industry comprises establishments primarily engaged in providing advice and assistance to other organizations on administrative management issues, such as financial planning and budgeting; equity and asset management; records management; office planning; strategic and organizational planning; site selection; new business start-up; and business process improvement. This Canadian industry also includes general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution and logistics; or other management consulting services to clients.

Illustrative example(s)

- administrative management consultants
- business start-up consulting services
- financial management consulting services (except investment advice)
- reorganization consulting service
- site selection consulting services
- strategic planning consulting services

Exclusion(s)

- providing financial asset management services (see 523920 Portfolio management)
- providing investment advice (see 523930 Investment advice)
- providing office or general administrative services on a day-to-day basis (see 561110 Office administrative services)

541612 Human resources consulting services

This Canadian industry comprises establishments primarily engaged in providing advice and assistance to other organizations on human resources management issues, such as human resource and personnel policies, practices and procedures; employee benefits planning, communication, and administration; compensation systems planning; wage and salary administration; and executive search and recruitment.

Illustrative example(s)

- actuarial consulting services
- labour relations consulting services
- personnel management consulting services

Exclusion(s)

- providing professional and management development training (see 611430 Professional and management development training)

541619 Other management consulting services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing advice and assistance to other organizations on management issues.

Illustrative example(s)

- freight rate consulting services
- logistics management consulting services
- operations research consulting services
- physical distribution consulting services
- tariff consulting services
- telecommunications management consulting services

Exclusion(s)

- planning and designing industrial processes and systems (see 541330 Engineering services)
- providing computer systems integration and design services (see 541514 Computer systems design and related services (except video game design and development))

54162 Environmental consulting services

This industry comprises establishments primarily engaged in providing advice and assistance to other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances and hazardous materials. These establishments identify problems, measure and evaluate risks, and recommend solutions. They employ a multi-disciplined staff of scientists, engineers and other technicians, with expertise in areas such as air and water quality, asbestos contamination, remediation and environmental law.

541620 Environmental consulting services

This Canadian industry comprises establishments primarily engaged in providing advice and assistance to other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances and hazardous materials. These establishments identify problems, measure and evaluate risks, and recommend solutions. They employ a multi-disciplined staff of scientists, engineers and other technicians, with expertise in areas such as air and water quality, asbestos contamination, remediation and environmental law.

Illustrative example(s)

- environmental consulting services
- sanitation consulting services
- site remediation consulting services

Exclusion(s)

- providing environmental engineering services (see 541330 Engineering services)
- environmental remediation (see 562910 Remediation services)

54169 Other scientific and technical consulting services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing advice and assistance to other organizations on scientific and technical issues.

541690 Other scientific and technical consulting services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing advice and assistance to other organizations on scientific and technical issues.

Illustrative example(s)

- agricultural consulting (technical) services
- agrology consulting services
- agronomy consulting services
- economic consulting services
- energy consulting services
- livestock breeding consulting services
- occupational health and safety consulting services
- physics consulting services
- safety consulting services

Exclusion(s)

- contract drilling for oil and gas (see 213111 Oil and gas contract drilling)
- services to oil and gas extraction (see 213118 Services to oil and gas extraction)
- real estate advisory services (see 531390 Other activities related to real estate)
- engineering consulting services (see 541330 Engineering services)
- providing computer systems integration and design services (see 541514 Computer systems design and related services (except video game design and development))
- oil field crew supervision (see 561110 Office administrative services)

5417 Scientific research and development services

This industry group comprises establishments primarily engaged in conducting original investigation, undertaken on a systematic basis to gain new knowledge (research), and in the application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and development in the physical, engineering and life sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in physical, engineering and life sciences, including electronics, computers, chemistry, oceanography, geology, mathematics, physics, environmental, medicine, health, biology, botany, biotechnology, agriculture, fisheries, forestry, pharmacy, veterinary and other allied subjects.

541710 Research and development in the physical, engineering and life sciences

This Canadian industry comprises establishments primarily engaged in conducting research and experimental development in physical, engineering and life sciences, including electronics, computers, chemistry, oceanography, geology, mathematics, physics, environmental, medicine, health, biology, botany, biotechnology, agriculture, fisheries, forestry, pharmacy, veterinary and other allied subjects.

Illustrative example(s)

- bacteriological research and development laboratories
- biotechnology research and development laboratories
- entomological research and development laboratories
- environmental (pollution) research and development laboratories
- genetics research and development laboratories
- health (e.g., cancer, cerebral palsy) research and development laboratories
- mathematics research and development services
- research and development laboratories or services, engineering
- research and development laboratories or services, physical sciences

Exclusion(s)

- research and development on aerospace equipment undertaken by establishments belonging to enterprises manufacturing such equipment (see 336410 Aerospace product and parts manufacturing)
- physical, chemical or other analytical testing services (see 541380 Testing laboratories)
- performing laboratory testing for the veterinary profession (see 541940 Veterinary services)
- performing clinical laboratory testing for the medical profession (see 621510 Medical and diagnostic laboratories)

54172 Research and development in the social sciences and humanities

This industry comprises establishments primarily engaged in conducting research and analyses in education, sociology, psychology, language, economics, law, and other social sciences and humanities.

541720 Research and development in the social sciences and humanities

This Canadian industry comprises establishments primarily engaged in conducting research and analyses in education, sociology, psychology, language, economics, law, and other social sciences and humanities.

Illustrative example(s)

- archeological sites, excavations
- behavioural research and development services
- cognitive research and development services
- demographic research and development services
- economic research and development services
- education research and development services
- humanities research and development services
- social science research and development services
- sociological research and development services

Exclusion(s)

- marketing research (see 541910 Marketing research and public opinion polling)

5418 Advertising, public relations, and related services

This industry group comprises establishments primarily engaged in creating mass-media advertising or public relation campaigns; placing advertising in media for advertisers or advertising agencies; selling media time or space to advertisers or advertising agencies for media owners; creating and implementing indoor or outdoor display advertising campaigns; creating and implementing direct mail advertising campaigns; delivering (except by mail) advertising materials or samples; creating and implementing specialty advertising campaigns; providing related services, such as sign painting and lettering, welcoming services and window trimming services.

54181 Advertising agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals and newspapers, on radio and television, on the Internet, or with other media. These establishments are organized to provide a full range of services (through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising agencies

This Canadian industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals and newspapers, on radio and television, on the Internet, or with other media. These establishments are organized to provide a full range of services (through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

Illustrative example(s)

- full-service advertising agency
- sales promotion campaign services

Exclusion(s)

- conceptualizing and producing graphic designs, but not placing the advertising with media (see 541430 Graphic design services)
- providing marketing consulting services (see 541611 Administrative management and general management consulting services)
- purchasing advertising space from media outlets and reselling it to advertising agencies or individual companies directly (see 541830 Media buying agencies)
- selling media time or space for media owners (see 541840 Media representatives)
- creating direct mail advertising campaigns (see 541860 Direct mail advertising)
- writing promotional messages, but not placing the advertising with media (see 541891 Specialty advertising distributors)

54182 Public relations services

This industry comprises establishments primarily engaged in creating and implementing public relation campaigns. These campaigns are designed to promote the interests and image of their clients.

541820 Public relations services

This Canadian industry comprises establishments primarily engaged in creating and implementing public relation campaigns. These campaigns are designed to promote the interests and image of their clients.

Illustrative example(s)

- lobbying services (i.e., lobbyists)
- political consulting services
- public relations agencies
- public relations consultants, offices of

54183 Media buying agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media owners and reselling it directly to advertising agencies or advertisers.

541830 Media buying agencies

This Canadian industry comprises establishments primarily engaged in purchasing advertising time or space from media owners and reselling it directly to advertising agencies or advertisers.

Exclusion(s)

- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- selling time and space for media owners (see 541840 Media representatives)

54184 Media representatives

This industry comprises establishments primarily engaged in selling media time or space for media owners.

541840 Media representatives

This Canadian industry comprises establishments primarily engaged in selling media time or space for media owners.

Illustrative example(s)

- magazine advertising representatives, independent
- media advertising representatives, independent
- media advertising representatives, offices of
- media representatives, independent
- newspaper advertising representatives, independent
- publishers' advertising representatives, independent
- radio advertising representatives, independent
- television advertising representatives, independent

Exclusion(s)

- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- purchasing advertising time or space from media owners and reselling it directly to advertising agencies or advertisers (see 541830 Media buying agencies)

54185 Display advertising

This industry comprises establishments primarily engaged in creating public display advertising material, such as printed, painted, or electronic displays, and placing such displays on indoor or outdoor billboards and panels, on or within transit vehicles or facilities, in shopping mall displays, and on other display structures or sites.

541850 Display advertising

This Canadian industry comprises establishments primarily engaged in creating public display advertising material, such as printed, painted, or electronic displays, and placing such displays on indoor or outdoor billboards and panels, on or within transit vehicles or facilities, in shopping mall displays, and on other display structures or sites.

Illustrative example(s)

- advertising services, indoor or outdoor display
- billboard display agency
- bus and subway card advertising services
- store display advertising services
- taxicab card advertising services

Exclusion(s)

- erecting display boards (see 23 Construction)
- manufacturing electrical, mechanical or plate signs, and point-of-sale advertising displays (see 339950 Sign manufacturing)

54186 Direct mail advertising

This industry comprises establishments primarily engaged in creating and designing direct mail advertising campaigns, and preparing advertising material for mailing or other direct distribution. These establishments may also compile, maintain, sell and rent mailing lists.

541860 Direct mail advertising

This Canadian industry comprises establishments primarily engaged in creating and designing direct mail advertising campaigns, and preparing advertising material for mailing or other direct distribution. These establishments may also compile, maintain, sell and rent mailing lists.

Illustrative example(s)

- advertising mailing services (i.e., preparing advertising material, such as coupons, flyers or samples, for mailing or other direct distribution)
- coupon and sample packages, development of
- direct mail advertising campaign services

Exclusion(s)

- compiling and selling mailing lists, without also providing direct mail advertising services (see 511140 Directory and mailing list publishers)
- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- door-to-door distribution or delivery of advertising materials or samples (see 541870 Advertising material distribution services)
- distributing advertising specialties (see 541891 Specialty advertising distributors)

54187 Advertising material distribution services

This industry comprises establishments primarily engaged in the distribution or delivery, except by mail or electronic distribution, of advertising materials or samples.

541870 Advertising material distribution services

This Canadian industry comprises establishments primarily engaged in the distribution or delivery, except by mail or electronic distribution, of advertising materials or samples.

Illustrative example(s)

- advertising material (e.g., circulars, samples, coupons, handbills, flyers), direct distribution services (door-to-door)
- telephone directory distribution services, door-to-door

Exclusion(s)

- providing direct mail advertising services (see 541860 Direct mail advertising)
- distributing advertising specialties (see 541891 Specialty advertising distributors)

54189 Other services related to advertising

This industry comprises establishments, not classified to any other industry, primarily engaged in providing advertising related services, such as advertising specialties distribution; sign painting and lettering; welcoming services; window trimming services; and writing of advertising copy.

541891 Specialty advertising distributors

This Canadian industry comprises establishments primarily engaged in creating, and organizing the production of, promotional messages applied to specialty advertising products, such as wearables, writing instruments, calendars, desk accessories, buttons, badges and stickers. These establishments act as intermediaries between clients (who distribute the products free-of-charge) and specialty advertising product suppliers.

541899 All other services related to advertising

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing advertising related services.

Illustrative example(s)

- demonstration services, merchandise
- mannequin decorating services
- sign painting and lettering services
- welcoming services (i.e., advertising services)
- window dressing or trimming services

Exclusion(s)

- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- creating and implementing public relations campaigns (see 541820 Public relations services)
- purchasing advertising time or space from media owners and reselling it directly to advertising agencies or advertisers (see 541830 Media buying agencies)
- selling time and space to advertisers for media owners (see 541840 Media representatives)
- creating and/or placing public display advertising material (see 541850 Display advertising)
- providing direct mail advertising services (see 541860 Direct mail advertising)
- door-to-door distribution or delivery of advertising materials or samples (see 541870 Advertising material distribution services)

5419 Other professional, scientific and technical services

This industry group comprises establishments, not classified to any other industry group, primarily engaged in providing professional, scientific and technical services. Examples of establishments included in this industry group are marketing research and public opinion polling houses; photographic studios; translators and interpreters; and veterinary practices.

54191 Marketing research and public opinion polling

This industry comprises establishments primarily engaged in gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing research and public opinion polling

This Canadian industry comprises establishments primarily engaged in gathering, recording, tabulating, and presenting marketing and public opinion data.

Illustrative example(s)

- broadcast media rating services
- market analysis or research services
- political and public opinion polling services
- public opinion research services
- sampling services, statistical

Exclusion(s)

- providing advice on marketing strategies (see 541611 Administrative management and general management consulting services)
- conducting fundamental and experimental research in economics, sociology, and related fields (see 541720 Research and development in the social sciences and humanities)

54192 Photographic services

This industry comprises establishments primarily engaged in providing still, video or computer photography services, including the video taping of special events. These establishments may specialize in a particular field of photography, such as aerial photography, commercial and industrial photography, portrait photography and special event photography.

541920 Photographic services

This Canadian industry comprises establishments primarily engaged in providing still, video or computer photography services, including the video taping of special events. These establishments may specialize in a particular field of photography, such as aerial photography, commercial and industrial photography, portrait photography and special event photography.

Illustrative example(s)

- aerial photography services (i.e., photographers specializing in aerial photography, except map making)
- medical photography services
- passport photography services
- school photography (i.e., portrait photography) services
- video photography services, portrait
- video taping services (e.g., weddings, special events)

Exclusion(s)

- producing commercial, institutional or educational films and videos (see 512110 Motion picture and video production)
- developing motion picture films (see 512190 Post-production and other motion picture and video industries)
- supplying photographs to the news media (see 519110 News syndicates)
- taking, developing and selling artistic photographs (see 711511 Independent visual artists and artisans)
- developing still photographs (see 81292 Photo finishing services)
- supplying and servicing automatic photography machines in places of business operated by others (see 812990 All other personal services)

54193 Translation and interpretation services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another, and establishments primarily engaged in providing sign language services.

541930 Translation and interpretation services

This Canadian industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another, and establishments primarily engaged in providing sign language services.

Illustrative example(s)

- language translation services
- sign language services

Exclusion(s)

- providing transcription services (see 561410 Document preparation services)
- providing real-time closed captioning services (see 561490 Other business support services)

54194 Veterinary services

This industry comprises establishments of licensed veterinary practitioners primarily engaged in the practice of veterinary medicine, dentistry, or surgery for animals. This industry also includes veterinary laboratories.

541940 Veterinary services

This Canadian industry comprises establishments of licensed veterinary practitioners primarily engaged in the practice of veterinary medicine, dentistry, or surgery for animals. This industry also includes veterinary laboratories.

Illustrative example(s)

- animal hospitals
- consulting and visiting services, veterinary
- herd inspecting and testing services, veterinary
- surgery services, veterinary
- veterinary practices or clinics
- veterinary testing laboratories

Exclusion(s)

- boarding horses (see 115210 Support activities for animal production)
- veterinary research and development (see 541710 Research and development in the physical, engineering and life sciences)
- providing pet care services, such as grooming and boarding (see 812910 Pet care (except veterinary) services)

54199 All other professional, scientific and technical services

This industry comprises establishments, not classified to any other industry, primarily engaged in the provision of professional, scientific or technical services.

541990 All other professional, scientific and technical services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in the provision of professional, scientific or technical services.

Illustrative example(s)

- appraising services (except insurance or real estate)
- arbitration and conciliation service, non-government
- bankruptcy trustees
- consumer credit counselling services
- estate assessment (i.e., appraisal) services
- handwriting expert and analysis services
- marine surveyor (i.e., ship appraisal) services
- meteorological services
- patent broker services (i.e., patent marketing services)
- pipeline and power line inspection (i.e., visual inspection) services
- weather forecasting services

Exclusion(s)

- providing legal services (see 5411 Legal services)
- providing accounting, tax preparation, bookkeeping and payroll services (see 5412 Accounting, tax preparation, bookkeeping and payroll services)
- providing architectural, engineering and related services (see 5413 Architectural, engineering and related services)
- providing specialized design services (see 5414 Specialized design services)

-
- providing computer systems design and related services (see 5415 Computer systems design and related services)
 - providing management, scientific and technical consulting services (see 5416 Management, scientific and technical consulting services)
 - providing scientific research and development services (see 5417 Scientific research and development services)
 - providing advertising and related services (see 5418 Advertising, public relations, and related services)
 - providing marketing research and public opinion polling (see 541910 Marketing research and public opinion polling)
 - providing photographic services (see 541920 Photographic services)
 - providing translation and interpretation services (see 541930 Translation and interpretation services)
 - providing veterinary services (see 541940 Veterinary services)

55 Management of companies and enterprises

This sector comprises establishments primarily engaged in managing companies and enterprises and/or holding the securities or financial assets of companies and enterprises, for the purpose of owning a controlling interest in them and/or influencing their management decisions. They may undertake the function of management, or they may entrust the function of financial management to portfolio managers.

551 Management of companies and enterprises

This subsector comprises establishments primarily engaged in managing companies and enterprises and/or holding the securities or financial assets of companies and enterprises, for the purpose of owning a controlling interest in them and/or influencing their management decisions. They may undertake the function of management, or they may entrust the function of financial management to portfolio managers.

5511 Management of companies and enterprises

This industry group comprises establishments primarily engaged in managing companies and enterprises and/or holding the securities or financial assets of companies and enterprises, for the purpose of owning a controlling interest in them and/or influencing their management decisions. They may undertake the function of management, or they may entrust the function of financial management to portfolio managers.

55111 Management of companies and enterprises

This industry comprises establishments primarily engaged in managing companies and enterprises and/or holding the securities or financial assets of companies and enterprises, for the purpose of owning a controlling interest in them and/or influencing their management decisions. They may undertake the function of management, or they may entrust the function of financial management to portfolio managers.

551113 Holding companies

This Canadian industry comprises establishments primarily engaged in holding the securities of (or other equity interests in) other businesses, for the purpose of exercising control, either directly or through subsidiaries, and/or influencing the management decisions of these businesses.

Exclusion(s)

- providing general management and/or administrative support services to affiliated establishments (see 551114 Head offices)
- providing general management and/or administrative support services to non-affiliated establishments (see 561110 Office administrative services)

551114 Head offices

This Canadian industry comprises establishments primarily engaged in providing general management and/or administrative support services to affiliated establishments. Head offices are engaged in directing or managing the enterprise as a whole. Their activities include corporate functions such as strategic organizational planning, communications, tax planning, legal services, marketing, finance, human resources and information technology services. Establishments in this industry may also hold the securities of the enterprise.

Illustrative example(s)

- centralized administrative offices
- corporate offices
- district and regional offices
- subsidiary management offices

Exclusion(s)

- operating manufacturers' sales offices and branches (see 41 Wholesale trade)
- providing research and development services (see 5417 Scientific research and development services)
- holding the securities of other businesses, for the purpose of exercising control (see 551113 Holding companies)
- providing general management and/or administrative support services to non-affiliated establishments (see 561110 Office administrative services)

56 Administrative and support, waste management and remediation services

This sector comprises establishments of two different types: those primarily engaged in activities that support the day-to-day operations of other organizations; and those primarily engaged in waste management activities.

The first type of establishment is engaged in activities such as administration, hiring and placing personnel, preparing documents, taking orders from clients, collecting payments for claims, arranging travel, providing security and surveillance, cleaning buildings, and packaging and labelling products. These activities are often undertaken, in-house, by establishments found in many sectors of the economy. The establishments classified to this sector specialize in one or more of these activities and can therefore provide services to clients in a variety of industries and, in some cases, to households.

Waste management establishments are engaged in the collection, treatment and disposal of waste material, the operation of material recovery facilities, the remediation of polluted sites and the cleaning of septic tanks.

561 Administrative and support services

This subsector comprises establishments primarily engaged in activities that support the day-to-day operations of other organizations. This includes activities such as administration, hiring and placing personnel, preparing documents, taking orders from clients, collecting payments for claims, arranging travel, providing security and surveillance, cleaning buildings, and packaging and labelling products. These activities are often undertaken in-house by establishments found in many sectors of the economy. The establishments of this subsector specialize in one or more of these activities and can therefore provide services to clients in a variety of industries and, in some cases, to households. The individual industries of this subsector are defined on the basis of the particular process in which they are engaged and the particular services they provide.

5611 Office administrative services

This industry group comprises establishments primarily engaged in administering, directing or coordinating a range of day-to-day business operations, such as financing, billing and record keeping; personnel; physical distribution; and providing other administrative and managerial services. These establishments do not provide the operating staff to carry out the complete operations of a client's business.

56111 Office administrative services

This industry comprises establishments primarily engaged in administering, directing or coordinating a range of day-to-day business operations, such as financing, billing and record keeping; personnel; physical distribution; and providing other administrative and managerial services. These establishments do not provide the operating staff to carry out the complete operations of a client's business.

561110 Office administrative services

This Canadian industry comprises establishments primarily engaged in administering, directing or coordinating a range of day-to-day business operations, such as financing, billing and record keeping; personnel; physical distribution; and providing other administrative and managerial services. These establishments do not provide the operating staff to carry out the complete operations of a client's business.

Illustrative example(s)

- administrative management services
- business management services
- management service, with no operating staff furnished (except complete operations of client business)
- managing doctors' offices

Exclusion(s)

- providing farm management services (see 11 Agriculture, forestry, fishing and hunting)
- providing construction management services is classified by the type of project managed (see 23 Construction)
- providing computer facilities management services (see 541514 Computer systems design and related services (except video game design and development))
- providing management advice (see 54161 Management consulting services)
- holding the securities of other businesses, for the purpose of exercising control (see 551113 Holding companies)
- providing general management and/or administrative support services to affiliated establishments (see 551114 Head offices)
- providing both management and operating staff, on contract, for the complete operation of a client's establishment, such as a hotel, restaurant or hospital (classified according to the primary activity of the establishment operated)

5612 Facilities support services

This industry group comprises establishments primarily engaged in providing a combination of services to support operations within a client's facilities. These establishments typically provide a combination of services, such as janitorial; maintenance; trash disposal; guard and security; mail routing and other logistical support; reception; laundry; and related services, to support operations within facilities. They provide operating staff to carry out these support activities, but are not involved with, or responsible for, the core business or activities of the client.

56121 Facilities support services

This industry comprises establishments primarily engaged in providing a range of services to support operations within a client's facilities. These establishments typically provide a combination of services, such as janitorial; maintenance; trash disposal; guard and security; mail routing and other logistical support; reception; laundry; and related services, to support operations within facilities. They provide operating staff to carry out these support activities, but are not involved with, or responsible for, the core business or activities of the client.

561210 Facilities support services

This Canadian industry comprises establishments primarily engaged in providing a range of services to support operations within a client's facilities. These establishments typically provide a combination of services, such as janitorial; maintenance; trash disposal; guard and security; mail routing and other logistical support; reception; laundry; and related services, to support operations within facilities. They provide operating staff to carry out these support activities, but are not involved with, or responsible for, the core business or activities of the client.

Illustrative example(s)

- facilities support services (except computer)
- jails and correctional facilities, support services to operations

Exclusion(s)

- providing computer facilities management services (see 541514 Computer systems design and related services (except video game design and development))
- providing a single support service to clients, but not the range of services that establishments in this industry provide (classified according to the service provided)
- providing both management and operating staff for the complete operation of a client's establishment, such as a hotel, restaurant or hospital (classified according to the primary activity of the establishment operated)

5613 Employment services

This industry group comprises establishments primarily engaged in listing employment vacancies and selecting, referring and placing applicants in employment, either on a permanent or temporary basis; and establishments primarily engaged in supplying workers for limited periods of time to supplement the workforce of the client.

56131 Employment placement agencies and executive search services

This industry comprises establishments primarily engaged in listing employment vacancies and selecting, referring and placing applicants in employment, either on a permanent or temporary basis. The individuals placed are not employees of the placement agencies.

561310 Employment placement agencies and executive search services

This Canadian industry comprises establishments primarily engaged in listing employment vacancies and selecting, referring and placing applicants in employment, either on a permanent or temporary basis. The individuals placed are not employees of the placement agencies.

Illustrative example(s)

- casting bureau or agency, motion picture or video
- employment or labour registries
- executive recruitment services

56132 Temporary help services

This industry comprises establishments primarily engaged in supplying workers for limited periods of time to supplement the workforce of the client. The individuals provided are employees of the temporary help service establishment. These establishments do not provide direct supervision of their employees at the clients' work sites.

561320 Temporary help services

This Canadian industry comprises establishments primarily engaged in supplying workers for limited periods of time to supplement the workforce of the client. The individuals provided are employees of the temporary help service establishment. These establishments do not provide direct supervision of their employees at the clients' work sites.

Illustrative example(s)

- general labour contractors (personnel suppliers)
- labour pool services (personnel suppliers)
- labour pools (except farm labour)
- temporary employment services

Exclusion(s)

- supplying farm labour (see 115110 Support activities for crop production)

56133 Professional employer organizations

This industry comprises establishments primarily engaged in providing human resources and human resource management services to clients. These establishments operate in a co-employment relationship with client businesses or organizations and are specialized in performing a wide range of human resource and personnel management duties, such as payroll accounting, payroll tax return preparation, benefits administration, recruitment, and labour relations management. Professional employer establishments typically acquire and lease back some or all of the employees of their clients and serve as the employer of the leased employees for payroll, benefits and related purposes. Professional employer establishments exercise varying degrees of decision making with respect to their human resource or personnel management role, but do not have management accountability for the work of their clients' operations with regard to strategic planning, output or profitability.

561330 Professional employer organizations

This Canadian industry comprises establishments primarily engaged in providing human resources and human resource management services to clients. These establishments operate in a co-employment relationship with client businesses or organizations and are specialized in performing a wide range of human resource and personnel management duties, such as payroll accounting, payroll tax return preparation, benefits administration, recruitment, and labour relations management. Professional employer establishments typically acquire and lease back some or all of the employees of their clients and serve as the employer of the leased employees for payroll, benefits and related purposes. Professional employer establishments exercise varying degrees of decision making with respect to their human resource or personnel management role, but do not have management accountability for the work of their clients' operations with regard to strategic planning, output or profitability.

Exclusion(s)

- supplying workers for limited periods of time to supplement the work force of a client (see 561320 Temporary help services)

5614 Business support services

This industry group comprises establishments primarily engaged in providing business support services, such as preparing documents, operating telephone call centres, operating business service centres, collecting unpaid claims, and providing credit information.

56141 Document preparation services

This industry comprises establishments primarily engaged in writing, editing or proofreading documents; providing word processing or desktop publishing services; and providing stenographic (except court or stenographic reporting), transcription and other secretarial services.

561410 Document preparation services

This Canadian industry comprises establishments primarily engaged in writing, editing or proofreading documents; providing word processing or desktop publishing services; and providing stenographic (except court or stenographic reporting), transcription and other secretarial services.

Illustrative example(s)

- computer word processing
- desktop publishing services
- dictation services
- document transcription services
- proofreading service
- resume writing service

Exclusion(s)

- providing pre-press and post-press services in support of printing activities (see 323120 Support activities for printing)
- providing translation services (see 541930 Translation and interpretation services)
- reproducing documents (see 561430 Business service centres)
- verbatim reporting and stenographic recording of live legal proceedings and transcribing subsequent recorded materials (see 561490 Other business support services)

56142 Telephone call centres

This industry comprises establishments primarily engaged in receiving and/or making telephone calls for others. These establishments are engaged in activities such as soliciting or providing information; promoting goods or services; taking orders; and raising funds for clients. This industry also includes establishments primarily engaged in answering telephone calls and relaying messages to clients; and establishments primarily engaged in providing voice mailbox services.

561420 Telephone call centres

This Canadian industry comprises establishments primarily engaged in receiving and/or making telephone calls for others. These establishments are engaged in activities such as soliciting or providing information; promoting goods or services; taking orders; and raising funds for clients. This industry also includes establishments primarily engaged in answering telephone calls and relaying messages to clients; and establishments primarily engaged in providing voice mailbox services.

Illustrative example(s)

- floral wire service
- telemarketing bureaus
- telephone answering services
- telephone solicitation service on a contract or fee basis
- voice mail box services

Exclusion(s)

- taking orders in offices of mail-order houses (see 454110 Electronic shopping and mail-order houses)
- providing paging services (see 517210 Wireless telecommunications carriers (except satellite))
- gathering, recording, tabulating, and presenting marketing and public opinion data (see 541910 Marketing research and public opinion polling)
- organizing and conducting fund-raising campaigns for others (see 561490 Other business support services)

56143 Business service centres

This industry comprises establishments, known as copy shops, primarily engaged in providing mailbox rental and other postal and mailing services (except direct-mail advertising), and establishments that provide a range of office support services, such as mailing services, copying services, facsimile services, word processing services, on-site personal computer (PC) rental services and office product retailing.

561430 Business service centres

This Canadian industry comprises establishments, known as copy shops, primarily engaged in providing mailbox rental and other postal and mailing services (except direct-mail advertising), and establishments that provide a range of office support services, such as mailing services, copying services, facsimile services, word processing services, on-site personal computer (PC) rental services and office product retailing.

Illustrative example(s)

- blueprinting services
- copy shops
- private mail box rental centres
- private mail centres

Exclusion(s)

- commercial screen printers (see 323113 Commercial screen printing)
- providing quick printing services (see 323114 Quick printing)
- providing direct mail advertising services (see 541860 Direct mail advertising)
- providing voice mailbox services (see 561420 Telephone call centres)

56144 Collection agencies

This industry comprises establishments primarily engaged in collecting payment for claims and remitting these payments to their clients.

561440 Collection agencies

This Canadian industry comprises establishments primarily engaged in collecting payment for claims and remitting these payments to their clients.

Illustrative example(s)

- collection agency (e.g., delinquent accounts, bills, debts)
- tax collection services on a contract or fee basis

Exclusion(s)

- purchasing accounts receivables and assuming the risk of collection and credit losses (see 522299 All other non-depository credit intermediation)

56145 Credit bureaus

This industry comprises establishments primarily engaged in compiling information, such as credit and employment histories on individuals and credit histories on businesses, and providing the information to financial institutions, retailers and others who have a need to evaluate the credit worthiness of these persons and businesses. This industry also includes establishments providing credit investigation services.

561450 Credit bureaus

This Canadian industry comprises establishments primarily engaged in compiling information, such as credit and employment histories on individuals and credit histories on businesses, and providing the information to financial institutions, retailers and others who have a need to evaluate the credit worthiness of these persons and businesses. This industry also includes establishments providing credit investigation services.

Illustrative example(s)

- commercial and consumer credit reporting bureaus
- credit bureaus and agencies
- credit investigation services
- credit rating services

56149 Other business support services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing other business support services.

561490 Other business support services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing other business support services.

Illustrative example(s)

- address bar coding services
- automobile repossession services
- closed captioning services, real-time (i.e., simultaneous)
- court reporting services
- fundraising service, on a contract or fee basis, for charitable organizations
- presorting mail services
- stenography services, public

Exclusion(s)

- writing, editing and document preparation services (see 561410 Document preparation services)
- telephone answering or telemarketing services (see 561420 Telephone call centres)
- providing photocopying and mailbox services (see 561430 Business service centres)
- providing collection services (see 561440 Collection agencies)
- providing credit reporting services (see 561450 Credit bureaus)

5615 Travel arrangement and reservation services

This industry group comprises establishments primarily engaged in travel arrangement and reservation services. Examples of establishments in this industry group are tourist and travel agencies; travel tour operators and wholesale operators; convention and visitors' bureaus; airline, bus, railroad and steamship ticket offices; sports and theatrical ticket offices; and airline, hotel and restaurant reservation offices.

56151 Travel agencies

This industry comprises establishments primarily engaged in acting as agents for tour operators, transportation companies and accommodation establishments in selling travel, tour and accommodation services to the general public and commercial clients.

561510 Travel agencies

This Canadian industry comprises establishments primarily engaged in acting as agents for tour operators, transportation companies and accommodation establishments in selling travel, tour and accommodation services to the general public and commercial clients.

Illustrative example(s)

- booking accommodation and transportation for travellers
- travel planning and arranging services

Exclusion(s)

- arranging, assembling and marketing packaged tours, generally through travel agencies (see 561520 Tour operators)
- providing reservation services (see 561590 Other travel arrangement and reservation services)
- providing tourist, hunting and fishing guide services (see 713990 All other amusement and recreation industries)

56152 Tour operators

This industry comprises establishments primarily engaged in arranging, assembling and marketing tours, generally through travel agencies.

561520 Tour operators

This Canadian industry comprises establishments primarily engaged in arranging, assembling and marketing tours, generally through travel agencies.

Exclusion(s)

- conducting local scenic and sightseeing tours (see 487 Scenic and sightseeing transportation)
- providing access to outdoor adventure facilities and services without accommodation (see 713990 All other amusement and recreation industries)
- providing tourist, hunting and fishing guide services (see 713990 All other amusement and recreation industries)
- providing short-stay accommodation and/or food services (see 72 Accommodation and food services)
- providing access to outdoor adventure facilities and services with accommodation (see 721213 Recreational (except hunting and fishing) and vacation camps)

56159 Other travel arrangement and reservation services

This industry comprises establishments primarily engaged in providing travel arrangement and reservation services, except travel agencies and tour operators.

561590 Other travel arrangement and reservation services

This Canadian industry comprises establishments primarily engaged in providing travel arrangement and reservation services, except travel agencies and tour operators.

Illustrative example(s)

- airline, bus or railroad ticket offices
- automobile clubs, road and travel services
- convention and visitors bureaus
- hotel reservation services
- motor travel clubs
- reservation service (e.g., airline, bus, car rental, hotel)
- ticket sales agency (e.g., theatrical, sports)
- visitor information centres or bureaus
- welcome centres

Exclusion(s)

- arranging and assembling tours (see 561520 Tour operators)
- operating automobile clubs (see 813990 Other membership organizations)

5616 Investigation and security services

This industry group comprises establishments primarily engaged in providing investigation and detective services, guard and patrol services, armoured car services and security system services.

56161 Investigation, guard and armoured car services

This industry comprises establishments primarily engaged in providing investigation and detective services; providing guard and patrol services; and picking up and delivering money, receipts or other valuable items using personnel and equipment to protect such properties while in transit.

Exclusion(s)

- providing credit information services (see 561450 Credit bureaus)
- selling, installing, monitoring and maintaining security systems and devices (see 561621 Security systems services (except locksmiths))

561611 Investigation services

This Canadian industry comprises establishments primarily engaged in providing investigation and detective services.

Illustrative example(s)

- detective agencies
- fingerprint services
- lie detection service
- missing person tracing service
- polygraph service
- skip tracers services

Exclusion(s)

- providing credit information services (see 561450 Credit bureaus)

561612 Security guard and patrol services

This Canadian industry comprises establishments primarily engaged in providing guard and patrol services.

Illustrative example(s)

- body guard services
- guard dog services
- personal protection services

Exclusion(s)

- selling, installing, monitoring and maintaining security systems and devices, such as burglar and fire systems (see 561621 Security systems services (except locksmiths))

561613 Armoured car services

This Canadian industry comprises establishments primarily engaged in picking up and delivering money, receipts or other valuable items using personnel and equipment to protect such properties while in transit.

Illustrative example(s)

- convoy guard services
- transportation guard services

56162 Security systems services

This industry comprises establishments primarily engaged in remote monitoring of security alarm systems, such as burglar and fire alarms; and selling security systems, including locking devices, along with installation, maintenance or monitoring services.

Exclusion(s)

- wholesaling security systems for buildings, without installation, maintenance or monitoring services (see 416110 Electrical wiring and construction supplies merchant wholesalers)
- retailing motor vehicle security systems, with or without installation or maintenance services (see 441310 Automotive parts and accessories stores)
- retailing security systems for buildings, without installation, maintenance or monitoring services (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))

-
- providing key duplication services (see 811490 Other personal and household goods repair and maintenance)

561621 Security systems services (except locksmiths)

This Canadian industry comprises establishments primarily engaged in remote monitoring of electronic security alarm systems, such as burglar and fire alarms; and selling security systems, along with installation, maintenance or monitoring services.

Exclusion(s)

- wholesaling security systems for buildings, without installation, maintenance or monitoring services (see 416110 Electrical wiring and construction supplies merchant wholesalers)
- retailing motor vehicle security systems, with or without installation or repair services (see 441310 Automotive parts and accessories stores)
- retailing security systems for buildings, without installation, maintenance or monitoring services (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))

561622 Locksmiths

This Canadian industry comprises establishments primarily engaged in selling mechanical or electronic locking devices, safes and security vaults, along with installation, repair, rebuilding or adjusting services; and installing, repairing, rebuilding and adjusting mechanical or electronic locking devices, safes and security vaults.

Exclusion(s)

- retailing security systems, such as locking devices, safes and vaults, without installation or maintenance services (see 44-45 Retail trade)
- providing key duplication services (see 811490 Other personal and household goods repair and maintenance)

5617 Services to buildings and dwellings

This industry group comprises establishments primarily engaged in exterminating and controlling insects, rodents and other pests; cleaning building interiors and windows; landscaping installation, care and maintenance; cleaning and dyeing rugs, carpets and upholstery; and providing other services to buildings and dwellings.

56171 Exterminating and pest control services

This industry comprises establishments primarily engaged in exterminating and controlling birds, insects, rodents, termites, and other pests. Fumigation services are included.

561710 Exterminating and pest control services

This Canadian industry comprises establishments primarily engaged in exterminating and controlling birds, insects, rodents, termites, and other pests. Fumigation services are included.

Illustrative example(s)

- bird scaring
- disinfection, extermination or fumigation services
- termite control services

Exclusion(s)

- providing pest control for agriculture or forestry (see 115 Support activities for agriculture and forestry)

56172 Janitorial services

This industry comprises establishments primarily engaged in the exterior cleaning of windows or in cleaning building interiors.

561721 Window cleaning services

This Canadian industry comprises establishments primarily engaged in the cleaning of windows.

561722 Janitorial services (except window cleaning)

This Canadian industry comprises establishments primarily engaged in cleaning building interiors, and/or transportation equipment (aircraft, ships, rail cars) interiors.

Illustrative example(s)

- abattoir (slaughterhouse) cleaning
- aircraft janitorial services
- building cleaning, janitorial services
- cleaning shopping centres
- office cleaning service
- rail cars (passengers) interior cleaning service
- restaurant kitchen cleaning services
- service station cleaning and degreasing service
- washroom sanitation service

Exclusion(s)

- cleaning freight rail cars (see 488210 Support activities for rail transportation)
- cleaning chimneys (see 561791 Duct and chimney cleaning services)

56173 Landscaping services

This industry comprises establishments primarily engaged in providing landscape care and maintenance services and/or installing trees, shrubs, plants, lawns or gardens, and establishments engaged in these activities along with the construction (installation) of walkways, retaining walls, decks, fences, ponds and similar structures.

561730 Landscaping services

This Canadian industry comprises establishments primarily engaged in providing landscape care and maintenance services and/or installing trees, shrubs, plants, lawns or gardens, and establishments engaged in these activities along with the construction (installation) of walkways, retaining walls, decks, fences, ponds and similar structures.

Illustrative example(s)

- arborist services
- cemetery plot care services
- garden maintenance services
- lawn seeding services
- maintenance of plants and shrubs in buildings
- power, communication and pipe lines, maintenance of rights of way
- seasonal property maintenance services (i.e., snow ploughing in winter, landscaping during other seasons)
- sod laying services
- tree surgery service
- turf installation (except artificial)
- weed control and fertilizing services (except for crops)

Exclusion(s)

- construction (installation) of walkways, retaining walls, decks, fences, ponds and similar structures (see 23 Construction)
- retailing, installing and maintaining landscaping materials, such as trees, shrubs and plants (see 444220 Nursery stores and garden centres)
- planning and designing the development of land areas for projects such as parks and other recreational areas; airports; highways; hospitals; schools; land subdivisions; and commercial, industrial and residential areas (see 541320 Landscape architectural services)

56174 Carpet and upholstery cleaning services

This industry comprises establishments primarily engaged in cleaning and dyeing rugs, carpets, and upholstery.

561740 Carpet and upholstery cleaning services

This Canadian industry comprises establishments primarily engaged in cleaning and dyeing rugs, carpets, and upholstery.

Exclusion(s)

- reupholstering and repairing furniture (see 811420 Reupholstery and furniture repair)

56179 Other services to buildings and dwellings

This industry comprises establishments primarily engaged in providing services to buildings and dwellings.

561791 Duct and chimney cleaning services

This Canadian industry comprises establishments primarily engaged in providing duct and furnace cleaning services, and chimney cleaning services.

561799 All other services to buildings and dwellings

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing other services to buildings and dwellings, such as swimming pool cleaning and building exterior cleaning (except sandblasting).

Illustrative example(s)

- building exterior cleaning services (except sandblasting and window cleaning)
- cedar (exterior) cleaning, preserving and repairing
- drain cleaning services
- lighting maintenance service (e.g., bulb and fuse replacement and cleaning)
- power washing building exteriors
- steam cleaning of building exteriors
- swimming pool cleaning and maintenance service

Exclusion(s)

- sandblasting building exteriors (see 23 Construction)
- providing window cleaning services (see 561721 Window cleaning services)
- providing janitorial services (see 561722 Janitorial services (except window cleaning))
- providing care and maintenance of lawns (see 561730 Landscaping services)
- providing pest control for lawns (see 561730 Landscaping services)

5619 Other support services

This industry group comprises establishments, not classified to any other industry group, primarily engaged in providing day-to-day support services.

56191 Packaging and labelling services

This industry comprises establishments primarily engaged in packaging client-owned materials. The packaging service may include the labelling or imprinting of the package.

561910 Packaging and labelling services

This Canadian industry comprises establishments primarily engaged in packaging client-owned materials. The packaging service may include the labelling or imprinting of the package.

Exclusion(s)

- packing and crating incidental to transportation (see 488990 Other support activities for transportation)
- providing warehousing services as well as packaging or other logistics services (see 4931 Warehousing and storage)

56192 Convention and trade show organizers

This industry comprises establishments primarily engaged in organizing, promoting and supporting conventions and trade shows, whether or not they operate the facilities in which these events take place.

561920 Convention and trade show organizers

This Canadian industry comprises establishments primarily engaged in organizing, promoting and supporting conventions and trade shows, whether or not they operate the facilities in which these events take place.

Exclusion(s)

- promoting and presenting artistic and sporting events (see 7113 Promoters (presenters) of performing arts, sports and similar events)

56199 All other support services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing support services.

561990 All other support services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing support services.

Illustrative example(s)

- auctioneering services, on a commission or fee basis, not done on own facilities (except currency and tobacco)
- commercial fire-fighting on contract, other than forestry or public
- meter reading services (e.g., water, gas, electricity), contract
- motor vehicle licences, issuer, private franchise
- water softening and conditioning services

Exclusion(s)

- providing employment services (see 5613 Employment services)
- providing business support services (see 5614 Business support services)
- providing travel arrangement and reservation services (see 5615 Travel arrangement and reservation services)
- providing security and investigation services (see 5616 Investigation and security services)
- providing services to buildings and other structures (see 5617 Services to buildings and dwellings)
- packaging and labelling services (see 561910 Packaging and labelling services)
- organizing convention and trade shows (see 561920 Convention and trade show organizers)

562 Waste management and remediation services

This subsector comprises establishments primarily engaged in providing waste management services, such as waste collection, treatment and disposal services; environmental remediation services; and septic tank pumping services. Material recovery facilities are also included.

Exclusion(s)

- establishments that use recyclable materials as inputs to a manufacturing process (see 31-33 Manufacturing)
- wholesalers of recyclable materials, including those engaged in the grinding of plastic or recovery of rubber from tires without further processing (see 4181 Recyclable material merchant wholesalers)

5621 Waste collection

This industry group comprises establishments primarily engaged in collecting and hauling non-hazardous or hazardous waste within a local area. Establishments engaged in hazardous waste collection may be responsible for treating and packaging the waste for transport. Waste transfer stations are also included.

56211 Waste collection

This industry comprises establishments primarily engaged in collecting and hauling non-hazardous or hazardous waste within a local area. Establishments engaged in hazardous waste collection may be responsible for treating and packaging the waste for transport. Waste transfer stations are also included.

562110 Waste collection

This Canadian industry comprises establishments primarily engaged in collecting and hauling non-hazardous or hazardous waste within a local area. Establishments engaged in hazardous waste collection may be responsible for treating and packaging the waste for transport. Waste transfer stations are also included.

Illustrative example(s)

- dead stock removal services
- dump trucking of non-hazardous construction rubble, with collection or disposal
- garbage collection
- non hazardous recyclable material, collection
- recyclable material (e.g., glass, metal, oils, paper), collection

Exclusion(s)

- long distance transportation of bulk liquids waste without waste collection (see 484231 Bulk liquids trucking, long distance)
- long distance transportation of dry bulk waste without waste collection (see 484232 Dry bulk materials trucking, long distance)

5622 Waste treatment and disposal

This industry group comprises establishments primarily engaged in operating land fill sites, incinerators, or other treatment or disposal facilities for non-hazardous or hazardous waste. Establishments that integrate the collection, treatment and disposal of waste are also included.

56221 Waste treatment and disposal

This industry comprises establishments primarily engaged in operating land fill sites, incinerators, or other treatment or disposal facilities for non-hazardous or hazardous waste. Establishments that integrate the collection, treatment and disposal of waste are also included.

562210 Waste treatment and disposal

This Canadian industry comprises establishments primarily engaged in operating land fill sites, incinerators, or other treatment or disposal facilities for non-hazardous or hazardous waste. Establishments that integrate the collection, treatment and disposal of waste are also included.

Illustrative example(s)

- garbage disposal by incinerator, combustor or landfill
- garbage dump operation
- hazardous or non hazardous waste material treatment and disposal sites
- incinerator operation, hazardous or non-hazardous waste
- radioactive waste disposal and treatment

Exclusion(s)

- composting (see 325314 Mixed fertilizer manufacturing)

5629 Remediation and other waste management services

This industry group comprises establishments, not classified to any other industry group, primarily engaged in waste management activities, such as the remediation and clean-up of contaminated sites, the operation of material recovery facilities, and the cleaning of septic tanks.

56291 Remediation services

This industry comprises establishments primarily engaged in the remediation and clean-up of contaminated buildings, mine sites, soil or ground water. Establishments primarily engaged in integrated mine site reclamation activities, such as soil remediation, waste water treatment, hazardous material removal, contouring of land and revegetation, are also included.

562910 Remediation services

This Canadian industry comprises establishments primarily engaged in the remediation and clean-up of contaminated buildings, mine sites, soil or ground water. Establishments primarily engaged in integrated mine site reclamation activities, such as soil remediation, waste water treatment, hazardous material removal, contouring of land and revegetation, are also included.

Exclusion(s)

- demolishing or dismantling buildings, and/or soil excavation (see 238910 Site preparation contractors)
- developing remedial action plans (see 541620 Environmental consulting services)

56292 Material recovery facilities

This industry comprises establishments primarily engaged in operating facilities in which recyclable materials are removed from waste, or mixed recyclable materials are sorted into distinct categories and prepared for shipment.

562920 Material recovery facilities

This Canadian industry comprises establishments primarily engaged in operating facilities in which recyclable materials are removed from waste, or mixed recyclable materials are sorted into distinct categories and prepared for shipment.

Exclusion(s)

- treatment and disposal of hazardous wastes, such as paints and used solvents (see 562210 Waste treatment and disposal)

56299 All other waste management services

This industry comprises establishments, not classified to any other industry, primarily engaged in waste management activities.

562990 All other waste management services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in waste management activities.

Illustrative example(s)

- beach maintenance and cleaning services
- cesspool cleaning services
- septic tank cleaning and pumping services
- sewer cleaning and rodding services
- sewer, storm and catch basin cleaning services
- toilets, portable, rental, leasing and pumping

61 Educational services

This sector comprises establishments primarily engaged in providing instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities and training centres. These establishments may be privately owned and operated, either for profit or not, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers who explain, tell, demonstrate, supervise and direct self-learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace or the home (through correspondence, television or other means). The lessons can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labour inputs of teachers with the requisite subject matter expertise and teaching ability.

611 Educational services

This subsector comprises establishments primarily engaged in providing instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities and training centres.

The subsector is structured according to the level and type of educational services provided. Elementary and secondary schools, community colleges, Collèges d'enseignement général et professionnel (C.E.G.E.P.s) and universities correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (and equivalent certificates) and degrees. The remaining industry groups are based on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example, ski lessons or one specific type of software.

Within the subsector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

6111 Elementary and secondary schools

This industry group comprises establishments primarily engaged in providing academic courses that comprise a basic preparatory education, that is, Kindergarten to Grade 12.

61111 Elementary and secondary schools

This industry comprises establishments primarily engaged in providing academic courses that comprise a basic preparatory education, that is, Kindergarten to Grade 12.

611110 Elementary and secondary schools

This Canadian industry comprises establishments primarily engaged in providing academic courses that comprise a basic preparatory education, that is, Kindergarten to Grade 12.

Illustrative example(s)

- boarding schools, elementary
- boarding schools, secondary
- high schools
- kindergartens
- private schools, elementary
- private schools, secondary
- school boards, elementary
- school boards, secondary
- schools for the physically handicapped (elementary)
- schools for the physically handicapped (secondary)

Exclusion(s)

- pre-school or pre-kindergarten education (see 624410 Child day-care services)

6112 Community colleges and C.E.G.E.P.s

This industry group comprises establishments primarily engaged in providing academic, or academic and technical courses and granting associate degrees, certificates or diplomas that are below the university level. The requirement for admission to an associate or equivalent degree program is at least a high school diploma or equivalent general academic training.

61121 Community colleges and C.E.G.E.P.s

This industry comprises establishments primarily engaged in providing academic, or academic and technical courses and granting associate degrees, certificates or diplomas that are below the university level. The requirement for admission to an associate or equivalent degree program is at least a high school diploma or equivalent general academic training.

611210 Community colleges and C.E.G.E.P.s

This Canadian industry comprises establishments primarily engaged in providing academic, or academic and technical courses and granting associate degrees, certificates or diplomas that are below the university level. The requirement for admission to an associate or equivalent degree program is at least a high school diploma or equivalent general academic training.

Illustrative example(s)

- agriculture schools (non-university)
- college of applied arts and sciences
- college of fisheries
- college of trades and technology
- E-learning, community colleges and C.E.G.E.P.s
- engineering schools (non-university)
- land surveying institutes
- technical institute, post-secondary

6113 Universities

This industry group comprises establishments primarily engaged in providing academic courses and granting degrees at the bachelor or graduate levels. The requirement for admission is at least a high school diploma or equivalent general academic training for baccalaureate programs, and often a baccalaureate degree for professional or graduate programs.

61131 Universities

This industry comprises establishments primarily engaged in providing academic courses and granting degrees at the bachelor or graduate levels. The requirement for admission is at least a high school diploma or equivalent general academic training for baccalaureate programs, and often a baccalaureate degree for professional or graduate programs.

611310 Universities

This Canadian industry comprises establishments primarily engaged in providing academic courses and granting degrees at the bachelor or graduate levels. The requirement for admission is at least a high school diploma or equivalent general academic training for baccalaureate programs, and often a baccalaureate degree for professional or graduate programs.

Illustrative example(s)

- conservatory of music, degree-granting
- military training schools (university degree-granting)
- professional schools (e.g., dental, engineering, law, medical)
- theological colleges or seminary (degree-granting)

6114 Business schools and computer and management training

This industry group comprises establishments primarily engaged in providing courses in office procedures and secretarial and stenographic skills; conducting training in all phases of computer activities, including computer programming, software packages, computerized business systems, computer electronics technology, computer operations and local area network management; and offering an array of short-duration courses and seminars for management and professional development.

61141 Business and secretarial schools

This industry comprises establishments primarily engaged in providing courses in office procedures and secretarial and stenographic skills and may offer courses in basic computer skills, word processing, spreadsheets, and desktop publishing. In addition, these establishments may offer classes such as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career, or a career in court reporting.

611410 Business and secretarial schools

This Canadian industry comprises establishments primarily engaged in providing courses in office procedures and secretarial and stenographic skills and may offer courses in basic computer skills, word processing, spreadsheets, and desktop publishing. In addition, these establishments may offer classes such as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career, or a career in court reporting.

Illustrative example(s)

- business and commercial schools (non-university)
- court reporting schools

Exclusion(s)

- providing business education at the degree level (see 611310 Universities)
- providing computer training (see 611420 Computer training)

61142 Computer training

This industry comprises establishments primarily engaged in conducting training in all phases of computer activities, including computer programming, software packages, computerized business systems, computer electronics technology, computer operations and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer training

This Canadian industry comprises establishments primarily engaged in conducting training in all phases of computer activities, including computer programming, software packages, computerized business systems, computer electronics technology, computer operations and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

Illustrative example(s)

- computer operator training
- computer software training

Exclusion(s)

- computer wholesaling that includes computer training (see 417310 Computer, computer peripheral and pre-packaged software merchant wholesalers)
- retailing computer that includes computer training (see 443144 Computer and software stores)
- providing training in computer repair and maintenance (see 611510 Technical and trade schools)

61143 Professional and management development training

This industry comprises establishments primarily engaged in providing an array of short-duration courses and seminars for management and professional development. Training may be provided directly to individuals or through employers' training programs. Career development and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and management development training

This Canadian industry comprises establishments primarily engaged in providing an array of short-duration courses and seminars for management and professional development. Training may be provided directly to individuals or through employers' training programs. Career development and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

Exclusion(s)

- providing human resource advisory services, but not providing training (see 541612 Human resources consulting services)
- university degree-granting (see 611310 Universities)

6115 Technical and trade schools

This industry group comprises establishments primarily engaged in providing vocational and technical training in a variety of technical subjects and trades. The training often leads to non-academic certification. Vocational correspondence schools are also included.

61151 Technical and trade schools

This industry comprises establishments primarily engaged in providing vocational and technical training in a variety of technical subjects and trades. The training often leads to non-academic certification. Vocational correspondence schools are also included.

611510 Technical and trade schools

This Canadian industry comprises establishments primarily engaged in providing vocational and technical training in a variety of technical subjects and trades. The training often leads to non-academic certification. Vocational correspondence schools are also included.

Illustrative example(s)

- commercial art schools
- computer repair training
- construction equipment operation schools
- cooking schools
- driver training schools (e.g., bus, heavy equipment, heavy truck)
- esthetics, cosmetology and hairdressing schools
- flight training for civilian rated aircraft
- nurses' aides schools
- police schools
- vocational apprenticeship training

Exclusion(s)

- secondary school education with technical and trade instruction (see 611110 Elementary and secondary schools)
- registered nurses training at the associate degree level or equivalent (see 611210 Community colleges and C.E.G.E.P.s)
- technical and trade instruction at the associate degree or equivalent level (see 611210 Community colleges and C.E.G.E.P.s)
- registered nurses training at the degree level (see 611310 Universities)
- business and secretarial training (see 611410 Business and secretarial schools)
- computer training (see 611420 Computer training)
- professional and management development training (see 611430 Professional and management development training)

6116 Other schools and instruction

This industry group comprises establishments primarily engaged in providing instruction in fine arts; athletics and sports; languages; and other instruction (except academic, business, computer, management, and technical and trade instruction); and providing services, such as tutoring and exam preparation.

61161 Fine arts schools

This industry comprises establishments primarily engaged in providing instruction in fine arts, including art (except commercial and graphic arts), dance, drama, music and photography (except commercial photography). Professional dance schools are also included.

611610 Fine arts schools

This Canadian industry comprises establishments primarily engaged in providing instruction in fine arts, including art (except commercial and graphic arts), dance, drama, music and photography (except commercial photography). Professional dance schools are also included.

Illustrative example(s)

- art schools (except commercial)
- ballet schools
- college of fine arts
- conservatory of music (except university degree-granting)
- dance studios and schools
- music teachers, own account
- performing arts schools

Exclusion(s)

- providing high school education with fine arts instruction (see 611110 Elementary and secondary schools)
- fine arts instruction at the associate degree level (see 611210 Community colleges and C.E.G.E.P.s)
- fine arts instruction at the university degree level (see 611310 Universities)
- commercial and graphic art and commercial photography instruction (see 611510 Technical and trade schools)

61162 Athletic instruction

This industry comprises establishments primarily engaged in providing instruction in athletic activities. Included are overnight and day sports instruction camps.

611620 Athletic instruction

This Canadian industry comprises establishments primarily engaged in providing instruction in athletic activities. Included are overnight and day sports instruction camps.

Illustrative example(s)

- gymnastics and cheerleading instruction
- hockey schools
- martial arts clubs (instruction)
- riding academies and schools
- scuba and skin diving instruction
- skating instruction, ice or roller
- skiing and snowboarding instruction
- swimming instruction

Exclusion(s)

- providing elementary or secondary education with sports instruction (see 611110 Elementary and secondary schools)
- sports instruction at the associate degree or equivalent level (see 611210 Community colleges and C.E.G.E.P.s)
- sports instruction at the degree level (see 611310 Universities)
- operating sports and recreation facilities, in which athletic instruction is offered (see 7139 Other amusement and recreation industries)
- operating overnight recreational camps, in which athletic instruction is offered as an incidental activity (see 721213 Recreational (except hunting and fishing) and vacation camps)

61163 Language schools

This industry comprises establishments primarily engaged in providing courses in language instruction. These establishments offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language schools

This Canadian industry comprises establishments primarily engaged in providing courses in language instruction. These establishments offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

Exclusion(s)

- providing translation and interpretation services (see 541930 Translation and interpretation services)
- providing elementary or secondary education with language instruction (see 611110 Elementary and secondary schools)
- providing associate degree or equivalent education with language instruction (see 611210 Community colleges and C.E.G.E.P.s)
- providing degree level education with language instruction (see 611310 Universities)

61169 All other schools and instruction

This industry comprises establishments, not classified to any other industry, primarily engaged in providing instructional services.

611690 All other schools and instruction

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing instructional services.

Illustrative example(s)

- automobile driving instruction, education or training
- public speaking schools
- speed or improvement reading courses or schools
- tutors, private

6117 Educational support services

This industry group comprises establishments primarily engaged in providing non-instructional services that support educational processes or systems.

61171 Educational support services

This industry comprises establishments primarily engaged in providing non-instructional services that support educational processes or systems.

611710 Educational support services

This Canadian industry comprises establishments primarily engaged in providing non-instructional services that support educational processes or systems.

Illustrative example(s)

- curriculum development, educational
- educational counselling
- educational testing services
- student exchange programs
- vocational counselling (except rehabilitation)

Exclusion(s)

- job placement services (see 561310 Employment placement agencies and executive search services)
- job training for the unemployed, underemployed, physically disabled, and persons who have a job market disadvantage because of lack of education or job skills (see 624310 Vocational rehabilitation services)

62 Health care and social assistance

This sector comprises establishments primarily engaged in providing health care by diagnosis and treatment, providing residential care for medical and social reasons, and providing social assistance, such as counselling, welfare, child protection, community housing and food services, vocational rehabilitation and child care, to those requiring such assistance.

621 Ambulatory health care services

This subsector comprises establishments primarily engaged in providing health care services, directly or indirectly, to ambulatory patients. Health practitioners in this subsector provide out-patient services, in which the facilities and equipment are not usually the most significant part of the production process.

6211 Offices of physicians

This industry group comprises establishments of licensed physicians primarily engaged in the private or group practice of general or specialized medicine or surgery. Offices of physicians, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or medical centres. These establishments must not be confused with other out-patient centres that are also referred to as clinics.

62111 Offices of physicians

This industry comprises establishments of licensed physicians primarily engaged in the private or group practice of general or specialized medicine or surgery. Offices of physicians, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or medical centres. These establishments must not be confused with other out-patient centres that are also referred to as clinics.

621110 Offices of physicians

This Canadian industry comprises establishments of licensed physicians primarily engaged in the private or group practice of general or specialized medicine or surgery. Offices of physicians, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or medical centres. These establishments must not be confused with other out-patient centres that are also referred to as clinics.

Illustrative example(s)

- anesthesiologists' offices
- doctors' clinics, general practice
- family physicians, general practice
- group practice, physicians
- obstetricians' offices
- ophthalmologists' offices
- osteopaths' offices
- paediatricians' offices
- plastic surgeons' offices
- psychiatrists' offices
- surgeons' offices

6212 Offices of dentists

This industry group comprises establishments of licensed dentists primarily engaged in the private or group practice of general or specialized dentistry or dental surgery. Offices of dentists, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or dental centres.

62121 Offices of dentists

This industry comprises establishments of licensed dentists primarily engaged in the private or group practice of general or specialized dentistry or dental surgery. Offices of dentists, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or dental centres.

621210 Offices of dentists

This Canadian industry comprises establishments of licensed dentists primarily engaged in the private or group practice of general or specialized dentistry or dental surgery. Offices of dentists, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or dental centres.

Illustrative example(s)

- dental health services, specialists (e.g., endodontists, orthodontists, periodontists, prosthodontists)
- dentists, group practice, offices or clinics, general practice

Exclusion(s)

- denture, artificial teeth and orthodontic appliance making (see 339110 Medical equipment and supplies manufacturing)
- impression-taking and denture-fitting by denturists (see 621390 Offices of all other health practitioners)
- teeth and gum cleaning by dental hygienists practising their profession independently (see 621390 Offices of all other health practitioners)

6213 Offices of other health practitioners

This industry group comprises establishments of health practitioners, other than physicians and dentists. Offices, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or centres.

62131 Offices of chiropractors

This industry comprises establishments primarily engaged in the private or group practice of chiropractic medicine. These practitioners provide diagnostic and therapeutic treatment of neuro-musculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities.

621310 Offices of chiropractors

This Canadian industry comprises establishments primarily engaged in the private or group practice of chiropractic medicine. These practitioners provide diagnostic and therapeutic treatment of neuro-musculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities.

62132 Offices of optometrists

This industry comprises establishments primarily engaged in the private or group practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses and eye exercises. They may also perform those services provided by an optician, such as selling and fitting prescription eyeglasses and contact lenses.

621320 Offices of optometrists

This Canadian industry comprises establishments primarily engaged in the private or group practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses and eye exercises. They may also perform those services provided by an optician, such as selling and fitting prescription eyeglasses and contact lenses.

Exclusion(s)

- prescription eyeglass and contact lens selling and fitting (see 446130 Optical goods stores)

62133 Offices of mental health practitioners (except physicians)

This industry comprises establishments primarily engaged in providing mental health services. Clinical psychologists, psychiatric social workers and other mental health practitioners, who do not hold a doctoral degree in medicine, are included.

621330 Offices of mental health practitioners (except physicians)

This Canadian industry comprises establishments primarily engaged in providing mental health services. Clinical psychologists, psychiatric social workers and other mental health practitioners, who do not hold a doctoral degree in medicine, are included.

Illustrative example(s)

- psychologists' offices
- psychology social workers, offices of
- psychotherapists (except M.D.), offices of

Exclusion(s)

- providing treatment and diagnostic services by psychiatrists, psychoanalysts and psychotherapists having a doctoral degree in medicine (see 621110 Offices of physicians)

62134 Offices of physical, occupational, and speech therapists and audiologists

This industry comprises establishments primarily engaged in administering medically-prescribed physical therapy treatment; planning and administering educational, recreational and social activities designed to help patients with disabilities regain physical or mental functioning or to adapt to their disabilities; and diagnosing and treating speech, language or hearing problems.

621340 Offices of physical, occupational, and speech therapists and audiologists

This Canadian industry comprises establishments primarily engaged in administering medically-prescribed physical therapy treatment; planning and administering educational, recreational and social activities designed to help patients with disabilities regain physical or mental functioning or to adapt to their disabilities; and diagnosing and treating speech, language or hearing problems.

Illustrative example(s)

- audiologists, offices of
- occupational therapists, offices of
- physiotherapists' offices, private practice
- speech pathologists, offices of

62139 Offices of all other health practitioners

This industry comprises establishments of health practitioners, not classified to any other industry, primarily engaged in providing health services.

621390 Offices of all other health practitioners

This Canadian industry comprises establishments of health practitioners other than physicians, dentists, mental health practitioners, optometrists, chiropractors, audiologists, and physical occupational and speech therapists, primarily engaged in providing health services.

Illustrative example(s)

- acupuncturists' offices
- dental hygienists, offices of
- denturists' offices
- dieticians, offices of
- kinesiologists' office
- midwives' offices
- naturopaths' offices
- nutritionists, offices of
- orthotics, prosthetics, and pedorthics patient care offices
- podiatrists, offices and clinics of
- registered nurses' offices

Exclusion(s)

- practice of general or specialized medicine or surgery (see 621110 Offices of physicians)
- practice of dentistry (see 621210 Offices of dentists)
- practice of chiropractic medicine (see 621310 Offices of chiropractors)
- practice of optometry (see 621320 Offices of optometrists)
- mental health practising (see 621330 Offices of mental health practitioners (except physicians))
- practice of physical, occupational, and speech therapy and audiology (see 621340 Offices of physical, occupational, and speech therapists and audiologists)

6214 Out-patient care centres

This industry group comprises establishments, with medical staff, primarily engaged in general out-patient care, by providing the services of a variety of health practitioners within the same establishment, and specialized out-patient services.

62141 Family planning centres

This industry comprises establishments, with medical staff, primarily engaged in providing a range of family planning services, such as contraception services, genetic and prenatal counselling, voluntary sterilization, and therapeutic and medically-indicated termination of pregnancy, on an out-patient basis.

621410 Family planning centres

This Canadian industry comprises establishments, with medical staff, primarily engaged in providing a range of family planning services, such as contraception services, genetic and prenatal counselling, voluntary sterilization, and therapeutic and medically-indicated termination of pregnancy, on an out-patient basis.

62142 Out-patient mental health and substance abuse centres

This industry comprises establishments, with medical staff, primarily engaged in providing out-patient services related to the diagnosis and treatment of mental health disorders, and alcohol and other substance abuse. These establishments may provide a counselling staff and information regarding a wide range of mental health and substance abuse issues.

621420 Out-patient mental health and substance abuse centres

This Canadian industry comprises establishments, with medical staff, primarily engaged in providing out-patient services related to the diagnosis and treatment of mental health disorders, and alcohol and other substance abuse. These establishments may provide a counselling staff and information regarding a wide range of mental health and substance abuse issues.

Illustrative example(s)

- out-patient mental health clinics

-
- out-patient treatment clinics for alcoholism and drug addiction
 - rehabilitation clinics for alcohol and substance abuse, out-patient

62149 Other out-patient care centres

This industry comprises establishments, with medical staff, not classified to any other industry, primarily engaged in general out-patient care, which provides the services of a variety of health practitioners within the same establishment, and specialized out-patient services, such as dialysis. These establishments are often referred to as clinics or centres and must not be confused with the offices of health practitioners classified to other industries that are also referred to as clinics or centres.

Exclusion(s)

- practice of general or specialized medicine or surgery (see 621110 Offices of physicians)
- practice of dentistry (see 621210 Offices of dentists)
- practice of chiropractic medicine (see 621310 Offices of chiropractors)
- practice of optometry (see 621320 Offices of optometrists)
- mental health practising (see 621330 Offices of mental health practitioners (except physicians))
- practice of physical, occupational, and speech therapy and audiology (see 621340 Offices of physical, occupational, and speech therapists and audiologists)
- providing family planning services, on an out-patient basis (see 621410 Family planning centres)
- providing out-patient services related to mental health disorders and alcohol and other substance abuse (see 621420 Out-patient mental health and substance abuse centres)

621494 Community health centres

This Canadian industry comprises establishments, with medical staff, primarily engaged in general out-patient care, which provides the services of a variety of health practitioners within the same establishment. These establishments are often referred to as clinics or centres and must not be confused with the offices of health practitioners classified to other industries that are also referred to as clinics or centres.

Illustrative example(s)

- community health centres, out-patient
- public health clinic units
- regional health services centres

Exclusion(s)

- practice of general or specialized medicine or surgery (see 621110 Offices of physicians)
- practice of dentistry (see 621210 Offices of dentists)
- practice of chiropractic medicine (see 621310 Offices of chiropractors)
- practice of optometry (see 621320 Offices of optometrists)
- mental health practising (see 621330 Offices of mental health practitioners (except physicians))
- practice of physical, occupational, and speech therapy and audiology (see 621340 Offices of physical, occupational, and speech therapists and audiologists)
- providing family planning services, on an out-patient basis (see 621410 Family planning centres)
- providing out-patient services related to mental health disorders and alcohol and other substance abuse (see 621420 Out-patient mental health and substance abuse centres)
- specialized out-patient services, not classified to any other industry, such as dialysis (see 621499 All other out-patient care centres)

621499 All other out-patient care centres

This Canadian industry comprises establishments, with medical staff, not classified to any other Canadian industry, primarily engaged in providing specialized out-patient services, such as dialysis. These establishments are often referred to as clinics or centres and must not be confused with the offices of health practitioners classified to other industries that are also referred to as clinics or centres.

Illustrative example(s)

- hearing testing service (by medical practitioners)
- kidney (renal, hemodialysis) dialysis centres
- osteoporosis centres
- respiratory therapy clinics

Exclusion(s)

- practice of general or specialized medicine or surgery (see 621110 Offices of physicians)
- practice of dentistry (see 621210 Offices of dentists)
- practice of chiropractic medicine (see 621310 Offices of chiropractors)
- practice of optometry (see 621320 Offices of optometrists)
- mental health practising (see 621330 Offices of mental health practitioners (except physicians))
- practice of physical, occupational, and speech therapy and audiology (see 621340 Offices of physical, occupational, and speech therapists and audiologists)
- providing family planning services, on an out-patient basis (see 621410 Family planning centres)
- providing out-patient services related to mental health disorders and alcohol and other substance abuse (see 621420 Out-patient mental health and substance abuse centres)
- general out-patient care, which provides the services of a variety of health practitioners within the same establishment (see 621494 Community health centres)

6215 Medical and diagnostic laboratories

This industry group comprises establishments primarily engaged in providing analytic or diagnostic services. These services are generally provided to the medical profession, or to the patient on referral from a health practitioner.

62151 Medical and diagnostic laboratories

This industry comprises establishments primarily engaged in providing analytic or diagnostic services. These services are generally provided to the medical profession, or to the patient on referral from a health practitioner.

621510 Medical and diagnostic laboratories

This Canadian industry comprises establishments primarily engaged in providing analytic or diagnostic services. These services are generally provided to the medical profession, or to the patient on referral from a health practitioner.

Illustrative example(s)

- bacteriological laboratories, diagnostic
- biological laboratories
- dental laboratory, analysis and diagnostic
- medical laboratories (clinical)
- medical pathology laboratories
- X-ray laboratories, medical

Exclusion(s)

- grinding lenses to prescription (optical laboratories) (see 339110 Medical equipment and supplies manufacturing)
- making dentures, artificial teeth and orthodontic appliances (dental laboratories) (see 339110 Medical equipment and supplies manufacturing)
- making prescription orthopaedic or prosthetic appliances (orthopaedic laboratories) (see 339110 Medical equipment and supplies manufacturing)

6216 Home health care services

This industry group comprises establishments primarily engaged in providing skilled nursing services in the home, combined with a range of other home services, such as personal care services, homemaker and companion services, physical therapy, medical social services, counselling, occupational and vocational therapy, dietary and nutritional services, speech therapy, audiology, medical equipment and supplies, medications and intravenous therapy. Only establishments that provide nursing services in combination with the other services listed are included.

62161 Home health care services

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, combined with a range of other home services, such as personal care services, homemaker and companion services, physical therapy, medical social services, counselling, occupational and vocational therapy, dietary and nutritional services, speech therapy, audiology, medical equipment and supplies, medications and intravenous therapy. Only establishments that provide nursing services in combination with the other services listed are included.

621610 Home health care services

This Canadian industry comprises establishments primarily engaged in providing skilled nursing services in the home, combined with a range of other home services, such as personal care services, homemaker and companion services, physical therapy, medical social services, counselling, occupational and vocational therapy, dietary and nutritional services, speech therapy, audiology, medical equipment and supplies, medications and intravenous therapy. Only establishments that provide nursing services in combination with the other services listed are included.

Exclusion(s)

- home health care product renting or leasing (see 532290 Other consumer goods rental)
- non-medical home care (see 624120 Services for the elderly and persons with disabilities)
- in-home health services provided by health practitioners primarily engaged in the independent practice of their profession (classified with the profession)

6219 Other ambulatory health care services

This industry group comprises establishments, not classified to any other industry group, primarily engaged in providing ambulatory health care services, such as ambulance services, blood banks, blood donor stations, organ banks, blood pressure screening services, hearing testing services and physical examination services, except by health practitioners.

62191 Ambulance services

This industry comprises establishments primarily engaged in the ground or air transportation of patients and the provision of emergency medical care. The vehicles are equipped with life-saving equipment operated by trained personnel.

621911 Ambulance (except air ambulance) services

This Canadian industry comprises establishments primarily engaged in the ground transportation of patients and the provision of emergency medical care. The vehicles are equipped with life-saving equipment operated by trained personnel.

621912 Air ambulance services

This Canadian industry comprises establishments primarily engaged in the air transportation of patients and the provision of emergency medical care. The vehicles are equipped with life-saving equipment operated by trained personnel.

62199 All other ambulatory health care services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing ambulatory health care services.

621990 All other ambulatory health care services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing ambulatory health care services.

Illustrative example(s)

- blood banks
- blood donor stations
- eye bank
- sperm banks
- stop smoking clinic

622 Hospitals

This subsector comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment services, and specialized accommodation services to in-patients. These establishments have an organized medical staff of physicians, nurses and other health professionals, technologists and technicians. Hospitals use specialized facilities and equipment that form a significant and integral part of the production process. Hospitals may also provide a wide variety of out-patient services as a secondary activity.

6221 General medical and surgical hospitals

This industry group comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients of any age with any of a wide variety of diseases or medical conditions. These establishments usually provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services and pharmacy services.

62211 General medical and surgical hospitals

This industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients of any age with any of a wide variety of diseases or medical conditions. These establishments usually provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services and pharmacy services.

622111 General (except paediatric) hospitals

This Canadian industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients with any of a wide variety of diseases or medical conditions. These establishments usually provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services and pharmacy services.

Illustrative example(s)

- military hospital
- veterans' hospital

622112 Paediatric hospitals

This Canadian industry comprises establishments, licensed as hospitals, primarily engaged in providing in-patient diagnostic and medical treatment to children with any of a wide variety of diseases or medical conditions. These establishments usually provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services and pharmacy services.

6222 Psychiatric and substance abuse hospitals

This industry group comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment, and monitoring patients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These hospitals may provide other services, such as out-patient services and electroencephalograph services.

62221 Psychiatric and substance abuse hospitals

This industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment, and monitoring patients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These hospitals may provide other services, such as out-patient services and electroencephalograph services.

622210 Psychiatric and substance abuse hospitals

This Canadian industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment, and monitoring patients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These hospitals may provide other services, such as out-patient services and electroencephalograph services.

Illustrative example(s)

- drug addiction and alcoholism, rehabilitation hospitals
- mental hospitals

Exclusion(s)

- treatment of mental health and substance abuse illnesses on an exclusively out-patient basis (see 621420 Out-patient mental health and substance abuse centres)
- residential care for persons with developmental handicaps (see 623210 Residential developmental handicap facilities)
- in-patient treatment of mental health and substance abuse illness with an emphasis on counselling rather than medical treatment (see 62322 Residential mental health and substance abuse facilities)

6223 Specialty (except psychiatric and substance abuse) hospitals

This industry group comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients with a specific type of disease or medical condition, except psychiatric or substance abuse. Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative and adjustive services to physically-challenged or disabled people are included in this industry. Specialty hospitals may provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services, physical therapy services, educational and vocational services, and psychological and social work services.

62231 Specialty (except psychiatric and substance abuse) hospitals

This industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients with a specific type of disease or medical condition, except psychiatric or substance abuse. Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative and

adjustive services to physically-challenged or disabled people are included in this industry. Specialty hospitals may provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services, physical therapy services, educational and vocational services, and psychological and social work services.

622310 Specialty (except psychiatric and substance abuse) hospitals

This Canadian industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients with a specific type of disease or medical condition, except psychiatric or substance abuse. Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative and adjustive services to physically-challenged or disabled people are included in this industry. Specialty hospitals may provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services, physical therapy services, educational and vocational services, and psychological and social work services.

Illustrative example(s)

- cancer hospital
- chronic disease hospitals
- extended care hospitals
- geriatric hospitals
- maternity hospitals
- nursing stations

Exclusion(s)

- diagnostic and therapeutic in-patient services for a wide variety of diseases and medical conditions (see 62211 General medical and surgical hospitals)
- diagnostic and treatment services for in-patients with psychiatric or substance abuse illnesses (see 622210 Psychiatric and substance abuse hospitals)
- in-patient nursing and rehabilitative services to persons requiring convalescence (see 623110 Nursing care facilities)
- residential care of persons with developmental handicaps (see 623210 Residential developmental handicap facilities)

623 Nursing and residential care facilities

This subsector comprises establishments primarily engaged in providing residential care combined with either nursing, supervisory or other types of care as required by the residents. In this subsector, the facilities are a significant part of the production process and the care provided is a mix of health and social services, with the health component being largely nursing services.

6231 Nursing care facilities

This industry group comprises establishments primarily engaged in providing in-patient nursing and rehabilitative services, and continuous personal care services. Individuals requiring nursing care usually require an extended stay in the care facility.

62311 Nursing care facilities

This industry comprises establishments primarily engaged in providing in-patient nursing and rehabilitative services, and continuous personal care services. Individuals requiring nursing care usually require an extended stay in the care facility.

623110 Nursing care facilities

This Canadian industry comprises establishments primarily engaged in providing in-patient nursing and rehabilitative services, and continuous personal care services. Individuals requiring nursing care usually require an extended stay in the care facility.

Illustrative example(s)

- convalescent homes with health care
- domiciliary care with health care
- intermediate care facilities
- nursing homes
- personal care homes with health care

Exclusion(s)

- services of psychiatric convalescent homes (see 62322 Residential mental health and substance abuse facilities)

6232 Residential developmental handicap, mental health and substance abuse facilities

This industry group comprises establishments primarily engaged in providing residential care to people with developmental handicaps, mental illnesses or substance abuse problems.

62321 Residential developmental handicap facilities

This industry comprises establishments primarily engaged in providing residential care services for persons diagnosed with developmental handicaps. These facilities may provide some health care, though the focus is protective supervision, room, board and counselling. This care can be provided in a group home or institutional setting. Some institutions may be referred to as hospitals for the developmentally handicapped.

623210 Residential developmental handicap facilities

This Canadian industry comprises establishments primarily engaged in providing residential care services for persons diagnosed with developmental handicaps. These facilities may provide some health care, though the focus is protective supervision, room, board and counselling. This care can be provided in a group home or institutional setting. Some institutions may be referred to as hospitals for the developmentally handicapped.

Exclusion(s)

- treatment of mental health and substance abuse illnesses on an exclusively out-patient basis (see 621420 Out-patient mental health and substance abuse centres)
- in-patient treatment of mental health and substance abuse illnesses with an emphasis on medical treatment and monitoring (see 622210 Psychiatric and substance abuse hospitals)
- in-patient treatment of mental health and substance abuse illnesses with an emphasis on counselling rather than medical treatment (see 62322 Residential mental health and substance abuse facilities)

62322 Residential mental health and substance abuse facilities

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, counselling and other social services. Medical services may be available but they are incidental to the counselling, mental rehabilitation and support services offered. These establishments generally provide a wide range of social services in addition to counselling.

Exclusion(s)

- treatment of mental health and substance abuse illnesses on an exclusively out-patient basis (see 621420 Out-patient mental health and substance abuse centres)
- in-patient treatment of mental health and substance abuse illnesses with an emphasis on medical treatment and monitoring (see 622210 Psychiatric and substance abuse hospitals)
- residential care for persons with developmental handicaps (see 623210 Residential developmental handicap facilities)

623221 Residential substance abuse facilities

This Canadian industry comprises establishments primarily engaged in providing residential care and treatment for patients with substance abuse illnesses. These establishments provide room, board, supervision, counselling and other social services. Medical services may be available but they are incidental to the counselling, mental rehabilitation and support services offered. These establishments generally provide a wide range of social services in addition to counselling.

Illustrative example(s)

- alcoholism and drug rehabilitation centres, residential

623222 Homes for the psychiatrically disabled

This Canadian industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health illnesses. These establishments provide room, board, supervision, counselling and other social services. Medical services may be available but they are incidental to the counselling, mental rehabilitation and support services offered. These establishments generally provide a wide range of social services in addition to counselling.

Illustrative example(s)

- homes for the mentally disabled or handicapped

6233 Community care facilities for the elderly

This industry group comprises establishments primarily engaged in providing residential and personal care services for the elderly and persons who are unable to fully care for themselves or who do not desire to live independently. The care typically includes room, board, supervision and assistance in daily living by providing services such as housekeeping. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

62331 Community care facilities for the elderly

This industry comprises establishments primarily engaged in providing residential and personal care services for the elderly and persons who are unable to fully care for themselves or who do not desire to live independently. The care typically includes room, board, supervision and assistance in daily living by providing services such as housekeeping. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

623310 Community care facilities for the elderly

This Canadian industry comprises establishments primarily engaged in providing residential and personal care services for the elderly and persons who are unable to fully care for themselves or who do not desire to live independently. The care typically includes room, board, supervision and assistance in daily living by providing services such as housekeeping. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

Exclusion(s)

- in-patient nursing and rehabilitative services (see 623110 Nursing care facilities)

6239 Other residential care facilities

This industry group comprises establishments, not classified to any other industry, primarily engaged in providing residential care, such as transition homes for women, homes for emotionally disturbed children, camps for delinquent youth, group foster homes, halfway group homes for delinquents and offenders, and orphanages.

62399 Other residential care facilities

This industry comprises establishments, not classified to any other industry, primarily engaged in providing residential care, such as transition homes for women, homes for emotionally disturbed children, camps for delinquent youth, group foster homes, halfway group homes for delinquents and offenders, and orphanages.

Exclusion(s)

- services of developmental handicap homes (see 623210 Residential developmental handicap facilities)
- services of continuing care retirement communities and homes for the elderly (see 623310 Community care facilities for the elderly)
- emergency shelter provision (see 624220 Community housing services)

623991 Transition homes for women

This Canadian industry comprises establishments primarily engaged in providing extended residential care to women who have been victims of violence. These establishments provide room, board, protective supervision, counselling services and other social services.

Exclusion(s)

- providing emergency shelter of a short duration and without other services (see 624220 Community housing services)

623992 Homes for emotionally disturbed children

This Canadian industry comprises establishments primarily engaged in providing residential care to children with emotional problems. These establishments provide room, board and parental-type supervision, as well as additional specialized supervision and services required by these children.

Exclusion(s)

- room and board services with supervision of a parental nature only (see 623999 All other residential care facilities)

623993 Homes for the physically handicapped or disabled

This Canadian industry comprises establishments primarily engaged in providing residential care and the appropriate supervision and services to ambulatory residents with physical handicaps or disabilities, such as visual impairments.

Illustrative example(s)

- homes for the deaf or blind
- homes for the physically handicapped or disabled

623999 All other residential care facilities

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing residential care.

Illustrative example(s)

- group foster homes
- halfway homes for delinquents and offenders
- homes for children in need of protection
- homes for single mothers
- orphanages (crèches)

624 Social assistance

This subsector comprises establishments primarily engaged in providing a wide variety of assistance services directly to their clients. These services do not include residential or accommodation services, except on a short-stay basis.

6241 Individual and family services

This industry group comprises establishments primarily engaged in providing non-residential social assistance services for individual and families.

62411 Child and youth services

This industry comprises establishments primarily engaged in providing non-residential social assistance services for children and youth.

624110 Child and youth services

This Canadian industry comprises establishments primarily engaged in providing non-residential social assistance services for children and youth.

Illustrative example(s)

- adoption services
- big brother services
- big sister services
- child support services
- friendship and counselling offered to young people

Exclusion(s)

- providing day-care services for children (see 624410 Child day-care services)

62412 Services for the elderly and persons with disabilities

This industry comprises establishments primarily engaged in providing non-residential social assistance services to improve the quality of life for the elderly, the developmentally handicapped or persons with disabilities. These establishments provide for the welfare of these individuals in such areas as day-care, non-medical home care, social activities, group support and companionship.

624120 Services for the elderly and persons with disabilities

This Canadian industry comprises establishments primarily engaged in providing non-residential social assistance services to improve the quality of life for the elderly, the developmentally handicapped or persons with disabilities. These establishments provide for the welfare of these individuals in such areas as day-care, non-medical home care, social activities, group support and companionship.

Illustrative example(s)

- adult day-care centres
- home-maker services
- senior citizen centres

Exclusion(s)

- job training for persons with disabilities and the developmentally handicapped (see 624310 Vocational rehabilitation services)

62419 Other individual and family services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing non-residential social assistance services for individuals and families.

624190 Other individual and family services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing non-residential, individual and family, social assistance services.

Illustrative example(s)

- alcoholic and drug addiction self-help organizations
- crisis intervention centres
- friendship centre
- marriage (family) counselling services
- refugee services
- self-help action group

Exclusion(s)

- social counselling services in mental health by social workers and psychologists (see 621330 Offices of mental health practitioners (except physicians))
- child and youth social assistance services (see 624110 Child and youth services)
- social assistance services to the elderly and persons with disabilities (see 624120 Services for the elderly and persons with disabilities)
- day-care services for children (see 624410 Child day-care services)

6242 Community food and housing, and emergency and other relief services

This industry group comprises establishments primarily engaged in the collection, preparation and delivery of food for the needy; providing short-term emergency shelter; and providing food, shelter, clothing, medical relief, resettlement and counselling to victims of domestic or international disasters or conflicts.

62421 Community food services

This industry comprises establishments primarily engaged in the collection, preparation and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who, by reason of age, disability or illness, are unable to prepare meals for themselves; collect and distribute donated food; or prepare and provide meals at fixed or mobile locations.

624210 Community food services

This Canadian industry comprises establishments primarily engaged in the collection, preparation and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who, by reason of age, disability or illness, are unable to prepare meals for themselves; collect and distribute donated food; or prepare and provide meals at fixed or mobile locations.

Illustrative example(s)

- community meals, social services
- food banks
- meal delivery programs (e.g., meals on wheels), social services
- neighbourhood meal and soup kitchen services
- school milk program

62422 Community housing services

This industry comprises establishments primarily engaged in providing short-term shelter for victims of domestic violence, sexual assault or child abuse; temporary residential shelter for the homeless, runaway youths, and patients and families caught in medical crisis; and transitional housing for low-income individuals and families. Volunteer housing repair organizations that provide low-cost housing in partnership with the homeowner who assists in construction or repair of a home, and that repair homes for elderly or disabled homeowners, are included in this industry.

624220 Community housing services

This Canadian industry comprises establishments primarily engaged in providing short-term shelter for victims of domestic violence, sexual assault or child abuse; temporary residential shelter for the homeless, runaway youths, and patients and families caught in medical crisis; and transitional housing for low-income individuals and families. Volunteer housing repair organizations that provide low-cost housing in partnership with the homeowner who assists in construction or repair of a home, and that repair homes for elderly or disabled homeowners, are included in this industry.

Exclusion(s)

- providing extended residential care to women who have been victims of violence (see 623991 Transition homes for women)

62423 Emergency and other relief services

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement and counselling to victims of domestic or international disasters.

624230 Emergency and other relief services

This Canadian industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement and counselling to victims of domestic or international disasters.

6243 Vocational rehabilitation services

This industry group comprises establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counselling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job-market disadvantage because of lack of education, job skill or experience; and training and employment to mentally and physically handicapped persons in sheltered workshops.

62431 Vocational rehabilitation services

This industry comprises establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counselling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job-market disadvantage because of lack of education, job skill or experience; and training and employment to mentally and physically handicapped persons in sheltered workshops.

624310 Vocational rehabilitation services

This Canadian industry comprises establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counselling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job-market disadvantage because of lack of education, job skill or experience; and training and employment to mentally and physically handicapped persons in sheltered workshops.

Illustrative example(s)

- community service employment training programs
- training services in sheltered workshops
- vocational rehabilitation counselling and training services
- vocational rehabilitation services

Exclusion(s)

- vocational training in high schools (see 611110 Elementary and secondary schools)
- vocational training in technical and trade schools (see 611510 Technical and trade schools)
- non-rehabilitative career and vocational counselling (see 611710 Educational support services)

6244 Child day-care services

This industry group comprises establishments primarily engaged in providing day-care services for infants or children. These establishments may care for older children when they are not in school and may also offer pre-kindergarten educational programs.

62441 Child day-care services

This industry comprises establishments primarily engaged in providing day-care services for infants or children. These establishments may care for older children when they are not in school and may also offer pre-kindergarten educational programs.

624410 Child day-care services

This Canadian industry comprises establishments primarily engaged in providing day-care services for infants or children. These establishments may care for older children when they are not in school and may also offer pre-kindergarten educational programs.

Illustrative example(s)

- nursery or playschool
- pre-kindergarten or pre-school (except when part of elementary school system)

Exclusion(s)

- providing kindergarten education (see 611110 Elementary and secondary schools)
- providing baby-sitting or nanny services (see 814110 Private households)

71 Arts, entertainment and recreation

This sector comprises establishments primarily engaged in operating facilities or providing services to meet the cultural, entertainment and recreational interests of their patrons. These establishments produce, promote or participate in live performances, events or exhibits intended for public viewing; provide the artistic, creative and technical skills necessary for the production of artistic products and live performances; preserve and exhibit objects and sites of historical, cultural or educational interest; and operate facilities or provide services that enable patrons to participate in sports or recreational activities or pursue amusement, hobbies and leisure-time interests.

There are establishments engaged in activities related to arts and recreation that are classified in other sectors of NAICS. The most important are listed below.

Exclusion(s)

- transportation establishments providing sightseeing and pleasure cruises (see 48-49 Transportation and warehousing)
- motion picture theatres, libraries and archives, and publishers of newspapers, magazines, books, periodicals and computer software (see 51 Information and cultural industries)
- establishments that provide both accommodation and recreational facilities, such as hunting and fishing camps, resorts and casino hotels (see 721 Accommodation services)

-
- restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages (see 722 Food services and drinking places)

711 Performing arts, spectator sports and related industries

This subsector comprises establishments primarily engaged in producing, or organizing and promoting, live presentations that involve the performances of actors and actresses, singers, dancers, musical groups and artists, athletes and other entertainers. This subsector also includes independent (freelance) entertainers and artists and the establishments that manage their careers. The classification recognizes four basic processes: producing events; organizing and promoting events; managing and representing entertainers; and providing the artistic, creative and technical skills necessary for the production of artistic products and live performances.

This subsector makes a clear distinction between performing arts companies and performing artists (independents). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this subsector; however, it is difficult to implement in the case of musical groups (companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. Therefore, this subsector includes one industry that covers both musical groups and musical artists.

7111 Performing arts companies

This industry group comprises establishments primarily engaged in producing live presentations that involve the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists. Examples of establishments in this industry group are theatre companies, dance companies, musical groups and artists, circuses and ice-skating shows.

Exclusion(s)

- organizing and promoting, but not producing, presentations of performing artists (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- independent performing artists (see 711512 Independent actors, comedians and performers)

71111 Theatre companies and dinner theatres

This industry comprises establishments primarily engaged in producing live presentations that involve the performances of actors and actresses, opera singers and other vocalists. Included are theatre companies that operate their own facilities, primarily for the staging of their own productions, as well as establishments, known as dinner theatres, engaged in producing live theatrical entertainment and in providing food and beverages for consumption on the premises. Examples of establishments in this industry are theatre companies, opera companies, musical theatre companies, community theatres, multidisciplinary theatres, puppet theatres, mime theatres and comedy troupes.

Exclusion(s)

- freelance musicians and vocalists (see 711130 Musical groups and artists)
- organizing and promoting, but not producing, performing arts productions (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- freelance producers and performing artists (see 711512 Independent actors, comedians and performers)
- providing food and beverages for consumption on the premises and also presenting live entertainment, such as comedy clubs (except dinner theatres) (see 722 Food services and drinking places)

711111 Theatre (except musical) companies

This Canadian industry comprises establishments primarily engaged in producing live presentations that involve the performances of actors and actresses. Theatre companies that operate their own facilities, primarily for the staging of their own productions, are included.

Illustrative example(s)

- comedy troupes

-
- community theatres
 - production of live theatrical entertainment
 - repertory or stock companies, theatrical
 - summer theatres (except theatre-dinner)
 - theatrical companies, amateur

711112 Musical theatre and opera companies

This Canadian industry comprises establishments primarily engaged in producing live presentations that involve the performances of actors and actresses, opera singers and other vocalists. Establishments, known as dinner theatres, engaged in producing live theatrical entertainment and in providing food and beverages for consumption on the premises, are included.

71112 Dance companies

This industry comprises establishments primarily engaged in producing live presentations that involve the performances of dancers. Dance companies that operate their own facilities, primarily for the staging of their own production, are included.

711120 Dance companies

This Canadian industry comprises establishments primarily engaged in producing live presentations that involve the performances of dancers. Dance companies that operate their own facilities, primarily for the staging of their own production, are included.

Illustrative example(s)

- ballet companies
- contemporary dance companies
- folk dance companies
- jazz dance companies

Exclusion(s)

- organizing and promoting, but not producing, dance productions (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- freelance producers and dancers (see 711512 Independent actors, comedians and performers)
- providing food and beverages for consumption on the premises and also presenting live dance entertainment, such as exotic dance clubs (see 722 Food services and drinking places)

71113 Musical groups and artists

This industry comprises establishments primarily engaged in producing live presentations (except musical theatre and opera) that involve the performances of musicians and/or vocalists. Establishments in this industry may consist of independent groups or individual artists.

711130 Musical groups and artists

This Canadian industry comprises establishments primarily engaged in producing live presentations (except musical theatre and opera productions) that involve the performances of musicians and/or vocalists. Establishments in this industry may consist of independent groups or individual artists.

Illustrative example(s)

- bands, musical
- choirs
- drum and bugle corps (e.g., drill teams)
- music productions, live (except musical theatre)
- musical artists, independent

- musicians, independent
- orchestras
- soloists, musical, independent
- vocalist, independent

Exclusion(s)

- producing theatrical, musical and opera productions (see 711112 Musical theatre and opera companies)
- organizing and promoting, but not producing, concerts and other musical performances (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- agents and managers for musical groups and artists (see 711410 Agents and managers for artists, athletes, entertainers and other public figures)
- freelance producers (except musical groups and artists) primary engaged in musical activities independent of a company or group (see 711512 Independent actors, comedians and performers)
- providing food and beverages for consumption on the premises and also presenting live musical entertainment, such as night clubs (see 722 Food services and drinking places)

71119 Other performing arts companies

This industry comprises establishments, not classified to any other industry, primarily engaged in producing live performing arts presentations.

711190 Other performing arts companies

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in producing live performing arts presentations.

Illustrative example(s)

- carnivals, travelling show
- circuses
- ice skating shows (except theatrical)
- magic shows

Exclusion(s)

- producing musicals, plays, operas, and puppet and mime shows (see 71111 Theatre companies and dinner theatres)
- producing dance performances (see 711120 Dance companies)
- musical groups and independent musicians and vocalists (see 711130 Musical groups and artists)
- organizing and promoting, but not producing, ice shows, circuses and other live performing arts presentations (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- freelance producers and independent performing artists (see 711512 Independent actors, comedians and performers)
- providing food and beverages for consumption on the premises and also presenting live entertainment, such as cabarets (see 722 Food services and drinking places)

7112 Spectator sports

This industry group comprises professional, semi-professional, or amateur sports clubs primarily engaged in presenting sporting events before an audience. These establishments may or may not operate the facility for presenting these events. Independent professional, semi-professional or amateur athletes (in their role as athletes), and operators of race tracks are also included.

71121 Spectator sports

This industry comprises professional, semi-professional, or amateur sports clubs primarily engaged in presenting sporting events before an audience. These establishments may or may not operate the facility for presenting these events. Independent professional, semi-professional or amateur athletes (in their role of athletes), and operators of race tracks are also included.

Exclusion(s)

- promoting sports events and operating sports facilities, but not operating a sports club (see 711319 Sports stadiums and other presenters with facilities)
- promoting sports events, but not operating a sports facility or sports club (see 711329 Sports presenters and other presenters without facilities)
- providing endorsement, speaking and similar services of independent athletes (see 711512 Independent actors, comedians and performers)
- operating recreational sports and athletic clubs and leagues (see 713990 All other amusement and recreation industries)
- operating amateur or professional sports associations and leagues (see 813990 Other membership organizations)

711211 Sports teams and clubs

This Canadian industry comprises professional, semi-professional, or amateur sports clubs primarily engaged in presenting sporting events before an audience. These establishments may or may not operate the facility for presenting these events.

Illustrative example(s)

- amateur sports teams, spectator sports
- sports teams or clubs, professional or semi-professional (e.g., baseball, basketball, football, hockey, soccer)

Exclusion(s)

- promoting sports events and operating sports facilities, but not operating a sports club (see 711319 Sports stadiums and other presenters with facilities)
- promoting sports events, but not operating a sports facility or sports club (see 711329 Sports presenters and other presenters without facilities)
- operating recreational sports and athletic clubs and leagues (see 713990 All other amusement and recreation industries)
- operating amateur or professional sports associations and leagues (see 813990 Other membership organizations)

711213 Horse race tracks

This Canadian industry comprises establishments primarily engaged in operating horse race tracks, presenting horse racing events and related activities.

Illustrative example(s)

- harness drivers
- operation of racing horse stables, on race track site
- racehorse trainers

Exclusion(s)

- operators of auto, dog, and other race tracks (see 711218 Other spectator sports)

711218 Other spectator sports

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating race tracks and presenting racing events, other than horse race tracks and horse racing events. Independent athletes, such as golf professionals, professional boxers, tennis players and race car drivers, are also included.

Illustrative example(s)

- athletes, independent, amateur
- athletes, independent, professional (i.e., participating in sporting events)
- drag strip, operation of
- figure skaters, independent
- independent sport professional athlete (e.g., boxers, golfers, tennis players)
- motorcycle race track operation
- speedway operation

Exclusion(s)

- operating horse race tracks and presenting horse races (see 711213 Horse race tracks)
- presenting racing events, but not operating a race track (see 711329 Sports presenters and other presenters without facilities)
- representing or managing the careers of sports figures (see 711410 Agents and managers for artists, athletes, entertainers and other public figures)

7113 Promoters (presenters) of performing arts, sports and similar events

This industry group comprises establishments primarily engaged in organizing and promoting performing arts productions, sports events and similar events, such as festivals. Establishments in this industry group may operate arenas, stadiums, theatres or other related facilities, or they may present these events in facilities operated by others.

Exclusion(s)

- producing live presentations that involve the performances of actors and actresses, singers, dancers, musical groups and artists, whether or not they operate their own facilities (see 7111 Performing arts companies)
- operating professional, semi-professional or amateur sports teams that present sporting events to the public, whether or not they operate their own facilities (see 711211 Sports teams and clubs)

71131 Promoters (presenters) of performing arts, sports and similar events with facilities

This industry comprises establishments primarily engaged in operating arts, sports and mixed-use facilities, and in organizing and promoting performing arts productions, sports events and similar events, such as festivals, held in these facilities. These establishments may also rent their facilities to other promoters.

Exclusion(s)

- owning and leasing stadiums, arenas, theatres, and other related facilities, but not producing or promoting live events held in these facilities (see 531120 Lessors of non-residential buildings (except mini-warehouses))
- organizing convention and trade shows (see 561920 Convention and trade show organizers)
- producing and promoting live theatre, dance, music or other performing arts presentations in their own facilities (see 7111 Performing arts companies)
- sports teams that present their own sports events (see 711211 Sports teams and clubs)
- operating race tracks and presenting races (see 711213 Horse race tracks)
- organizing and promoting performing arts productions, sports events, and similar events, such as festivals, in facilities managed and operated by others (see 71132 Promoters (presenters) of performing arts, sports and similar events without facilities)

711311 Live theatres and other performing arts presenters with facilities

This Canadian industry comprises establishments primarily engaged in operating live theatres and other arts facilities, and organizing and promoting performing arts productions held in these facilities. Theatre festivals with facilities are included.

Illustrative example(s)

- arts events organizers, with facilities
- arts festival promoters, with facilities
- concert organizers, with facilities
- performing arts centres, promoting events
- presenters, arts events, with their own facilities
- promoters of arts events, with facilities
- theatre festival promoters, with facilities
- theatre operators, promoting events

Exclusion(s)

- promoting and presenting film festivals (see 512130 Motion picture and video exhibition)
- producing theatrical performances in own facilities, including dinner theatres and theatre festivals (see 711111 Theatre (except musical) companies)

711319 Sports stadiums and other presenters with facilities

This Canadian industry comprises establishments primarily engaged in operating sports stadiums and other sports facilities, and organizing and promoting sports events or similar events held in these facilities. Establishments primarily engaged in promoting and presenting sports tournaments, in their own facilities, are included.

Illustrative example(s)

- fair organizers, agricultural, with facilities
- horse show promoters, with facilities
- sports organizers and operators with facilities
- wrestling promoters, with facilities

Exclusion(s)

- operating sports teams that manage their own facilities (see 711211 Sports teams and clubs)
- operating horse race tracks (see 711213 Horse race tracks)
- operating auto and other race tracks (see 711218 Other spectator sports)

71132 Promoters (presenters) of performing arts, sports and similar events without facilities

This industry comprises establishments primarily engaged in organizing and promoting live performing arts productions, sports events, and similar events, such as festivals, in facilities operated by others.

Exclusion(s)

- organizing convention and trade shows (see 561920 Convention and trade show organizers)
- producing live theatre, dance, music, or other theatrical presentations in facilities operated by others (see 7111 Performing arts companies)
- sports teams that present their own events (see 711211 Sports teams and clubs)
- operating performing arts, sports, and mixed-use facilities and organizing and promoting events, such as festivals, held in these facilities (see 71131 Promoters (presenters) of performing arts, sports and similar events with facilities)

711321 Performing arts promoters (presenters) without facilities

This Canadian industry comprises establishments primarily engaged in organizing and promoting performing arts productions in facilities operated by others.

Illustrative example(s)

- arts events organizers, without facilities (except festivals)
- arts presenters, without facilities (except festivals)
- theatrical booking agencies (except motion picture)
- theatrical promoters, without facilities

Exclusion(s)

- producing live theatre, dance, music or other theatrical presentations, in facilities operated by others (see 7111 Performing arts companies)
- organizing and promoting arts festivals, without facilities, including theatrical and music festivals (see 711322 Festivals without facilities)

711322 Festivals without facilities

This Canadian industry comprises establishments primarily engaged in organizing and promoting festivals in facilities operated by others.

Illustrative example(s)

- agricultural fair promoters, without facilities
- arts (except film) festival promoters, without facilities
- community festivals, without facilities
- heritage festivals promoters, without facilities
- music festival promoters, without facilities

Exclusion(s)

- organizing and promoting film festivals (see 512130 Motion picture and video exhibition)
- producing theatrical festivals in their own facilities (see 711111 Theatre (except musical) companies)

711329 Sports presenters and other presenters without facilities

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in organizing and promoting sports and/or other events in facilities operated by others.

Illustrative example(s)

- dog or horse show promoters, without facilities
- professional sports promoters (e.g., boxing, wrestling), without facilities
- promoters, organizers or operators of sports events, without facilities

Exclusion(s)

- sports teams that present their own events (see 711211 Sports teams and clubs)

7114 Agents and managers for artists, athletes, entertainers and other public figures

This industry group comprises establishments primarily engaged in representing or managing creative and performing artists, sports figures, entertainers, and celebrities. These establishments represent their clients in contract negotiations, manage or organize the client's financial affairs, and generally promote the careers of their clients.

71141 Agents and managers for artists, athletes, entertainers and other public figures

This industry comprises establishments primarily engaged in representing or managing creative and performing artists, sports figures, entertainers, and celebrities. These establishments represent their clients in contract negotiations, manage or organize the client's financial affairs, and generally promote the careers of their clients.

711410 Agents and managers for artists, athletes, entertainers and other public figures

This Canadian industry comprises establishments primarily engaged in representing or managing creative and performing artists, sports figures, entertainers, and celebrities. These establishments represent their clients in contract negotiations, manage or organize the client's financial affairs, and generally promote the careers of their clients.

Illustrative example(s)

- agents or managers for authors
- agents or managers for celebrities
- agents or managers for sports figures
- literary agents
- modelling agents
- speakers' bureaus, agents or managers
- theatrical talent agents

Exclusion(s)

- recruiting and placing models for clients, known as model registries (see 561310 Employment placement agencies and executive search services)
- supplying models to clients (see 561320 Temporary help services)

7115 Independent artists, writers and performers

This industry group comprises independent individuals (freelance) primarily engaged in performing in artistic productions, creating artistic and cultural works or productions, or providing technical expertise necessary for these productions. Independent celebrities, such as athletes, engaging in endorsement, speaking and similar services, are included.

71151 Independent artists, writers and performers

This industry comprises independent individuals (freelance) primarily engaged in performing in artistic productions, creating artistic and cultural works or productions, or providing technical expertise necessary for these productions. Independent celebrities, such as athletes, engaging in endorsement, speaking and similar services, are included.

Exclusion(s)

- agents and managers for artists and entertainers (see 711410 Agents and managers for artists, athletes, entertainers and other public figures)

711511 Independent visual artists and artisans

This Canadian industry comprises establishments primarily engaged in creating visual art and craft works using a studio-based method of production. These works are artistic and cultural objects, designed by the producing establishment, made in small quantities, of any material. The typical labour force is an artist, artisan or craftsperson, sometimes assisted by other artists, artisans, craftspersons or apprentices. Conservators operating on own account and independent photojournalists are also included.

Illustrative example(s)

- artists (except commercial, medical and musical), independent
- bookbinding, artisanal
- furniture, artisanal production
- musical instruments, artisanal production
- photojournalist, freelance
- pottery, studio based production
- quilting, artisanal
- sculptors (artistic)
- sketch artists, independent

- taxidermists, independent
- Ukrainian eggs, hand-painting

Exclusion(s)

- production of goods in quantity (see 31-33 Manufacturing)
- production of non-durable goods, such as baked goods, soaps, lotions, creams, etc., in small batches (see 31-33 Manufacturing)
- design of products, but not their production (see 541420 Industrial design services)
- graphic design, but not printing (see 541430 Graphic design services)
- providing commercial and medical illustration services (see 541430 Graphic design services)
- design of clothing and jewellery, but not their production (see 541490 Other specialized design services)

711512 Independent actors, comedians and performers

This Canadian industry comprises independent individuals (freelance) primarily engaged in performing in artistic and cultural productions, or providing technical expertise necessary for these works. Independent celebrities, such as athletes, engaged in endorsement, speaking and similar services are included, as are independent radio and television journalists.

Illustrative example(s)

- celebrity spokesperson, independent
- comedians, independent
- disc jockey, independent
- journalists, radio and television, independent
- models, independent
- motion picture directors, independent
- stage sets, erecting and dismantling

Exclusion(s)

- independent musicians and vocalists (see 711130 Musical groups and artists)

711513 Independent writers and authors

This Canadian industry comprises independent individuals (freelance) primarily engaged in creating artistic and cultural literary works, technical writing or copywriting. Independent print journalists are included.

Illustrative example(s)

- freelance journalist
- journalists, print, independent
- newspaper columnists, independent
- playwrights, independent
- reporters, independent
- song writers, independent

712 Heritage institutions

This subsector comprises establishments primarily engaged in preserving and exhibiting objects, sites and natural wonders of historical, cultural and educational value.

7121 Heritage institutions

This industry group comprises establishments primarily engaged in preserving and exhibiting objects, sites and natural wonders of historical, cultural and educational value.

71211 Museums

This industry comprises establishments primarily engaged in acquiring, conserving, interpreting, and exhibiting collections of objects of historical, cultural and educational value.

712111 Non-commercial art museums and galleries

This Canadian industry comprises establishments primarily engaged in acquiring, researching, conserving, interpreting, and exhibiting art to the public. Art museums and art galleries with permanent collections are included.

Illustrative example(s)

- contemporary and fine art museums

Exclusion(s)

- commercial art galleries and art dealers who operate primarily for the sale of art objects (see 453920 Art dealers)

712115 History and science museums

This Canadian industry comprises establishments primarily engaged in acquiring, conserving, interpreting, exhibiting and making accessible to the public, objects of historical and cultural value.

Illustrative example(s)

- human history museums
- military museums
- science and technology museums

712119 Other museums

This Canadian industry comprises establishments primarily engaged in the operation of exhibits, except non-commercial art museums and galleries, and history and science museums.

Illustrative example(s)

- planetariums
- sports hall of fame
- wax museums

71212 Historic and heritage sites

This industry comprises establishments primarily engaged in maintaining, protecting and making accessible for public viewing, sites, buildings, forts or communities that illustrate events or persons of particular historical interest.

712120 Historic and heritage sites

This Canadian industry comprises establishments primarily engaged in maintaining, protecting and making accessible for public viewing, sites, buildings, forts or communities that illustrate events or persons of particular historical interest.

Illustrative example(s)

- archaeological sites , public display
- battlefields
- heritage villages
- historical forts

71213 Zoos and botanical gardens

This industry comprises establishments primarily engaged in constructing and maintaining displays of live plant and animal life for public viewing.

712130 Zoos and botanical gardens

This Canadian industry comprises establishments primarily engaged in constructing and maintaining displays of live plant and animal life for public viewing.

Illustrative example(s)

- animal safari park
- aquariums
- aviaries (bird exhibit)
- petting zoos
- zoos

71219 Nature parks and other similar institutions

This industry comprises establishments, not classified to any other industry, primarily engaged in operating other heritage institutions. Establishments primarily engaged in operating, maintaining and protecting nature parks, nature reserves or conservation areas, are included.

712190 Nature parks and other similar institutions

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating other heritage institutions. Establishments primarily engaged in operating, maintaining and protecting nature parks, nature reserves or conservation areas, are included.

Illustrative example(s)

- bird sanctuaries
- caverns
- conservation areas
- national parks
- natural wonders, tourist attractions
- nature reserves
- provincial parks

713 Amusement, gambling and recreation industries

This subsector comprises establishments primarily engaged in operating recreation, amusement and gambling facilities and services. Examples of establishments in this subsector are golf courses, skiing facilities, marinas, recreational sports and fitness centres, bowling centres, amusement parks, amusement arcades and parlours, casinos, bingo halls, operators of video gaming terminals and operators of lotteries.

There are establishments engaged in amusement, gambling and recreation activities in combination with other activities that are classified in other sectors. The most important are listed below.

Exclusion(s)

- providers of sightseeing and pleasure cruises (see 487 Scenic and sightseeing transportation)
- horse race tracks (see 7112 Spectator sports)
- operators of resort hotels, casino hotels, and recreation and vacation camps (see 721 Accommodation services)

7131 Amusement parks and arcades

This industry group comprises establishments primarily engaged in operating amusement parks, amusement arcades and parlours.

Exclusion(s)

- maintaining and operating coin-operated gaming devices, such as slot machines or video gambling terminals, in places of business operated by others (see 713299 All other gambling industries)
- maintaining coin-operated amusement devices, such as juke boxes, pinball machines, and mechanical and video games, in places of business operated by others (see 713990 All other amusement and recreation industries)

71311 Amusement and theme parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and theme parks

This Canadian industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

Illustrative example(s)

- amusement parks (e.g., theme parks, water parks)

Exclusion(s)

- maintaining coin-operated amusement devices (see 713120 Amusement arcades)
- operating mechanical rides on a concession basis, or in the operation of travelling carnivals (see 713990 All other amusement and recreation industries)
- operating refreshment stands on a concession basis (see 722512 Limited-service eating places)

71312 Amusement arcades

This industry comprises establishments primarily engaged in operating amusement arcades and parlours.

713120 Amusement arcades

This Canadian industry comprises establishments primarily engaged in operating amusement arcades and parlours.

Illustrative example(s)

- family fun centres
- indoor play areas
- pinball arcades
- video game arcades (except gambling machines)

Exclusion(s)

- providing coin-operated gaming devices, such as slot machines or video gambling terminals, to places of business operated by others (see 713299 All other gambling industries)
- maintaining coin-operated amusement devices, such as pinball machines and mechanical and video games, in places of business operated by others (see 713990 All other amusement and recreation industries)
- operating billiard parlours (see 713990 All other amusement and recreation industries)

7132 Gambling industries

This industry group comprises establishments primarily engaged in operating gambling facilities, such as casinos, bingo halls and video gaming terminals; or providing gambling services, such as lotteries and off-track betting.

Exclusion(s)

- operating horse race tracks (see 711213 Horse race tracks)
- operating casino hotels (see 721120 Casino hotels)
- operating bars and restaurants with video gaming or other gambling machines on the premises (see 722 Food services and drinking places)

71321 Casinos (except casino hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines. These establishments often provide food and beverage services.

713210 Casinos (except casino hotels)

This Canadian industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines. These establishments often provide food and beverage services.

Exclusion(s)

- operating coin-operated gambling devices, such as slot machines and video gaming terminals, to places of business operated by others (see 713299 All other gambling industries)
- operating casino hotels (see 721120 Casino hotels)
- operating bars with video gaming or other gambling machines on the premises (see 722410 Drinking places (alcoholic beverages))

71329 Other gambling industries

This industry comprises establishments, not classified to any other industry, primarily engaged in providing gambling services, such as lotteries, bingo games, off-track betting, and coin-operated gambling devices that are not operated in their own places of business.

Exclusion(s)

- operating race tracks or presenting live racing or sporting events (see 71121 Spectator sports)
- operating non-gambling coin-operated amusement devices (see 713120 Amusement arcades)
- operating casinos (see 713210 Casinos (except casino hotels))
- operating casino hotels (see 721120 Casino hotels)
- operating bars with video gaming or other gambling machines on the premises (see 722410 Drinking places (alcoholic beverages))

713291 Lotteries

This Canadian industry comprises establishments primarily engaged in organizing lotteries and selling lottery tickets through existing retail distribution channels or directly to consumers. Establishments owned or operated by governments are included.

Illustrative example(s)

- distributing lottery tickets
- lotteries, operation of
- lottery ticket sales agents or vendors (except retail stores)

Exclusion(s)

- stores that sell lottery tickets and a variety of food and convenience items (see 445120 Convenience stores)

713299 All other gambling industries

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing gambling services.

Illustrative example(s)

- bingo halls or parlours
- bookmakers
- card rooms (e.g., poker rooms)
- off-track betting parlours
- slot machines parlours

7139 Other amusement and recreation industries

This industry group comprises establishments, not classified to any other industry group, primarily engaged in operating outdoor or indoor facilities, or providing services that enable patrons to participate in sports and recreational activities. Examples of establishments in this industry group are golf courses, skiing facilities, marinas, recreational, sports and fitness centres, and bowling centres.

Exclusion(s)

- resorts in which recreational facilities are combined with lodging (see 721113 Resorts)

71391 Golf courses and country clubs

This industry comprises establishments primarily engaged in operating golf courses and country clubs that operate golf courses along with dining facilities and other recreational facilities. These establishments often provide food and beverage services, equipment rental services and golf instruction services.

713910 Golf courses and country clubs

This Canadian industry comprises establishments primarily engaged in operating golf courses and country clubs that operate golf courses along with dining facilities and other recreational facilities. These establishments often provide food and beverage services, equipment rental services and golf instruction services.

Exclusion(s)

- renting golf equipment, without provision of other services (see 532290 Other consumer goods rental)
- operating curling clubs and driving ranges and miniature golf courses (see 713990 All other amusement and recreation industries)
- operating resorts in which recreational facilities are combined with lodging (see 721113 Resorts)

71392 Skiing facilities

This industry comprises establishments primarily engaged in operating downhill and cross-country skiing areas, and equipment such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services and ski instruction services.

713920 Skiing facilities

This Canadian industry comprises establishments primarily engaged in operating downhill and cross-country skiing areas, and equipment such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services and ski instruction services.

Exclusion(s)

- renting skiing equipment, without provision of other services (see 532290 Other consumer goods rental)
- operating resorts in which recreational facilities are combined with lodging (see 721113 Resorts)

71393 Marinas

This industry comprises establishments, known as marinas, primarily engaged in operating docking and storage facilities for pleasure-craft owners, with or without related activities, such as retailing fuel and marine supplies, boat repair and maintenance, and rental services. Sailing clubs and yacht clubs that operate marinas are included.

713930 Marinas

This Canadian industry comprises establishments, known as marinas, primarily engaged in operating docking and storage facilities for pleasure-craft owners, with or without related activities, such as retailing fuel and marine supplies, boat repair and maintenance, and rental services. Sailing clubs and yacht clubs that operate marinas are included.

Exclusion(s)

- retailing marine supplies (see 441220 Motorcycle, boat and other motor vehicle dealers)
- retailing fuel for boats (see 447190 Other gasoline stations)
- renting pleasure boats (see 532290 Other consumer goods rental)
- operating resorts which include a marina facility (see 721113 Resorts)

71394 Fitness and recreational sports centres

This industry comprises establishments primarily engaged in operating health clubs and similar facilities featuring exercise and other active physical fitness conditioning, or recreational sports activities, such as swimming, skating or racquet sports.

713940 Fitness and recreational sports centres

This Canadian industry comprises establishments primarily engaged in operating health clubs and similar facilities featuring exercise and other active physical fitness conditioning, or recreational sports activities, such as swimming, skating or racquet sports.

Illustrative example(s)

- athletic clubs, physical fitness facilities
- gymnasiums
- handball, racquetball, squash or tennis clubs
- health spas (without lodging), physical fitness
- physical fitness centres or studios
- skating rinks, ice or roller
- swimming pools
- wave pools

Exclusion(s)

- operating health resorts and spas providing lodging (see 721113 Resorts)
- helping clients lose weight through diet control or management (see 812190 Other personal care services)

71395 Bowling centres

This industry comprises establishments primarily engaged in operating bowling centres. These establishments often provide food and beverage services.

713950 Bowling centres

This Canadian industry comprises establishments primarily engaged in operating bowling centres. These establishments often provide food and beverage services.

Illustrative example(s)

- bowling alleys or centres (candlepin, duckpin, five or ten pins)

Exclusion(s)

- operating lawn bowling clubs (see 713940 Fitness and recreational sports centres)

71399 All other amusement and recreation industries

This industry comprises establishments, not classified to any other industry, primarily engaged in operating recreation and amusement facilities and services. Establishments primarily engaged in maintaining non-gambling coin-operated amusement devices, in businesses operated by others, are included.

713990 All other amusement and recreation industries

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating recreation and amusement facilities and services. Establishments primarily engaged in maintaining non-gambling coin-operated amusement devices, in businesses operated by others, are included.

Illustrative example(s)

- amusement rides, concession operators
- baseball, football or hockey clubs, recreational
- basketball, curling or soccer clubs, recreational
- billiard or pool parlour (hall)
- boating, rowing, sailing or yacht clubs, without marinas
- hunting or fishing guide services
- miniature golf courses
- outdoor adventure operations (e.g., white water rafting), without accommodation
- recreational summer day camp
- riding clubs, recreational
- sports teams and leagues, recreational or youth
- water slides, operation of

Exclusion(s)

- providing sightseeing transportation (see 487 Scenic and sightseeing transportation)
- providing sports instruction (see 611620 Athletic instruction)
- independent sports professionals (see 711218 Other spectator sports)
- operating amusement facilities, such as amusement and theme parks, coin-operated amusement facilities, and non-gambling coin-operated amusement devices (see 7131 Amusement parks and arcades)
- operating gambling facilities and servicing coin-operated gambling devices, or providing gambling services (see 7132 Gambling industries)

72 Accommodation and food services

This sector comprises establishments primarily engaged in providing short-term lodging and complementary services to travellers, vacationers and others, in facilities such as hotels, motor hotels, resorts, motels, casino hotels, bed and breakfast accommodations, housekeeping cottages and cabins, recreational vehicle parks and campgrounds, hunting and fishing camps, and various types of recreational and adventure camps. This sector also comprises establishments primarily engaged in preparing meals, snacks and beverages, to customer orders, for immediate consumption on and off the premises.

721 Accommodation services

This subsector comprises establishments primarily engaged in providing short-term lodging for travellers, vacationers and others. In addition to lodging, a range of other services may be provided. For example, many establishments have restaurants, while others have recreational facilities. Lodging establishments are classified in this subsector even if the provision of complementary services generates more revenues.

Establishments that operate lodging facilities primarily designed to accommodate outdoor enthusiasts, are also included in this subsector. These establishments are characterized by the type of accommodation and by the nature and the range of recreational facilities and activities provided to their clients.

Establishments that manage short-stay accommodation establishments, such as hotels and motels, on a contractual basis are classified in this subsector if they provide both management and operating staff. These establishments are classified according to the type of facility they manage.

7211 Traveller accommodation

This industry group comprises establishments primarily engaged in providing short-term lodging in facilities such as hotels, motor hotels, resorts, motels, casino hotels, bed and breakfast homes, and housekeeping cottages and cabins. These establishments may offer food and beverage services, recreational services, conference rooms and convention services, laundry services, parking and other services.

72111 Hotels (except casino hotels) and motels

This industry comprises establishments primarily engaged in providing short-term lodging in facilities known as hotels, motor hotels, resort hotels and motels. These establishments may offer food and beverage services, recreational services, conference rooms and convention services, laundry services, parking and other services.

721111 Hotels

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as hotels. These establishments provide suites or guest rooms within a multi-storey or high-rise structure, accessible from the interior only, and they generally offer guests a range of complementary services and amenities, such as food and beverage services, parking, laundry services, swimming pools and exercise rooms, and conference and convention facilities.

Illustrative example(s)

- hotel management services (i.e., providing management and operating staff to run hotel)
- hotels (except casino hotels) with integrated health spa facilities

Exclusion(s)

- hotels that operate in a non-urban setting next to lakes, rivers, mountains or beaches, and that feature access to extensive indoor or outdoor leisure activities (see 721113 Resorts)
- hotels with a casino on the premises (see 721120 Casino hotels)

721112 Motor hotels

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as motor hotels. These establishments are designed to accommodate clients travelling by motor vehicle and provide short-stay suites or guest rooms within a low-rise structure, characterized by ample, convenient parking areas, interior access to rooms, and their location along major roads. Limited complementary services and amenities may also be provided.

Exclusion(s)

- similar establishments that feature exterior access to rooms and parking areas adjacent to the room entrances (see 721114 Motels)

721113 Resorts

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as resorts. These establishments feature extensive indoor and/or outdoor leisure activities on the premises on a year-round basis. Resorts are designed to accommodate vacationers and provide full-service suites and guest rooms, typically in a non-urban setting next to lakes, rivers or mountains. Establishments of this type often provide access to conference facilities.

Illustrative example(s)

- resort management services (i.e., providing management and operating staff to run resort)
- resorts with integrated health spa facilities

Exclusion(s)

- establishments that provide accommodation services and access to a particular recreational activity on a seasonal basis (see 7139 Other amusement and recreation industries)
- establishments integrating accommodation and recreational services in camp-like facilities (see 72121 Recreational vehicle (RV) parks and recreational camps)

721114 Motels

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as motels. These establishments are designed to accommodate clients travelling by motor vehicle, and provide short-stay suites or guest rooms, within a one or two-storey structure, characterized by exterior access to rooms and ample parking areas adjacent to the room entrances. Limited complementary services and amenities may also be provided.

Exclusion(s)

- similar establishments that feature interior access to rooms (see 721112 Motor hotels)

72112 Casino hotels

This industry comprises establishments primarily engaged in providing short-term lodging in hotel facilities with a casino on the premises. The casino operation includes table wagering games and may include other gambling activities, such as slot machines and sports betting. These establishments generally offer a range of services and amenities, such as food and beverage services, entertainment, valet parking, swimming pools, and conference and convention facilities.

721120 Casino hotels

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in hotel facilities with a casino on the premises. The casino operation includes table wagering games and may include other gambling activities, such as slot machines and sports betting. These establishments generally offer a range of services and amenities, such as food and beverage services, entertainment, valet parking, swimming pools, and conference and convention facilities.

Exclusion(s)

- stand-alone casinos (see 713210 Casinos (except casino hotels))
- hotels and motels that provide limited gambling activities, such as slot machines, without a casino on the premises (see 72111 Hotels (except casino hotels) and motels)

72119 Other traveller accommodation

This industry comprises establishments, not classified to any other industry, primarily engaged in providing short-term lodging.

Exclusion(s)

- providing short-term lodging in hotels without casinos (see 721111 Hotels)
- providing short-term lodging in hotels with a casino on the premise (see 721120 Casino hotels)

721191 Bed and breakfast

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as bed and breakfast homes. These establishments provide guest rooms in private homes or in small buildings converted for this use, and they often possess a unique or historic character. Bed and breakfast homes are characterized by a highly personalized service, and usually the inclusion, in the room rate, of a full breakfast, served by the owner or owner-supervised staff.

721192 Housekeeping cottages and cabins

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as housekeeping cottages and cabins. These establishments are designed to accommodate vacationers and may include access to private beaches and fishing.

Exclusion(s)

- operating hunting and fishing camps (see 721212 Hunting and fishing camps)
- supplying accommodations with recreational activities organized around a particular theme (see 721213 Recreational (except hunting and fishing) and vacation camps)

721198 All other traveller accommodation

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing short-term lodging.

Illustrative example(s)

- accommodation services, guest houses and tourist homes
- youth hostels or tourist lodges, accommodations

7212 Recreational vehicle (RV) parks and recreational camps

This industry group comprises establishments primarily engaged in operating recreational vehicle parks and campgrounds, hunting and fishing camps, and various types of vacation and adventure camps. These establishments cater to outdoor enthusiasts and are characterized by the type of accommodation and by the nature and the range of recreational facilities and activities provided to their clients.

72121 Recreational vehicle (RV) parks and recreational camps

This industry comprises establishments primarily engaged in operating recreational vehicle parks and campgrounds, hunting and fishing camps, and various types of vacation and adventure camps. These establishments cater to outdoor enthusiasts and are characterized by the type of accommodation and by the nature and the range of recreational facilities and activities provided to their clients.

Exclusion(s)

- operating residential mobile home sites (see 531190 Lessors of other real estate property)
- operating instructional day camps, such as sports, fine arts or computer camps (see 61 Educational services)
- operating recreational facilities without accommodation (see 713 Amusement, gambling and recreation industries)
- operating children's recreational day camps, without overnight stays (see 713990 All other amusement and recreation industries)

721211 Recreational vehicle (RV) parks and campgrounds

This Canadian industry comprises establishments primarily engaged in operating serviced or unserviced sites to accommodate campers and their equipment, including tents, tent trailers, travel trailers and recreational vehicles (RVs). These establishments may provide access to facilities, such as washrooms, laundry rooms, recreation halls and facilities, and stores and snack bars.

Illustrative example(s)

- accommodation services, camping grounds and trailer parks
- campground
- tourist camping park

Exclusion(s)

- operating residential mobile home sites (see 531190 Lessors of other real estate property)
- operating recreational facilities without accommodation (see 713 Amusement, gambling and recreation industries)

721212 Hunting and fishing camps

This Canadian industry comprises establishments primarily engaged in operating hunting and fishing camps. These establishments provide a range of services, such as access to outpost camps or housekeeping cabins, meals and guides, and they may also provide transportation to the facility, and sale of food, beverages, and hunting and fishing supplies.

721213 Recreational (except hunting and fishing) and vacation camps

This Canadian industry comprises establishments primarily engaged in operating overnight recreational camps, such as children's camps, family vacation camps, and outdoor adventure retreats that offer trail riding, white-water rafting, hiking and similar activities. These establishments provide accommodation facilities, such as cabins and fixed camp sites, and other amenities, such as food services, recreational facilities and equipment, and organized recreational activities.

Illustrative example(s)

- dude ranches
- non-instructional summer camps with overnight stays
- outdoor adventure retreats (with accommodation)
- recreation camps (except fishing and hunting camps)
- wilderness camps (except hunting and fishing camps)

Exclusion(s)

- operating instructional day camps, such as sports, fine arts or computer camps (see 61 Educational services)
- operating children's recreational day camps, without overnight stays (see 713990 All other amusement and recreation industries)

7213 Rooming and boarding houses

This industry group comprises establishments primarily engaged in operating rooming and boarding houses and similar facilities. These establishments provide temporary or longer-term accommodation, which, for the period of occupancy, may serve as a principal residence. These establishments may also provide complementary services, such as housekeeping, meals and laundry services.

72131 Rooming and boarding houses

This industry comprises establishments primarily engaged in operating rooming and boarding houses and similar facilities. These establishments provide temporary or longer-term accommodation, which, for the period of occupancy, may serve as a principal residence. These establishments may also provide complementary services, such as housekeeping, meals and laundry services.

721310 Rooming and boarding houses

This Canadian industry comprises establishments primarily engaged in operating rooming and boarding houses and similar facilities. These establishments provide temporary or longer-term accommodation, which, for the period of occupancy, may serve as a principal residence. These establishments may also provide complementary services, such as housekeeping, meals and laundry services.

Illustrative example(s)

- camp, residential, for farm or other workers
- rental of furnished rooms
- residential clubs
- sorority or fraternity residential houses
- workers' camp or hostel (at work site)

722 Food services and drinking places

This subsector comprises establishments primarily engaged in preparing meals, snacks and beverages, to customer order, for immediate consumption on and off the premises. This subsector does not include food service activities that occur within establishments such as hotels, civic and social associations, amusement and recreation parks, and theatres. However, leased food-service locations in facilities such as hotels, shopping malls, airports and department stores are included. The industry groups within this subsector reflect the level and type of service provided.

Exclusion(s)

- preparing and/or delivering food for the needy (see 624210 Community food services)

7223 Special food services

This industry group comprises establishments primarily engaged in providing food services at the customer's location, at a location designated by the customer, or from a motorized vehicle or non-motorized cart.

72231 Food service contractors

This industry comprises establishments primarily engaged in supplying food services under contract for a specific period of time. Establishments providing food services to airlines, railways and institutions, as well as establishments that operate food concessions at sports and similar facilities, are included.

722310 Food service contractors

This Canadian industry comprises establishments primarily engaged in supplying food services under contract for a specific period of time. Establishments providing food services to airlines, railways and institutions, as well as establishments that operate food concessions at sports and similar facilities, are included.

Illustrative example(s)

- cafeterias, industrial
- food services under contract for airlines, railways, institutions
- school cafeteria service

Exclusion(s)

- food vending machine operators (see 454210 Vending machine operators)
- event caterers (see 722320 Caterers)
- mobile canteens (see 722330 Mobile food services)

72232 Caterers

This industry comprises establishments primarily engaged in providing food services for events, such as graduation parties, wedding receptions and trade shows. These establishments generally have equipment and vehicles to transport meals and snacks to events and to prepare food at the event site. Caterers who own or manage permanent facilities in which they provide event-based food services are also included.

722320 Caterers

This Canadian industry comprises establishments primarily engaged in providing food services for events, such as graduation parties, wedding receptions and trade shows. These establishments generally have equipment and vehicles to transport meals and snacks to events and to prepare food at the event site. Caterers who own or manage permanent facilities in which they provide event-based food services are also included.

Exclusion(s)

- preparing and/or delivering food for the needy (see 624210 Community food services)
- industrial caterers (see 722310 Food service contractors)

72233 Mobile food services

This industry comprises establishments primarily engaged in preparing and serving meals and snacks for immediate consumption from motorized vehicles or non-motorized carts.

722330 Mobile food services

This Canadian industry comprises establishments primarily engaged in preparing and serving meals and snacks for immediate consumption from motorized vehicles or non-motorized carts.

Illustrative example(s)

- chip wagon and mobile stand
- French fries, mobile
- lunch wagon
- mobile canteens, food service
- snack truck operation

Exclusion(s)

- selling fruit, vegetables and other non-prepared food items from mobile equipment (see 454390 Other direct selling establishments)
- selling a specialty snack, such as ice cream, frozen yogurt, cookies, popcorn or non-alcoholic beverages, from a permanent facility (see 722512 Limited-service eating places)

7224 Drinking places (alcoholic beverages)

This industry group comprises establishments, known as bars, taverns or drinking places, primarily engaged in preparing and serving alcoholic beverages for immediate consumption. These establishments may also provide limited food services.

72241 Drinking places (alcoholic beverages)

This industry comprises establishments, known as bars, taverns or drinking places, primarily engaged in preparing and serving alcoholic beverages for immediate consumption. These establishments may also provide limited food services.

722410 Drinking places (alcoholic beverages)

This Canadian industry comprises establishments, known as bars, taverns or drinking places, primarily engaged in preparing and serving alcoholic beverages for immediate consumption. These establishments may also provide limited food services.

Illustrative example(s)

- bars (i.e., drinking places), alcoholic beverage
- beer parlours or taverns
- brasseries (beer gardens)
- cocktail lounges
- nightclubs

Exclusion(s)

- drinking places that primarily serve food (see 722511 Full-service restaurants)
- civic or social organizations that operate a bar for their members (see 813410 Civic and social organizations)

7225 Full-service restaurants and limited-service eating places

This industry group comprises establishments primarily engaged in providing food services to patrons who order and are served while seated and pay after eating, or who order or select items at a counter, food bar or cafeteria line (or order by telephone) and pay before eating. This industry group includes drinking places that primarily serve food.

72251 Full-service restaurants and limited-service eating places

This industry comprises establishments primarily engaged in providing food services to patrons who order and are served while seated and pay after eating, or who order or select items at a counter, food bar or cafeteria line (or order by telephone) and pay before eating. This industry includes drinking places that primarily serve food.

722511 Full-service restaurants

This Canadian industry comprises establishments primarily engaged in providing food services to patrons who order and are served while seated and pay after eating. These establishments may sell alcoholic beverages, provide take-out services, operate a bar or present live entertainment, in addition to serving food and beverages. This Canadian industry includes drinking places that primarily serve food.

Illustrative example(s)

- family restaurants (e.g., diners)
- fine-dining restaurants

Exclusion(s)

- producing and presenting live theatrical productions and providing food and beverages for consumption on the premises (see 71111 Theatre companies and dinner theatres)
- bars, taverns, pubs and nightclubs that primarily serve alcoholic beverages (see 722410 Drinking places (alcoholic beverages))
- food service establishments in which patrons order at a counter and pay before eating (see 722512 Limited-service eating places)

722512 Limited-service eating places

This Canadian industry comprises establishments primarily engaged in providing food services to patrons who order or select items at a counter, food bar or cafeteria line (or order by telephone) and pay before eating. Food and drink are picked up for consumption on the premises or for take-out, or delivered to the customer's location. These establishments may offer a variety of food items or they may offer specialty snacks or non-alcoholic beverages.

Illustrative example(s)

- coffee shops
- doughnut shops
- drive-in restaurants
- fast food restaurants
- ice cream parlour
- soup and sandwich shop
- take-out restaurants

Exclusion(s)

- food service establishments engaged in preparing and serving meals and snacks from motorized vehicles or non-motorized carts (see 722330 Mobile food services)
- food service establishments in which patrons order while seated and pay after eating, whether or not take-out services are provided (see 722511 Full-service restaurants)

81 Other services (except public administration)

This sector comprises establishments, not classified to any other sector, primarily engaged in repairing, or performing general or routine maintenance, on motor vehicles, machinery, equipment and other products to ensure that they work efficiently; providing personal care services, funeral services, laundry services and other services to individuals, such as pet care services and photo finishing services; organizing and promoting religious activities; supporting various causes through grant-making, advocating (promoting) various social and political causes, and promoting and defending the interests of their members. Private households are also included.

811 Repair and maintenance

This subsector comprises establishments primarily engaged in repairing and maintaining motor vehicles, machinery, equipment and other products. These establishments repair or perform general or routine maintenance on such products, to ensure they work efficiently.

Exclusion(s)

- repair of construction works or components (see 23 Construction)
- rebuilding machinery and equipment on a factory basis (see 31-33 Manufacturing)
- retailing and repair activities (e.g., automobile dealers) (see 44-45 Retail trade)
- repairing transportation equipment at airports, seaports and other transportation facilities (see 488 Support activities for transportation)

8111 Automotive repair and maintenance

This industry group comprises establishments primarily engaged in repairing and maintaining motor vehicles, such as cars, trucks, vans and commercial trailers.

81111 Automotive mechanical and electrical repair and maintenance

This industry comprises establishments primarily engaged in providing mechanical or electrical repair and maintenance services for motor vehicles, such as engine repair and maintenance, exhaust system replacement, transmission repair and electrical system repair.

811111 General automotive repair

This Canadian industry comprises establishments primarily engaged in providing a range of mechanical and electrical repair and maintenance services for motor vehicles, such as engine repair and maintenance, exhaust system replacement, transmission repair and electrical system repair. Establishments specializing in engine repair and replacement are also included.

Illustrative example(s)

- automotive repair shop or garage, general

Exclusion(s)

- both retailing motor vehicles, parts and accessories and providing repair services (see 441 Motor vehicle and parts dealers)
- both retailing motor fuels (gasoline stations) and providing motor vehicle repair services (see 447190 Other gasoline stations)
- providing specialized automotive repair and maintenance services (see 811119 Other automotive mechanical and electrical repair and maintenance)

811112 Automotive exhaust system repair

This Canadian industry comprises establishments primarily engaged in replacing and repairing exhaust systems in motor vehicles.

Illustrative example(s)

- motor vehicle exhaust system replacement, repair and installation services
- muffler (automotive) replacement shop, sale and installation

811119 Other automotive mechanical and electrical repair and maintenance

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing specialized motor vehicle mechanical or electrical repair and maintenance.

Illustrative example(s)

- air-conditioning installation and repair, motor vehicle
- automotive brake repairing
- automotive springs, rebuilding and repair
- electrical repair shops, motor vehicle
- front end alignment shops, motor vehicle
- fuel system conversion, automotive
- motor vehicle suspension shops
- radiator repair shops, motor vehicle
- transmission repair and replacement, motor vehicle

Exclusion(s)

- providing a range of mechanical and electrical motor vehicle repair services (see 811111 General automotive repair)
- replacing motor vehicle exhaust systems (see 811112 Automotive exhaust system repair)

81112 Automotive body, paint, interior and glass repair

This industry comprises establishments primarily engaged in repairing, customizing and painting motor vehicle bodies, repairing and customizing motor vehicle interiors, and installing and repairing motor vehicle glass. Establishments engaged in customizing automobile, truck and van interiors for the physically disabled or other customers with special requirements are included.

811121 Automotive body, paint and interior repair and maintenance

This Canadian industry comprises establishments primarily engaged in repairing, customizing and painting motor vehicle bodies, and repairing and customizing motor vehicle interiors.

Illustrative example(s)

- antique and classic automobile restoration
- automotive upholstery and trim shops (custom work)
- collision repair, motor vehicle
- customizing automobiles, trucks or vans
- fabrication of trailer bodies on a custom basis
- frame repair shops, automotive
- limousine conversion on a custom basis
- paint and body shops, motor vehicle
- truck or trailer body repair
- van conversions on a custom basis

Exclusion(s)

- manufacturing motor vehicles and converting vehicles on a factory basis (see 336 Transportation equipment manufacturing)
- glass replacement and repair (see 811122 Automotive glass replacement shops)

811122 Automotive glass replacement shops

This Canadian industry comprises establishments primarily engaged in replacing and repairing motor vehicle glass.

Illustrative example(s)

- automobile glass installation, replacement and repair service
- window tinting, automotive

811119 Other automotive repair and maintenance

This industry comprises establishments, not classified to any other industry, primarily engaged in providing motor vehicle repair and maintenance. Examples of establishments in this industry are oil change and lubrication shops, car washes, motor vehicle detailers, tire repair shops, and rustproofing or undercoating shops.

811192 Car washes

This Canadian industry comprises establishments primarily engaged in washing and cleaning motor vehicles.

Illustrative example(s)

- auto detail shop
- automobile washing and polishing
- mobile wash unit (trucks, autos)
- waxing and polishing, automotive

811199 All other automotive repair and maintenance

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing motor vehicle repair and maintenance.

Illustrative example(s)

- diagnostic centres, motor vehicle
- emissions testing service, automotive, without repair
- lubrication services (quick lube shop - oil change), automotive
- tire repairing

- undercoating service, automotive

Exclusion(s)

- tire retreading or recapping (see 326210 Tire manufacturing)
- performing a range of mechanical and electrical repairs (see 811111 General automotive repair)
- repairing exhaust systems (see 811112 Automotive exhaust system repair)
- repairing transmissions (see 811119 Other automotive mechanical and electrical repair and maintenance)
- repairing motor vehicle bodies and interiors (see 811121 Automotive body, paint and interior repair and maintenance)
- repairing motor vehicle glass (see 811122 Automotive glass replacement shops)

8112 Electronic and precision equipment repair and maintenance

This industry group comprises establishments primarily engaged in repairing and maintaining electronic equipment and precision instruments.

81121 Electronic and precision equipment repair and maintenance

This industry comprises establishments primarily engaged in repairing and maintaining electronic equipment and precision instruments.

811210 Electronic and precision equipment repair and maintenance

This Canadian industry comprises establishments primarily engaged in repairing and maintaining electronic equipment and precision instruments.

Illustrative example(s)

- digital camera, repairing
- electrical measuring instrument repair and calibration
- nautical and navigational instrument, repair
- precision instrument repair
- repair and maintenance of computers and related equipment
- repair of industrial process control equipment and instruments
- stereo equipment (including automotive), repair service
- television repair shops

Exclusion(s)

- rewinding armatures and rebuilding electric motors (see 335312 Motor and generator manufacturing)
- retailing new electronics and also providing repair services (see 443143 Appliance, television and other electronics stores)
- installing and repairing locks (see 561622 Locksmiths)

8113 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance

This industry group comprises establishments primarily engaged in repairing and maintaining commercial and industrial machinery and equipment, except automotive and electronic.

81131 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance

This industry comprises establishments primarily engaged in repairing and maintaining commercial and industrial machinery and equipment, except automotive and electronic.

811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance

This Canadian industry comprises establishments primarily engaged in repairing and maintaining commercial and industrial machinery and equipment, except automotive and electronic.

Illustrative example(s)

- construction machinery and equipment, repair
- fire extinguishers, servicing and repairing
- industrial equipment and machinery, repair and maintenance
- motor repair, electric
- reconditioning metal drums and shipping containers
- repair of industrial cooling and refrigeration equipment
- welding repair services (except construction)

Exclusion(s)

- rewinding armatures or rebuilding electric motors (see 335312 Motor and generator manufacturing)
- repairing and overhauling aircraft at the factory (see 336410 Aerospace product and parts manufacturing)
- repairing and overhauling railroad engines and cars at the factory (see 336510 Railroad rolling stock manufacturing)
- repairing and overhauling ships at the shipyard (see 336611 Ship building and repairing)
- repairing and servicing aircraft in a hangar (see 488190 Other support activities for air transportation)
- repairing and servicing railroad cars and engines in a railroad yard (see 488210 Support activities for rail transportation)
- repairing and overhauling ships at floating dry docks (see 488390 Other support activities for water transportation)

8114 Personal and household goods repair and maintenance

This industry group comprises establishments primarily engaged in repairing and maintaining personal and household goods, such as home and garden equipment, appliances, furniture, footwear and leather goods, garments, watches, jewellery, musical instruments, bicycles and recreational boats.

81141 Home and garden equipment and appliance repair and maintenance

This industry comprises establishments primarily engaged in repairing and maintaining home and garden equipment and household appliances. Establishments in this industry repair and maintain products such as lawnmowers, edgers, snow and leaf blowers, washing machines and clothes dryers, and refrigerators.

811411 Home and garden equipment repair and maintenance

This Canadian industry comprises establishments primarily engaged in repairing and maintaining home and garden equipment, without retail sales of new equipment.

Illustrative example(s)

- hedge and lawn trimmers, repair service (without retail sales of new equipment)
- lawn and garden equipment, repair service (without retail sales of new equipment)
- power tools, repair (without retail sales of new equipment)
- small gas engines, repair (without retail sales of new equipment)
- snow- and leaf-blower, repair service (without retail sales of new equipment)

811412 Appliance repair and maintenance

This Canadian industry comprises establishments primarily engaged in repairing and maintaining household appliances, without retail sales of new appliances.

Illustrative example(s)

- air-conditioner repair, self-contained units (except automotive)
- household appliances, repair
- sewing machine repair shops

Exclusion(s)

- retailing appliances and also providing repair services (see 443143 Appliance, television and other electronics stores)
- repairing motor vehicle air-conditioning equipment (see 811199 All other automotive repair and maintenance)
- repairing consumer electronics (see 811210 Electronic and precision equipment repair and maintenance)

81142 Reupholstery and furniture repair

This industry comprises establishments primarily engaged in reupholstering furniture, refinishing furniture, repairing furniture and restoring furniture, without retail sales of new furniture.

811420 Reupholstery and furniture repair

This Canadian industry comprises establishments primarily engaged in reupholstering furniture, refinishing furniture, repairing furniture and restoring furniture, without retail sales of new furniture.

Illustrative example(s)

- furniture reupholstering
- furniture stripping and refinishing
- furniture, household, repair shop
- polishing of furniture
- refinishing furniture

Exclusion(s)

- making furniture and cabinets on a custom basis (see 337 Furniture and related product manufacturing)
- retailing upholstery materials (see 451130 Sewing, needlework and piece goods stores)
- restoring museum pieces (see 711511 Independent visual artists and artisans)
- repairing motor vehicle interiors (see 811121 Automotive body, paint and interior repair and maintenance)

81143 Footwear and leather goods repair

This industry comprises establishments primarily engaged in repairing footwear and/or other leather or leather-like goods, such as handbags and briefcases, without retail sales of new footwear and leather goods.

811430 Footwear and leather goods repair

This Canadian industry comprises establishments primarily engaged in repairing footwear and/or other leather or leather-like goods, such as handbags and briefcases, without retail sales of new footwear and leather goods.

Illustrative example(s)

- boot and shoe repair shop
- leather goods repair shops
- luggage repair shop
- shoe repair shops

Exclusion(s)

- retailing luggage and leather goods and also providing repair services (see 448320 Luggage and leather goods stores)

81149 Other personal and household goods repair and maintenance

This industry comprises establishments, not classified to any other industry, primarily engaged in repairing and maintaining personal and household goods, without retail sales of new goods.

811490 Other personal and household goods repair and maintenance

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in repairing and maintaining personal and household goods, without retail sales of new goods.

Illustrative example(s)

- bicycles, repairing (without retail sales of new equipment)
- clothing alteration, repair and sewing
- gunsmith shops (without retail sales of new equipment)
- jewellery repair service (e.g., pearl restringing, watch repair), without retail sales of new equipment
- motor, outboard or inboard, repair and maintenance
- motorcycle repair service
- musical instruments (e.g., piano, organ) repairing and tuning (without retail sales of new equipment)
- repair and maintenance of motors for boats (without retail sales of new equipment)
- restoration and repair of antiques (except furniture and automobiles)
- sharpening saws, lawn mowers, knives and scissors (without retail sales of new equipment)
- silverware cleaning, repairing and replating
- sports equipment repair and maintenance (e.g., bicycles, golf clubs, snowboards, etc.), without retail sales of new equipment

Exclusion(s)

- operating marinas and providing a range of other services, including boat cleaning and repair (see 713930 Marinas)
- repairing home and garden equipment (see 811411 Home and garden equipment repair and maintenance)
- repairing household appliances (see 811412 Appliance repair and maintenance)
- reupholstering and repairing furniture (see 811420 Reupholstery and furniture repair)
- repairing footwear and leather goods (see 811430 Footwear and leather goods repair)
- dry cleaning combined with laundry and alteration of garments (see 812320 Dry cleaning and laundry services (except coin-operated))

812 Personal and laundry services

This subsector comprises establishments primarily engaged in providing personal care services, funeral services, laundry services and other services, such as pet care and photo finishing. Operators of parking facilities are also included.

8121 Personal care services

This industry group comprises establishments primarily engaged in providing personal care services, such as hair care and esthetic services, hair replacement and scalp treatment services, massage services, diet counselling services and ear piercing services.

81211 Hair care and esthetic services

This industry comprises establishments primarily engaged in cutting and styling hair, providing esthetic services such as manicures and pedicures, or in providing a combination of hair care and esthetic services.

812114 Barber shops

This Canadian industry comprises establishments primarily engaged in providing hair care services to men, including hair cutting and styling, and the trimming or shaving of beards and moustaches.

Exclusion(s)

- unisex hair salons (see 812116 Unisex hair salons)
- hair replacement centres (see 812190 Other personal care services)

812115 Beauty salons

This Canadian industry comprises establishments primarily engaged in providing hair care services to women, providing esthetic services such as manicures and pedicures, or a combination of these services.

Illustrative example(s)

- beauty shops or parlours
- manicure and pedicure salons

Exclusion(s)

- cosmetician/esthetician schools (see 611690 All other schools and instruction)
- practices of dermatologists (see 621110 Offices of physicians)
- unisex hair salons (see 812116 Unisex hair salons)
- hair removal and hair replacement studios (see 812190 Other personal care services)

812116 Unisex hair salons

This Canadian industry comprises establishments primarily engaged in cutting and styling men's or women's hair. Establishments that combine hair care services for men or women with esthetic services are also included.

Illustrative example(s)

- barber and beauty shops, combined
- unisex hair stylist shops

81219 Other personal care services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing personal care services.

812190 Other personal care services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing personal care services.

Illustrative example(s)

- ear piercing service
- hair removal (e.g., by electrolysis)
- hair replacement service
- massage parlours
- saunas or bath houses
- scalp treatment service
- tattoo parlours
- turkish baths
- weight-reduction centres (non-medical)

Exclusion(s)

- health clubs and similar facilities featuring exercise and other active physical fitness conditioning (see 713940 Fitness and recreational sports centres)

8122 Funeral services

This industry group comprises establishments primarily engaged in preparing the dead for burial or interment, conducting funerals, operating sites or structures reserved for the interment of human or animal remains, and cremating the dead. Examples of establishments in this industry group are funeral homes, cemeteries and crematoria.

81221 Funeral homes

This industry comprises establishments primarily engaged in preparing the dead for burial or interment and conducting funerals.

812210 Funeral homes

This Canadian industry comprises establishments primarily engaged in preparing the dead for burial or interment and conducting funerals.

Illustrative example(s)

- funeral parlours
- morticians or undertakers

81222 Cemeteries and crematoria

This industry comprises establishments primarily engaged in operating sites or structures reserved for the interment of human or animal remains, and cremating the dead.

812220 Cemeteries and crematoria

This Canadian industry comprises establishments primarily engaged in operating sites or structures reserved for the interment of human or animal remains, and cremating the dead.

Illustrative example(s)

- cemeteries and crematoria
- cemetery (e.g., human, pet)
- crematoria (e.g., human, pet)
- mausoleum
- memorial gardens (i.e., burial place)

8123 Dry cleaning and laundry services

This industry group comprises establishments primarily engaged in providing self-service laundry and dry-cleaning facilities for public use; providing dry-cleaning and laundering services; laundering and supplying laundered uniforms, linens and other fabric items; and providing other laundry services.

81231 Coin-operated laundries and dry cleaners

This industry comprises establishments primarily engaged in providing self-service, coin-operated laundry and dry-cleaning facilities for public use.

812310 Coin-operated laundries and dry cleaners

This Canadian industry comprises establishments primarily engaged in providing self-service, coin-operated laundry and dry-cleaning facilities for public use.

Illustrative example(s)

- coin-operated laundry
- laundromat

81232 Dry cleaning and laundry services (except coin-operated)

This industry comprises establishments primarily engaged in laundering, dry cleaning, and pressing apparel and linens of all types, including leather. These establishments may also provide clothing repair and alteration services. Laundry pick-up and delivery stations, operated independently from power laundries and dry-cleaning plants, and establishments primarily engaged in cleaning, repairing and storing fur garments are also included.

812320 Dry cleaning and laundry services (except coin-operated)

This Canadian industry comprises establishments primarily engaged in laundering, dry cleaning, and pressing apparel and linens of all types, including leather. These establishments may also provide clothing repair and alteration services. Laundry pick-up and delivery stations, operated independently from power laundries and dry-cleaning plants, and establishments primarily engaged in cleaning, repairing and storing fur garments are also included.

Illustrative example(s)

- apparel pressing service, for the trade
- fur garments, cleaning, repairing and storage
- hand laundries
- hat cleaning and blocking
- laundry and drycleaning agents
- power laundry and dry-cleaning plants (except coin-operated)
- valet service, cleaning and pressing clothing

Exclusion(s)

- retailing fur garments, combined with cleaning, repairing or storing (see 448191 Fur stores)
- storing furs for the trade (see 493120 Refrigerated warehousing and storage)
- operating clothing alteration and repair shops (see 811490 Other personal and household goods repair and maintenance)
- operating self-service laundry and dry-cleaning facilities (see 812310 Coin-operated laundries and dry cleaners)
- supplying and laundering household or commercial linens (see 812330 Linen and uniform supply)

81233 Linen and uniform supply

This industry comprises establishments primarily engaged in supplying and laundering towels, napkins, table cloths, sheets, gowns, aprons, diapers and other linen items, for household or commercial use, typically on a contract basis. Establishments engaged in supplying and laundering commercial and industrial uniforms, laboratory coats, safety gloves, and flame and heat resistant clothing are also included.

812330 Linen and uniform supply

This Canadian industry comprises establishments primarily engaged in supplying and laundering towels, napkins, table cloths, sheets, gowns, aprons, diapers and other linen items, for household or commercial use, typically on a contract basis. Establishments engaged in supplying and laundering commercial and industrial uniforms, laboratory coats, safety gloves, and flame and heat resistant clothing are also included.

Illustrative example(s)

- diaper supply and laundering service
- flame and heat resistant clothing supply and laundering service
- linen supply and laundering service
- uniform supply and laundering service

Exclusion(s)

- renting formal wear and costumes (see 532220 Formal wear and costume rental)

8129 Other personal services

This industry group comprises establishments, not classified to any other industry group, primarily engaged in providing personal services, such as pet care, photo finishing and parking services.

81291 Pet care (except veterinary) services

This industry comprises establishments primarily engaged in grooming, boarding and training pet animals.

812910 Pet care (except veterinary) services

This Canadian industry comprises establishments primarily engaged in grooming, boarding and training pet animals.

Illustrative example(s)

- animal shelters
- boarding kennel service, pet
- humane society facilities (animal shelters)
- pet care (except veterinary), service
- pet grooming services
- pet sitting services
- pet training services

Exclusion(s)

- breeding and raising pets (see 115210 Support activities for animal production)
- operating animal hospitals (see 541940 Veterinary services)
- promoting animal rights (see 813310 Social advocacy organizations)

81292 Photo finishing services

This industry comprises establishments primarily engaged in developing film and making photographic slides, prints, and enlargements.

812921 Photo finishing laboratories (except one-hour)

This Canadian industry comprises establishments, known as commercial and professional photo finishing laboratories, primarily engaged in developing film and making photographic slides, prints, and enlargements, on a large-scale basis, typically for commercial clients; and providing specialty services not normally available from one-hour photo finishing laboratories.

Exclusion(s)

- laboratories that process film for the motion picture industry (see 512190 Post-production and other motion picture and video industries)

812922 One-hour photo finishing

This Canadian industry comprises establishments, known as one-hour photo finishers, primarily engaged in developing film and printing still photographs, for the public, through the use of automated photo finishing equipment located in shopping malls and other convenient locations. These establishments also typically retail photographic supplies.

Illustrative example(s)

- one-hour film or photo developing (photo finishing) services

Exclusion(s)

- coin-operated photo machines (see 812990 All other personal services)

81293 Parking lots and garages

This industry comprises establishments primarily engaged in operating parking lots and parking garages. These establishments provide temporary parking services for motor vehicles, usually on an hourly, daily, or monthly basis.

812930 Parking lots and garages

This Canadian industry comprises establishments primarily engaged in operating parking lots and parking garages. These establishments provide temporary parking services for motor vehicles, usually on an hourly, daily, or monthly basis.

Illustrative example(s)

- parking lots and garages
- valet parking services

Exclusion(s)

- dead storage of automobiles (see 493190 Other warehousing and storage)

81299 All other personal services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing personal services.

812990 All other personal services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing personal services.

Illustrative example(s)

- bail bonding services
- check room service
- coin-operated service machine operation (e.g., scales, shoe shine, lockers, blood pressure)
- escort service, social
- party and wedding planning or consulting service
- personal shopping service
- psychic services (e.g., astrologers, fortune teller, palm reader)
- shoeshine service
- special occasion greeting service

Exclusion(s)

- babysitting (child care) in own home (see 624410 Child day-care services)
- hair removal, hair replacement, massage, diet counselling, ear piercing, scalp treatments, skin treatments, sun tanning or tattooing (see 812190 Other personal care services)
- private households employing nannies or other domestics (see 814110 Private households)

813 Religious, grant-making, civic, and professional and similar organizations

This subsector comprises establishments primarily engaged in organizing and promoting religious activities, supporting various causes through grant-making, advocating (promoting) various social and political causes, and promoting and defending the interests of their members.

8131 Religious organizations

This industry group comprises establishments primarily engaged in operating religious organizations for religious worship, training or study; administering an organized religion; or promoting religious activities.

81311 Religious organizations

This industry comprises establishments primarily engaged in operating religious organizations for religious worship, training or study; administering an organized religion; or promoting religious activities.

813110 Religious organizations

This Canadian industry comprises establishments primarily engaged in operating religious organizations for religious worship, training or study; administering an organized religion; or promoting religious activities.

Illustrative example(s)

- bible societies
- churches
- convents (except schools)
- missions, religious organization
- places of worship
- reading rooms, promoting a religion
- retreat houses, religious
- shrines, religious

Exclusion(s)

- used merchandise stores operated by religious organizations (see 453310 Used merchandise stores)
- publishing houses operated by religious organizations (see 511 Publishing industries (except internet))
- radio and television stations operated by religious organizations (see 515 Broadcasting (except internet), or 519130, Internet publishing and broadcasting and web search portals)
- educational institutions operated by religious organizations (see 61 Educational services)
- health and social service institutions operated by religious organizations (see 62 Health care and social assistance)
- bingos or casinos operated by religious organizations (see 7132 Gambling industries)

8132 Grant-making and giving services

This industry group comprises establishments primarily engaged in awarding grants from trust funds, or in soliciting contributions on behalf of others, to support a wide range of health, educational, scientific, cultural and other social welfare activities.

81321 Grant-making and giving services

This industry comprises establishments primarily engaged in awarding grants from trust funds, or in soliciting contributions on behalf of others, to support a wide range of health, educational, scientific, cultural and other social welfare activities.

813210 Grant-making and giving services

This Canadian industry comprises establishments primarily engaged in awarding grants from trust funds, or in soliciting contributions on behalf of others, to support a wide range of health, educational, scientific, cultural and other social welfare activities.

Illustrative example(s)

- federated charities organizations
- grant-making foundation

-
- health awareness fundraising organization
 - trusts (e.g., religious, educational, charitable, philanthropic), awarding grants

Exclusion(s)

- managing trust investment activities, for others (see 523990 All other financial investment activities)
- health research (see 541710 Research and development in the physical, engineering and life sciences)
- raising funds on a contract or fee basis (see 561490 Other business support services)
- advocating social causes or issues (see 813310 Social advocacy organizations)
- political fund-raising (see 813940 Political organizations)

8133 Social advocacy organizations

This industry group comprises establishments primarily engaged in promoting a particular social or political cause intended to benefit a broad or specific constituency. Organizations of this type may also solicit contributions or sell memberships to support their activities.

81331 Social advocacy organizations

This industry comprises establishments primarily engaged in promoting a particular social or political cause intended to benefit a broad or specific constituency. Organizations of this type may also solicit contributions or sell memberships to support their activities.

813310 Social advocacy organizations

This Canadian industry comprises establishments primarily engaged in promoting a particular social or political cause intended to benefit a broad or specific constituency. Organizations of this type may also solicit contributions or sell memberships to support their activities.

Illustrative example(s)

- accident prevention association
- animal rights organizations
- antipoverty advocacy organizations
- civil liberties groups
- community action advocacy groups
- conservation advocacy groups
- public interest groups (e.g., environment, conservation, human rights, wildlife)

8134 Civic and social organizations

This industry group comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments of this type may also operate bars and restaurants and provide other recreational services to members.

81341 Civic and social organizations

This industry comprises establishments primarily engaged in promoting the civic and social interest of their members. Establishments of this type may also operate bars and restaurants and provide other recreational services to members.

813410 Civic and social organizations

This Canadian industry comprises establishments primarily engaged in promoting the civic and social interest of their members. Establishments of this type may also operate bars and restaurants and provide other recreational services to members.

Illustrative example(s)

- community association or organization
- ethnic associations
- fraternal associations or lodges, social or civic
- girl guiding organization
- historical clubs
- parent-teachers associations
- retirement associations, social
- scouting organization
- students' associations

Exclusion(s)

- providing access to recreational facilities on a membership basis (see 7139 Other amusement and recreation industries)

8139 Business, professional, labour and other membership organizations

This industry group comprises establishments, not classified to any other industry group, primarily engaged in promoting the interests of their members. Examples of establishments in this industry group are business associations, professional membership organizations, labour organizations and political organizations.

81391 Business associations

This industry comprises establishments primarily engaged in promoting the business interests of their members. These establishments may conduct research on new goods and services, publish newsletters, develop market statistics, or sponsor quality and certification standards.

813910 Business associations

This Canadian industry comprises establishments primarily engaged in promoting the business interests of their members. These establishments may conduct research on new goods and services, publish newsletters, develop market statistics, or sponsor quality and certification standards.

Illustrative example(s)

- better business bureaus
- business associations
- chambers of commerce
- growers' association
- manufacturers' associations
- real estate boards
- restaurant association
- retailers' associations
- trade associations

81392 Professional organizations

This industry comprises establishments primarily engaged in advancing the professional interests of their members and the profession as a whole.

813920 Professional organizations

This Canadian industry comprises establishments primarily engaged in advancing the professional interests of their members and the profession as a whole.

Illustrative example(s)

- architects' associations

-
- bar associations
 - engineers' associations
 - health professionals' associations
 - hospital administrators' associations
 - professional standards review boards

81393 Labour organizations

This industry comprises establishments primarily engaged in the regulation of relations between employers and employees. These establishments negotiate with employers to improve the income and working conditions of their members.

813930 Labour organizations

This Canadian industry comprises establishments primarily engaged in the regulation of relations between employers and employees. These establishments negotiate with employers to improve the income and working conditions of their members.

Illustrative example(s)

- employees' associations, for improvement of wages and working conditions
- federation of labour
- union organizations

81394 Political organizations

This industry comprises establishments primarily engaged in promoting the interests of national, provincial or local political parties or candidates. Political groups, organized to raise funds for a political party or individual candidates, are included.

813940 Political organizations

This Canadian industry comprises establishments primarily engaged in promoting the interests of national, provincial or local political parties or candidates. Political groups, organized to raise funds for a political party or individual candidates, are included.

Illustrative example(s)

- constituency associations, political party
- local political organization
- political action committees (PACs)
- political campaign organizations
- political organizations and clubs
- political parties
- riding association, political party

Exclusion(s)

- establishments raising funds on a contract or fee basis (see 561490 Other business support services)

81399 Other membership organizations

This industry comprises establishments, not classified to any other industry, primarily engaged in promoting the interests of their members.

813990 Other membership organizations

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in promoting the interests of their members.

Illustrative example(s)

- art councils
- condominium (condo) owners' associations
- property owners' association
- regulatory athletic associations
- sport leagues
- tenant associations (except advocacy)

814 Private households

This subsector comprises private households engaged in employing workers, on or about the premises, in activities primarily concerned with the operation of the household. These private households may employ individuals such as cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers. The services of individuals providing baby-sitting or nanny services are included.

8141 Private households

This industry group comprises private households engaged in employing workers, on or about the premises, in activities primarily concerned with the operation of the household. These private households may employ individuals such as cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers. The services of individuals providing baby-sitting or nanny services are included.

81411 Private households

This industry comprises private households engaged in employing workers, on or about the premises, in activities primarily concerned with the operation of the household. These private households may employ individuals such as cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers. The services of individuals providing baby-sitting or nanny services are included.

814110 Private households

This Canadian industry comprises private households engaged in employing workers, on or about the premises, in activities primarily concerned with the operation of the household. These private households may employ individuals such as cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers. The services of individuals providing baby-sitting or nanny services are included.

91 Public administration

This sector comprises establishments primarily engaged in activities of a governmental nature, that is, the enactment and judicial interpretation of laws and their pursuant regulations, and the administration of programs based on them. Legislative activities, taxation, national defence, public order and safety, immigration services, foreign affairs and international assistance, and the administration of government programs are activities that are purely governmental in nature.

Ownership is not a criterion for classification. Government owned establishments engaged in activities that are not governmental in nature are classified to the same industry as privately owned establishments engaged in similar activities.

Government establishments may engage in a combination of governmental and non-governmental activities. When separate records are not available to separate the activities that are not governmental in nature from those that are, the establishment is classified to this sector.

911 Federal government public administration

This subsector comprises establishments of the federal government primarily engaged in activities of a governmental nature, such as legislative activities, judicial activities, taxation, national defence, public order and safety, immigration services, foreign affairs and international assistance and the administration of government programs.

9111 Defence services

This industry group comprises establishments of the Canadian Armed Forces and civilian agencies primarily engaged in providing defence services.

91111 Defence services

This industry comprises establishments of the Canadian Armed Forces and civilian agencies primarily engaged in providing defence services.

911110 Defence services

This Canadian industry comprises establishments of the Canadian Armed Forces and civilian agencies primarily engaged in providing defence services.

Illustrative example(s)

- civil defence services
- defence research board, federal government
- military bases and camps
- military defence services
- military messes, public funds (PF)
- naval base
- radar stations, defence

9112 Federal protective services

This industry group comprises establishments of the federal government primarily engaged in providing services to ensure the security of persons and property. Protection includes measures to protect against negligence, exploitation and abuse.

91121 Federal courts of law

This industry comprises establishments of the federal government primarily engaged in rendering judgements and interpreting the law, including the arbitration of civil actions. Appeal boards of federal jurisdiction are included.

911210 Federal courts of law

This Canadian industry comprises establishments of the federal government primarily engaged in rendering judgements and interpreting the law, including the arbitration of civil actions. Appeal boards of federal jurisdiction are included.

Illustrative example(s)

- administrative courts, federal government
- court of appeal, federal government
- Supreme Court of Canada

91122 Federal correctional services

This industry comprises establishments of the federal government primarily engaged in providing the incarceration and rehabilitation services of prisons and other detention establishments.

911220 Federal correctional services

This Canadian industry comprises establishments of the federal government primarily engaged in providing the incarceration and rehabilitation services of prisons and other detention establishments.

Illustrative example(s)

- detention centres, federal government
- parole services, federal government
- penitentiary services, federal government

91123 Federal police services

This industry comprises establishments of the federal government primarily engaged in maintaining law and order by means of operating police forces and services.

911230 Federal police services

This Canadian industry comprises establishments of the federal government primarily engaged in maintaining law and order by means of operating police forces and services.

Illustrative example(s)

- Royal Canadian Mounted Police (RCMP)

Exclusion(s)

- providing private police services (see 56161 Investigation, guard and armoured car services)

91124 Federal regulatory services

This industry comprises establishments of the federal government primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

911240 Federal regulatory services

This Canadian industry comprises establishments of the federal government primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

Illustrative example(s)

- occupational safety and health standards services, federal government
- regulation and inspection of agricultural products
- securities regulation commissions
- work safety and health program administration, federal government

91129 Other federal protective services

This industry comprises establishments of the federal government, not classified to any other industry, primarily engaged in dealing with major emergencies and catastrophes. Establishments primarily engaged in animal or pest control activities, or other federal protective services, are included.

911290 Other federal protective services

This Canadian industry comprises establishments of the federal government, not classified to any other Canadian industry, primarily engaged in dealing with major emergencies and catastrophes. Establishments primarily engaged in animal or pest control activities, or other federal protective services are included.

Illustrative example(s)

- animal quarantine service, federal government
- emergency planning services, federal government
- fishery services (e.g., inspection, protection, patrol)

9113 Federal labour, employment and immigration services

This industry group comprises establishments of the federal government primarily engaged in providing services for labour, employment, immigration, citizenship and other related fields.

91131 Federal labour and employment services

This industry comprises establishments of the federal government primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations, including the promotion of improved working conditions and the provision of arbitration and conciliation services in collective bargaining.

911310 Federal labour and employment services

This Canadian industry comprises establishments of the federal government primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations, including the promotion of improved working conditions and the provision of arbitration and conciliation services in collective bargaining.

Illustrative example(s)

- administration of human resource programs, federal government
- conciliation and mediation services, federal government
- employment services (placement counselling), federal government
- industrial relations services, federal government
- labour relations board, federal government

91132 Immigration services

This industry comprises establishments of the federal government primarily engaged in promoting immigration, assisting immigrants and controlling the entry of individuals into the country.

911320 Immigration services

This Canadian industry comprises establishments of the federal government primarily engaged in promoting immigration, assisting immigrants and controlling the entry of individuals into the country.

Illustrative example(s)

- deportation services
- federal immigration services
- refugee settlement, federal government
- visitor admissions services

91139 Other federal labour, employment and immigration services

This industry comprises establishments of federal government departments or agencies primarily engaged in activities that combine labour, employment and immigration services. Establishments primarily engaged in the registration of citizens and the promotion of citizen-oriented activities are included.

911390 Other federal labour, employment and immigration services

This Canadian industry comprises establishments of federal government departments or agencies primarily engaged in activities that combine labour, employment and immigration services. Establishments primarily engaged in the registration of citizens and the promotion of citizen-oriented activities are included.

Illustrative example(s)

- citizenship registration services, federal government

9114 Foreign affairs and international assistance

This industry group comprises establishments of the federal government primarily engaged in promoting formal relations between the government of Canada and foreign countries.

91141 Foreign affairs

This industry comprises establishments of the federal government primarily engaged in promoting formal relations between the government of Canada and foreign countries.

911410 Foreign affairs

This Canadian industry comprises establishments of the federal government primarily engaged in promoting formal relations between the government of Canada and foreign countries.

Illustrative example(s)

- consular service, federal government
- diplomatic services, federal government
- embassies, federal government
- external affairs services, federal government
- international agency representation, federal
- international exchange services (scientific, academic), federal government
- missions established in foreign countries, federal government
- passport services
- state and official visits, organization of, federal government

91142 International assistance

This industry comprises establishments of the federal government primarily engaged in economic development and improvement of social conditions in foreign countries.

911420 International assistance

This Canadian industry comprises establishments of the federal government primarily engaged in economic development and improvement of social conditions in foreign countries.

Illustrative example(s)

- food aid programs, federal government
- foreign economic and social development services, federal government
- international development assistance, federal government

9119 Other federal government public administration

This industry group comprises establishments of the federal government, not classified to any other industry group, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of federal programs.

91191 Other federal government public administration

This industry comprises establishments of the federal government, not classified to any other industry, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of federal programs.

911910 Other federal government public administration

This Canadian industry comprises establishments of the federal government, not classified to any other Canadian industry, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of programs.

Illustrative example(s)

- air transport program, federal government
- economic and fiscal policy, federal government
- environment programs, federal government
- governor general's office
- health and medical care programs, federal government
- natural resource conservation programs, federal government
- parliament, federal government
- regional industrial development programs, federal government
- statistical agency, federal government

Exclusion(s)

- railway operation (see 482 Rail transportation)
- airport operation (see 48811 Airport operations)
- port operation (see 488310 Port and harbour operations)
- archive or library operation (see 51912 Libraries and archives)
- operating the Bank of Canada (see 521110 Monetary authorities - central bank)
- operating schools and local school boards (see 61 Educational services)
- hospital operation (see 622 Hospitals)
- residential care facility operation (see 623 Nursing and residential care facilities)
- museum and art gallery operation (see 71211 Museums)

912 Provincial and territorial public administration

This subsector comprises establishments of provincial or territorial governments primarily engaged in activities of a governmental nature, such as legislative activities, judicial activities, taxation, public order and safety, and the administration of provincial or territorial government programs.

9121 Provincial protective services

This industry group comprises establishments of provincial and territorial governments primarily engaged in providing services to ensure the security of persons and property. Protection includes measures to protect against negligence, exploitation and abuse.

91211 Provincial courts of law

This industry comprises establishments of provincial and territorial governments primarily engaged in rendering judgements and interpreting of the law, including the arbitration of civil actions. Appeal boards of provincial jurisdiction are included.

912110 Provincial courts of law

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in rendering judgements and interpreting of the law, including the arbitration of civil actions. Appeal boards of provincial jurisdiction are included.

Illustrative example(s)

- administrative courts, provincial government
- appeal courts, provincial government
- county courts
- family courts
- probate courts
- provincial courts of law (civil and criminal)
- small claims court, provincial government

91212 Provincial correctional services

This industry comprises establishments of provincial and territorial governments primarily engaged in providing the incarceration and rehabilitation services of jails, and operating other detention establishments.

912120 Provincial correctional services

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in providing the incarceration and rehabilitation services of jails, and operating other detention establishments.

Illustrative example(s)

- correctional school, provincial government
- detention centres, provincial government
- jails, provincial government
- parole offices, provincial
- penitentiaries, provincial government
- reformatories, provincial government

91213 Provincial police services

This industry comprises establishments of provincial and territorial governments primarily engaged in maintaining law and order by means of operating police forces and services.

912130 Provincial police services

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in maintaining law and order by means of operating police forces and services.

Exclusion(s)

- providing private police services (see 56161 Investigation, guard and armoured car services)

91214 Provincial fire-fighting services

This industry comprises establishments of provincial and territorial governments primarily engaged in the prevention, investigation and extinction of fires.

912140 Provincial fire-fighting services

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in the prevention, investigation and extinction of fires.

Illustrative example(s)

- fire investigation service, provincial government
- fire marshal's office, provincial government
- fire prevention programs, provincial government

91215 Provincial regulatory services

This industry comprises establishments of provincial and territorial governments primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

912150 Provincial regulatory services

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

Illustrative example(s)

- alcoholic beverage control boards, provincial government
- occupational safety and health standards services, provincial government
- regulatory services, general, provincial government
- rent control agencies, provincial government

91219 Other provincial protective services

This industry comprises establishments of provincial and territorial governments, not classified to any other industry, primarily engaged in dealing with major emergencies and catastrophes. Establishments primarily engaged in animal or pest control activities, or other provincial protection services, are included.

912190 Other provincial protective services

This Canadian industry comprises establishments of provincial and territorial governments, not classified to any other Canadian industry, primarily engaged in dealing with major emergencies and catastrophes. Establishments primarily engaged in animal or pest control activities, or other provincial protection services, are included.

Illustrative example(s)

- emergency measures organizations, provincial government
- emergency programs services, provincial government

9122 Provincial labour and employment services

This industry group comprises establishments of provincial and territorial governments primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations, including the promotion of improved working conditions and the provision of arbitration and conciliation services in collective bargaining.

91221 Provincial labour and employment services

This industry comprises establishments of provincial and territorial governments primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations, including the promotion of improved working conditions and the provision of arbitration and conciliation services in collective bargaining.

912210 Provincial labour and employment services

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations, including the promotion of improved working conditions and the provision of arbitration and conciliation services in collective bargaining.

Illustrative example(s)

- administration of human resource programs, provincial government
- arbitration services, provincial government
- employment counselling services, provincial government
- industrial relations services, provincial government
- mediation and conciliation services, provincial government

9129 Other provincial and territorial public administration

This industry group comprises establishments of provincial and territorial governments, not classified to any other industry group, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of provincial and territorial government programs.

91291 Other provincial and territorial public administration

This industry comprises establishments of provincial and territorial governments, not classified to any other industry, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of provincial and territorial government programs.

912910 Other provincial and territorial public administration

This Canadian industry comprises establishments of provincial and territorial governments, not classified to any other Canadian industry, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of provincial and territorial government programs.

Illustrative example(s)

- agriculture and forestry programs, provincial government
- energy resources programs, provincial government
- highway and transport programs, provincial government
- hospital and medical insurance plans, provincial government
- housing programs, provincial government
- interprovincial relations, provincial government
- legislative assemblies, provincial government
- lieutenant-governor's office, provincial government
- provincial-federal fiscal relations, provincial government
- public welfare assistance programs, provincial government
- revenue ministry, provincial government
- tourism development programs, provincial government

Exclusion(s)

- electricity generation and distribution (see 2211 Electric power generation, transmission and distribution)

-
- water and sewer system operation (see 2213 Water, sewage and other systems)
 - railway operation (see 482 Rail transportation)
 - urban transit system operation (see 485110 Urban transit systems)
 - airport operation (see 48811 Airport operations)
 - port operation (see 488310 Port and harbour operations)
 - archive or library operation (see 51912 Libraries and archives)
 - garbage collection and disposal (see 562 Waste management and remediation services)
 - operating schools and local school boards (see 61 Educational services)
 - providing ambulatory health care services (see 621 Ambulatory health care services)
 - hospital operation (see 622 Hospitals)
 - residential care facility operation (see 623 Nursing and residential care facilities)
 - museum and art gallery operation (see 71211 Museums)

913 Local, municipal and regional public administration

This subsector comprises establishments of local governments primarily engaged in activities of a governmental nature, such as legislative activities, taxation, public order and safety, and the administration of local government programs.

9131 Municipal protective services

This industry group comprises establishments of local governments primarily engaged in providing services to ensure the security of persons and property. Protection includes measures to protect against negligence, exploitation and abuse.

91311 Municipal courts of law

This industry comprises establishments of local governments primarily engaged in rendering judgements in and interpreting the law, including the arbitration of civil actions.

913110 Municipal courts of law

This Canadian industry comprises establishments of local governments primarily engaged in rendering judgements in and interpreting the law, including the arbitration of civil actions.

91312 Municipal correctional services

This industry comprises establishments of local governments primarily engaged in providing incarceration and rehabilitation services of jails and other detention establishments.

913120 Municipal correctional services

This Canadian industry comprises establishments of local governments primarily engaged in providing incarceration and rehabilitation services of jails and other detention establishments.

Illustrative example(s)

- detention centres, municipal or local

91313 Municipal police services

This industry comprises establishments of local governments primarily engaged in maintaining law and order by means of operating police forces and services.

913130 Municipal police services

This Canadian industry comprises establishments of local governments primarily engaged in maintaining law and order by means of operating police forces and services.

Illustrative example(s)

- 911 emergency services
- urban community police force

Exclusion(s)

- providing private police services (see 56161 Investigation, guard and armoured car services)

91314 Municipal fire-fighting services

This industry comprises establishments of local governments primarily engaged in the prevention, investigation and extinction of fires.

913140 Municipal fire-fighting services

This Canadian industry comprises establishments of local governments primarily engaged in the prevention, investigation and extinction of fires.

Illustrative example(s)

- fire department, local government
- fire investigating service, local government
- volunteer fire-fighter

91315 Municipal regulatory services

This industry comprises establishments of local governments primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

913150 Municipal regulatory services

This Canadian industry comprises establishments of local governments primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

Illustrative example(s)

- city solicitor

91319 Other municipal protective services

This industry comprises establishments of local governments, not classified to any other industry, primarily engaged in dealing with major emergencies and catastrophes. Establishments primarily engaged in animal or pest control activities or other municipal protective services are included.

913190 Other municipal protective services

This Canadian industry comprises establishments of local governments, not classified to any other Canadian industry, primarily engaged in dealing with major emergencies and catastrophes. Establishments primarily engaged in animal or pest control activities or other municipal protective services are included.

9139 Other local, municipal and regional public administration

This industry group comprises establishments of local governments, not classified to any other industry group, primarily engaged in executive and legislative activities; planning, fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of local, municipal, and regional government programs.

91391 Other local, municipal and regional public administration

This industry comprises establishments of local governments, not classified to any other industry, primarily engaged in executive and legislative activities; planning, fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of local, municipal, and regional government programs.

913910 Other local, municipal and regional public administration

This Canadian industry comprises establishments of local governments, not classified to any other Canadian industry, primarily engaged in executive and legislative activities; planning, fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of local, municipal, and regional government programs.

Illustrative example(s)

- city and town councils
- community development agencies, local government
- community health programs, local government
- housing programs, local government
- mayor's office
- recreation programs, municipal administration
- regional board/council, local government
- tax collection, local administration

Exclusion(s)

- electricity generation and distribution (see 2211 Electric power generation, transmission and distribution)
- water and sewer system operation (see 2213 Water, sewage and other systems)
- railway operation (see 482 Rail transportation)
- urban transit system operation (see 485110 Urban transit systems)
- airport operation (see 48811 Airport operations)
- port operation (see 488310 Port and harbour operations)
- archive or library operation (see 51912 Libraries and archives)
- garbage collection and disposal (see 562 Waste management and remediation services)
- operating schools and local school boards (see 61 Educational services)
- providing ambulatory health care services (see 621 Ambulatory health care services)
- hospital operation (see 622 Hospitals)
- residential care facility operation (see 623 Nursing and residential care facilities)
- museum and art gallery operation (see 71211 Museums)

914 Aboriginal public administration

This subsector comprises establishments of aboriginal governments primarily engaged in providing to their constituents, a wide variety of government services that would otherwise be provided by federal, provincial or municipal levels of governments.

9141 Aboriginal public administration

This industry group comprises establishments of aboriginal governments primarily engaged in providing to their constituents, a wide variety of government services that would otherwise be provided by federal, provincial or municipal levels of governments.

91411 Aboriginal public administration

This industry comprises establishments of aboriginal governments primarily engaged in providing to their constituents, a wide variety of government services that would otherwise be provided by federal, provincial or municipal levels of governments.

914110 Aboriginal public administration

This Canadian industry comprises establishments of aboriginal governments primarily engaged in providing to their constituents, a wide variety of government services that would otherwise be provided by federal, provincial or municipal levels of governments.

Illustrative example(s)

- Band Council
- tribe council

919 International and other extra-territorial public administration

This subsector comprises establishments of foreign governments in Canada primarily engaged in governmental service activities, such as consular, diplomatic and legation activities.

9191 International and other extra-territorial public administration

This industry group comprises establishments of foreign governments in Canada primarily engaged in governmental service activities, such as consular, diplomatic and legation activities.

91911 International and other extra-territorial public administration

This industry comprises establishments of foreign governments in Canada primarily engaged in governmental service activities, such as consular, diplomatic and legation activities.

919110 International and other extra-territorial public administration

This Canadian industry comprises establishments of foreign governments in Canada primarily engaged in governmental service activities, such as consular, diplomatic and legation activities.

Illustrative example(s)

- consular service, foreign government in Canada
- embassy, foreign governments in Canada
- foreign government service, office in Canada
- international monetary fund, office in Canada
- legation services, foreign government in Canada

Concordance tables

[NAICS 2012 - NAICS 2007](#) - structural and content changes

[NAICS 2007 - NAICS 2012](#) - structural and content changes

[NAICS 2012 - NAICS 2007](#) - title changes only

Short titles

Standard short titles for NAICS Canada are shown below in numerical order. They have been created for use when space limitations preclude the use of the full title for the dissemination of data classified to NAICS Canada. The adoption of these titles is recommended in all cases when the full title cannot be used.

The standard short titles listed below have been limited to 45 spaces for English titles and 47 spaces for French titles. If the official full title falls within 45 spaces, it generally remains unchanged. (Some exceptions occur, such as "&" for "and" and "mfg" for "Manufacturing"). If it exceeds 45 spaces, standard abbreviations have been used.

When space limitations do not permit the use of the standard 45 English and 47 French spaces for short titles, users may have to reduce them further. In such cases, when data are disseminated, it should be mentioned that the short titles used differ from Statistics Canada's standard short titles, and an explanation of how the short titles differ from the standard should be provided.

It should be noted that these short titles produced for NAICS Canada may differ from the short titles produced for NAICS U.S. and NAICS Mexico.

Abbreviations used in the short titles
- A -

accessories	access.
activities	act.
administrative	admin.
agricultural	agr.
air-conditioning	AC
aluminum	Al
and	&
appliance	appl.
architectural	arch.
automotive	auto.

- B -

broadcasting	brdcst.
--------------	---------

- C -

chemical	chem.
coin-operated	coin-op.
communications	com.
compact disc	CD
components	comp.
condensed	cond.
construction	con.
copper	Cu

- D -

database	DB
distribution	dist.

- E -

electric(al)	elect.
emergency	emerg.
employment	employ.
engineering	eng.
equipment	eqp.
establishment	est.
except	exc.
executive	exec.
extraction	extr.

- F -

fabricated	fab.
facilities	fac.
federal	fed.
financial	fin.
for	-

- G -

gasoline	gas.
general	gen.

- H -

household	hhld.
-----------	-------

- I -

immigration	immig.
including	inc.
industrial	ind'l
industries	ind.
institutional	inst.
intermediation	intermed.
international	intl.

- J -

Jacket	jkt.
--------	------

- L -

less than	<
less than truck-load	LTL
long distance	LDist.

- M -

machinery	mach.
made from purchased	mfp.
management	mgmt.
manufacturing	mfg.
materials	mtl.
membership	member.
mini-warehouses	mini-ware.
miscellaneous	misc.
motor vehicle	MV

- N -

navigational	navig.
non-metallic	non-met.
non-residential	non-res.
not elsewhere classified	n.e.c.

- O -

of	-
operated	op.
organizations	orgs.
other	oth.

- P -

packaging	pack.
preparation	prep.
processing	process.
production	prod.
professional	prof.
provincial	prov.
psychiatric	psych.

- R -

recreational	rec.
recreational vehicle	RV
refrigeration	refrig.
religious	relig.
remediation	remed.
repair and maintenance	R&M
research and development	R&D
residential	res.

- S -

services	serv.
social	soc.
specialized	spec.
structural	struct.
supply	supp.
synthetic	synth.

- T -

technical	tech.
telecommunications	telecom.
territorial	terr.
transaction	transac.
transportation	trans.
treating	treat.
trucking	truck.

- V -

vacation	vac.
vegetable	veg.

- W -

wholesaler-distributor	whl.
without	w/o

11 Agriculture, forestry, fishing & hunting**111 Crop production****1111 Oilseed & grain farming**

- 11111 Soybean farming
- 111110 Soybean farming
- 11112 Oilseed (exc. soybean) farming
- 111120 Oilseed (exc. soybean) farming
- 11113 Dry pea & bean farming
- 111130 Dry pea & bean farming
- 11114 Wheat farming
- 111140 Wheat farming
- 11115 Corn farming
- 111150 Corn farming
- 11116 Rice farming
- 111160 Rice farming
- 11119 Other grain farming
- 111190 Other grain farming

1112 Vegetable & melon farming

- 11121 Vegetable & melon farming
- 111211 Potato farming
- 111219 Other vegetable (exc. potato) & melon farming

1113 Fruit & tree nut farming

- 11131 Orange groves
- 111310 Orange groves
- 11132 Citrus (exc. orange) groves
- 111320 Citrus (exc. orange) groves
- 11133 Non-citrus fruit & tree nut farming
- 111330 Non-citrus fruit & tree nut farming

1114 Greenhouse, nursery & floriculture production

- 11141 Food crops grown under cover
- 111411 Mushroom production
- 111419 Other food crops grown under cover
- 11142 Nursery & floriculture production
- 111421 Nursery & tree production
- 111422 Floriculture production

1119 Other crop farming

- 11191 Tobacco farming
- 111910 Tobacco farming
- 11192 Cotton farming
- 111920 Cotton farming
- 11193 Sugar cane farming
- 111930 Sugar cane farming
- 11194 Hay farming
- 111940 Hay farming
- 11199 All other crop farming
- 111993 Fruit & vegetable combination farming
- 111994 Maple syrup & products production
- 111999 All other misc. crop farming

112 Animal production & aquaculture**1121 Cattle ranching & farming**

- 11211 Beef cattle ranching & farming, inc. feedlots
- 112110 Beef cattle ranching & farming, inc. feedlots
- 11212 Dairy cattle & milk production
- 112120 Dairy cattle & milk production

1122 Hog & pig farming

- 11221 Hog & pig farming
- 112210 Hog & pig farming

1123 Poultry & egg production

- 11231 Chicken egg production
- 112310 Chicken egg production
- 11232 Broiler & other meat-type chicken production
- 112320 Broiler & other meat-type chicken production
- 11233 Turkey production
- 112330 Turkey production
- 11234 Poultry hatcheries
- 112340 Poultry hatcheries
- 11239 Other poultry production
- 112391 Combination poultry & egg production
- 112399 All other poultry production

1124 Sheep & goat farming

- 11241 Sheep farming
- 112410 Sheep farming
- 11242 Goat farming
- 112420 Goat farming

1125 Aquaculture

- 11251 Aquaculture
- 112510 Aquaculture

1129 Other animal production

- 11291 Apiculture
- 112910 Apiculture
- 11292 Horse & other equine production
- 112920 Horse & other equine production
- 11293 Fur-bearing animal & rabbit production
- 112930 Fur-bearing animal & rabbit production
- 11299 All other animal production
- 112991 Animal combination farming
- 112999 All other misc. animal production

113 Forestry & logging**1131 Timber tract operations**

- 11311 Timber tract operations
- 113110 Timber tract operations

1132 Forest nurseries & gathering forest products

- 11321 Forest nurseries & gathering forest products
- 113210 Forest nurseries & gathering forest products

1133 Logging

- 11331 Logging
- 113311 Logging (exc. contract)
- 113312 Contract logging

114 Fishing, hunting & trapping**1141 Fishing**

- 11411 Fishing
- 114113 Salt water fishing
- 114114 Freshwater fishing

1142 Hunting & trapping

- 11421 Hunting & trapping
- 114210 Hunting & trapping

115 Support activities for agriculture & forestry**1151 Support activities for crop production**

- 11511 Support activities for crop production
- 115110 Support activities for crop production

1152 Support activities for animal production

- 11521 Support activities for animal production
- 115210 Support activities for animal production

1153 Support activities for forestry

- 11531 Support activities for forestry
- 115310 Support activities for forestry

21 Mining, quarrying & oil & gas extraction**211 Oil & gas extraction****2111 Oil & gas extraction**

- 21111 Oil & gas extraction
- 211113 Conventional oil & gas extraction
- 211114 Non-conventional oil extraction

212 Mining & quarrying (exc oil & gas)**2121 Coal mining**

- 21211 Coal mining
- 212114 Bituminous coal mining
- 212115 Subbituminous coal mining
- 212116 Lignite coal mining

2122 Metal ore mining

- 21221 Iron ore mining
- 212210 Iron ore mining
- 21222 Gold & silver ore mining
- 212220 Gold & silver ore mining
- 21223 Copper, nickel, lead & zinc ore mining
- 212231 Lead-zinc ore mining
- 212232 Nickel-copper ore mining

- 212233 Copper-zinc ore mining
- 21229 Other metal ore mining
- 212291 Uranium ore mining
- 212299 All other metal ore mining

2123 Non-metallic mineral mining & quarrying

- 21231 Stone mining & quarrying
- 212314 Granite mining & quarrying
- 212315 Limestone mining & quarrying
- 212316 Marble mining & quarrying
- 212317 Sandstone mining & quarrying
- 21232 Sand, gravel, clay, etc., mining & quarrying
- 212323 Sand & gravel mining & quarrying
- 212326 Shale, clay & refractory mining & quarrying
- 21239 Other non-metallic mineral mining & quarrying
- 212392 Diamond mining
- 212393 Salt mining
- 212394 Asbestos mining
- 212395 Gypsum mining
- 212396 Potash mining
- 212397 Peat extraction
- 212398 All other non-met. mineral mining & quarrying

213 Support act. - mining & oil & gas extraction**2131 Support act. - mining & oil & gas extraction**

- 21311 Support act. - mining & oil & gas extraction
- 213111 Oil & gas contract drilling
- 213117 Contract drilling (exc. oil & gas)
- 213118 Services to oil & gas extraction
- 213119 Other support activities for mining

22 Utilities**221 Utilities****2211 Electricity generation, transmission & dist.**

- 22111 Electric power generation
- 221111 Hydro-electric power generation
- 221112 Fossil-fuel electric power generation
- 221113 Nuclear electric power generation
- 221119 Other electric power generation
- 22112 Electric power transmission, control & dist.
- 221121 Electric bulk power transmission & control
- 221122 Electric power distribution

2212 Natural gas distribution

- 22121 Natural gas distribution
- 221210 Natural gas distribution

2213 Water, sewage & other systems

- 22131 Water supply & irrigation systems
- 221310 Water supply & irrigation systems
- 22132 Sewage treatment facilities
- 221320 Sewage treatment facilities

22133 Steam & air-conditioning supply
221330 Steam & air-conditioning supply

23 Construction

236 Construction of buildings

2361 Residential building construction

23611 Residential building construction
236110 Residential building construction

2362 Non-residential building construction

23621 Industrial building & structure construction
236210 Industrial building & structure construction
23622 Commercial & inst. building construction
236220 Commercial & inst. building construction

237 Heavy and civil engineering construction

2371 Utility system construction

23711 Water & sewer line & related structures const
237110 Water & sewer line & related structures const
23712 Oil & gas pipeline & related struct. const.
237120 Oil & gas pipeline & related struct. const.
23713 Power & com. line & related structures con.
237130 Power & com. line & related structures con.

2372 Land subdivision

23721 Land subdivision
237210 Land subdivision

2373 Highway, street & bridge construction

23731 Highway, street & bridge construction
237310 Highway, street & bridge construction

2379 Other heavy & civil engineering construction

23799 Other heavy & civil engineering construction
237990 Other heavy & civil engineering construction

238 Specialty trade contractors

2381 Foundation, structure & related contractors

23811 Poured concrete foundation contractors
238110 Poured concrete foundation contractors
23812 Struct. steel & precast concrete contractors
238120 Struct. steel & precast concrete contractors
23813 Framing contractors
238130 Framing contractors
23814 Masonry contractors
238140 Masonry contractors
23815 Glass & glazing contractors
238150 Glass & glazing contractors
23816 Roofing contractors
238160 Roofing contractors
23817 Siding contractors
238170 Siding contractors

23819 Other foundation & structure contractors
238190 Other foundation & structure contractors

2382 Building equipment contractors

23821 Electrical & other wiring contractors
238210 Electrical & other wiring contractors
23822 Plumbing, heating & ac contractors
238220 Plumbing, heating & ac contractors
23829 Other building equipment contractors
238291 Elevator & escalator installation contractors
238299 All other building equipment contractors

2383 Building finishing contractors

23831 Drywall & insulation contractors
238310 Drywall & insulation contractors
23832 Painting & wall covering contractors
238320 Painting & wall covering contractors
23833 Flooring contractors
238330 Flooring contractors
23834 Tile & terrazzo contractors
238340 Tile & terrazzo contractors
23835 Finish carpentry contractors
238350 Finish carpentry contractors
23839 Other building finishing contractors
238390 Other building finishing contractors

2389 Other specialty trade contractors

23891 Site preparation contractors
238910 Site preparation contractors
23899 All other specialty trade contractors
238990 All other specialty trade contractors

31-33 Manufacturing

311 Food mfg.

3111 Animal food mfg.

31111 Animal food mfg.
311111 Dog & cat food mfg.
311119 Other animal food mfg.

3112 Grain & oilseed milling

31121 Flour milling & malt mfg.
311211 Flour milling
311214 Rice milling & malt mfg.
31122 Starch & vegetable fat & oil mfg.
311221 Wet corn milling
311224 Oilseed processing
311225 Fat & oil refining & blending
31123 Breakfast cereal mfg.
311230 Breakfast cereal mfg.

3113 Sugar & confectionery product mfg.

31131 Sugar mfg.
311310 Sugar mfg.
31134 Non-chocolate confectionery mfg.
311340 Non-chocolate confectionery mfg.

31135	Chocolate & chocolate confectionery mfg	312110	Soft drink & ice mfg.
311351	Chocolate confectionery mfg. from cacao beans	31212	Breweries
311352	Confectionery mfg. from purchased chocolate	312120	Breweries
		31213	Wineries
		312130	Wineries
		31214	Distilleries
		312140	Distilleries
3114	Fruit & veg. preserving & specialty food mfg.	3122	Tobacco mfg.
31141	Frozen food mfg.	31221	Tobacco stemming & redrying
311410	Frozen food mfg.	312210	Tobacco stemming & redrying
31142	Fruit & vegetable canning, pickling & drying	31222	Tobacco product mfg.
311420	Fruit & vegetable canning, pickling & drying	312220	Tobacco product mfg.
3115	Dairy product mfg.	313	Textile mills
31151	Dairy product (except frozen) mfg.	3131	Fibre, yarn & thread mills
311511	Fluid milk mfg.	31311	Fibre, yarn & thread mills
311515	Butter, cheese, dry/cond. dairy product mfg.	313110	Fibre, yarn & thread mills
31152	Ice cream & frozen dessert mfg.	3132	Fabric mills
311520	Ice cream & frozen dessert mfg.	31321	Broad-woven fabric mills
3116	Meat product mfg.	313210	Broad-woven fabric mills
31161	Animal slaughtering & processing	31322	Narrow fabric mills & Schiffli embroidery
311611	Animal (except poultry) slaughtering	313220	Narrow fabric mills & schiffli embroidery
311614	Rendering & meat processing from carcasses	31323	Nonwoven fabric mills
311615	Poultry processing	313230	Nonwoven fabric mills
3117	Seafood product preparation & packaging	31324	Knit fabric mills
31171	Seafood product preparation & packaging	313240	Knit fabric mills
311710	Seafood product preparation & packaging	3133	Textile & fabric finishing & fabric coating
3118	Bakeries & tortilla mfg.	31331	Textile & fabric finishing
31181	Bread & bakery product mfg.	313310	Textile & fabric finishing
311811	Retail bakeries	31332	Fabric coating
311814	Commercial bakeries & frozen product mfg.	313320	Fabric coating
31182	Cookie, cracker & pasta mfg.	314	Textile product mills
311821	Cookie & cracker mfg.	3141	Textile furnishings mills
311824	Dry pasta, dgh & flr mix mfg purchased flour	31411	Carpet & rug mills
31183	Tortilla mfg.	314110	Carpet & rug mills
311830	Tortilla mfg.	31412	Curtain & linen mills
3119	Other food mfg.	314120	Curtain & linen mills
31191	Snack food mfg.	3149	Other textile product mills
311911	Roasted nut & peanut butter mfg.	31491	Textile bag & canvas mills
311919	Other snack food mfg.	314910	Textile bag & canvas mills
31192	Coffee & tea mfg.	31499	All other textile product mills
311920	Coffee & tea mfg.	314990	All other textile product mills
31193	Flavouring syrup & concentrate mfg.	315	Clothing mfg.
311930	Flavouring syrup & concentrate mfg.	3151	Clothing knitting mills
31194	Seasoning & dressing mfg.	31511	Hosiery & sock mills
311940	Seasoning & dressing mfg.	315110	Hosiery & sock mills
31199	All other food mfg.	31519	Other clothing knitting mills
311990	All other food mfg.	315190	Other clothing knitting mills
312	Beverage & tobacco product mfg.		
3121	Beverage mfg.		
31211	Soft drink & ice mfg.		

3152 Cut & sew clothing mfg.

31521	Cut & sew clothing contracting
315210	Cut & sew clothing contracting
31522	Men's & boys' cut & sew clothing mfg.
315220	Men's & boys' cut & sew clothing mfg.
31524	Women girls & infants cut & sew clothing mfg.
315241	Infants' cut and sew clothing manufacturing
315249	Women's & girls' cut & sew clothing mfg
31528	Other cut & sew clothing mfg.
315281	Fur & leather clothing mfg.
315289	All other cut & sew clothing mfg.

3159 Clothing accessories & other clothing mfg.

31599	Clothing accessories & other clothing mfg.
315990	Clothing accessories & other clothing mfg.

316 Leather & allied product mfg.**3161 Leather & hide tanning & finishing**

31611	Leather & hide tanning & finishing
316110	Leather & hide tanning & finishing

3162 Footwear mfg.

31621	Footwear mfg.
316210	Footwear mfg.

3169 Other leather & allied product mfg.

31699	Other leather & allied product mfg.
316990	Other leather & allied product mfg.

321 Wood product mfg.**3211 Sawmills & wood preservation**

32111	Sawmills & wood preservation
321111	Sawmills (except shingle & shake mills)
321112	Shingle & shake mills
321114	Wood preservation

3212 Veneer, plywood & engineered wood product mfg

32121	Veneer, plywood & engineered wood product mfg
321211	Hardwood veneer & plywood mills
321212	Softwood veneer & plywood mills
321215	Structural wood product mfg.
321216	Particle board & fibreboard mills
321217	Waferboard mills

3219 Other wood product mfg.

32191	Millwork
321911	Wood window & door mfg.
321919	Other millwork
32192	Wood container & pallet mfg.
321920	Wood container & pallet mfg.
32199	All other wood product mfg.

321991	Manufactured (mobile) home mfg.
321992	Prefabricated wood building mfg.
321999	All other misc. wood product mfg.

322 Paper mfg.**3221 Pulp, paper & paperboard mills**

32211	Pulp mills
322111	Mechanical pulp mills
322112	Chemical pulp mills
32212	Paper mills
322121	Paper (except newsprint) mills
322122	Newsprint mills
32213	Paperboard mills
322130	Paperboard mills

3222 Converted paper product mfg.

32221	Paperboard container mfg.
322211	Corrugated & solid fibre box mfg.
322212	Folding paperboard box mfg.
322219	Other paperboard container mfg.
32222	Paper bag & coated & treated paper mfg.
322220	Paper bag & coated & treated paper mfg.
32223	Stationery product mfg.
322230	Stationery product mfg.
32229	Other converted paper product mfg.
322291	Sanitary paper product mfg.
322299	All other converted paper product mfg.

323 Printing & related support activities**3231 Printing & related support activities**

32311	Printing
323113	Commercial screen printing
323114	Quick printing
323115	Digital printing
323116	Manifold business forms printing
323119	Other printing
32312	Support activities for printing
323120	Support activities for printing

324 Petroleum & coal product mfg.**3241 Petroleum & coal product mfg.**

32411	Petroleum refineries
324110	Petroleum refineries
32412	Asphalt product mfg.
324121	Asphalt paving mixture & block mfg.
324122	Asphalt shingle & coating material mfg.
32419	Other petroleum & coal product mfg.
324190	Other petroleum & coal product mfg.

325 Chemical mfg.**3251 Basic chemical mfg.**

32511	Petrochemical mfg.
325110	Petrochemical mfg.

32512	Industrial gas mfg.	326122	Plastic pipe & pipe fitting mfg.
325120	Industrial gas mfg.	32613	Laminated plastic plate, sheet & shape mfg.
32513	Synthetic dye & pigment mfg.	326130	Laminated plastic plate, sheet & shape mfg.
325130	Synthetic dye & pigment mfg.	32614	Polystyrene foam product mfg.
32518	Other basic inorganic chemical mfg.	326140	Polystyrene foam product mfg.
325181	Alkali & chlorine mfg.	32615	Urethane & miscellaneous foam product mfg.
325189	All other basic inorganic chemical mfg.	326150	Urethane & miscellaneous foam product mfg.
32519	Other basic organic chemical mfg.	32616	Plastic bottle mfg.
325190	Other basic organic chemical mfg.	326160	Plastic bottle mfg.
3252 Resin, synth. rubber, & fibre & filament mfg.		32619	Other plastic product mfg.
32521	Resin & synthetic rubber mfg.	326191	Plastic plumbing fixture mfg.
325210	Resin & synthetic rubber mfg.	326193	Motor vehicle plastic parts mfg.
32522	Artificial & synthetic fibres & filaments mfg.	326196	Plastic window & door manufacturing
325220	Artificial & synthetic fibres & filaments mfg.	326198	All other plastic product mfg.
3253 Pesticide, fertilizer & other agr. chem. mfg.		3262 Rubber product mfg.	
32531	Fertilizer mfg.	32621	Tire mfg.
325313	Chemical fertilizer (except potash) mfg.	326210	Tire mfg.
325314	Mixed fertilizer mfg.	32622	Rubber & plastic hose & belting mfg.
32532	Pesticide & other agricultural chemical mfg.	326220	Rubber & plastic hose & belting mfg.
325320	Pesticide & other agricultural chemical mfg.	32629	Other rubber product mfg.
3254 Pharmaceutical & medicine mfg.		326290	Other rubber product mfg.
32541	Pharmaceutical & medicine mfg.	327 Non-metallic mineral product mfg.	
325410	Pharmaceutical & medicine mfg.	3271 Clay product & refractory mfg.	
3255 Paint, coating & adhesive mfg.		32711	Pottery, ceramics & plumbing fixture mfg.
32551	Paint & coating mfg.	327110	Pottery, ceramics & plumbing fixture mfg.
325510	Paint & coating mfg.	32712	Clay building material & refractory mfg.
32552	Adhesive mfg.	327120	Clay building material & refractory mfg.
325520	Adhesive mfg.	3272 Glass & glass product mfg.	
3256 Soap, cleaning compound & toilet prep. mfg.		32721	Glass & glass product mfg.
32561	Soap & cleaning compound mfg.	327214	Glass mfg.
325610	Soap & cleaning compound mfg.	327215	Glass product mfg. from purchased glass
32562	Toilet preparation mfg.	3273 Cement & concrete product mfg.	
325620	Toilet preparation mfg.	32731	Cement mfg.
3259 Other chemical product mfg.		327310	Cement mfg.
32591	Printing ink mfg.	32732	Ready-mix concrete mfg.
325910	Printing ink mfg.	327320	Ready-mix concrete mfg.
32592	Explosives mfg.	32733	Concrete pipe, brick & block mfg.
325920	Explosives mfg.	327330	Concrete pipe, brick & block mfg.
32599	All other chemical product mfg.	32739	Other concrete product mfg.
325991	Custom compounding of purchased resins	327390	Other concrete product mfg.
325999	All other misc. chemical product mfg.	3274 Lime & gypsum product mfg.	
326 Plastics & rubber products mfg.		32741	Lime mfg.
3261 Plastic product mfg.		327410	Lime mfg.
32611	Plastic pack. mtl & film, sheet mfg.	32742	Gypsum product mfg.
326111	Plastic bag & pouch mfg.	327420	Gypsum product mfg.
326114	Unsupported plastic film & sheet mfg.	3279 Other non-metallic mineral product mfg.	
32612	Plastic pipe & unsupported profile shape mfg.	32791	Abrasive product mfg.
326121	Unsupported plastic profile shape mfg.	327910	Abrasive product mfg.

32799 All other non-metallic mineral product mfg.
32790 All other non-metallic mineral product mfg.

331 Primary metal mfg.

3311 Iron & steel mills & ferro-alloy mfg.

33111 Iron & steel mills & ferro-alloy mfg.
331110 Iron & steel mills & ferro-alloy mfg.

3312 Steel product mfg. from purchased steel

33121 Iron & steel pipes & tubes mfg.
331210 Iron & steel pipes & tubes mfg.
33122 Rolling & drawing of purchased steel
331221 Cold-rolled steel shape mfg.
331222 Steel wire drawing

3313 Alumina & aluminum production & processing

33131 Alumina & aluminum production & processing
331313 Primary production of alumina & aluminum
331317 Alum. rolling, drawing, extruding & alloying

3314 Non-ferrous (exc. al) production & processing

33141 Non-ferrous (except al) smelting & refining
331410 Non-ferrous (except al) smelting & refining
33142 Copper rolling, drawing, extruding & alloying
331420 Copper rolling, drawing, extruding & alloying
33149 Non-ferrous (except cu & al) secondary proc.
331490 Non-ferrous (except cu & al) secondary proc.

3315 Foundries

33151 Ferrous metal foundries
331511 Iron foundries
331514 Steel foundries
33152 Non-ferrous metal foundries
331523 Non-ferrous die-casting foundries
331529 Non-ferrous foundries (except die-casting)

332 Fabricated metal product mfg.

3321 Forging & stamping

33211 Forging & stamping
332113 Forging
332118 Stamping

3322 Cutlery & hand tool mfg.

33221 Cutlery & hand tool mfg.
332210 Cutlery & hand tool mfg.

3323 Architectural & structural metals mfg.

33231 Plate work & fabricated structural prod. mfg.
332311 Prefabricated metal building & component mfg.
332314 Concrete reinforcing bar mfg.
332319 Other plate work & structural product mfg.
33232 Ornamental & architectural metal product mfg

332321 Metal window & door mfg.
332329 Other ornamental & architec. metal prod. mfg.

3324 Boiler, tank & shipping container mfg.

33241 Power boiler & heat exchanger mfg.
332410 Power boiler & heat exchanger mfg.
33242 Metal tank (heavy gauge) mfg.
332420 Metal tank (heavy gauge) mfg.
33243 Metal can, box & other metal container mfg.
332431 Metal can mfg.
332439 Other metal container mfg.

3325 Hardware mfg.

33251 Hardware mfg.
332510 Hardware mfg.

3326 Spring & wire product mfg.

33261 Spring & wire product mfg.
332611 Spring (heavy gauge) mfg.
332619 Other fabricated wire product mfg.

3327 Machine shops, turned product & related mfg.

33271 Machine shops
332710 Machine shops
33272 Turned product & screw, nut & bolt mfg.
332720 Turned product & screw, nut & bolt mfg.

3328 Coating, engraving, cold & heat treating act

33281 Coating, engraving, cold & heat treating act
332810 Coating, engraving, cold & heat treating act

3329 Other fabricated metal product mfg.

33291 Metal valve mfg.
332910 Metal valve mfg.
33299 All other fabricated metal product mfg.
332991 Ball & roller bearing mfg.
332999 All other misc. fabricated metal product mfg.

333 Machinery mfg.

3331 Agr., construction & mining machinery mfg.

33311 Agricultural implement mfg.
333110 Agricultural implement mfg.
33312 Construction machinery mfg.
333120 Construction machinery mfg.
33313 Mining & oil & gas field machinery mfg.
333130 Mining & oil & gas field machinery mfg.

3332 Industrial machinery mfg.

33324 Industrial machinery mfg.
333245 Sawmill & woodworking machinery mfg.
333246 Rubber & plastics industry machinery mfg.
333247 Paper industry machinery mfg.
333248 All other industrial machinery mfg.

3333 Commercial & service industry machinery mfg.

- 33331 Commercial & service industry machinery mfg.
 333310 Commercial & service industry machinery mfg.

3334 Ventilation, heating, ac & refrig. equip. mfg.

- 33341 Ventilation, heating, ac & refrig. equip. mfg.
 333413 Fan & blower & air purification equip. mfg.
 333416 Heating & commercial refrigeration equip. mfg.

3335 Metalworking machinery mfg.

- 33351 Metalworking machinery mfg.
 333511 Industrial mould mfg.
 333519 Other metalworking machinery mfg.

3336 Engine, turbine & power transmission mfg.

- 33361 Engine, turbine & power transmission mfg.
 333611 Turbine & turbine generator set unit mfg.
 333619 Other engine & power transmission equip. mfg.

3339 Other general-purpose machinery mfg.

- 33391 Pump & compressor mfg.
 333910 Pump & compressor mfg.
 33392 Material handling equipment mfg.
 333920 Material handling equipment mfg.
 33399 All other general-purpose machinery mfg.
 333990 All other general-purpose machinery mfg.

334 Computer & electronic product mfg.**3341 Computer & peripheral equipment mfg.**

- 33411 Computer & peripheral equipment mfg.
 334110 Computer & peripheral equipment mfg.

3342 Communications equipment mfg.

- 33421 Telephone apparatus mfg.
 334210 Telephone apparatus mfg.
 33422 Broadcasting & wireless communication mfg.
 334220 Broadcasting & wireless communication mfg.
 33429 Other communications equipment mfg.
 334290 Other communications equipment mfg.

3343 Audio & video equipment mfg.

- 33431 Audio & video equipment mfg.
 334310 Audio & video equipment mfg.

3344 Semiconductor & electronic component mfg.

- 33441 Semiconductor & electronic component mfg.
 334410 Semiconductor & electronic component mfg.

3345 Instruments mfg.

- 33451 Instruments mfg.

- 334511 Navigational & guidance instruments mfg.
 334512 Measuring, medical & controlling devices mfg.

3346 Mfg. & reproducing magnetic & optical media

- 33461 Mfg. & reproducing magnetic & optical media
 334610 Mfg. & reproducing magnetic & optical media

335 Electric equipment, appliance & component mfg.**3351 Electric lighting equipment mfg.**

- 33511 Electric lamp bulb & parts mfg.
 335110 Electric lamp bulb & parts mfg.
 33512 Lighting fixture mfg.
 335120 Lighting fixture mfg.

3352 Household appliance mfg.

- 33521 Small electrical appliance mfg.
 335210 Small electrical appliance mfg.
 33522 Major appliance mfg.
 335223 Major kitchen appliance mfg.
 335229 Other major appliance mfg.

3353 Electrical equipment mfg.

- 33531 Electrical equipment mfg.
 335311 Transformer (except electronic) mfg.
 335312 Motor & generator mfg.
 335315 Switchgear, relay & industrial control mfg.

3359 Other electrical equipment & component mfg.

- 33591 Battery mfg.
 335910 Battery mfg.
 33592 Communication & energy wire & cable mfg.
 335920 Communication & energy wire & cable mfg.
 33593 Wiring device mfg.
 335930 Wiring device mfg.
 33599 All other electrical equip. & component mfg.
 335990 All other electrical equip. & component mfg.

336 Transportation equipment mfg.**3361 Motor vehicle mfg.**

- 33611 Automobile & light-duty motor vehicle mfg.
 336110 Automobile & light-duty motor vehicle mfg.
 33612 Heavy-duty truck mfg.
 336120 Heavy-duty truck mfg.

3362 Motor vehicle body & trailer mfg.

- 33621 Motor vehicle body & trailer mfg.
 336211 Motor vehicle body mfg.
 336212 Truck trailer mfg.
 336215 Motor home, travel trailer & camper mfg.

3363 Motor vehicle parts mfg.

- 33631 Motor vehicle gasoline engine & parts mfg.
 336310 Motor vehicle gasoline engine & parts mfg.

33632 Mv electrical & electronic equipment mfg.
 336320 Mv electrical & electronic equipment mfg.
 33633 Mv steering & suspension components mfg.
 336330 Mv steering & suspension components mfg.
 33634 Motor vehicle brake system mfg.
 336340 Motor vehicle brake system mfg.
 33635 Mv transmission & power train parts mfg.
 336350 Mv transmission & power train parts mfg.
 33636 Motor vehicle seating & interior trim mfg.
 336360 Motor vehicle seating & interior trim mfg.
 33637 Motor vehicle metal stamping
 336370 Motor vehicle metal stamping
 33639 Other motor vehicle parts mfg.
 336390 Other motor vehicle parts mfg.

3364 Aerospace product & parts mfg.

33641 Aerospace product & parts mfg.
 336410 Aerospace product & parts mfg.

3365 Railroad rolling stock mfg.

33651 Railroad rolling stock mfg.
 336510 Railroad rolling stock mfg.

3366 Ship & boat building

33661 Ship & boat building
 336611 Ship building & repairing
 336612 Boat building

3369 Other transportation equipment mfg.

33699 Other transportation equipment mfg.
 336990 Other transportation equipment mfg.

337 Furniture & related product mfg.**3371 Household & inst. furniture & cabinet mfg.**

33711 Wood kitchen cabinet & counter top mfg.
 337110 Wood kitchen cabinet & counter top mfg.
 33712 Household & institutional furniture mfg.
 337121 Upholstered household furniture mfg.
 337123 Other wood household furniture mfg.
 337126 All other household furniture mfg.
 337127 Institutional furniture mfg.

3372 Office furniture (including fixtures) mfg.

33721 Office furniture (including fixtures) mfg.
 337213 Wood office furniture mfg.
 337214 Office furniture (except wood) mfg.
 337215 Showcase, partition, shelving & locker mfg.

3379 Other furniture-related product mfg.

33791 Mattress mfg.
 337910 Mattress mfg.
 33792 Blind & shade mfg.
 337920 Blind & shade mfg.

339 Miscellaneous mfg.**3391 Medical equipment & supplies mfg.**

33911 Medical equipment & supplies mfg.
 339110 Medical equipment & supplies mfg.

3399 Other miscellaneous mfg.

33991 Jewellery & silverware mfg.
 339910 Jewellery & silverware mfg.
 33992 Sporting & athletic goods mfg.
 339920 Sporting & athletic goods mfg.
 33993 Doll, toy & game mfg.
 339930 Doll, toy & game mfg.
 33994 Office supplies (except paper) mfg.
 339940 Office supplies (except paper) mfg.
 33995 Sign mfg.
 339950 Sign mfg.
 33999 All other miscellaneous mfg.
 339990 All other miscellaneous mfg.

41 Wholesale trade**411 Farm product whl.****4111 Farm product whl.**

41111 Live animal whl.
 411110 Live animal whl.
 41112 Oilseed & grain whl.
 411120 Oilseed & grain whl.
 41113 Nursery stock & plant whl.
 411130 Nursery stock & plant whl.
 41119 Other farm product whl.
 411190 Other farm product whl.

412 Petroleum product whl.**4121 Petroleum product whl.**

41211 Petroleum product whl.
 412110 Petroleum product whl.

413 Food, beverage & tobacco whl.**4131 Food whl.**

41311 General-line food whl.
 413110 General-line food whl.
 41312 Dairy & milk products whl.
 413120 Dairy & milk products whl.
 41313 Poultry & egg whl.
 413130 Poultry & egg whl.
 41314 Fish & seafood product whl.
 413140 Fish & seafood product whl.
 41315 Fresh fruit & vegetable whl.
 413150 Fresh fruit & vegetable whl.
 41316 Red meat & meat product whl.
 413160 Red meat & meat product whl.

41319 Other specialty-line food whl.
413190 Other specialty-line food whl.

4132 Beverage whl.

41321 Non-alcoholic beverage whl.
413210 Non-alcoholic beverage whl.
41322 Alcoholic beverage whl.
413220 Alcoholic beverage whl.

4133 Cigarette & tobacco product whl.

41331 Cigarette & tobacco product whl.
413310 Cigarette & tobacco product whl.

414 Personal & household goods whl.**4141 Textile, clothing & footwear whl.**

41411 Clothing & clothing accessories whl.
414110 Clothing & clothing accessories whl.
41412 Footwear whl.
414120 Footwear whl.
41413 Piece goods, notions & other dry goods whl.
414130 Piece goods, notions & other dry goods whl.

4142 Home entertainment equip & hhd appliance whl

41421 Home entertainment equipment whl.
414210 Home entertainment equipment whl.
41422 Household appliance whl.
414220 Household appliance whl.

4143 Home furnishings whl.

41431 China, glassware, crockery & pottery whl.
414310 China, glassware, crockery & pottery whl.
41432 Floor covering whl.
414320 Floor covering whl.
41433 Linen & other textile furnishingswhl.
414330 Linen & other textile furnishings whl.
41439 Other home furnishings whl.
414390 Other home furnishings whl.

4144 Personal goods whl.

41441 Jewellery and watch merchant wholesalers
414410 Jewellery and watch merchant wholesalers
41442 Book, periodical & newspaper whl.
414420 Book, periodical & newspaper whl.
41443 Photographic equipment & supplies whl.
414430 Photographic equipment & supplies whl.
41444 Sound recording merchant wholesalers
414440 Sound recording merchant wholesalers
41445 Video recording merchant wholesalers
414450 Video recording merchant wholesalers
41446 Toy & hobby goods whl.
414460 Toy & hobby goods whl.
41447 Amusement & sporting goods whl.
414470 Amusement & sporting goods whl.

4145 Pharmaceuticals, toiletries & related whl.

41451 Pharmaceuticals & pharmacy supplies whl.
414510 Pharmaceuticals & pharmacy supplies whl.
41452 Toiletries, cosmetics & sundries whl.
414520 Toiletries, cosmetics & sundries whl.

415 Motor vehicle & parts whl.**4151 Motor vehicle whl.**

41511 New & used automobile & light-duty truck whl.
415110 New & used automobile & light-duty truck whl.
41512 Truck, truck tractor & bus whl.
415120 Truck, truck tractor & bus whl.
41519 Recreational & other motor vehicles whl.
415190 Recreational & other motor vehicles whl.

4152 New motor vehicle parts & accessories whl.

41521 Tire whl.
415210 Tire whl.
41529 Other new motor vehicle parts & access.whl.
415290 Other new motor vehicle parts & access. whl.

4153 Used motor vehicle parts & accessories whl.

41531 Used motor vehicle parts & accessories whl.
415310 Used motor vehicle parts & accessories whl.

416 Building material & supplies whl.**4161 Electrical, plumbing, heating & ac equip. whl**

41611 Electrical wiring & construction supplies whl
416110 Electrical wiring & construction supplies whl
41612 Plumbing, heating & ac equip. & supplies whl.
416120 Plumbing, heating & ac equip. & supplies whl.

4162 Metal service centres

41621 Metal service centres
416210 Metal service centres

4163 Lumber & other building supplieswhl.

41631 General-line building supplies whl.
416310 General-line building supplies whl.
41632 Lumber, plywood & millwork whl.
416320 Lumber, plywood & millwork whl.
41633 Hardware whl.
416330 Hardware whl.
41634 Paint, glass & wallpaper whl.
416340 Paint, glass & wallpaper whl.
41639 Other specialty-line building supplies whl.
416390 Other specialty-line building supplies whl.

417 Machinery, equipment & supplies whl.**4171 Farm, lawn & garden machinery & equip. whl.**

41711	Farm, lawn & garden machinery & equip. whl.	41839	Agr. chemical & other farm supplies whl.
417110	Farm, lawn & garden machinery & equip. whl.	418390	Agr. chemical & other farm supplies whl.
4172 Construction, forestry & ind'l machinery whl.		4184 Chemical (exc. agr.) & allied product whl.	
41721	Construction & forestry mach. & equip. whl.	41841	Chemical (exc. agr.) & allied product whl.
417210	Construction & forestry mach. & equip. whl.	418410	Chemical (exc. agr.) & allied product whl.
41722	Mining & oil & gas well mach. & equip. whl.	4189 Other misc. whl.	
417220	Mining & oil & gas well mach. & equip. whl.	41891	Log & wood chip whl.
41723	Industrial machinery, equip. & supplies whl.	418910	Log & wood chip whl.
417230	Industrial machinery, equip. & supplies whl.	41892	Mineral, ore & precious metal merchant whl
4173 Computer & communications equipment whl.		418920	Mineral, ore & precious metal merchant whl
41731	Computer, computer peripheral & software whl.	41893	Second-hand goods (exc. machinery & auto) whl
417310	Computer, computer peripheral & software whl.	418930	Second-hand goods (exc. machinery & auto) whl
41732	Electr. com. navig. & com. equip.& suppl. whl	41899	All other whl.
417320	Electr. comp.navig. & com. equip.& suppl. whl	418990	All other whl.
4179 Other machinery, equipment & supplies whl.		419 B2B electronic markets, & agents and brokers	
41791	Office & store machinery & equipment whl.	4191 B2B electronic markets, & agents and brokers	
417910	Office & store machinery & equipment whl.	41911	Business-to-business electronic markets
41792	Service est. machinery, equip. & supplies whl	419110	Business-to-business electronic markets
417920	Service est. machinery, equip. & supplies whl	41912	Wholesale trade agents & brokers
41793	Professional machinery, equip. & supplies whl	419120	Wholesale trade agents & brokers
417930	Professional machinery, equip. & supplies whl	44-45 Retail trade	
41799	All other machinery, equip. & supplies whl.	441 Motor vehicle & parts dealers	
417990	All other machinery, equip. & supplies whl.	4411 Automobile dealers	
418 Miscellaneous wholesaler-distributors		44111	New car dealers
4181 Recyclable material whl.		441110	New car dealers
41811	Recyclable metal whl.	44112	Used car dealers
418110	Recyclable metal whl.	441120	Used car dealers
41812	Recyclable paper & paperboard whl.	4412 Other motor vehicle dealers	
418120	Recyclable paper & paperboard whl.	44121	Recreational vehicle dealers
41819	Other recyclable material whl.	441210	Recreational vehicle dealers
418190	Other recyclable material whl.	44122	Motorcycle, boat & other mv dealers
4182 Paper & disposable plastic product whl.		441220	Motorcycle, boat & other mv dealers
41821	Stationery & office supplies whl.	4413 Automotive parts, accessories & tire stores	
418210	Stationery & office supplies whl.	44131	Automotive parts & accessories stores
41822	Other paper & disposable plastic product whl.	441310	Automotive parts & accessories stores
418220	Other paper & disposable plastic product whl.	44132	Tire dealers
4183 Agricultural supplies whl.		441320	Tire dealers
41831	Agricultural feed whl.	442 Furniture & home furnishings stores	
418310	Agricultural feed whl.	4421 Furniture stores	
41832	Seed whl.	44211	Furniture stores
418320	Seed whl.	442110	Furniture stores

4422 Home furnishings stores

- 44221 Floor covering stores
- 442210 Floor covering stores
- 44229 Other home furnishings stores
- 442291 Window treatment stores
- 442292 Print & picture frame stores
- 442298 All other home furnishings stores

443 Electronics & appliance stores**4431 Electronics & appliance stores**

- 44314 Electronic and appliance stores
- 443143 Appliance, tv & other electronics stores
- 443144 Computer & software stores
- 443145 Camera & photographic supplies stores
- 443146 Audio & video recording stores

444 Building material & garden equipment dealers**4441 Building material & supplies dealers**

- 44411 Home centres
- 444110 Home centres
- 44412 Paint & wallpaper stores
- 444120 Paint & wallpaper stores
- 44413 Hardware stores
- 444130 Hardware stores
- 44419 Other building material dealers
- 444190 Other building material dealers

4442 Lawn & garden equipment & supplies stores

- 44421 Outdoor power equipment stores
- 444210 Outdoor power equipment stores
- 44422 Nursery & garden centres
- 444220 Nursery & garden centres

445 Food & beverage stores**4451 Grocery stores**

- 44511 Grocery (exc. convenience) stores
- 445110 Grocery (exc. convenience) stores
- 44512 Convenience stores
- 445120 Convenience stores

4452 Specialty food stores

- 44521 Meat markets
- 445210 Meat markets
- 44522 Fish & seafood markets
- 445220 Fish & seafood markets
- 44523 Fruit & vegetable markets
- 445230 Fruit & vegetable markets
- 44529 Other specialty food stores
- 445291 Baked goods stores
- 445292 Confectionery & nut stores
- 445299 All other specialty food stores

4453 Beer, wine & liquor stores

- 44531 Beer, wine & liquor stores
- 445310 Beer, wine & liquor stores

446 Health & personal care stores**4461 Health & personal care stores**

- 44611 Pharmacies & drug stores
- 446110 Pharmacies & drug stores
- 44612 Cosmetics, beauty supplies & perfume stores
- 446120 Cosmetics, beauty supplies & perfume stores
- 44613 Optical goods stores
- 446130 Optical goods stores
- 44619 Other health & personal care stores
- 446191 Food (health) supplement stores
- 446199 All other health & personal care stores

447 Gasoline stations**4471 Gasoline stations**

- 44711 Gasoline stations with convenience stores
- 447110 Gasoline stations with convenience stores
- 44719 Other gasoline stations
- 447190 Other gasoline stations

448 Clothing & clothing accessories stores**4481 Clothing stores**

- 44811 Men's clothing stores
- 448110 Men's clothing stores
- 44812 Women's clothing stores
- 448120 Women's clothing stores
- 44813 Children's & infants' clothing stores
- 448130 Children's & infants' clothing stores
- 44814 Family clothing stores
- 448140 Family clothing stores
- 44815 Clothing accessories stores
- 448150 Clothing accessories stores
- 44819 Other clothing stores
- 448191 Fur stores
- 448199 All other clothing stores

4482 Shoe stores

- 44821 Shoe stores
- 448210 Shoe stores

4483 Jewellery, luggage & leather goods stores

- 44831 Jewellery stores
- 448310 Jewellery stores
- 44832 Luggage & leather goods stores
- 448320 Luggage & leather goods stores

451 Sporting goods, hobby, book & music stores**4511 Sport, hobby & musical instrument stores**

- 45111 Sporting goods stores
- 451111 Golf equipment and supply specialty stores
- 451112 Ski equipment and supplies specialty stores
- 451113 Cycling equipment & supplies specialty stores
- 451119 All other sporting goods store
- 45112 Hobby, toy & game stores
- 451120 Hobby, toy & game stores
- 45113 Sewing, needlework & piece goods stores
- 451130 Sewing, needlework & piece goods stores
- 45114 Musical instrument & supplies stores
- 451140 Musical instrument & supplies stores

4513 Book stores & news dealers

- 45131 Book stores & news dealers
- 451310 Book stores & news dealers

452 General merchandise stores**4521 Department stores**

- 45211 Department stores
- 452110 Department stores

4529 Other general merchandise stores

- 45291 Warehouse clubs
- 452910 Warehouse clubs
- 45299 All other general merchandise stores
- 452991 Home & auto supplies stores
- 452999 All other misc. general merchandise stores

453 Misc. store retailers**4531 Florists**

- 45311 Florists
- 453110 Florists

4532 Office supply, stationery & gift stores

- 45321 Office supplies & stationery stores
- 453210 Office supplies & stationery stores
- 45322 Gift, novelty & souvenir stores
- 453220 Gift, novelty & souvenir stores

4533 Used merchandise stores

- 45331 Used merchandise stores
- 453310 Used merchandise stores

4539 Other misc. store retailers

- 45391 Pet & pet supplies stores
- 453910 Pet & pet supplies stores
- 45392 Art dealers
- 453920 Art dealers

- 45393 Mobile home dealers
- 453930 Mobile home dealers
- 45399 All other misc. store retailers
- 453992 Beer & wine-making supplies stores
- 453999 All other misc. store retailers, n.e.c.

454 Non-store retailers**4541 Electronic shopping & mail-order houses**

- 45411 Electronic shopping & mail-order houses
- 454110 Electronic shopping & mail-order houses

4542 Vending machine operators

- 45421 Vending machine operators
- 454210 Vending machine operators

4543 Direct selling establishments

- 45431 Fuel dealers
- 454311 Heating oil dealers
- 454312 Liquefied petroleum gas dealers
- 454319 Other fuel dealers
- 45439 Other direct selling establishments
- 454390 Other direct selling establishments

48-49 Transportation & warehousing**481 Air transportation****4811 Scheduled air transportation**

- 48111 Scheduled air transportation
- 481110 Scheduled air transportation

4812 Non-scheduled air transportation

- 48121 Non-scheduled air transportation
- 481214 Non-scheduled chartered air transportation
- 481215 Non-scheduled specialty flying services

482 Rail transportation**4821 Rail transportation**

- 48211 Rail transportation
- 482112 Short-haul freight rail transportation
- 482113 Mainline freight rail transportation
- 482114 Passenger rail transportation

483 Water transportation**4831 Deep water transportation**

- 48311 Deep water transportation
- 483115 Deep water transportation, except by ferries
- 483116 Deep water transportation, by ferries

4832 Inland water transportation

- 48321 Inland water transportation
- 483213 Inland water transportation, except by ferry
- 483214 Inland water transportation, by ferries

484 Truck transportation**4841 General freight trucking**

- 48411 General freight trucking, local
- 484110 General freight trucking, local
- 48412 General freight trucking, long distance
- 484121 General trucking, long distance, truck-load
- 484122 General trucking, long distance, ltl

4842 Specialized freight trucking

- 48421 Used household & office goods moving
- 484210 Used household & office goods moving
- 48422 Specialized freight trucking, local
- 484221 Bulk liquids trucking, local
- 484222 Dry bulk materials trucking, local
- 484223 Forest products trucking, local
- 484229 Other specialized freight trucking, local
- 48423 Specialized freight trucking, long distance
- 484231 Bulk liquids trucking, long distance
- 484232 Dry bulk materials trucking, long distance
- 484233 Forest products trucking, long distance
- 484239 Other specialized trucking, long distance

485 Transit & ground passenger transportation**4851 Urban transit systems**

- 48511 Urban transit systems
- 485110 Urban transit systems

4852 Interurban & rural bus transportation

- 48521 Interurban & rural bus transportation
- 485210 Interurban & rural bus transportation

4853 Taxi & limousine service

- 48531 Taxi service
- 485310 Taxi service
- 48532 Limousine service
- 485320 Limousine service

4854 School & employee bus transportation

- 48541 School & employee bus transportation
- 485410 School & employee bus transportation

4855 Charter bus industry

- 48551 Charter bus industry
- 485510 Charter bus industry

4859 Other transit & ground passenger transport

- 48599 Other transit & ground passenger transport
- 485990 Other transit & ground passenger transport

486 Pipeline transportation**4861 Pipeline transportation of crude oil**

- 48611 Pipeline transportation of crude oil

- 486110 Pipeline transportation of crude oil

4862 Pipeline transportation of natural gas

- 48621 Pipeline transportation of natural gas
- 486210 Pipeline transportation of natural gas

4869 Other pipeline transportation

- 48691 Pipeline transport of refined petroleum prod.
- 486910 Pipeline transport of refined petroleum prod.
- 48699 All other pipeline transportation
- 486990 All other pipeline transportation

487 Scenic & sightseeing transportation**4871 Scenic & sightseeing transportation, land**

- 48711 Scenic & sightseeing transportation, land
- 487110 Scenic & sightseeing transportation, land

4872 Scenic & sightseeing transportation, water

- 48721 Scenic & sightseeing transportation, water
- 487210 Scenic & sightseeing transportation, water

4879 Scenic & sightseeing transportation, other

- 48799 Scenic & sightseeing transportation, other
- 487990 Scenic & sightseeing transportation, other

488 Support activities for transportation**4881 Support activities for air transportation**

- 48811 Airport operations
- 488111 Air traffic control
- 488119 Other airport operations
- 48819 Other support activities for air transport
- 488190 Other support activities for air transport

4882 Support activities for rail transportation

- 48821 Support activities for rail transportation
- 488210 Support activities for rail transportation

4883 Support activities for water transportation

- 48831 Port & harbour operations
- 488310 Port & harbour operations
- 48832 Marine cargo handling
- 488320 Marine cargo handling
- 48833 Navigational services to shipping
- 488331 Marine salvage services
- 488332 Ship piloting services
- 488339 Other navigational services to shipping
- 48839 Other support activities for water transport
- 488390 Other support activities for water transport

4884 Support activities for road transportation

- 48841 Motor vehicle towing
- 488410 Motor vehicle towing
- 48849 Other support activities for road transport
- 488490 Other support activities for road transport

4885 Freight transportation arrangement

- 48851 Freight transportation arrangement
- 488511 Marine shipping agencies
- 488519 Other freight transportation arrangement

4889 Other support activities for transportation

- 48899 Other support activities for transportation
- 488990 Other support activities for transportation

491 Postal service**4911 Postal service**

- 49111 Postal service
- 491110 Postal service

492 Couriers & messengers**4921 Couriers**

- 49211 Couriers
- 492110 Couriers

4922 Local messengers & local delivery

- 49221 Local messengers & local delivery
- 492210 Local messengers & local delivery

493 Warehousing & storage**4931 Warehousing & storage**

- 49311 General warehousing & storage
- 493110 General warehousing & storage
- 49312 Refrigerated warehousing & storage
- 493120 Refrigerated warehousing & storage
- 49313 Farm product warehousing & storage
- 493130 Farm product warehousing & storage
- 49319 Other warehousing & storage
- 493190 Other warehousing & storage

51 Information & cultural industries**511 Publishing industries (except internet)****5111 Newspaper & other publishers**

- 51111 Newspaper publishers
- 511110 Newspaper publishers
- 51112 Periodical publishers
- 511120 Periodical publishers
- 51113 Book publishers
- 511130 Book publishers
- 51114 Directory publishers
- 511140 Directory publishers
- 51119 Other publishers
- 511190 Other publishers

5112 Software publishers

- 51121 Software publishers

- 511211 Software publisher (exc video game publisher)

- 511212 Video game publishers

512 Motion picture & sound recording industries**5121 Motion picture & video industries**

- 51211 Motion picture & video production
- 512110 Motion picture & video production
- 51212 Motion picture & video distribution
- 512120 Motion picture & video distribution
- 51213 Motion picture & video exhibition
- 512130 Motion picture & video exhibition
- 51219 Post-prod. & other motion picture & video ind
- 512190 Post-prod. & other motion picture & video ind

5122 Sound recording industries

- 51221 Record production
- 512210 Record production
- 51222 Integrated record production/distribution
- 512220 Integrated record production/distribution
- 51223 Music publishers
- 512230 Music publishers
- 51224 Sound recording studios
- 512240 Sound recording studios
- 51229 Other sound recording industries
- 512290 Other sound recording industries

515 Broadcasting (except internet)**5151 Radio & television broadcasting**

- 51511 Radio broadcasting
- 515110 Radio broadcasting
- 51512 Television broadcasting
- 515120 Television broadcasting

5152 Pay & specialty television

- 51521 Pay & specialty television
- 515210 Pay & specialty television

517 Telecommunications**5171 Wired telecommunications carriers**

- 51711 Wired telecommunications carriers
- 517111 Wired telecom. carriers (except cable)
- 517112 Cable & other program distribution

5172 Wireless telecom. carriers (exc. satellite)

- 51721 Wireless telecom. carriers (exc. satellite)
- 517210 Wireless telecom. carriers (exc. satellite)

5174 Satellite telecommunications

- 51741 Satellite telecommunications
- 517410 Satellite telecommunications

5179 Other telecommunications

- 51791 Other telecommunications
- 517910 Other telecommunications

518 Data processing, hosting, & related service**5182 Data processing, hosting, & related service**

- 51821 Data processing, hosting, & related service
- 518210 Data processing, hosting, & related service

519 Other information services**5191 Other information services**

- 51911 News syndicates
- 519110 News syndicates
- 51912 Libraries & archives
- 519121 Libraries
- 519122 Archives
- 51913 Internet pub. & brdcstng & web search portals
- 519130 Internet pub. & brdcstng & web search portals
- 51919 All other information services
- 519190 All other information services

52 Finance & insurance**521 Monetary authorities - central bank****5211 Monetary authorities - central bank**

- 52111 Monetary authorities - central bank
- 521110 Monetary authorities - central bank

522 Credit intermediation & related activities**5221 Depository credit intermediation**

- 52211 Banking
- 522111 Personal & commercial banking industry
- 522112 Corporate & institutional banking industry
- 52213 Local credit unions
- 522130 Local credit unions
- 52219 Other depository credit intermediation
- 522190 Other depository credit intermediation

5222 Non-depository credit intermediation

- 52221 Credit card issuing
- 522210 Credit card issuing
- 52222 Sales financing
- 522220 Sales financing
- 52229 Other non-depository credit intermediation
- 522291 Consumer lending
- 522299 All other non-depository credit intermed.

5223 Activities related to credit intermediation

- 52231 Mortgage & other loan brokers
- 522310 Mortgage & other loan brokers
- 52232 Financial transactions process. & related act
- 522321 Central credit unions
- 522329 Other finan. transac. process. & related act
- 52239 Other activities related to credit intermed.
- 522390 Other activities related to credit intermed.

523 Securities, commodity contracts & related**5231 Securities & commodity contracts intermed.**

- 52311 Investment banking & securities dealing
- 523110 Investment banking & securities dealing
- 52312 Securities brokerage
- 523120 Securities brokerage
- 52313 Commodity contracts dealing
- 523130 Commodity contracts dealing
- 52314 Commodity contracts brokerage
- 523140 Commodity contracts brokerage

5232 Securities & commodity exchanges

- 52321 Securities & commodity exchanges
- 523210 Securities & commodity exchanges

5239 Other financial investment activities

- 52391 Miscellaneous intermediation
- 523910 Miscellaneous intermediation
- 52392 Portfolio management
- 523920 Portfolio management
- 52393 Investment advice
- 523930 Investment advice
- 52399 All other financial investment activities
- 523990 All other financial investment activities

524 Insurance carriers & related activities**5241 Insurance carriers**

- 52411 Direct life, health & medical insurance
- 524111 Direct individual life, etc., insurance
- 524112 Direct group life, etc., insurance carriers
- 52412 Direct insurance (exc. life, health, etc.)
- 524121 Direct general property & casualty insurance
- 524122 Direct, private, automobile insurance
- 524123 Direct, public, automobile insurance
- 524124 Direct property insurance carriers
- 524125 Direct liability insurance carriers
- 524129 Other direct insurance (exc. life, etc.)
- 52413 Reinsurance carriers
- 524131 Life reinsurance carriers
- 524132 Accident & sickness reinsurance carriers
- 524133 Automobile reinsurance carriers
- 524134 Property reinsurance carriers
- 524135 Liability reinsurance carriers
- 524139 General & other reinsurance carriers

5242 Agencies, brokerages & other insurance act.

- 52421 Insurance agencies & brokerages

524210 Insurance agencies & brokerages
 52429 Other insurance related activities
 524291 Claims adjusters
 524299 All other insurance related activities

526 Funds & other financial vehicles

5261 Pension funds

52611 Pension funds
 526111 Trusteed pension funds
 526112 Non-trusteed pension funds

5269 Other funds & financial vehicles

52691 Open-end investment funds
 526911 Equity funds - canadian
 526912 Equity funds - foreign
 526913 Mortgage funds
 526914 Money market funds
 526915 Bond & income / dividend funds - canadian
 526916 Bond & income / dividend funds - foreign
 526917 Balanced funds / asset allocation funds
 526919 Other open-ended funds
 52693 Segregated (except pension) funds
 526930 Segregated (except pension) funds
 52698 All other funds & financial vehicles
 526981 Securitization vehicles
 526989 All other misc. funds & financial vehicles

53 Real estate & rental & leasing

531 Real estate

5311 Lessors of real estate

53111 Lessors of residential buildings & dwellings
 531111 Lessors of res. buildings (exc. soc. housing)
 531112 Lessors of social housing projects
 53112 Lessors - non-res. buildings (exc. mini-ware)
 531120 Lessors - non-res. buildings (exc. mini-ware)
 53113 Self-storage mini-warehouses
 531130 Self-storage mini-warehouses
 53119 Lessors of other real estate property
 531190 Lessors of other real estate property

5312 Offices of real estate agents & brokers

53121 Offices of real estate agents & brokers
 531211 Real estate agents
 531212 Offices of real estate brokers

5313 Activities related to real estate

53131 Real estate property managers
 531310 Real estate property managers
 53132 Offices of real estate appraisers
 531320 Offices of real estate appraisers
 53139 Other activities related to real estate
 531390 Other activities related to real estate

532 Rental & leasing services

5321 Automotive equipment rental & leasing

53211 Passenger car rental & leasing
 532111 Passenger car rental
 532112 Passenger car leasing
 53212 Truck, utility trailer & RV rental & leasing
 532120 Truck, utility trailer & RV rental & leasing

5322 Consumer goods rental

53221 Consumer electronics & appliance rental
 532210 Consumer electronics & appliance rental
 53222 Formal wear & costume rental
 532220 Formal wear & costume rental
 53223 Video tape & disc rental
 532230 Video tape & disc rental
 53229 Other consumer goods rental
 532290 Other consumer goods rental

5323 General rental centres

53231 General rental centres
 532310 General rental centres

5324 Commercial & ind'l machinery rental & leasing

53241 Construction, etc., mach. rental & leasing
 532410 Construction, etc., mach. rental & leasing
 53242 Office machinery & equipment rental & leasing
 532420 Office machinery & equipment rental & leasing
 53249 Other commercial & ind'l mach. rental/leasing
 532490 Other commercial & ind'l mach. rental/leasing

533 Lessors of non-financial intangible assets

5331 Lessors of non-financial intangible assets

53311 Lessors of non-financial intangible assets
 533110 Lessors of non-financial intangible assets

54 Professional, scientific & technical services

541 Professional, scientific & technical services

5411 Legal services

54111 Offices of lawyers
 541110 Offices of lawyers
 54112 Offices of notaries
 541120 Offices of notaries
 54119 Other legal services
 541190 Other legal services

	541720	R&D in the social sciences & humanities		
5412 Accounting, tax prep. & bookkeeping services			5418 Advertising & related services	
54121	Accounting, tax prep. & bookkeeping services		54181	Advertising agencies
541212	Offices of accountants		541810	Advertising agencies
541213	Tax preparation services		54182	Public relations services
541215	Bookkeeping, payroll & related services		541820	Public relations services
			54183	Media buying agencies
5413 Architectural, engineering & related services			541830	Media buying agencies
54131	Architectural services		54184	Media representatives
541310	Architectural services		541840	Media representatives
54132	Landscape architectural services		54185	Display advertising
541320	Landscape architectural services		541850	Display advertising
54133	Engineering services		54186	Direct mail advertising
541330	Engineering services		541860	Direct mail advertising
54134	Drafting services		54187	Advertising material distribution services
541340	Drafting services		541870	Advertising material distribution services
54135	Building inspection services		54189	Other services related to advertising
541350	Building inspection services		541891	Specialty advertising distributors
54136	Geophysical surveying & mapping services		541899	All other services related to advertising
541360	Geophysical surveying & mapping services			
54137	Surveying & mapping (exc. geophysical) serv.		5419 Other prof., scientific & technical services	
541370	Surveying & mapping (exc. geophysical) serv.		54191	Market research & public opinion polling
54138	Testing laboratories		541910	Market research & public opinion polling
541380	Testing laboratories		54192	Photographic services
			541920	Photographic services
5414 Specialized design services			54193	Translation & interpretation services
54141	Interior design services		541930	Translation & interpretation services
541410	Interior design services		54194	Veterinary services
54142	Industrial design services		541940	Veterinary services
541420	Industrial design services		54199	All other prof., scientific & tech. services
54143	Graphic design services		541990	All other prof., scientific & tech. services
541430	Graphic design services			
54149	Other specialized design services		55 Management of companies & enterprises	
541490	Other specialized design services			
			551 Management of companies & enterprises	
5415 Computer systems design & related services			5511 Management of companies & enterprises	
54151	Computer systems design & related services		55111	Management of companies & enterprises
541514	Computer systems design & related services		551113	Holding companies
541515	Video game design & development		551114	Head offices
5416 Mgmt., scientific & technical consulting serv			56 Admin., support, waste mgmt & remed. services	
54161	Management consulting services			
541611	Administrative & gen. mgmt. consulting serv.		561 Administrative & support services	
541612	Human resources consulting services			
541619	Other management consulting services		5611 Office administrative services	
54162	Environmental consulting services		56111	Office administrative services
541620	Environmental consulting services		561110	Office administrative services
54169	Other scientific & technical consulting serv.			
541690	Other scientific & technical consulting serv.		5612 Facilities support services	
			56121	Facilities support services
5417 Scientific R&D services			561210	Facilities support services
54171	R&D in the physical, eng. & life sciences			
541710	R&D in the physical, eng. & life sciences			
54172	R&D in the social sciences & humanities			

5613 Employment services

- 56131 Employ. placement agenc. & exec. search serv.
- 561310 Employ. placement agenc. & exec. search serv.
- 56132 Temporary help services
- 561320 Temporary help services
- 56133 Professional employer organizations
- 561330 Employee leasing services

5614 Business support services

- 56141 Document preparation services
- 561410 Document preparation services
- 56142 Telephone call centres
- 561420 Telephone call centres
- 56143 Business service centres
- 561430 Business service centres
- 56144 Collection agencies
- 561440 Collection agencies
- 56145 Credit bureaus
- 561450 Credit bureaus
- 56149 Other business support services
- 561490 Other business support services

5615 Travel arrangement & reservation services

- 56151 Travel agencies
- 561510 Travel agencies
- 56152 Tour operators
- 561520 Tour operators
- 56159 Other travel arrangement & reservation
- 561590 Other travel arrangement & reservation

5616 Investigation & security services

- 56161 Investigation, guard & armoured car services
- 561611 Investigation services
- 561612 Security guard & patrol services
- 561613 Armoured car services
- 56162 Security systems services
- 561621 Security systems services (exc. locksmiths)
- 561622 Locksmiths

5617 Services to buildings & dwellings

- 56171 Exterminating & pest control services
- 561710 Exterminating & pest control services
- 56172 Janitorial services
- 561721 Window cleaning services
- 561722 Janitorial services (exc. window cleaning)
- 56173 Landscaping services
- 561730 Landscaping services
- 56174 Carpet & upholstery cleaning services
- 561740 Carpet & upholstery cleaning services
- 56179 Other services to buildings & dwellings
- 561791 Duct & chimney cleaning services
- 561799 All other services to buildings & dwellings

5619 Other support services

- 56191 Packaging & labelling services
- 561910 Packaging & labelling services
- 56192 Convention & trade show organizers
- 561920 Convention & trade show organizers
- 56199 All other support services
- 561990 All other support services

562 Waste management & remediation services**5621 Waste collection**

- 56211 Waste collection
- 562110 Waste collection

5622 Waste treatment & disposal

- 56221 Waste treatment & disposal
- 562210 Waste treatment & disposal

5629 Remediation & other waste mgmt. services

- 56291 Remediation services
- 562910 Remediation services
- 56292 Material recovery facilities
- 562920 Material recovery facilities
- 56299 All other waste management services
- 562990 All other waste management services

61 Educational services**611 Educational services****6111 Elementary & secondary schools**

- 61111 Elementary & secondary schools
- 611110 Elementary & secondary schools

6112 Community colleges and C.E.G.E.P.s

- 61121 Community colleges and C.E.G.E.P.s
- 611210 Community colleges and C.E.G.E.P.s

6113 Universities

- 61131 Universities
- 611310 Universities

6114 Business schools & computer & mgmt. training

- 61141 Business & secretarial schools
- 611410 Business & secretarial schools
- 61142 Computer training
- 611420 Computer training
- 61143 Professional & mgmt. development training
- 611430 Professional & mgmt. development training

6115 Technical & trade schools

- 61151 Technical & trade schools
- 611510 Technical & trade schools

6116 Other schools & instruction

61161 Fine arts schools
 611610 Fine arts schools
 61162 Athletic instruction
 611620 Athletic instruction
 61163 Language schools
 611630 Language schools
 61169 All other schools & instruction
 611690 All other schools & instruction

6117 Educational support services

61171 Educational support services
 611710 Educational support services

62 Health care & social assistance**621 Ambulatory health care services****6211 Offices of physicians**

62111 Offices of physicians
 621110 Offices of physicians

6212 Offices of dentists

62121 Offices of dentists
 621210 Offices of dentists

6213 Offices of other health practitioners

62131 Offices of chiropractors
 621310 Offices of chiropractors
 62132 Offices of optometrists
 621320 Offices of optometrists
 62133 Mental health practitioners (exc. physicians)
 621330 Mental health practitioners (exc. physicians)
 62134 Physical & speech therapists & audiologists
 621340 Physical & speech therapists & audiologists
 62139 Offices of all other health practitioners
 621390 Offices of all other health practitioners

6214 Out-patient care centres

62141 Family planning centres
 621410 Family planning centres
 62142 Out-patient mental health, etc., centres
 621420 Out-patient mental health, etc., centres
 62149 Other out-patient care centres
 621494 Community health centres
 621499 All other out-patient care centres

6215 Medical & diagnostic laboratories

62151 Medical & diagnostic laboratories
 621510 Medical & diagnostic laboratories

6216 Home health care services

62161 Home health care services
 621610 Home health care services

6219 Other ambulatory health care services

62191 Ambulance services
 621911 Ambulance (exc. air ambulance) services

621912 Air ambulance services
 62199 All other ambulatory health care services
 621990 All other ambulatory health care services

622 Hospitals**6221 General medical hospitals**

62211 General medical hospitals
 622111 General (exc. paediatric) hospitals
 622112 Paediatric hospitals

6222 Psychiatric & substance abuse hospitals

62221 Psychiatric & substance abuse hospitals
 622210 Psychiatric & substance abuse hospitals

6223 Specialty (exc. psych., etc.) hospitals

62231 Specialty (exc. psych., etc.) hospitals
 622310 Specialty (exc. psych., etc.) hospitals

623 Nursing & residential care facilities**6231 Nursing care facilities**

62311 Nursing care facilities
 623110 Nursing care facilities

6232 Res. developmental handicap, etc., facilities

62321 Residential developmental handicap facilities
 623210 Residential developmental handicap facilities
 62322 Res. mental health & substance abuse fac.
 623221 Residential substance abuse facilities
 623222 Homes for the psychiatrically disabled

6233 Community care facilities for the elderly

62331 Community care facilities for the elderly
 623310 Community care facilities for the elderly

6239 Other residential care facilities

62399 Other residential care facilities
 623991 Transition homes for women
 623992 Homes for emotionally disturbed children
 623993 Homes for the physically handicapped/disabled
 623999 All other residential care facilities

624 Social assistance**6241 Individual & family services**

62411 Child & youth services
 624110 Child & youth services
 62412 Services for the elderly & disabled persons
 624120 Services for the elderly & disabled persons
 62419 Other individual & family services
 624190 Other individual & family services

6242 Community food & housing & emerg., etc. serv.

62421 Community food services
 624210 Community food services
 62422 Community food services
 624220 Community food services
 62423 Emergency & other relief services
 624230 Emergency & other relief services

6243 Vocational rehabilitation services

62431 Vocational rehabilitation services
 624310 Vocational rehabilitation services

6244 Child day-care services

62441 Child day-care services
 624410 Child day-care services

71 Arts, entertainment & recreation**711 Performing arts, spectator sports & related****7111 Performing arts companies**

71111 Theatre companies & dinner theatres
 711111 Theatre (exc. musical) companies
 711112 Musical theatre & opera companies
 71112 Dance companies
 711120 Dance companies
 71113 Musical groups & artists
 711130 Musical groups & artists
 71119 Other performing arts companies
 711190 Other performing arts companies

7112 Spectator sports

71121 Spectator sports
 711211 Sports teams & clubs
 711213 Horse race tracks & related activities
 711218 Other spectator sports

7113 Promoters of performing arts, sports, etc.

71131 Promoters of arts, sports, etc. with fac.
 711311 Live theatres & other presenters with fac.
 711319 Sports stadiums & other presenters with fac.
 71132 Promoters of arts, sports, etc. w/o fac.
 711321 Performing arts promoters w/o facilities
 711322 Festivals w/o facilities
 711329 Sports & other presenters w/o facilities

7114 Agents & managers for public figures

71141 Agents & managers for public figures
 711410 Agents & managers for public figures

7115 Independent artists, performers and writers

71151 Independent artists, performers and writers
 711511 Independent visual artists and artisans
 711512 Independent actors, comedians & performers
 711513 Independent writers & authors

712 Heritage institutions**7121 Heritage institutions**

71211 Museums
 712111 Non-commercial art museums & galleries
 712115 History & science museums
 712119 Other museums
 71212 Historic & heritage sites
 712120 Historic & heritage sites
 71213 Zoos & botanical gardens
 712130 Zoos & botanical gardens
 71219 Other heritage institutions
 712190 Nature parks & other similar institutions

713 Amusement, gambling & recreation industries**7131 Amusement parks & arcades**

71311 Amusement & theme parks
 713110 Amusement & theme parks
 71312 Amusement arcades
 713120 Amusement arcades

7132 Gambling industries

71321 Casinos (exc. casino hotels)
 713210 Casinos (exc. casino hotels)
 71329 Other gambling industries
 713291 Lotteries
 713299 All other gambling industries

7139 Other amusement & recreation industries

71391 Golf courses & country clubs
 713910 Golf courses & country clubs
 71392 Skiing facilities
 713920 Skiing facilities
 71393 Marinas
 713930 Marinas
 71394 Fitness & recreational sports centres
 713940 Fitness & recreational sports centres
 71395 Bowling centres
 713950 Bowling centres
 71399 All other amusement & recreation industries
 713990 All other amusement & recreation industries

72 Accommodation & food services**721 Accommodation services****7211 Traveller accommodation**

72111 Hotel (except casino hotel) & motel
 721111 Hotels
 721112 Motor hotels
 721113 Resorts
 721114 Motels
 72112 Casino hotels

721120 Casino hotels
 72119 Other traveller accommodation
 721191 Bed & breakfast
 721192 Housekeeping cottages & cabins
 721198 All other traveller accommodation

7212 RV parks & recreational camps

72121 RV parks & recreational camps
 721211 RV parks & campgrounds
 721212 Hunting & fishing camps
 721213 Rec. (exc hunting & fishing) & vacation camps

7213 Rooming & boarding houses

72131 Rooming & boarding houses
 721310 Rooming & boarding houses

722 Food services & drinking places**7223 Special food services**

72231 Food service contractors
 722310 Food service contractors
 72232 Caterers
 722320 Caterers
 72233 Mobile caterers
 722330 Mobile caterers

7224 Drinking places (alcoholic beverages)

72241 Drinking places (alcoholic beverages)
 722410 Drinking places (alcoholic beverages)

7225 Full-serv. rest. & limited-serv. eating place

72251 Full-serv. rest. & limited-serv. eating place
 722511 Full-service restaurants
 722512 Limited-service eating places

81 Other services (exc. public administration)**811 Repair & maintenance****8111 Automotive r&m**

81111 Automotive mechanical & electrical r&m
 811111 General automotive repair
 811112 Automotive exhaust system repair
 811119 Other automotive mechanical & electrical r&m
 81112 Auto. body, paint, interior & glass repair
 811121 Automotive body, paint & interior r&m
 811122 Automotive glass replacement shops
 81119 Other automotive r&m
 811192 Car washes
 811199 All other automotive r&m

8112 Electronic & precision equipment r&m

81121 Electronic & precision equipment r&m

811210 Electronic & precision equipment r&m

8113 Commercial & ind'l mach. & equip. r&m

81131 Commercial & ind'l mach. & equip. r&m
 811310 Commercial & ind'l mach. & equip. r&m

8114 Personal & household goods r&m

81141 Home & garden equipment & appliance r&m
 811411 Home & garden equipment r&m
 811412 Appliance r&m
 81142 Reupholstery & furniture repair
 811420 Reupholstery & furniture repair
 81143 Footwear & leather goods repair
 811430 Footwear & leather goods repair
 81149 Other personal & household goods r&m
 811490 Other personal & household goods r&m

812 Personal & laundry services**8121 Personal care services**

81211 Hair care & esthetic services
 812114 Barber shops
 812115 Beauty salons
 812116 Unisex hair salons
 81219 Other personal care services
 812190 Other personal care services

8122 Funeral services

81221 Funeral homes
 812210 Funeral homes
 81222 Cemeteries & crematoria
 812220 Cemeteries & crematoria

8123 Dry cleaning & laundry services

81231 Coin-operated laundries & dry cleaners
 812310 Coin-operated laundries & dry cleaners
 81232 Dry cleaning & laundry serv. (exc. coin-op.)
 812320 Dry cleaning & laundry serv. (exc. coin-op.)
 81233 Linen & uniform supply
 812330 Linen & uniform supply

8129 Other personal services

81291 Pet care (exc. veterinary) services
 812910 Pet care (exc. veterinary) services
 81292 Photo finishing services
 812921 Photo finishing laboratories (exc. one-hour)
 812922 One-hour photo finishing
 81293 Parking lots & garages
 812930 Parking lots & garages
 81299 All other personal services
 812990 All other personal services

813 Religious, grant-making, civic & similar orgs**8131 Religious organizations**

81311 Religious organizations

813110	Religious organizations	91132	Immigration services
8132 Grant-making & giving services		911320	Immigration services
81321	Grant-making & giving services	91139	Other fed. labour, employ. & immigration serv
813210	Grant-making & giving services	911390	Other fed. labour, employ. & immigration serv
8133 Social advocacy organizations		9114 Foreign affairs & international assistance	
81331	Social advocacy organizations	91141	Foreign affairs
813310	Social advocacy organizations	911410	Foreign affairs
8134 Civic & social organizations		91142	International assistance
81341	Civic & social organizations	911420	International assistance
813410	Civic & social organizations	9119 Other fed. government public administration	
8139 Business, prof., labour & other member. orgs		91191	Other fed. government public administration
81391	Business associations	911910	Other fed. government public administration
813910	Business associations	912 Prov. & territorial public administration	
81392	Professional organizations	9121 Provincial protective services	
813920	Professional organizations	91211	Provincial courts of law
81393	Labour organizations	912110	Provincial courts of law
813930	Labour organizations	91212	Provincial correctional services
81394	Political organizations	912120	Provincial correctional services
813940	Political organizations	91213	Provincial police services
81399	Other membership organizations	912130	Provincial police services
813990	Other membership organizations	91214	Provincial fire-fighting services
814 Private households		912140	Provincial fire-fighting services
8141 Private households		91215	Provincial regulatory services
81411	Private households	912150	Provincial regulatory services
814110	Private households	91219	Other provincial protective services
91 Public administration		912190	Other provincial protective services
911 Federal government public administration		9122 Provincial labour & employment services	
9111 Defence services		91221	Provincial labour & employment services
91111	Defence services	912210	Provincial labour & employment services
911110	Defence services	9129 Other prov. & terr. public administration	
9112 Federal protective services		91291	Other prov. & terr. public administration
91121	Federal courts of law	912910	Other prov. & terr. public administration
911210	Federal courts of law	913 Municipal public administration	
91122	Federal correctional services	9131 Municipal protective services	
911220	Federal correctional services	91311	Municipal courts of law
91123	Federal police services	913110	Municipal courts of law
911230	Federal police services	91312	Municipal correctional services
91124	Federal regulatory services	913120	Municipal correctional services
911240	Federal regulatory services	91313	Municipal police services
91129	Other federal protective services	913130	Municipal police services
911290	Other federal protective services	91314	Municipal fire-fighting services
9113 Federal labour, employment & immigration serv		913140	Municipal fire-fighting services
91131	Federal labour & employment services	91315	Municipal regulatory services
911310	Federal labour & employment services	913150	Municipal regulatory services
		91319	Other municipal protective services
		913190	Other municipal protective services
		9139 Other municipal public administration	
		91391	Other municipal public administration

913910 Other municipal public administration

914 Aboriginal public administration

9141 Aboriginal public administration

91411 Aboriginal public administration

914110 Aboriginal public administration

919 Extra-territorial public administration

9191 Extra-territorial public administration

91911 Extra-territorial public administration

919110 Extra-territorial public administration

Alphabetical index

The index is a list of activity descriptions, arranged in alphabetical order, with the NAICS Canada code to which each activity belongs.

	9		721211	accommodation services, camping grounds and trailer parks
913130	911 emergency services		721198	accommodation services, guest houses and tourist homes
	A		721111	accommodation services, hotel
561722	abattoir (slaughterhouse) cleaning		541212	accountant, professional
311611	abattoirs		813920	accountants' associations
914110	aboriginal administration, public		453210	accounting and legal forms, retail
541690	aboriginal affairs advisor (technical consulting)		417910	accounting machines, wholesale
911910	Aboriginal affairs program, federal government		335910	accumulator batteries and parts, manufacturing
914110	aboriginal public administration		332420	accumulators (i.e., industrial pressure vessels), manufacturing
621410	abortion clinics		325210	acetal resins, manufacturing
238990	above-ground swimming pools, residential, installation		325190	acetaldehyde, manufacturing
334512	abrasion testing machines, manufacturing		325190	acetate of lime, natural, made by distillation of wood
339110	abrasive points, wheels and disks, dental, manufacturing		325190	acetic acid, manufacturing
327910	abrasive product manufacturing		325190	acetic anhydride, manufacturing
212323	abrasive sand mining		325190	acetin, manufacturing
327910	abrasive-coated products, manufacturing		325190	acetone, natural, manufacturing
417230	abrasives, wholesale		325190	acetone, synthetic, manufacturing
322121	absorbent paper stock, manufacturing		332420	acetylene cylinders, manufacturing
332420	absorbers, gas, manufacturing		333990	acetylene welding equipment, manufacturing
334512	absorption analyzers, industrial process type (e.g., infrared), manufacturing		325120	acetylene, manufacturing
237310	abutment construction		325410	acetylsalicylic acid, manufacturing
315289	academic or graduation caps and gowns, cut and sewn from purchased fabric		325130	acid dyes, synthetic organic, manufacturing
611690	academic tutoring services		324110	acid oils, made in petroleum refineries
611110	academies, elementary		236210	acid plants, construction
611110	academies, secondary		562210	acid waste, collection and disposal of
334511	acceleration indicators and systems components, aerospace type, manufacturing		334512	acidity (i.e., pH) instruments, industrial process type, manufacturing
325190	accelerators (i.e., basic synthetic chemicals), manufacturing		334512	acidity (i.e., pH) instruments, laboratory analysis type, manufacturing
334512	accelerometers (except aerospace type), manufacturing		213118	acidizing wells, on a contract basis
522220	acceptance companies		418410	acids, wholesale
238330	access flooring, installation		238310	acoustical ceiling tiles and panels, installation
517111	access-dependent VoIP services providers, facilities based (except wireless and cable), wired telecommunications		541330	acoustical engineering consulting and design services
441310	accessories and parts, automobile, retail store		238310	acoustical foam, sound barrier, installation
448150	accessories in leather or other material (e.g., body belts, purses, bags, wallets, billfolds), retail		332329	acoustical suspension systems, metal, manufacturing
414110	accessories, clothing, men's and boys', wholesale		541380	acoustics testing services
524132	accident and sickness reinsurance carriers		512120	acquiring and reselling distribution rights to movies and videos
813310	accident prevention association		325190	acrolein, manufacturing
624220	accommodation for family in medical crisis		325210	acrylate rubber, manufacturing
			325210	acrylate-butadiene rubber, manufacturing
			325220	acrylic fibres and filaments, manufacturing
			326114	acrylic film and un laminated sheet, manufacturing
			325210	acrylic resins, manufacturing
			325210	acrylic rubber, manufacturing
			325220	acrylonitrile fibres and filaments, manufacturing
			325190	acrylonitrile, manufacturing

326122	acrylonitrile-butadiene-styrene (ABS) and polyvinyl chloride (PVC) pipes, manufacturing	236220	additions, alterations and renovations, commercial warehouses, by general contractors
325210	acrylonitrile-butadiene-styrene (ABS) resins, manufacturing	236220	additions, alterations and renovations, hotels and motels
212398	actinolite mine	236220	additions, alterations and renovations, hotels and motels, by general contractors
334512	actinometers, meteorological, manufacturing	236210	additions, alterations and renovations, industrial buildings
325999	activated carbon and charcoal, manufacturing	236220	additions, alterations and renovations, industrial warehouses
325999	activated clays, earths and other mineral products, manufacturing	236220	additions, alterations and renovations, industrial warehouses, by general contractors
221122	activities of electricity brokers, agents or marketers that arrange the sale of electricity power over electricity power distribution systems operated by others	236110	additions, alterations and renovations, multifamily buildings
221210	activities of gas brokers, agents or marketers that arrange the sale of natural gas over natural gas distribution systems operated by others	236110	additions, alterations and renovations, residential buildings
911110	activities of the army, navy and air force	236110	additions, alterations and renovations, single-family dwellings
911110	activities of the military directly related to national defence (including administration of the military)	325999	additive preparations for gasoline (e.g., anti-knock preparations, detergents, gum inhibitors), manufacturing
624120	activity centres, elderly or handicapped	511140	address and mailing list compilers (except exclusively on Internet)
711512	actors, independent	561490	address bar coding services
711512	actresses, independent	511140	address list, publishers or publishing (except exclusively on Internet)
541612	actuarial consulting services	511140	address list, publishing and printing combined
621390	acupuncturists' offices	511140	address lists, printing without publishing
325190	acyclic hydrocarbon, manufacturing	417910	addressing machines, wholesale
325110	acyclic hydrocarbons (except acetylene), made from refined petroleum or natural gas liquids	561430	addressing services
332999	adapters, bombcluster, manufacturing	561430	addressographing services
333310	adding machines (except electronic), manufacturing	325520	adhesive manufacturing
333310	adding machines, electronic, manufacturing	414520	adhesive plasters, wholesale
417910	adding machines, wholesale	322220	adhesive tape (except medical), made from purchased materials
236110	additions to residences, general contractors	339110	adhesive tape, medical, manufacturing
236220	additions, alterations and renovations of commercial warehouses, by operative builders	325520	adhesives (except asphalt, dental, gypsum-based), manufacturing
236220	additions, alterations and renovations of hotels and motels, by operative builders	418410	adhesives and sealants, wholesale
236210	additions, alterations and renovations of industrial buildings, by operative builders	325190	adipic acid esters or amines, manufacturing
236220	additions, alterations and renovations of industrial warehouses, by operative builders	325190	adipic acid, manufacturing
236110	additions, alterations and renovations of multifamily buildings, by operative builders	325190	adiponitrile, manufacturing
236110	additions, alterations and renovations of residential buildings, by operative builders	524291	adjustment services, insurance
236110	additions, alterations and renovations of single-family dwellings, by operative builders	911310	administration of human resource programs, federal government
236220	additions, alterations and renovations, commercial warehouses	912210	administration of human resource programs, provincial government
		512230	administration of music copyrights for others
		911910	administration of space programs and of space program research and development funds
		911210	administrative courts, federal government
		913110	administrative courts, municipal
		912110	administrative courts, provincial government

541611	administrative management and general management consulting services	481215	aerial photographic services, using general purpose aircraft
541611	administrative management consultants	541920	aerial photography services (i.e., photographers specializing in aerial photography, except map making)
561110	administrative management services	541370	aerial surveying (except geophysical), using specialized equipment
523990	administrators of private estates	481215	aerial surveying, using general purpose aircraft
327120	adobe brick, manufacturing	115310	aerial water bombing service
624110	adoption services	333920	aerial work platforms, manufacturing
325410	adrenal derivatives, uncompounded, manufacturing	713940	aerobic dance centres
325410	adrenal medicinal preparations, manufacturing	611620	aerobic dance instructors, independent
912910	adult and recreational education programs, provincial government	541370	aeronautical charting services
624120	adult day-care centres	541330	aeronautical design services
611690	adult education and career counselling	334511	aeronautical navigational systems, electronic, manufacturing
913910	adult education program, local	325999	aerosol can filling, on a job order or contract basis
611690	adult literacy programs	332431	aerosol cans, manufacturing
611110	adult primary education	325999	aerosol tire inflators, manufacturing
611110	adult secondary education	332910	aerosol valves, metal, manufacturing
327110	advanced/technical ceramic product, manufacturing	336410	aerospace product and parts manufacturing
541810	advertising agencies	541370	aerotriangulation services
541860	advertising mailing services (i.e., preparing advertising material, such as coupons, flyers or samples, for mailing or other direct distribution)	332410	aftercoolers (i.e., heat exchangers), manufacturing
541870	advertising material (e.g., circulars, samples, coupons, handbills, flyers), direct distribution services (door-to-door)	325620	after-shave preparations, manufacturing
323119	advertising material (e.g., coupons, flyers), printing without publishing	325410	agar agar for medical and biological science, manufacturing
541870	advertising material distribution services	325410	agar culture media, manufacturing
511120	advertising periodicals, publishing (except exclusively on Internet)	325410	agar-agar grinding, manufacturing
541840	advertising representatives, television or radio, offices of	212398	agate mining
541850	advertising services, indoor or outdoor display	526989	agency fund
418990	advertising specialties, wholesale	419120	agents and brokers, wholesale trade
813310	advocacy groups	711410	agents or managers for artists
481215	aerial advertising, using general purpose aircraft	711410	agents or managers for authors
487990	aerial cable cars, tramways and gondola, sightseeing or scenic	711410	agents or managers for celebrities
333310	aerial cameras, manufacturing	711410	agents or managers for public figures
115110	aerial crop dusting service using specialized aircraft	711410	agents or managers for sports figures
481215	aerial crop dusting, using general purpose aircraft	333120	aggregate spreaders, manufacturing
541360	aerial geophysical surveying and mapping	416390	aggregate, wholesale
541990	aerial inspection service, pipelines	325410	aggressins (except in vitro), manufacturing
238910	aerial lift trucks and bucket trucks rental with operator (used by electric utilities or tree trimming)	524129	agricultural (i.e., crop and livestock) insurance
541370	aerial map making, using specialized equipment	611210	agricultural and vocational college
		418390	agricultural chemical dusts and sprays, wholesale
		419110	agricultural chemicals, business-to-business (B2B) electronic markets, wholesale
		418390	agricultural chemicals, wholesale
		541690	agricultural consulting (technical) services
		452999	agricultural co-op stores
		522299	agricultural credit institutions, making loans or extending credit (except real estate or sales financing)
		911910	agricultural extension services, federal government

711322	agricultural fair promoters, without facilities	481110	air cargo carriers (except air courier), scheduled
418310	agricultural feed, wholesale		
419120	agricultural feeds, wholesale agents and brokers	332439	air cargo containers, light gauge metal, manufacturing
332210	agricultural hand tools (e.g., hay forks, hoes, rakes, spades), non-powered, manufacturing	488519	air cargo customs clearances, service
333110	agricultural implement manufacturing	335315	air circuit breakers, manufacturing
417110	agricultural implement, wholesale	333910	air compressors, manufacturing
522299	agricultural lending (except real estate or sales financing)	332329	air cowls, sheet metal, manufacturing
212315	agricultural limestone, ground (except fertilizer)	333413	air curtains, manufacturing
418390	agricultural limestone, wholesale	416390	air ducts, sheet metal, wholesale
532490	agricultural machinery and equipment rental	334512	air flow controllers (except valves), air-conditioning and refrigeration, manufacturing
811310	agricultural machinery and equipment repair and maintenance	481214	air freight charter transportation service
417110	agricultural machinery and equipment, wholesale	488119	air freight handling at airports
811310	agricultural machinery painting, on contract	481110	air freight transportation service, scheduled
238299	agricultural machinery, installation	325610	air fresheners, manufacturing
511120	agricultural magazines and periodicals, publishing and printing combined	313230	air laid nonwoven fabrics, manufacturing
511120	agricultural magazines and periodicals, publishing or publisher (except exclusively on Internet)	481214	air passenger carriers, non-scheduled
115110	agricultural product sterilization service	481110	air passenger carriers, scheduled
484229	agricultural products trucking, local	481214	air passenger charter transportation service
531190	agricultural properties, lessors of	416120	air pollution control equipment and supplies, wholesale
531190	agricultural property rental	332410	air preheaters for boilers, manufacturing
419110	agricultural raw materials, business-to-business (B2B) electronic markets, wholesale	333413	air purification equipment, stationary, manufacturing
444220	agricultural seeds, retail	335210	air purifiers, portable, manufacturing
419120	agricultural supplies (except feed and seeds) and chemicals, wholesale agents and brokers	332420	air receiver tanks, heavy gauge metal, manufacturing
444220	agricultural supplies stores selling primarily to other business but also selling to household consumers	336410	air scoops, aircraft, manufacturing
912910	agriculture and forestry programs, provincial government	333413	air scrubbing systems, manufacturing
912910	agriculture fair boards, provincial	488519	air shipment customs clearances, service
541710	agriculture research and development laboratories	711319	air show promoters, with facilities
611210	agriculture schools (non-university)	711329	air show promoters, without facilities
541690	agrology consulting services	238220	air system balancing and testing
541690	agronomy consulting services	481215	air taxi services
624110	aid to families with dependent children (afdc)	488111	air traffic control
336410	aileron, aircraft, manufacturing	334511	air traffic control radar systems and equipment, manufacturing
621912	air ambulance services	488990	air transport broker (without aircraft expenses)
336390	air bag assemblies, manufacturing	911910	air transport program, federal government
911110	air base, military	238220	air vents, installation
336612	air boats, building	333413	air washers (i.e., scrubbers), manufacturing
336340	air brake systems and parts, automotive, truck and bus, manufacturing	325120	air, liquid, manufacturing
481214	air cargo carriers (except air courier), non-scheduled	487210	airboats (i.e., swamp buggies) operation, passengers
		487210	airboats (i.e., swamp buggy), operation, freight
		334511	airborne navigational systems, manufacturing
		334220	airborne radio communications equipment, manufacturing
		811119	air-conditioner repair, automotive
		811412	air-conditioner repair, self-contained units (except automotive)

414220	air-conditioners, electric, window-type, wholesale	811210	aircraft flight instrument repair (except electrical)
336390	air-conditioners, motor vehicle, manufacturing	334511	aircraft flight instruments (except engine instruments), manufacturing
443143	air-conditioners, portable, household, retail	332113	aircraft forgings, unfinished, made from purchased iron or steel
333416	air-conditioning and refrigeration compressors (except motor vehicle), manufacturing	412110	aircraft fuelling services, wholesale
333416	air-conditioning and warm air heating combination units, manufacturing	336410	aircraft fuselage, wing, tail and similar assemblies, manufacturing
333416	air-conditioning condensers and condensing units, manufacturing	332311	aircraft hangars, pre-engineered, metal, manufacturing
333416	air-conditioning equipment (except motor vehicle), manufacturing	332510	aircraft hardware, metal, manufacturing
416120	air-conditioning equipment (except window type units), wholesale	488190	aircraft inspecting and testing at the airport
415290	air-conditioning equipment and air pollution equipment, automotive, wholesale	911910	aircraft inspection, government
441310	air-conditioning equipment, automobile, sale and installation, retail	417990	aircraft instruments, electric, wholesale
811119	air-conditioning installation and repair, motor vehicle	524129	aircraft insurance
443143	air-conditioning room units, self-contained, retail	336390	aircraft internal combustion engine filters, manufacturing
238220	air-conditioning systems, installation or repair	561722	aircraft janitorial services
333416	air-conditioning units (e.g., window, travel trailer, motor home), manufacturing	532410	aircraft leasing service (except financial) without operator
417990	aircraft and aeronautical equipment (except electronic), wholesale	336320	aircraft lighting fixtures, manufacturing
336410	aircraft arresting device systems, manufacturing	333920	aircraft loading hoists, manufacturing
336410	aircraft assemblies, subassemblies and parts, manufacturing	336410	aircraft or airplanes, manufacturing
336410	aircraft auxiliary parts (e.g., external fuel tanks, inflight refuelling equipment), manufacturing	488119	aircraft parking service
333990	aircraft carrier catapults (aircraft launching gear), manufacturing	336410	aircraft parts (e.g., propellers, propellers blades), manufacturing
336410	aircraft control surface assemblies, manufacturing	811210	aircraft radio equipment repair services
336410	aircraft conversions (i.e., major modifications to systems or equipment)	336410	aircraft rebuilding or overhauling (i.e., restoration to original design specifications)
441220	aircraft dealers, retail	532410	aircraft rental and leasing without operator
811210	aircraft electrical equipment repair (except radio)	336410	aircraft repair services (factory basis)
333920	aircraft engine cradles, manufacturing	336360	aircraft seats, manufacturing
334512	aircraft engine instruments, manufacturing	336410	aircraft servicing and repairs (general repairs) performed in an aircraft assembling factory
336410	aircraft engine overhauling or rebuilding	488190	aircraft servicing, repairing and maintenance (except factory conversions and overhauls)
336310	aircraft engine pistons, piston rings, intake and exhaust valves, manufacturing	488119	aircraft storage at airports
336410	aircraft engines and engine parts (except carburetors, pistons, piston rings, valves), manufacturing	314990	aircraft tie down strap assemblies (except leather), manufacturing
417990	aircraft engines and engine parts, wholesale	326210	aircraft tires, manufacturing
488190	aircraft ferrying service	336410	aircraft turbines, manufacturing
		336410	aircraft undercarriage assemblies (i.e., landing gear), manufacturing
		488190	aircraft upholstery repair
		417990	aircraft, wholesale
		336410	airframe assemblies, for guided missiles, manufacturing
		334511	airframe equipment instruments, manufacturing
		561590	airline, bus or railroad ticket offices
		332319	airlocks, fabricated metal plate, manufacturing
		532410	airplane rental and leasing without operator
		481215	airplane rental, with pilot

339930	airplanes, automobiles and trucks, toys, manufacturing	112510	algae and seaweed farming
488119	airport baggage handling	112510	algae and seaweed farming, freshwater
488119	airport cargo handling services	325220	alginate fibres, manufacturing
488119	airport hangar rental	325190	alginates (e.g., calcium, potassium, sodium), manufacturing
531190	airport leasing	325190	alginic acid, manufacturing
485990	airport limousine service, scheduled	334512	alidades, surveying, manufacturing
488119	airport operations	333310	alignment and balancing equipment, motor vehicle wheel, manufacturing
238210	airport runway lighting contractors	324110	aliphatic (i.e., acyclic) chemicals, made in petroleum refineries
488119	airport runway maintenance service	325110	aliphatic hydrocarbons (except acetylene), made from refined petroleum or natural gas liquids
488119	airport terminal services	325181	alkali and chlorine manufacturing
334511	airspeed instruments (aeronautical), manufacturing	418410	alkalies, wholesale
212395	alabaster (gypsum) mining	335910	alkaline batteries, manufacturing
417320	alarm and signal systems and devices, electronic (except household smoke detectors), wholesale	325181	alkalis, manufacturing
416110	alarm apparatus, electric (except electronic systems), wholesale	325210	alkyd resins, manufacturing
419120	alarm apparatus, electric, wholesale agents and brokers	324110	alkylates, made in petroleum refineries
334512	alarm clocks, manufacturing	811490	all terrain vehicles (ATV's) and snowmobiles repairing (without retail sales of new equipment)
416110	alarm signal systems, wholesale	441220	all terrain vehicles (ATV's), retail
561621	alarm system (e.g., burglar, fire, security), sale combined with installation, maintenance or monitoring	415190	all terrain vehicles (ATV's), wholesale
561621	alarm system monitoring	325410	allergens and allergenic extracts (except diagnostic substances), manufacturing
238210	alarm systems (fire, burglar), electric, installation only	112510	alligator production, farm raising
334290	alarm systems and equipment, manufacturing	331420	alloying purchased copper
522111	Alberta Treasury Branches	331490	alloying purchased non-ferrous metals (except aluminum, copper)
418210	albums (photo) and scrapbooks, wholesale	331490	alloying purchased precious metals
418410	alcohol, industrial, wholesale	336990	all-terrain or off-terrain vehicles (ATVs), wheeled or tracked, manufacturing
325190	alcohol, methyl (methanol), manufacturing	336990	all-terrain vehicles parts, manufacturing
624190	alcoholic and drug addiction self-help organizations	212220	alluvial gold (telluride) mining
912150	alcoholic beverage control boards, provincial government	325190	allyl alcohol, manufacturing
312140	alcoholic beverages (except brandy), distilling	325210	allyl resins, manufacturing
413220	alcoholic beverages, wholesale	323119	almanacs, dictionaries and encyclopedias, printing without publishing
419120	alcoholic beverages, wholesale agents and brokers	511130	almanacs, publishing and printing combined
312130	alcoholic cider, manufacturing	511130	almanacs, publishing or publishers (except exclusively on Internet)
312140	alcoholic liquor (e.g., rum, vodka, whisky), manufacturing	311990	almond pastes, manufacturing
623221	alcoholism and drug rehabilitation centres, residential	337127	altars (except stone and concrete), manufacturing
624190	alcoholism counselling, nonresidential (except medical treatment)	327990	altars (stone), manufacturing
325190	aldehydes, manufacturing	237130	alternative energy (e.g., geothermal, ocean wave, solar and wind) structure construction
413220	ale, wholesale	334512	alternator and generator testers, manufacturing
311119	alfalfa meal, dehydrated, cubes or prepared for animals, manufacturing	336320	alternators and generators, for internal combustion engines, manufacturing
111940	alfalfa, clover, hay or timothy farming	334511	altimeters, aeronautical, manufacturing
418310	alfalfa, wholesale	212398	alum natural mining
		331313	alumina (aluminum oxide), refining from bauxite

327120	alumina fused refractories, manufacturing	238170	aluminum siding, installation
327110	alumina porcelain insulators, manufacturing	325189	aluminum sulphate, manufacturing
331313	alumina, refining into aluminum	331317	aluminum wire and cable, bare and
327120	aluminous refractory cement, manufacturing		uninsulated, made in wire drawing plants
331317	aluminum alloys, billets and ingots made from purchased metals	331317	aluminum wire and cable, made from purchased aluminum
331313	aluminum alloys, made in primary aluminum plants	331317	aluminum wire products (e.g., mesh, nails, wire cloth or screening), made in drawing plants
416210	aluminum and aluminum alloy, primary forms and basic shapes, wholesale	331313	aluminum, producing from bauxite or alumina
416210	aluminum architectural and structural metal products, wholesale	331317	aluminum, recovering from scrap or dross
331317	aluminum bar, rod and tube blooms, made by extruding purchased aluminum	442298	aluminumware stores, retail
416210	aluminum bars, rods, ingots, sheets, pipes, plates, wholesale	414390	aluminumware, wholesale
331317	aluminum basic shapes (e.g., bar, ingot, rod, sheet), made from purchased aluminum	813410	alumni associations or clubs
331313	aluminum basic shapes (e.g., bar, ingot, rod, sheet), made in primary aluminum plants	325189	alums (e.g., aluminum ammonium sulphate, aluminum potassium sulphate), manufacturing
332431	aluminum cans, manufacturing	212398	alunite mining
331529	aluminum castings (except die-castings), unfinished, manufacturing	515110	AM radio stations
325189	aluminum chloride, manufacturing	333130	amalgamators (i.e., metallurgical and mining machinery), manufacturing
332810	aluminum coating of metal products, for the trade	417320	amateur radio communications equipment, wholesale
331523	aluminum die-casting foundries	911910	amateur sports program, federal government
331523	aluminum die-castings, unfinished, manufacturing	713990	amateur sports teams, recreational
238350	aluminum door and window installation	711211	amateur sports teams, spectator sports
444190	aluminum doors and screens, retail	325920	amatols, manufacturing
416390	aluminum doors, wholesale	212398	amblygonite mining
331317	aluminum flakes pastes and powder, made from purchased aluminum	621911	ambulance (except air ambulance) services
331317	aluminum foil and sheet, made by flat rolling purchased aluminum	336211	ambulance bodies, manufacturing
322220	aluminum foil laminates, made from purchased foil	621911	ambulance service, road
332113	aluminum forgings, unfinished, made from purchased aluminum	532120	ambulances and vans up to 3.5 tonnes, rental
331529	aluminum foundries (except die-castings)	336211	ambulances, assembling on purchased chassis
332999	aluminum freezer foil, made from purchased foil	415110	ambulances, wholesale
325189	aluminum hydroxide (i.e., alumina trihydrate), manufacturing	621110	ambulatory surgical centres
331313	aluminum ingot and other primary production shapes, made in primary aluminum plants	212398	amethyst mining
332999	aluminum ladders, manufacturing	334512	amino acid analyzers, laboratory type, manufacturing
327910	aluminum oxide (fused) abrasives, manufacturing	325210	amino resins, manufacturing
331313	aluminum oxide refining	325210	amino-aldehyde resins, manufacturing
236210	aluminum plant construction, general contractors	325190	aminoanthraquinone, manufacturing
331317	aluminum plate, made from purchased aluminum	325190	aminoazobenzene, manufacturing
331317	aluminum rolling, drawing, extruding and alloying	325190	aminoazotoluene, manufacturing
		325190	aminophenol, manufacturing
		418410	ammonia (except fertilizer material), wholesale
		325313	ammonia (i.e., anhydrous or ammonium hydroxyde), manufacturing
		325610	ammonia, household type, manufacturing
		325313	ammonium and diammonium phosphates, manufacturing
		325189	ammonium chloride, manufacturing
		325189	ammonium hydroxide, manufacturing
		325189	ammonium molybdate, manufacturing

325313	ammonium nitrate, manufacturing	334512	analyzers for testing electrical characteristics, manufacturing
325189	ammonium perchlorate, manufacturing	334512	analyzers, industrial process control type, manufacturing
236210	ammonium plants, construction	237990	anchored earth retention contractors
325313	ammonium sulphate, manufacturing	551114	ancillary management offices for multi-location enterprises
325189	ammonium thiosulfate, manufacturing	212326	andalusite mining
339920	ammunition belts, sporting type, of all materials, manufacturing	332999	andirons, manufacturing
332439	ammunition boxes, light gauge metal, manufacturing	334512	anemometers, manufacturing
332999	ammunition fuses, detonators and primers (i.e., more than 30 mm; more than 1.18 inch), ammunition, manufacturing	339110	anesthesia apparatus, manufacturing
332999	ammunition, bomb and shell loading and assembling plants	621110	anesthesiologists' offices
332999	ammunition, large (i.e., more than 30 mm; more than 1.18 inch) (e.g., artillery shells, tracers, grenades, mines, rockets, missile warheads, bombs), manufacturing	325410	anesthetic preparations (general and local), manufacturing
332999	ammunition, small (i.e., 30 mm or less; 1.18 inch or less), (e.g., bullet jackets and cores, blank and rifle cartridges, shotgun shells), manufacturing	325410	anesthetics, uncompounded, manufacturing
212394	amosite, milled fibre, mining	325410	angiourographic diagnostic preparations, manufacturing
334512	ampere-hour meters, manufacturing	332999	angle irons, metal, manufacturing
325410	amphetamines, uncompounded, manufacturing	333519	angle rings (i.e., machine tool accessory), manufacturing
334220	amplifiers (e.g., RF power, I-F), broadcast and studio equipment, manufacturing	334511	angle-of-attack instrumentation, manufacturing
335990	amplifiers, magnetic, pulse and maser, manufacturing	334511	angle-of-yaw instrumentation, manufacturing
443143	amplifiers, retail (except musical instruments)	416210	angles, rods and bars, steel, wholesale
414210	amplifiers, speakers and related sound equipment, wholesale	212395	anhydrite mining
414470	amusement and sporting goods, wholesale	325313	anhydrous ammonia, manufacturing
419120	amusement and sporting goods, wholesale agents and brokers	325220	anidex fibres and filaments, manufacturing
713110	amusement and theme parks	325190	aniline, manufacturing
713120	amusement arcades	311611	animal (except poultry) slaughtering
713990	amusement device (except gambling) concession operators	541940	animal ambulance services
713120	amusement device (except gambling) parlours, coin-operated	325189	animal black, manufacturing
713120	amusement devices (except gambling), operated in own facilities	813910	animal breeders association
811310	amusement equipment, repair	112991	animal combination farming
339990	amusement games machine, manufacturing	913190	animal control services, municipal
417990	amusement park equipment, wholesale	712130	animal exhibits, live
713110	amusement parks (e.g., theme parks, water parks)	311611	animal fats (except poultry and small game), produced in slaughtering plants
713990	amusement rides, concession operators	311614	animal fats and oil, rendering
913910	amusement tax, local administration	311225	animal fats and oils refining from purchased fats and oils
325190	amyl acetate, manufacturing	311515	animal feed, dry milk products for, manufacturing
621110	anaesthetists' offices	311119	animal feed, prepared (except dogs and cats), manufacturing
334110	analog computers, manufacturing	311611	animal feed, slaughtering animals for (except poultry and small game)
417930	analytical instruments (e.g., photometers, spectrographs, chromatographic), wholesale	311119	animal feeds, supplements and concentrates, manufacturing
		313110	animal fibre yarn, spooling, twisting or winding purchased yarn
		411190	animal hair and pelts merchant wholesalers (e.g., furs, mohair, skins, wool)
		414510	animal health products (e.g., vaccines, pharmaceutical products), wholesale
		541940	animal hospitals
		115210	animal husbandry service
		524129	animal insurance

115210	animal judging service	212114	anthracite mining
115210	animal pedigree service	213119	anthracite mining services on a contract basis
911290	animal quarantine service, federal government	325130	anthraquinone dyes, manufacturing
813310	animal rights organizations	325410	antibacterial preparations, manufacturing
712130	animal safari park	414510	antibiotic medicines, wholesale
115210	animal semen collection, production and storage services	325410	antibiotics (e.g., tetracycline, sulpha drugs, penicillin), manufacturing
236220	animal shelter and clinic construction	325410	anticholinergics, uncompounded, manufacturing
812910	animal shelters	325410	anticonvulsants, uncompounded, manufacturing
112991	animal specialty combination farm	325410	antidepressants, uncompounded, manufacturing
114210	animal trapping, commercial	325410	antifreeze preparations, manufacturing
332999	animal traps, metal (except wire), manufacturing	325999	anti-freeze recycling
336990	animal-drawn vehicles (e.g., wagons, sleighs, buggies, carriages, carts) and parts, manufacturing	415290	anti-freeze, automotive, wholesale
711511	animated cartoon artists, independent	325410	antigens, manufacturing
512110	animated film production with distribution	325410	antihistamine preparations, manufacturing
325999	anise oil, manufacturing	415290	anti-knock preparations, automotive, wholesale
315110	anklets, hosiery or socks, knitting	325130	antimony based pigments, manufacturing
325190	annato extract, manufacturing	325189	antimony oxides (except pigments), manufacturing
332810	annealing metals, for the trade	331410	antimony smelting and primary refining
332420	annealing vats, heavy gauge metal, manufacturing	325620	anti-perspirants, personal, manufacturing
711512	announcers, radio and television, independent	813310	antipoverty advocacy organizations
332991	annular or linear ball bearings, manufacturing	325410	antipyretic preparations, manufacturing
335920	annunciator wire and cable, insulated, manufacturing	811121	antique and classic automobile restoration
334512	annunciators, relay and solid state types, industrial display, manufacturing	441120	antique autos, retail
416210	anode metal, wholesale	453310	antique dealers (except motor vehicles)
331410	anodes, for electrolytic refining, copper, manufacturing	811420	antique furniture refinishing
331420	anodes, for electroplating, copper, made from purchased metals	453310	antique furniture, retail
331490	anodes, for electroplating, non-ferrous metals (except aluminum, copper), made from purchased metals	453310	antique home furnishings, retail
331490	anodes, for electroplating, precious metals, made from purchased metals	453310	antiques, retail
333248	anodizing equipment, manufacturing	332910	anti-scald bath and shower valves, manufacturing
332810	anodizing metals and metal products, for the trade	325999	anti-scaling compounds, manufacturing
414220	answering machines, telephone, wholesale	414510	antiseptic preparations, wholesale
414510	antacid preparations, wholesale	325410	antiserums, manufacturing
443143	antenna stores, household, retail	316210	anti-skid, detachable, rubber-soled, footwear, manufacturing
237130	antennas (towers), construction	332999	antisubmarine projectors, manufacturing
238299	antennas, household type, installation	332999	antitank rocket launchers, manufacturing
334220	antennas, receiving, manufacturing	418990	anti-theft products, wholesale
334220	antennas, transmitting and communications, manufacturing	418990	anti-theft security metal bars for windows and doors, wholesale
325190	anthracene, manufacturing	325410	antitoxins, manufacturing
213119	anthracite mine tunnelling, on a contract basis	325410	antivenoms, manufacturing
		332113	anvils, forged, unfinished, made from purchased iron or steel
		236110	apartment building construction, by general contractors
		236110	apartment building construction, by operative builders
		236110	apartment building, construction
		531111	apartment rental or leasing

212398	apatite mining	511211	applications software, computer, publishing (including designing and developing), packaged
112910	apiaries or beekeeping (apiculture)	339110	applicators, cotton tipped, manufacturing
112910	apiculture	321999	applicators, wood, manufacturing
212326	aplite mining	314990	appliqueing on textile products (except clothing)
331420	apparatus wire and cord, insulated, made in copper wire drawing plants	314990	appliqueing, on clothing owned by others
331490	apparatus wire and cord, made in non-ferrous (except aluminum, copper) wire drawing plants	524291	appraisal of damaged cars, by independent adjusters
448150	apparel accessory stores, men's and boys', retail	531320	appraisal or evaluation services, real estate
448150	apparel accessory stores, women's, retail	541990	appraising services (except insurance or real estate)
414110	apparel belts, men's and boys', wholesale	611690	apprentice coaching program
314990	apparel fillings (e.g., cotton mill waste, kapok), manufacturing	812330	apron supply service
314990	apparel findings and trimmings, cut and sewn from materials owned by others	315990	aprons (except rubberized and plastic), women's, misses' and girls, made from purchased fabric
315990	apparel findings and trimmings, made from purchased fabric	315990	aprons (except rubberized and plastics), made from purchased fabric
418990	apparel labels (industrial supply), wholesale	315210	aprons and bibs, cut and sewn from materials owned by others
812320	apparel pressing service, for the trade	316990	aprons for textile machinery, leather, manufacturing
414130	apparel trimmings, wholesale	339110	aprons, belts and supports (e.g., sanitary, surgical, corrective), manufacturing
313220	apparel webbings, manufacturing	315990	aprons, household, made from purchased fabric
315210	apparel, men's and boys', cut and sewn from material owned by others	315990	aprons, vulcanized rubber and rubberized fabric, manufacturing
448120	apparel, women's (ladies), retail	315990	aprons, waterproof (e.g., plastic, rubberized fabric), made from purchased fabric
315210	apparel, women's and misses' and girls', cut and sewn from materials owned by others	112510	aquaculture
912110	appeal courts, provincial government	112510	aquaculture, animal, salt water
413210	apple cider (less than 2.5% alcohol), wholesale	339920	aqualungs, manufacturing
111330	apple orchards	112510	aquaponics
312130	applejack, distilling	332999	aquarium accessories, metal, manufacturing
413150	apples, wholesale	712130	aquariums
334512	appliance controls, manufacturing	327215	aquariums, made from purchased glass
335990	appliance cords (e.g., electric irons, grills, waffle irons), made from purchased material	237110	aqueduct construction, general contractors
335990	appliance extension cord sets, manufacturing	541990	arbitration and conciliation service, non-government
332510	appliance hardware, metal, manufacturing	541110	arbitration and conciliation services provided by lawyers
416330	appliance hardware, wholesale	541990	arbitration and conciliation services provided by paralegals
443143	appliance parts, retail	911310	arbitration services, federal government
334512	appliance regulators (except switches), manufacturing	912210	arbitration services, provincial government
532210	appliance rental and leasing	541990	arbitrator (labour relations consultant) non government
811412	appliance repair and maintenance	333519	arbor presses, metalworking, manufacturing
335930	appliance switches, manufacturing	712130	arboreta
334512	appliance timers, manufacturing	561730	arborist services
335990	appliance wiring harnesses, manufacturing	333519	arbors (i.e., machine tool accessory), manufacturing
335210	appliances, small electrical, manufacturing	334512	arc lamp units, electrotherapeutic (except infra-red, ultra-violet), manufacturing
453310	appliances, used, retail		
518210	application hosting		
518210	application service provider		
541514	application software programming services, custom		

335120	arc lighting fixtures, manufacturing	335920	armoured cable or conductors, manufacturing
333990	arc welding transformers, manufacturing	331420	armoured cable, insulated, made in copper wire drawing plants
712120	archaeological sites, public display	561613	armoured car services
541720	archeological expeditions, noncommercial	336120	armoured cars, non-military, assembling on heavy duty chassis of own manufacture
541720	archeological research and development services	336211	armoured cars, non-military, assembling on purchased chassis
541720	archeological sites, excavations	336990	armoured military vehicles and parts (except tanks), manufacturing
414470	archery equipment and supplies, wholesale	418410	aromatic chemicals, wholesale
339920	archery equipment, manufacturing	325110	aromatic cyclic hydrocarbons, made from refined petroleum or natural gas liquids
451119	archery equipment, retail	488990	arrangement of carpools and vanpools
713990	archery ranges	325320	arsenate insecticides, manufacturing
321215	arches and beams, glued-laminated or pre-engineered wood, manufacturing	325189	arsenates, manufacturing
541310	architects (except landscape), offices of	212398	arsenic mineral mining
813920	architects' associations	325130	arsenic-based pigments, manufacturing
417930	architects' equipment and supplies, wholesale	325320	arsenite insecticides, manufacturing
327330	architectural block, concrete (e.g., fluted, screen, split, slump, ground face), manufacturing	325189	arsenites, manufacturing
325510	architectural coatings (i.e., paint), manufacturing	414390	art and decorative ware, household, wholesale
541310	architectural consultants (except landscape)	327110	art and ornamental ware, pottery, manufacturing
541310	architectural design services and advice	541990	art consultant services
416210	architectural iron and steel products, wholesale	813990	art councils
332329	architectural metal work, manufacturing	453920	art dealers
416210	architectural metal work, wholesale	712111	art galleries (except retail)
453310	architectural salvage dealers	453920	art galleries, retail
327110	architectural sculptures, clay, manufacturing	327420	art goods (e.g., gypsum, plaster of Paris), manufacturing
327990	architectural sculptures, stone, manufacturing	339990	art goods and novelties (except stone or concrete), manufacturing
541310	architectural services	327990	art goods and novelties (stone), manufacturing
238190	architectural sheet metal work, contractors	453999	art goods and supplies, retail
453999	architectural supplies, retail	414390	art goods, wholesale
327120	architectural terra cotta, manufacturing	712111	art museums
327390	architectural wall panels, precast concrete, manufacturing	314990	art needlework, on clothing, for the trade
519122	archives	511190	art prints, publishing (except exclusively on Internet)
333990	arc-welding equipment, manufacturing	511190	art prints, publishing and printing combined
335120	area and sports luminaries, manufacturing	711511	art restorers, independent
417990	arena seating and equipment, wholesale	611610	art schools (except commercial)
531120	arenas, operators of	541430	art studios, commercial
212316	argillite, dimension, quarrying	453920	art work (e.g., original and prints paintings, pictures, art objects), retail
325120	argon, manufacturing	323119	art works, printing (except screen) without publishing
315990	arm bands, elastic, made from purchased fabric	323113	art works, screen printing without publishing
335315	armature relays, manufacturing	237110	artesian wells, construction
335312	armature rewinding, remanufacturing	325220	artificial and synthetic fibres and filaments manufacturing
335312	armatures, manufacturing	418990	artificial Christmas trees, wholesale
336320	armatures, motor vehicle, manufacturing	327910	artificial corundum, manufacturing
911110	armed forces		
332999	arming and fusing devices, missile, manufacturing		
336990	armored amphibious military vehicles, manufacturing		
331110	armour plate, made in steel mills		

313210	artificial fibre (e.g., acetate, rayon) fabrics, broad-woven, weaving	315990	ascots, men's and boys', made from purchased fabric
339920	artificial flies, bait manufacturing	562210	ashes (non-hazardous), disposal of
339990	artificial flower arrangements, assembling from purchased components	562110	ashes, collection
418990	artificial flowers, wholesale	327215	ashtrays, made from purchased glass
313240	artificial fur on knit base	327110	ashtrays, pottery, manufacturing
313210	artificial fur on woven base	321217	Aspenite™ (waferboard), manufacturing
334511	artificial horizon instrumentation, manufacturing	324110	asphalt and asphaltic materials, made in petroleum refineries
115210	artificial insemination services, animal specialties and livestock	324121	asphalt and tar paving mixtures, blocks and road compounds made from purchased asphaltic materials
446199	artificial limb stores, retail	238990	asphalt coating, sealing, paving and resurfacing, residential and commercial parking lots and driveways
339110	artificial limbs, manufacturing	416390	asphalt felts and coatings, wholesale
417930	artificial limbs, wholesale	442210	asphalt flooring, installation combined with selling
115110	artificial nucleation (cloud seeding)	417210	asphalt mixing and laying machinery, wholesale
313110	artificial or synthetic filament yarn, throwing, twisting, texturizing or winding purchased yarn	416390	asphalt mixtures, wholesale
238990	artificial turf installation	237310	asphalt or concrete paving (i.e., highways, roads, streets and public sidewalks)
312110	artificially carbonated waters, manufacturing	322121	asphalt paper, made in paper mills
332999	artillery, manufacturing	324121	asphalt paving mixture and block manufacturing
417930	artist equipment and supplies, wholesale	324110	asphalt paving mixtures, made in petroleum refineries
711511	artists (except commercial, medical and musical), independent	238160	asphalt roof shingles, installation
711410	artists' agents or managers	324122	asphalt roofing coatings, made from purchased asphaltic materials
339940	artists' air brush, manufacturing	333120	asphalt roofing construction machinery, manufacturing
339940	artists' canvases boards and tracing cloth, manufacturing	416390	asphalt roofing materials, wholesale
417930	artists' materials, wholesale	324122	asphalt saturated mats and felts, made from purchased asphaltic materials and paper
339940	artists' supplies (except paper), manufacturing	324122	asphalt shingle and coating material manufacturing
453999	artists' supplies, retail	324122	asphalt shingles, made from purchased asphaltic materials
339940	artists', paint brushes, manufacturing	324122	asphalt siding, made from purchased asphaltic materials
711322	arts (except film) festival organizers, without facilities	238330	asphalt tile, installation only
711322	arts (except film) festival promoters, without facilities	541380	assaying services
611610	arts and crafts school	561490	assembling flyers in plastic bag for home delivery
711311	arts event promoters, with facilities	238130	assembly and erection of prefabricated building components on site
711311	arts events organizers, with facilities	238299	assembly and installation of machinery in production lines
711321	arts events organizers, without facilities (except festivals)	337127	assembly hall furniture, manufacturing
711311	arts festival promoters, with facilities	336215	assembly line conversions of purchased vans and mini-vans
711321	arts presenters, without facilities (except festivals)	336350	assembly line rebuilding of automotive, truck and bus transmissions
339110	asbestos clothing (except gloves), manufacturing	336310	assembly line, rebuilding of automotive and truck gasoline engines
335920	asbestos covered electric wire and cable, manufacturing		
339110	asbestos gloves, manufacturing		
212394	asbestos mining		
327990	asbestos products (except brake shoes and clutches), manufacturing		
562910	asbestos removal contractors		
325410	ascorbic acid (i.e., vitamin c), un-compounded, manufacturing		

333519	assembly machines (e.g., rotary transfer, in-line transfer), manufacturing	315289	athletic uniforms (e.g., baseball, basketball), women's, misses' and girls', cut and sewn from purchased fabric
236210	assembly plant (e.g., automobile and truck) construction	451119	athletic uniforms, retail
336120	assembly plants, heavy trucks and buses, on chassis of own manufacture	323119	atlases, printing without publishing
336110	assembly plants, light truck, on chassis of own manufacture	511130	atlases, publishing and printing combined
336110	assembly plants, mini-vans, on chassis of own manufacture	414420	atlases, wholesale
336110	assembly plants, passenger car and light duty motor vehicles, on chassis of own manufacture	911910	atomic energy commission (except inspection and defence)
336110	assembly plants, sport utility vehicle, on chassis of own manufacture	911910	atomic energy inspection and regulation offices
524129	assessment associations, surety and fidelity insurance	339990	atomizers (e.g., perfume), manufacturing
541611	asset management	339110	atomizers, medical, manufacturing
325610	assistants, textile and leather finishing, manufacturing	325410	atropine and derivatives (i.e., basic chemicals), manufacturing
623310	assisted living facilities with on-site nursing care	316990	attaché cases, all materials, manufacturing
813310	associations for retired persons, advocacy	335930	attachment plugs, caps, taps and connectors, manufacturing
711218	athletes, independent, amateur	333110	attachments for powered lawn and garden equipment, manufacturing
711218	athletes, independent, professional (i.e., participating in sporting events)	333413	attic ventilation fans (e.g., gable fans, roof ventilators, etc.), manufacturing
339920	athletic and sporting goods (except clothing, firearms and ammunition), manufacturing	911240	attorney generals' offices, federal government
414470	athletic and sporting goods, wholesale	912150	attorney generals' offices, provincial government
315220	athletic clothing (except team athletic uniforms and shirts), men's and boys', cut and sewn from purchased fabric	541110	attorneys, private practice
315220	athletic clothing (except team athletic uniforms and shirts), unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric	561990	auctioneering services, on a commission or fee basis, not done on own facilities (except currency and tobacco)
315249	athletic clothing (except team athletic uniforms and shirts), women's, misses' and girls', cut and sewn from purchased fabric	453999	auctioneering, with own facilities, open to the general public, retail
448199	athletic clothing (except uniforms), retail	415110	auctioneers, automobile, with own facilities, not open to the general public
315190	athletic clothing, made in knitting mills	417110	auctioning farm machinery, from own facilities
315190	athletic clothing, men's and boys', made in knitting mills	411110	auctioning livestock, with own facilities
414110	athletic clothing, wholesale	531211	auctioning real estate for others (i.e., agents, brokers)
713940	athletic clubs, physical fitness facilities	454110	audio and video content downloading retail sales sites
237990	athletic field (except stadiums), construction	334310	audio and video equipment manufacturing
448210	athletic footwear, retail	541690	audio equipment consulting services
611620	athletic instruction	512290	audio recording of meetings and conferences
448210	athletic shoe stores, retail	512240	audio recording post-production services
316210	athletic shoes, manufacturing	512240	audio recording restoration services
711218	athletic skill level evaluator, independent	512220	audio recordings, integrated manufacture, release and distribution
315110	athletic socks, knitting	414210	audio system sales, wholesale
315210	athletic team uniforms, men's and boys', cut and sewn from material owned by others	334512	audio-frequency oscillators, manufacturing
315210	athletic team uniforms, women's, misses' and girls', cut and sewn from materials owned by others	334512	audiological equipment, electromedical, manufacturing
		621340	audiologists, offices of
		334512	audiometers, manufacturing
		238210	audio-visual wiring systems, installation only
		911910	auditor general's office, federal government

912910	auditor general's office, provincial government	441310	automobile accessory dealers, retail
531120	auditorium rental or leasing	333310	automobile air-conditioning servicing equipment, manufacturing
541619	auditors, freight rate	336110	automobile and light-duty motor vehicle manufacturing
911910	audits, federal administration	334220	automobile antennas, manufacturing
333120	augers (except mining), manufacturing	336211	automobile bodies, passenger car, manufacturing
333130	augers, mining type, manufacturing	336360	automobile body and head linings, manufacturing
332210	augers, non-powered, manufacturing	484239	automobile carrier, trucking, long distance
711513	authors, independent	484229	automobile carriers, local
811121	auto body repair and painting	561590	automobile clubs, road and travel services
415290	auto body shop supplies, wholesale	493190	automobile dead storage
811192	auto detail shop	813910	automobile dealership association
811199	auto greasing	488990	automobile delivery service (drive-away)
811121	auto interior and exterior trim (custom work)	611690	automobile driving instruction, education or training
416330	auto mechanics' tools, wholesale	811199	automobile emissions inspection services and safety inspection services
811121	auto paint shop	417990	automobile engine testing equipment, electrical, wholesale
441310	auto parts retailing	813410	automobile enthusiasts' club
441310	auto salvage yards (i.e., retailing used auto parts)	414130	automobile fabrics, wholesale
811119	auto spring rebuilding and repair	532112	automobile finance leasing
811121	auto upholstery repair	811122	automobile glass installation, replacement and repair service
339110	autoclaves, dental, manufacturing	336390	automobile hand controls, manufacturing
332420	autoclaves, industrial type, manufacturing	333920	automobile hoists (i.e., tow truck, wrecker), manufacturing
339110	autoclaves, laboratory type, manufacturing	541420	automobile industrial design services
336410	autogiros, blimps, dirigibles, gliders, hot air balloons and hand-glidors, manufacturing	333920	automobile lifts (i.e., service station and garage type), manufacturing
336410	autogiros, manufacturing	336390	automobile luggage carriers, manufacturing
453999	autograph and philatelist supply stores, retail	813410	automobile owners' club
334512	automated blood and body fluid analyzers (except laboratory), manufacturing	441310	automobile parts dealers, retail
522329	automated clearing houses, bank or cheque (except central bank)	415310	automobile parts, used, wholesale
518210	automated data processing, computer services	541380	automobile proving and testing ground
333310	automated information booth, manufacturing	711218	automobile race tracks, operation of
238299	automated teller machine (ATM) installation	334310	automobile radio receivers, manufacturing
332910	automatic (i.e., regulating, controlling) valves, industrial type, manufacturing	524133	automobile reinsurance carriers
334512	automatic chemical analyzers, laboratory type, manufacturing	485320	automobile rental or for hire with driver (except taxicab)
334512	automatic environmental controls and regulators (e.g., heating, air-conditioning, refrigeration), manufacturing	561490	automobile repossession services
238299	automatic gate (e.g., garage, parking lot), installation	522220	automobile sales finance company
812310	automatic laundry and dry cleaning service, coin wash	336360	automobile seat covers, manufacturing
333519	automatic screw machines, manufacturing	417990	automobile service station equipment, wholesale
522329	automatic teller machine (ATM) network providers	447190	automobile service stations, retail
417910	automatic teller machines (ATM), wholesale	488519	automobile shippers (forwarding agency)
334110	automatic teller machines (ATM's), manufacturing	561920	automobile shows, flower shows and home shows, promoters of
336350	automatic transmissions, automotive, truck and bus, manufacturing	332619	automobile skid chains, made from purchased wire
415290	automobile accessories (except tires, tubes), wholesale	332611	automobile springs (e.g., suspension, leaf), or torsion bars, manufacturing
		441320	automobile tire (new or used) dealers, retail

336212	automobile transporter trailers, multi-car, manufacturing	441310	automotive parts and accessories stores selling primarily to other businesses but open to the public
336215	automobile transporter trailers, single car, manufacturing	441310	automotive parts dealers, second-hand, retail store
336360	automobile trimmings, textile, manufacturing	415290	automotive parts, new, wholesale
811192	automobile washing and polishing	811119	automotive radiators, recoring
336211	automobile wrecker bodies, manufacturing	811210	automotive radio repair shops
336211	automobile wreckers, assembling on purchased chassis	811111	automotive repair shop or garage, general
415110	automobiles (cars), new and used, wholesale	811119	automotive springs, rebuilding and repair
336110	automobiles, assembling on chassis of own manufacture	415290	automotive stampings, new, wholesale
339930	automobiles, children's pedal driven, manufacturing	415290	automotive supplies, new, wholesale
419110	automobiles, new and used, business-to-business (B2B) electronic markets, wholesale	334290	automotive theft alarm systems, manufacturing
419120	automobiles, wholesale agents and brokers	811121	automotive top and body repair
441310	automotive accessories and parts, second-hand, retail store	811121	automotive tops (canvas or plastic), installation, repair, or sales and installation
415290	automotive accessories, new, wholesale	811119	automotive transmission repair
415290	automotive air-conditioners, new, wholesale	811121	automotive upholstery and trim shops (custom work)
331317	automotive and aircraft wire and cable, insulated, made in aluminum wire drawing plants	336330	automotive, truck and bus steering assemblies and parts, manufacturing
331420	automotive and aircraft wire and cable, insulated, made in copper wire drawing plants	336330	automotive, truck and bus suspension assemblies and parts (except springs), manufacturing
331490	automotive and aircraft wire and cable, made in non-ferrous (except aluminum, copper) wire drawing plants	335311	autotransformers for switchboards (except telephone switchboards), manufacturing
335920	automotive and aircraft wire and cable, non-ferrous, manufacturing	335311	autotransformers, electric (power transformers), manufacturing
811121	automotive body shops	621390	auxiliary nursing services, private practice
811121	automotive body, paint and interior repair and maintenance	237990	avalanche protection, construction
811119	automotive brake repairing	524291	average adjusters
415290	automotive chemicals, wholesale	712130	aviaries (bird exhibit)
811119	automotive electrical service (battery and ignition repair)	112999	aviaries (e.g., raising parakeet, canary, lovebirds)
334512	automotive emissions testing equipment, manufacturing	488119	aviation club providing primarily flying field services to general public
334512	automotive engine, electrical diagnostic equipment, manufacturing	813310	aviation club, advocacy
415290	automotive engines, new, wholesale	713990	aviation club, recreation
811112	automotive exhaust system repair	481215	aviation clubs, providing air transportation services to the general public
332113	automotive forgings, unfinished, made from purchased iron or steel	447190	aviation fuel, retail (except at airport)
811122	automotive glass replacement shops	324110	aviation fuels, made in petroleum refineries
336320	automotive harness and ignition wiring sets, manufacturing	111330	avocado orchards and farms
532112	automotive leasing	332210	awls, manufacturing
336320	automotive lighting fixtures, manufacturing	238190	awning installation
811121	automotive paint shops	811490	awning repair shops
441310	automotive parts and accessories stores	453999	awning shops, retail
		416390	awnings (except canvas), wholesale
		314910	awnings and canopies, outdoor, made from purchased fabrics
		326198	awnings, rigid plastic or fibreglass, manufacturing
		332329	awnings, sheet metal, manufacturing
		418990	awnings, tents and sails, wholesale
		321999	axe handles, manufacturing
		332210	axes, manufacturing

336350	axle bearings, automotive, truck and bus, manufacturing	332319	baffles, fabricated metal plate, manufacturing
811119	axle straightening, automotive	332999	bag loading plants, ammunition, manufacturing
331110	axles, rolled or forged, made in steel mills	333990	bag opening, filling and closing machines, manufacturing
325920	azides explosive materials, manufacturing	561910	bag packaging, contract service
325130	azine dyes, manufacturing	339920	bagatelle tables, manufacturing
325130	azo dyes, manufacturing	311814	bagels, bread, cakes, croissant, doughnuts, pastries, made in commercial bakeries
325190	azobenzene, manufacturing	326111	bags (e.g., food storage, frozen food, garbage or trash), plastics film, single or multi-wall, manufacturing
B		314910	bags (e.g., seed, flour), made from purchased woven or knitted materials
419110	b2b wholesale electronic markets for wide variety of goods at same time	316990	bags (i.e., luggage), all materials, manufacturing
448130	babies clothing, retail	313240	bags and bagging fabrics, made in warp knitting mills
413190	baby and junior foods, canned, wholesale	314910	bags, fabric, manufacturing
339930	baby carriages or strollers, manufacturing	339920	bags, golf, manufacturing
453999	baby carriages, retail	314910	bags, hemp, made from purchased fibre
311420	baby foods (including meats), canning	322220	bags, made by laminating or coating combinations of purchased foil, paper and plastics
311515	baby formula, fresh, processed and bottled, manufacturing	322220	bags, multiwall, made from purchased uncoated paper
414110	baby goods, wholesale	418220	bags, paper and disposable plastics, wholesale
325620	baby powder and baby oil, manufacturing	314910	bags, plastic, made from purchased woven plastics (e.g., plastic mesh shopping bags)
333990	baby scales, manufacturing	339920	bags, rosin, manufacturing
337126	baby seats for automobiles, manufacturing	314910	bags, rubberized fabric, manufacturing
561310	babysitter, registries	339920	bags, striking (punching), manufacturing
814110	babysitting (private households employing babysitters in their home)	314910	bags, textile, made from purchased woven or knitted materials
624410	baby-sitting in own home (i.e., private day-care)	418990	bags, textile, wholesale
814110	baby-sitting in the child's home	322220	bags, uncoated paper, made from purchased paper
238910	backfilling, construction	812990	bail bonding services
332910	backflow preventers, plumbing, manufacturing	541190	bailiff services
333120	backhoes, manufacturing	213118	bailing wells, on a contract basis
238910	backhoes, rental with operator	451119	bait and tackle shops, retail
451119	backpacking, hiking and mountaineering equipment, retail	114114	bait catching, freshwater
337215	backs for metal household furniture, manufacturing	114113	bait catching, salt water
337215	backs, furniture component (except plastic), manufacturing	339920	bait, artificial, fishing, manufacturing
311614	bacon, slab and sliced, made from purchased meat	414470	bait, artificial, wholesale
311611	bacon, slab and sliced, produced in slaughtering plants	445291	baked goods stores
325410	bacterins (i.e., bacterial vaccines), manufacturing	445291	baked goods stores or stands (e.g., bagel, cake, pastry, cookie, bread, pretzel), without baking on the premises, retail
621510	bacteriological laboratories, diagnostic	311919	baked snack foods (e.g., corn chips, tortillas, pretzels), manufacturing
621510	bacteriological laboratories, medical	445291	bakeries without baking on the premises, retail
414510	bacteriological medicines, wholesale	311811	bakeries, baking from flour on the premises, for retail sale (except for immediate consumption)
541710	bacteriological research and development laboratories		
314990	badges, fabric, manufacturing		
332999	badges, metal, manufacturing		
326198	badges, plastics, manufacturing		
339920	badminton equipment, manufacturing		

315220	bakers' service apparel, washable, men' s and boys', cutting and sewing purchased fabric	339930	balls, rubber (except athletic equipment), manufacturing
315249	bakers' service apparel, washable, women's, misses' and girls', cut and sewn from purchased fabric	414390	bamboo furniture, wholesale
333248	bakery machinery and equipment, manufacturing	337920	bamboo shades, blinds and awnings, manufacturing
417230	bakery machinery, equipment and supplies, wholesale	111330	banana and plantain farming
311814	bakery products, fresh, made in commercial bakeries	413150	banana ripening for the trade, wholesale
311814	bakery products, frozen, made in commercial bakeries	914110	Band Council
722512	bakery products, selling for immediate consumption	332210	band saw blades, all types, manufacturing
413190	bakery products, wholesale	315289	band uniforms, cut and sewn from purchased fabric
311990	baking powder and yeast, manufacturing	414520	bandages, dressings and gauzes, wholesale
526917	balanced funds / asset allocation funds	315249	bandeaux (i.e., brassiere), women's, misses' and girls', cut and sewn from purchased fabric
333990	balances (except laboratory), manufacturing	711130	bands, musical
417910	balances (except laboratory), wholesale	333245	bandsaws, woodworking type, manufacturing
333990	balances and scales, laboratory type, manufacturing	522111	bank agent, Québec, small communities
333990	balancing equipment (except wheels), manufacturing	522112	bank and trust company branches, chartered, providing corporate and institutional banking services
238190	balconies, metal, installation	334511	bank and turn indicators and components (aeronautical instruments), manufacturing
238120	balconies, precast, concrete, installation	522111	bank branches, chartered, providing personal and commercial banking services
332329	balcony railings, metal, manufacturing	524129	bank deposit insurance
333110	bale throwers, manufacturing	332329	bank fixtures, ornamental metal, manufacturing
332619	bale ties, made from purchased wire	551113	bank holding companies
416210	bale ties, wire, wholesale	323119	bank notes, printing
333110	balers, farm (e.g., hay, straw, cotton), manufacturing	521110	Bank of Canada
333990	baling machines (e.g., scrap metal, paper), manufacturing	813910	bankers' association
332991	ball and roller bearing manufacturing	611510	banking schools (training in banking)
332991	ball bearings and parts (including mounted), manufacturing	541990	bankruptcy trustees
212326	ball clay mining	522190	banks, private (i.e., unincorporated)
333619	ball joints (except motor vehicle and aircraft), manufacturing	339930	banks, toy, manufacturing
336330	ball joints, motor vehicle, manufacturing	453999	banner shops, retail
417220	ball, rod and pebble mill machinery, wholesale	314990	banners, made from purchased fabric
335311	ballasts and transformers, lighting fixture, manufacturing	332329	bannisters, metal, manufacturing
711120	ballet companies	531120	banquet halls or rooms, without own catering staff, rental
711512	ballet dancers, independent	722320	banquet halls, with own catering staff, doing outside catering
711120	ballet productions, live	327990	baptismal fonts, cut stone, manufacturing
611610	ballet schools	813920	bar associations
316210	ballet slippers, manufacturing	334110	bar code scanners, manufacturing
453220	balloon shops, retail	417910	bar code scanning equipment, wholesale
812990	balloon-o-gram, service	722410	bar disco
326198	balloons, plastics, manufacturing	417920	bar equipment, wholesale
326290	balloons, rubber, manufacturing	337215	bar fixtures, manufacturing
713990	ballrooms	337127	bar furniture, manufacturing
		417920	bar furniture, wholesale
		416210	bar joists, fabricated, wholesale
		333519	bar mill machinery, manufacturing
		325610	bar soaps, manufacturing
		337110	bar tops, wood, manufacturing

331420	bar, copper or copper alloy, made from purchased metal	416210	bars, non-ferrous metal, wholesale
331317	bar, made from purchased aluminum	331221	bars, steel, made from purchased steel
331490	bar, made from purchased non-ferrous metal (except aluminum, copper)	722320	bartender services including supply of equipment and alcohol
325999	barbecue starter fluids, manufacturing	722320	bartender services on own account (serving only)
331222	barbed and twisted wire, made in wire drawing plants	722320	bartending and party arranging
332619	barbed wire, made from purchased wire	561990	bartering service
335229	barbeque grills (charcoal), manufacturing	325130	barytes based pigments, manufacturing
812116	barber and beauty shops, combined	212398	barytes mining
611510	barber colleges or schools	212316	basalt, crushed and broken stone, quarrying
417920	barber shop equipment and supplies, wholesale	212316	basalt, dimension, quarrying
812114	barber shops	315990	baseball caps, manufacturing
335210	barbers' clippers, electric, manufacturing	414470	baseball equipment and supplies, wholesale
332210	barbers' scissors, manufacturing	339920	baseball equipment, manufacturing
315220	barbers' service apparel, washable, men's and boys', cutting and sewing purchased fabric	451119	baseball equipment, retail
325410	barbiturates, uncompounded, manufacturing	611620	baseball instruction schools
532410	bareboat (vessel) chartering	713990	baseball, football or hockey clubs, recreational
332319	barge sections, prefabricated, metal, manufacturing	416120	baseboard heaters, electric, non-portable, wholesale
483115	barge transport service, coastal	332321	baseboards, metal, manufacturing
336611	barges, building	321919	baseboards, wood, manufacturing
212398	barite mining	337126	basket chairs and furniture, manufacturing
325189	barium hydroxide, manufacturing	339920	basketball equipment, manufacturing
212398	barium ore mining	611620	basketball instruction schools
311119	barley feed, chopped, crushed or ground, manufacturing	713990	basketball, curling or soccer clubs, recreational
411120	barley, wholesale	418990	baskets (e.g., reed, rattan, willow, wood), wholesale
417110	barn machinery and equipment (including elevating), wholesale	339920	baskets or buckets, fish and bait, manufacturing
332329	barn stanchions and standards, metal, manufacturing	331222	baskets, iron or steel, made in wire drawing plants
488390	barnacle removing from ships	332619	baskets, metal, made from purchased wire
334512	barographs, manufacturing	339930	baskets, toy, manufacturing
334512	barometers, manufacturing	321920	baskets, wood (e.g., round stave, veneer), manufacturing
417930	barometers, wholesale	337126	bassinets, reed and rattan, manufacturing
332410	barometric condensers, manufacturing	337123	bassinettes, manufacturing
236220	barracks, bunkhouses, dormitories construction	212299	bastnasite, bauxite or beryl mining
417230	barrels and drums, new and reconditioned, wholesale	442298	bath boutique
332999	barrels, gun, manufacturing	314990	bath mats and bath sets, made from purchased carpet
332439	barrels, light gauge metal, manufacturing	314110	bath mats and bath sets, made in carpet mills
332999	barricades, metal, manufacturing	414330	bath mats and bathroom sets, wholesale
541110	barrister and solicitor, private practice	326290	bath mats, rubber, manufacturing
722410	bars (i.e., drinking places), alcoholic beverage	414520	bath oils and salts, wholesale
331317	bars, ingots or rods made by rolling purchased aluminum	325620	bath salts, manufacturing
331110	bars, iron or steel, made in steel mills	238390	bath tub refinishing, contractors
331410	bars, made in primary copper smelting and refining mills	238390	bath tub refinishing, on site
416210	bars, metal, wholesale	416120	bath tubs and sinks, wholesale
		713990	bathing beaches, public
		315990	bathing caps, rubber, manufacturing
		315249	bathing suits, girls', cut and sewn from purchased fabric

315190	bathing suits, made in knitting mills	333990	battery-powered, hand-held power tools, manufacturing
315210	bathing suits, men's and boys', cut and sewn from material owned by others	712120	battlefields
315220	bathing suits, men's and boys', cut and sewn from purchased fabric	314990	batts and batting (except nonwoven fabrics), manufacturing
315249	bathing suits, women's and misses', cut and sewn from purchased fabric	327120	bauxite brick, manufacturing
315210	bathing suits, women's, misses' and girls', cut and sewn from materials owned by others	331313	bauxite smelting
315249	bathrobes, girls', cut and sewn from purchased fabric	325999	bay oil, manufacturing
315241	bathrobes, infants', cut and sewn from purchased fabric	454390	bazaar (rummage sale), retail
315220	bathrobes, men's and boys', cut and sewn from purchased fabric	532290	beach chairs and accessories, rental
315249	bathrobes, women's and misses', cut and sewn from purchased fabric	562990	beach maintenance and cleaning services
327110	bathroom accessories, vitreous china and earthenware, manufacturing	316210	beach sandals, rubber or plastics, manufacturing
326198	bathroom and toilet accessories, plastics, manufacturing	113312	beachcombers (lost log recovery)
332999	bathroom fixtures, metal, manufacturing	315241	beachwear and bathing suits, infants', cut and sewn from purchased fabric
326191	bathroom fixtures, plastics, manufacturing	315249	beachwear, girls', cut and sewn from purchased fabric
238220	bathroom plumbing fixtures and sanitary ware, installation	315190	beachwear, made in knitting mills
333990	bathroom scales, manufacturing	315220	beachwear, men's and boys', cut and sewn from purchased fabric
337110	bathroom vanities, wood, manufacturing	448199	beachwear, men's and boys', retail
417930	baths, whirlpool, wholesale	414110	beachwear, men's and boys', wholesale
332321	bathub enclosures, metal frame, manufacturing	315249	beachwear, women's and misses', cut and sewn from purchased fabric
326191	bathtubs, plastics, manufacturing	414110	beachwear, women's and misses', wholesale
313310	batik work (hand painting on textile fabrics)	335120	beacon, lighthouse, non-flashing, electrical, manufacturing
611620	baton instruction	339990	beaded novelties, manufacturing
453999	batteries (except automotive) dealers	333519	beading machines, metalworking, manufacturing
415290	batteries, automotive, new, wholesale	314990	beading on textile products (except clothing), for the trade
335910	batteries, primary, dry or wet, manufacturing	333248	beaming machines, yarn, manufacturing
335910	batteries, rechargeable, manufacturing	321111	beams and poles, wood, made from logs or bolts
335910	batteries, storage, manufacturing	321215	beams, glued-laminated or pre-engineered wood, manufacturing
311824	batters, prepared, made from purchased flour	493130	bean cleaning and warehousing
311211	batters, prepared, made in flour mills	493130	bean elevators (except sales)
336320	battery cables and ground straps, motor vehicle, manufacturing	111219	bean farms (except dry beans)
326198	battery cases and separators, plastics, manufacturing	111219	bean growing, snap (wax and green)
335990	battery chargers, manufacturing	111130	bean or pea farming (field crop)
326290	battery containers, separators and parts, rubber, manufacturing	411120	beans, dry, wholesale
441310	battery dealers, automobile, retail	411120	beans, inedible, wholesale
336320	battery heaters, manufacturing	411120	beans, unshelled, wholesale
335910	battery manufacturing	416210	bearing piles, iron and steel, wholesale
211113	battery operators (petroleum industry)	332210	bearing pullers, hand tools, manufacturing
321999	battery separators, wood, manufacturing	336310	bearings (e.g., camshaft, crankshaft, connecting rod), automotive and truck gasoline engine, manufacturing
811119	battery service, automotive	333619	bearings, plain (except internal combustion engines), manufacturing
334512	battery testers, electrical, manufacturing	417230	bearings, wholesale
		321999	bearings, wood, manufacturing
		812115	beauticians
		414220	beauty care appliances, electric, wholesale

417920	beauty parlour equipment and supplies, wholesale	311614	beef, lamb, pork and veal, primal and sub-primal cuts, made from purchased meat
812115	beauty salons	311611	beef, pork, lamb or veal carcasses, half-carcasses, primal and sub-primal cuts, produced in slaughtering plants
417920	beauty shop equipment and supplies, wholesale	418390	beekeeping supplies, wholesale
812115	beauty shops or parlours	517210	beeper (radio pager) communications carriers
414520	beauty supplies and preparation, wholesale	413220	beer and other fermented malt liquors, wholesale
446120	beauty supplies stores selling primarily to other businesses but also selling to household consumers	418990	beer and wine making supplies, wholesale
321216	beaver board, manufacturing	453992	beer and wine-making supplies stores
721191	bed and breakfast	312120	beer breweries
721191	bed and breakfast inns	332431	beer cans, manufacturing
337910	bed bases, upholstered, manufacturing	333416	beer cooling and dispensing equipment, manufacturing
337121	bed chesterfields, manufacturing	722410	beer gardens
335210	bed coverings (blankets and sheets), electric, manufacturing	332439	beer kegs, light gauge metal, manufacturing
414330	bed coverings, wholesale	541690	beer making consultant
812330	bed linen supply service	722410	beer parlours or taverns
337910	bed spring, assemblies, manufacturing	445310	beer stores, retail
442298	bedding (e.g., sheets, blankets, spreads, cushions, pillows), retail	312110	beer, not brewed (e.g., birch, ginger or root), manufacturing
444220	bedding plants, retail	445310	beer, wine and liquor stores
414330	bedding, wholesale	413220	beers, wholesale
315249	bedjackets, women's, misses' and girls', cut and sewn from purchased fabric	411110	bees, wholesale
414390	bedroom furniture, wholesale	325610	beeswax polishes and waxes, manufacturing
337123	bedroom furniture, wood, manufacturing	311310	beet pulp, dried, manufacturing
337126	beds (including folding and cabinet beds), household-metal, manufacturing	111219	beet, table (except sugar beet), growing
442110	beds and springs, retail	541720	behavioural research and development services
417930	beds, hospital, wholesale	325410	belladonna preparations, manufacturing
337126	beds, household, metal, manufacturing	332999	bellows, hand, manufacturing
337910	beds, sleep-system ensembles (i.e., flotation and adjustable), manufacturing	333990	bellows, industrial, manufacturing
337123	bedside stands, wood, manufacturing	335990	bells, electric, manufacturing
314120	bedspreads and bed sets, made from purchased fabric	339930	bells, toy, manufacturing
313240	bedspreads and bed sets, made in lace mills	414130	belt and buckle assembly kit, wholesale
442298	bedspreads, retail	333920	belt conveyor systems, manufacturing
414330	bedspreads, wholesale	316990	belt laces, leather, manufacturing
337123	bedspring frames, wood, manufacturing	482112	belt line railways
337910	bedsprings, assembled, manufacturing	313220	belting fabrics, narrow woven, weaving
414390	bedsprings, wholesale	316990	belting for machinery, leather, manufacturing
112910	bee pollen collecting	417230	belting, hose and packing, industrial, wholesale
112991	beef and hog, raising	314990	belting, made from purchased fabric
112991	beef and lamb, farming	326220	belting, rubber (e.g., conveyor, elevator, transmission), manufacturing
112110	beef cattle finishing	315210	belts, apparel (e.g., fabric, leather, vinyl), cut and sewn from materials owned by others
112110	beef cattle ranching	315990	belts, apparel (e.g., fabric, leather, vinyl), made from purchased material
112110	beef cattle ranching and farming, including feedlots	448150	belts, apparel, custom, retail
112991	beef cattle, hogs, sheep and goat combination, farming	339920	belts, cartridge, sporting type, manufacturing
411110	beef cattle, wholesale	332619	belts, conveyor, made from purchased wire
112110	beef farming	332999	belts, machine gun, manufacturing
311614	beef stew, made from purchased meat	414110	belts, personal wear, women's and misses', wholesale

337127	benches, public buildings, manufacturing	492210	bicycle messenger and delivery service
333519	bending and forming machines, metalworking, manufacturing	492210	bicycle messenger service
332999	bends, pipe, made from purchased metal pipe	451113	bicycle parts and accessories, retail
212326	bentonite mining	333910	bicycle pumps, manufacturing
321999	bentwood (steam bent) products (except furniture), manufacturing	532290	bicycle rental
325190	benzaldehyde, manufacturing	414470	bicycle tires and tubes, wholesale
325320	benzene hexachloride (BHC) insecticides, manufacturing	414470	bicycles (except motorized), wholesale
325110	benzene, made from refined petroleum or natural gas liquids	336990	bicycles and tricycles parts (e.g., brakes, frames, gears, handlebars, saddles), manufacturing
324110	benzene, made in petroleum refineries	336990	bicycles and tricycles, manufacturing
325190	benzoic acid, manufacturing	441220	bicycles, motorized, retail
624190	bereavement counselling services	811490	bicycles, repairing (without retail sales of new equipment)
327110	beryllia porcelain insulators, manufacturing	451113	bicycles, retail sales and repairs
331529	beryllium castings (except die-castings), unfinished, manufacturing	524129	bid bond insurance
331523	beryllium die-castings, unfinished, manufacturing	321911	bifolding doors, wooden, manufacturing
325189	beryllium oxide, manufacturing	624110	big brother services
331410	beryllium smelting and primary refining	624110	big sister services
334512	beta-ray irradiation equipment, manufacturing	541850	billboard display advertising services
813910	better business bureaus	541850	billboard display agency
327215	bevelling and polishing purchased plate glass	238990	billboard erection
417230	beverage and food processing machinery, wholesale	333519	billet mill machinery, manufacturing
311930	beverage bases, manufacturing	331110	billets, steel, made in steel mills
413210	beverage concentrates, wholesale	416210	billets, steel, wholesale
327214	beverage containers, made in glass-making plants	316990	billfolds, all materials, manufacturing
417910	beverage coolers, wholesale	414470	billiard equipment and supplies, wholesale
333248	beverage distilling machinery, manufacturing	713990	billiard or pool parlour (hall)
311930	beverage flavourings and syrups (except coffee-based), manufacturing	339920	billiard, pool and snooker equipment (e.g., balls, cues, cue tips, tables), manufacturing
722410	beverage room	541215	billing, bookkeeping or payroll processing services
454210	beverage, cigarette, confectionery or food, vending machine operators, retail	314990	binder and baler twine, manufacturing
419110	beverages, business-to-business (B2B) electronic markets, wholesale	323120	binderies (i.e., bookbinding shops)
445299	beverages, soft drink, retail	322130	binders' board, manufacturing
413210	beverages, soft drink, wholesale	314990	binding carpets and rugs for the trade
314990	bias bindings, made from purchased fabric	333310	binding equipment (i.e., plastic or tape binding), office type, manufacturing
313220	bias bindings, woven, manufacturing	414130	binding, textile, wholesale
611690	bible schools (except degree-granting)	314990	bindings, bias, made from purchased fabric
813110	bible societies	315990	bindings, cap and hat, made from purchased fabric
315990	bibs and aprons, waterproof (e.g., plastic, rubberized fabric), made from purchased fabric	313220	bindings, narrow woven, manufacturing
325189	bichromates and chromates, manufacturing	339930	bingo boards (games), manufacturing
451113	bicycle and bicycle parts dealers (except motorized), retail	323119	bingo cards, printing
335110	bicycle lamp bulbs, electric, manufacturing	713299	bingo halls or parlours
336320	bicycle light fixtures, manufacturing	713299	bingo operation
		414460	bingo supplies, wholesaler-distributor
		316990	binocular cases, manufacturing
		811210	binoculars and other optical goods repair
		333310	binoculars, manufacturing
		453999	binoculars, retail
		417930	binoculars, wholesale
		332439	bins (e.g., grain and feed storage), light gauge metal, manufacturing
		332319	bins, fabricated metal plate, manufacturing
		333619	biodiesel engines, manufacturing

621499	biofeedback centres	418210	blankbooks, wholesale
541690	biological consulting services	314910	blanket bags (cut and sewn plastic material), manufacturing
621510	biological laboratories	314120	blankets (except electric), made from purchased fabrics or felts
414510	biological medicines, wholesale	414330	blankets (except electric), wholesale
541380	biological testing (except clinical and veterinary)	313210	blankets, bedspreads, sheets and pillow cases, made in weaving mills
541710	biology research and development laboratories	313230	blankets, nonwoven fabric, manufacturing
221119	biomass electric power generation	442298	blankets, sheets and bed coverings, retail
325190	bio-oil or bio-diesel, manufacture	314120	blankets, wool, made from purchased fabrics
339110	biopsy instruments and equipment, manufacturing	327214	blanks for electric light bulbs, glass, made in glass-making plants
541710	biotechnology research and development laboratories	417230	blanks, tips and inserts, wholesale
112999	bird (song and pet) raising	321919	blanks, wood (e.g., bowling pins, handles, textile machinery accessories), manufacturing
311119	bird food, prepared, manufacturing	311410	blast freezing, on a contract basis
712190	bird sanctuaries	327990	blast furnace slag, processing
561710	bird scaring	331110	blast furnaces
326290	birth control devices (e.g., diaphragms), rubber, manufacturing	238910	blast hole drilling (except mining)
325410	birth control pills and contraceptive preparations, manufacturing	212323	blast sand mining
311821	biscuits, dry, manufacturing	325920	blasting accessories (e.g., blasting caps, fuses, ignitors, squibbs), manufacturing
331410	bismuth smelting and primary refining	213119	blasting and explosive service, mines and quarries only
112999	bison production	238910	blasting and trenching, construction site
722511	bistro (eating places)	314990	blasting mats, rope, manufacturing
333519	bits and knives, for metalworking lathes, planers and shapers, manufacturing	339990	blasting mats, rubber (used tires, steel wire and/or cable), manufacturing
333120	bits, rock drill, construction and surface mining type, manufacturing	325920	blasting powders, manufacturing
333130	bits, rock drill, underground mining type, manufacturing	238910	blasting, building demolition
211114	bitumen production, extraction by mining	315220	blazers, men's and boys', cut and sewn from purchased fabric
211114	bitumen production, in situ extraction	315249	blazers, tailored, women's and misses', cut and sewn from purchased fabric
212114	bituminous coal mining	337127	bleacher seating, portable, manufacturing
212114	bituminous coal preparation plants	238390	bleachers, installation
212114	bituminous coal washeries	325610	bleaches, formulated for household use, manufacturing
212315	bituminous limestone quarrying	325189	bleaching agents, inorganic, manufacturing
417220	bituminous processing equipment, wholesale	325190	bleaching agents, organic, manufacturing
211114	bituminous sand and oil shale digging	418410	bleaching compounds, wholesale
212398	black lead mine	333248	bleaching machinery, textile, manufacturing
339940	blackboards or chalkboards, framed, manufacturing	313310	bleaching purchased fibres, thread, yarn or fabrics (except of wool or similar animal fibres)
327990	blackboards, unframed, slate, manufacturing	313310	bleaching textile fibres, thread, yarn or fabrics, for the trade
331110	blackplate, made in steel mills	311211	blended flour, made in flour mills
316990	blacksmiths' aprons, leather, manufacturing	335210	blenders, food, electric, manufacturing
238990	blacktop and asphalt work, residential and commercial driveways and parking areas	325620	blending and compounding perfume bases
811310	blade (industrial) sharpening service	312130	blending brandy
333120	blades for graders, scrapers, bulldozers and snowploughs, manufacturing	312140	blending distilled beverages (except brandy)
332210	blades, knife and razor, manufacturing	311119	blending feed for animals (except dogs and cats)
325130	blanc fixe (i.e., barium sulfate, precipitated), manufacturing	311225	blending purchased fats and oils
417910	blank compact disk (CD) and digital video disk (DVD), wholesale		
417910	blank tapes, video and/or audio, wholesale		

312130	blending wines	238220	blowers and fans, cooling and dry heating, installation
337920	blind and shade manufacturing	333110	blowers, forage, manufacturing
414390	blinds, window (except textile), wholesale	333110	blowers, leaf, manufacturing
331410	blister copper, manufacturing	238310	blown-in insulation (e.g., vermiculite, cellulose), installation
561910	blister packaging services	325999	blueprint and whiteprint sensitized paper, manufacturing
333920	block and tackle, manufacturing	541340	blueprint drafting services
321919	blocks for the manufacture of smoking pipes	333310	blueprint equipment, manufacturing
416390	blocks, building, wholesale	417910	blueprinting equipment, wholesale
327330	blocks, concrete and cinder (i.e., clinker), manufacturing	561430	blueprinting services
327120	blocks, fire clay, manufacturing	212316	bluestone, dimension, quarrying
321999	blocks, tailors' pressing, wood, manufacturing	325610	bluing, manufacturing
339930	blocks, toy, manufacturing	325620	blush or cosmetic rouge, manufacturing
621510	blood analysis laboratories	451120	board games (amusement), retail
334512	blood bank process equipment, manufacturing	323119	board games, printing without publishing
621990	blood banks	414460	board games, wholesale
325410	blood derivative in vitro diagnostic substances, manufacturing	813910	board of trade
325410	blood derivatives, manufacturing	321216	board, bagasse, manufacturing
621990	blood donor clinics	721310	boarding houses
621990	blood donor stations	721310	boarding houses, fraternity and sorority
325410	blood fractions, manufacturing	812910	boarding kennel service, pet
325410	blood glucose test kits, manufacturing	611110	boarding schools, elementary
414510	blood plasma, wholesaling	611110	boarding schools, secondary
339110	blood pressure apparatus (i.e., sphygmomanometer or tensiometer), manufacturing	339920	boards and equipment (e.g., sailboards, skateboards, surfboards, windsurfing), manufacturing
812990	blood pressure testing machine operation (coin operated)	324122	boards, asphalt saturated, made from purchased asphaltic materials
339110	blood testing apparatus, laboratory type, manufacturing	321999	boards, wood (e.g., clip, ironing, meat, pastry), manufacturing
339110	blood transfusion equipment or hemodialysis apparatus, manufacturing	321919	boards, wood, made by resawing purchased lumber
333519	blooming and slabbing mill machinery, manufacturing	336320	boat and ship lighting fixtures, manufacturing
416210	blooms, billets, slabs and other semi-finished shapes, wholesale	336612	boat building
331110	blooms, steel, made in steel mills	487210	boat charters, pleasure
448199	blouse stores, retail	333920	boat cradles, manufacturing
315220	blouses, boys', cut and sewn from purchased fabric	441220	boat dealer, also retailing parts and accessories
315249	blouses, girls', cut and sewn from purchased fabric	441220	boat dealers, retail
315241	blouses, infants', cut and sewn from purchased fabric	541330	boat engineering designing services
315190	blouses, made in knitting mills	484229	boat hauling, by truck, local
414110	blouses, wholesale	336612	boat kits manufactured in boat yards
315249	blouses, women's and misses', cut and sewn from purchased fabric	238990	boat lift installation
315210	blouses, women's, misses' and girls', cut and sewn from materials owned by others	333920	boat lifts, manufacturing
333246	blow moulding machinery for plastics, manufacturing	532410	boat rental, commercial without operator
332210	blow torches, manufacturing	332319	boat sections, prefabricated, metal, manufacturing
333413	blower filter units, manufacturing	336212	boat transporter trailers, multi-unit, manufacturing
		336215	boat transporter trailers, single-unit, manufacturing
		336612	boat yards
		713930	boat yards, docking and/or storage
		611690	boating and sailing instruction

713990	boating, rowing, sailing or yacht clubs, without marinas	562910	bomb and land mine recovery and disposal services
713930	boating, sailing and yacht clubs (i.e., operating marinas)	333920	bomb lifts, manufacturing
441220	boats, new, retail and repair, primarily repair	336410	bomb racks, aircraft, manufacturing
419110	boats, pleasure (e.g., canoes, motorboats, sailboats), business-to-business (B2B) electronic markets, wholesale	332999	bombcluster adapters, manufacturing
417990	boats, pleasure (e.g., canoes, motorboats, sailboats), wholesale	332999	bombs, manufacturing
336612	boats, recreational, manufacturing	526915	bond and income / dividend funds, Canadian
321919	bobbin blocks and blanks, wood, manufacturing	526916	bond and income / dividend funds, foreign
321999	bobbins (except textile machinery), wood, manufacturing	523120	bond brokerages
333248	bobbins for textile machinery, manufacturing	322230	bond paper, made from purchased paper
322219	bobbins, fibre, made from purchased paperboard	322121	bond paper, made in paper mills
339920	bobsleds, manufacturing	493120	bonded cold storage warehousing
812320	bobtailers, laundry and dry cleaning	493110	bonded warehouse, general merchandise
415190	bodies, automotive, wholesale	313230	bonded-fibre fabrics, manufacturing
713940	body building studios, physical fitness	332810	bonderizing metals and metal products, for the trade
414520	body care preparations, wholesale	524129	bonding for guaranteeing job completion
415290	body compounds, automotive, wholesale	524129	bonding of employees
561612	body guard services	524129	bonding, fidelity or surety
315190	body stockings, made in knitting mills	812990	bondspersons services
315249	body stockings, women's and misses', cut and sewn from purchased fabric	325189	bone black, manufacturing
332999	bofors guns, manufacturing	327110	bone china, manufacturing
332410	boiler casings, manufacturing	311119	bone meal, prepared as feed for animals and fowls, manufacturing
418410	boiler chemicals, wholesale	339990	bone novelties, manufacturing
238220	boiler chipping, cleaning and scaling	411190	bones and hides, wholesaling
334512	boiler controls, industrial, power and marine type, manufacturing	311614	bones, fat, rendering
332910	boiler couplings and drains, plumbing and heating type, manufacturing	511130	book copyright licensing agency
332910	boiler gauge cocks, industrial type, manufacturing	813410	book discussion clubs
524129	boiler insurance	332999	book ends, metal, manufacturing
331210	boiler tubes, made from purchased steel	323120	book gilding, bronzing, edging, deckling, embossing and gold stamping, for the trade
238299	boiler, pipe, or duct insulation and installation	322220	book paper, coated, made from purchased paper
811310	boiler, power, repair shops (except manufacturing)	322121	book paper, coated, made in paper mills
416120	boilers (e.g., heating, hot water, power, steam), wholesale	511130	book publishers
333416	boilers, heating (i.e., low-pressure or cast iron sectional), manufacturing	511130	book publishers and exclusive agents
417230	boilers, power (industrial), wholesale	519130	book publishing exclusively on Internet (e.g., almanacs, atlases, dictionaries, encyclopedia, fiction)
311614	bologna, made from purchased meat (except poultry and small game)	451310	book stores and news dealers
332720	bolts, metal, manufacturing	453310	book stores, second-hand, retail
326198	bolts, nuts and rivets, plastics, manufacturing	414420	book, periodical and newspaper, wholesale
416330	bolts, nuts, rivets, screws and other fasteners, wholesale	419120	book, periodical and newspaper, wholesale agents and brokers
113311	bolts, wood (e.g., handle, heading, shingle, stave), cutting	418930	book, second-hand, wholesale
		323120	bookbinding including book repairing (except by libraries)
		333248	bookbinding machinery, manufacturing
		711511	bookbinding, artisanal
		323120	bookbinding, without printing
		337213	bookcases and cabinets, wood, office, manufacturing
		337126	bookcases, metal, household, manufacturing
		337214	bookcases, wall cases and cabinets, office (except wood), manufacturing
		337123	bookcases, wood, household, manufacturing

713299	bookies	325410	botanical and herb grinding and milling (i.e., for medicinal use)
561510	booking accommodation and transportation for travellers	325410	botanical extract preparations (except in vitro diagnostics), manufacturing
711321	booking agencies, theatrical (except motion picture)	712130	botanical gardens
541215	bookkeepers, offices or private practice	325320	botanical insecticides, manufacturing
541215	bookkeeping, payroll and related services	326198	bottle caps and lids, plastics, manufacturing
713299	bookmakers	322299	bottle caps and tops, die-cut from purchased paper or paperboard
519121	bookmobiles	332118	bottle caps and tops, metal, stamping
323116	books (e.g., sales, cheque) and refills, manifold printing	722410	bottle clubs and tap rooms (drinking places)
454110	books and magazines, mail order, retail	321999	bottle covers, willow, rattan and reed, manufacturing
323119	books and pamphlets, printing and binding without publishing	561990	bottle depot
414420	books and pamphlets, wholesale	561990	bottle exchange
414420	books electronic format (e.g., CD's or cassette), wholesale	332210	bottle openers, metal, manufacturing
519130	books, manuals and textbook, publishing exclusively on Internet (e.g., school, technical)	335210	bottle warmers, household, electric, manufacturing
511130	books, printing and publishing combined	333990	bottle washers, packaging machinery, manufacturing
323119	books, printing without publishing	454312	bottled gas, retail
511130	books, publishing (except exclusively on Internet)	445299	bottled water store
453310	books, used, retail	413220	bottled wines and liquors, wholesale
451310	bookstore	417230	bottlers' supplies, caps, bottles, wholesale
339920	boomerangs, manufacturing	327215	bottles (i.e., bottling, canning, packaging), made from purchased glass
113311	booming, bunching, rafting, driving logs	417230	bottles, glass or plastic, wholesale
813410	booster clubs	326160	bottles, plastics, manufacturing
486110	booster pumping station, oil transport	326290	bottles, rubber, manufacturing
332999	boosters and bursters, artillery, manufacturing	312110	bottling flavoured water
417920	boot and shoe cut stock and findings, wholesale	333990	bottling machinery (e.g., washing, sterilizing, filling, capping, labelling), manufacturing
316990	boot and shoe findings, all materials, manufacturing	413210	bottling mineral or spring water (untreated)
321999	boot and shoe lasts, all materials, manufacturing	413220	bottling purchased wines
811430	boot and shoe repair shop	311420	bouillon, canning
333248	boot making and repairing machinery, manufacturing	311420	bouillon, made in dehydration plants
337215	booths, telephone, manufacturing	315990	bow ties, men's and boys', made from purchased fabric
448210	boots and shoes, retail	238299	bowling alley equipment installation
316210	boots for men's, including hicking boots and climbing shoes, manufacturing	713950	bowling alleys or centres (candlepin, duckpin, five or ten pins)
212398	borate compounds (natural) mining	337127	bowling centre furniture, manufacturing
325189	borax (i.e., sodium borate), manufacturing	713950	bowling centres
212398	borax mining	451119	bowling equipment and supplies, retail
325320	bordeaux mixture insecticides, manufacturing	414470	bowling equipment and supplies, wholesale
325189	boric acid, manufacturing	414470	bowling equipment, wholesale
238910	boring for building construction	611620	bowling instruction
213117	boring test holes for non-metallic minerals mining (except fuels), on contract basis	713990	bowling leagues or teams, recreational
212398	boron mineral mining	339920	bowling pin machines, automatic, manufacturing
325189	borosilicate, manufacturing	339920	bowling pins, manufacturing
417230	bort, wholesale	326198	bowls and bowl covers, plastics, manufacturing
		321999	bowls, wood, turned and shaped, manufacturing
		339920	bows, archery, manufacturing
		314990	bows, made from purchased fabrics

321920	box cleats, wood, manufacturing	333990	brake burnishing and washing machines, manufacturing
722512	box lunch service	336340	brake caliper assemblies, automotive, truck and bus, manufacturing
722512	box lunch stands	336340	brake cylinders, master and wheel, automotive, truck and bus, manufacturing
311990	box lunches, for sale off premises, manufacturing	336340	brake drums, automotive, truck and bus, manufacturing
321920	box shoo, manufacturing	415290	brake fluid, automotive, wholesale
316990	box toes (i.e., shoe cut stock), leather, manufacturing	325999	brake fluid, synthetic, manufacturing
322130	boxboard paperboard stock, manufacturing	336340	brake hose assemblies, manufacturing
311611	boxed and canned meat (except poultry and small game), produced in slaughtering plants	336340	brake lining materials, automotive, truck and bus, manufacturing
311614	boxed meat (except poultry), made by assembly-line cutting of purchased meat	811119	brake repair shops, motor vehicle
326198	boxes and cases, plastic, manufacturing	333310	brake servicing equipment, motor vehicle (except hand tools), manufacturing
416110	boxes and fittings, electrical, wholesale	336340	brake shoe relining, on a factory basis
335930	boxes, electric wiring (e.g., junction, outlet, switch and fuse), manufacturing	336340	brake shoes and pads (except asbestos), manufacturing
321920	boxes, jewellery, wood or part wood, manufacturing	336340	brake shoes and pads, asbestos, manufacturing
316990	boxes, leather, manufacturing	333619	brakes (except motor vehicle and electromagnetic industrial controls), manufacturing
332439	boxes, light gauge metal, manufacturing	336340	brakes and brake parts, automotive, truck and bus, manufacturing
418220	boxes, paperboard and disposable plastics, wholesale	335315	brakes and drives (electrical control), manufacturing
322219	boxes, sanitary food (except folding), made from purchased paper or paperboard	336510	brakes and parts, railroad rolling stock, manufacturing
322211	boxes, shipping, laminated, made from purchased paper or paperboard	333519	brakes, metalworking, manufacturing
339940	boxes, sketching and paint, manufacturing	311211	bran, shorts and other products of milling grain (except rice)
336211	boxes, truck (e.g., dump, cargo, utility, van), assembled on purchased chassis	522111	branches of chartered banks providing personal and commercial banking services
713990	boxing clubs, recreational	522111	branches of foreign banks, deposit-accepting, providing personal and commercial banking services
339920	boxing equipment, manufacturing	522111	branches of trust companies providing personal and commercial banking services
721213	boys' camps	339940	branding irons (i.e., marking irons), manufacturing
813410	boys' club	533110	brand-name owners
721213	boys' or girls' vacation camp	413220	brandy, wholesale
623999	boys' towns	315249	bra-slips, women's, misses' and girls', cut and sewn from purchased fabric
448120	bra dresses, women's and misses, retail	331420	brass and bronze, made by refining scrap
339910	bracelets, jewellery, manufacturing	331523	brass die castings, unfinished, manufacturing
414410	bracelets, precious metal and imitation, wholesale	332113	brass forgings, unfinished, made from purchased non-ferrous metal
315990	braces and suspenders, made from purchased fabric	337126	brass furniture, manufacturing
115110	bracing and pruning of orchard trees and vines	325610	brass or silver polishes, manufacturing
332510	brackets, builders' hardware type, metal, manufacturing	331420	brass products, made by rolling, drawing, extruding or alloying purchased metal
332619	brackets, made from purchased wire	722410	brasseries (beer gardens)
321919	brackets, wood, manufacturing		
331222	brads, iron or steel, wire or cut, made in wire drawing plants		
332619	brads, metal, made from purchased wire		
416330	brads, wholesale		
414130	braided material, piece goods, wholesale		
333248	braiding machinery, textile, manufacturing		
313220	braiding narrow fabrics		
541930	braille translation		

315210	brassieres, cut and sewn from materials owned by others	416390	brick, tile, cement, wholesale
315249	brassieres, cut and sewn from purchased fabric	419120	brick, tile, cement, wholesale agents and brokers
332329	brasswork, ornamental, manufacturing	238140	bricklaying, contractors
335229	braziers, barbecue, manufacturing	327990	bricks and blocks, sand-lime, manufacturing
325190	brazilwood extract, manufacturing	327330	bricks, concrete, manufacturing
332810	brazing (i.e., hardening) metals and metal products	315249	bridal dresses or gowns, custom made
333248	bread slicing machinery, manufacturing	315249	bridal dresses or gowns, cut and sewn from purchased fabric
322220	bread wrappers, waxed or laminated, made from purchased paper	448199	bridal shops (except custom dressmakers), retail
333990	bread wrapping machines, manufacturing	333990	bridge and gate lifting machinery, manufacturing
311814	bread, bread-type rolls or buns and biscuits (including frozen), made in commercial bakeries	321114	bridge and trestle parts, wood, treating
413190	bread, frozen, packaged, wholesale	237310	bridge approach, construction
413190	bread, wholesale	713990	bridge clubs, recreational
333130	breakers, coal, manufacturing	237310	bridge decking construction
332910	breakers, vacuum, plumbing, manufacturing	238320	bridge painting
311340	breakfast bars (except chocolate-covered), manufacturing	332319	bridge sections, prefabricated, metal, manufacturing
311230	breakfast cereal (e.g., oats, corn, hominy grits, wheat, rice), manufacturing	337126	bridge sets (furniture), metal, manufacturing
311230	breakfast cereal manufacturing	337123	bridge sets (furniture), wood, manufacturing
413190	breakfast cereals, wholesale	237310	bridge, construction
311230	breakfast foods or cereals (e.g., corn, grain, rice, wheat, farina, dry infant' cereals), manufacturing	488490	bridge, tunnel and highway operation
337126	breakfast sets (furniture), metal, manufacturing	334512	bridges, electrical (e.g., Kelvin, megohm, vacuum tube, Wheatstone), manufacturing
337123	breakfast sets (furniture), wood, manufacturing	332319	bridges, prefabricated, manufacturing
212115	breaking, washing, grading, subbituminous coal	316990	briefcases, all materials, manufacturing
237990	breakwater construction	315190	briefs, drawers and underwear, made in knitting mills
115210	breeding services for livestock	315249	briefs, underwear, women's and misses', cut and sewn from purchased fabric
115210	breeding services, pet and small animal	212398	brimstone mining
115210	breeding services, poultry	212393	brine well
722410	brew pub	311420	brining and pickling of fruits and vegetables
312120	brewed beer, manufacturing	325190	briquettes, charcoal, manufacturing
312120	breweries	324190	briquettes, petroleum, made from refined petroleum
311211	brewers' and distillers' flakes and grits, corn, manufacturing	411190	bristles, wholesale
325190	brewers' pitch, made by distillation of wood	322130	bristol board stock, manufacturing
333248	brewery machinery, manufacturing	322121	bristol paper stock, manufacturing
445310	brewery products, retail	333519	broaches (i.e., machine tool accessory), manufacturing
416390	brick (except refractory), wholesale	339110	broaches, dental, manufacturing
327120	brick (i.e., common face, glazed, vitrified, hollow), clay, manufacturing	417230	broaches, wholesale
444190	brick and tile dealers, retail	333519	broaching machines, metalworking, manufacturing
238990	brick pavers (e.g., driveways, patios and sidewalks), installation	517112	broadband Internet service providers (ISPs), cable, wired telecommunications
238140	brick veneer, installation	517111	broadband Internet service providers (ISPs), digital access line (DAL), wired telecommunications
327120	brick, clay refractory, manufacturing	333120	broadcast devices for sand and salt trucks, manufacturing
327120	brick, nonclay (e.g., chrome, magnesite, silica) refractory, manufacturing	334220	broadcast equipment (including studio), for radio and television, manufacturing
		541910	broadcast media rating services

515110	broadcasting stations, radio	333519	brushing machines, metalworking, manufacturing
313210	broad-woven (more than 30 cm/12 in. wide) fabrics (except rugs, tire fabrics), cotton, weaving	325620	bubble bath preparations, manufacturing
313210	broad-woven (more than 30 cm/12 in. wide) fabrics (except rugs, tire fabrics), linen, jute, hemp and ramie, weaving	326198	bubble packaging materials, plastics, manufacturing
313210	broad-woven (more than 30 cm/12 in. wide) fabrics (except rugs, tire fabrics), man-made fibre, weaving	321920	buckets or pails, wood, manufacturing
313210	broad-woven fabric mills	333920	buckets, elevators or conveyors, manufacturing
414130	broad-woven fabrics, wholesale	333120	buckets, excavating (e.g., clamshell, concrete, dragline, drag scraper, shovel), manufacturing
313210	brocade, weaving	321920	buckets, wood, coopered, manufacturing
112320	broiler, fryer and roasting chickens, raising	339990	buckles, clasps, eye fasteners and similar articles, manufacturing
335210	broilers, electric, manufacturing	332999	buckles, shoe, metal, manufacturing
523140	brokerages, commodity contract	313320	buckram, manufacturing
523120	brokerages, stock	111190	buckwheat farming
531212	brokers of manufactured homes, on site	411120	buckwheat, wholesale
523140	brokers, commodity contracts, offices	912910	budget and fiscal affairs, provincial
523120	brokers, securities	112999	buffalo production
488519	brokers, shipping	337123	buffets (furniture), wood, manufacturing
325189	bromine, manufacturing	333519	buffing and polishing machines, metalworking, manufacturing
325190	bromochloromethane, manufacturing	327910	buffing and polishing wheels, abrasive and nonabrasive, manufacturing
339110	bronchoscope and gastroscope (except electromedical), manufacturing	325610	buffing compounds, manufacturing
331523	bronze die castings, unfinished, manufacturing	333990	buffing machines, hand-held power-driven, manufacturing
331529	bronze or brass foundries (except die-castings)	332810	buffing metals and metal products
331420	bronze products, made by rolling, drawing, extruding or alloying purchased metal	335120	bug zappers, manufacturing
812990	bronzing baby shoes	332510	builders' hardware, metal, manufacturing
321999	broom handles, manufacturing	444130	builders' hardware, retail
418990	broom, mop and paint handles, wholesale	416330	builders' hardware, wholesale
111190	broomcorn farming	236110	builders, speculative, single family
411190	broomcorn, wholesale	236110	building alterations and repairs, general contractor, residential
418990	brooms, brushes and mops, wholesale	212316	building and monumental stone, marble
311420	broth (except seafood), canning	238210	building automation systems, contractors
212116	brown coal mining	416320	building board (e.g., fibre, particle, flake), wholesale
311310	brown sugar, manufacturing	561722	building cleaning, janitorial services
417910	brownprinting equipment, wholesale	238910	building demolition
325410	brucine, manufacturing	531320	building evaluator
212326	brucite mining	561799	building exterior cleaning services (except sandblasting and window cleaning)
335990	brush blocks for electrical use, carbon or moulded graphite, manufacturing	238390	building fixtures and fittings (except mechanical equipment), installation
321919	brush blocks, wood, turned and shaped	238130	building framing (except structural steel), installation
238910	brush clearing or cutting	541350	building inspection services
115110	brush killing service, chemical	237210	building lot subdividing, land development
562110	brush removal	561722	building maintenance (except repairs)
335990	brushes and brush stock contacts, carbon, graphite, electric, manufacturing	326198	building materials (e.g., fascia, panels, siding, soffits), plastics, manufacturing
335990	brushes and contacts, electric, manufacturing	416390	building materials, fibreglass, wholesale
418990	brushes, industrial, wholesale	453310	building materials, used, retail
339990	brushes, manual or mechanical accessory, manufacturing		
326290	brushes, rubber, manufacturing		

326198	building panels, corrugated and flat, plastics, manufacturing	311814	buns, bread-type (e.g., hamburger, hot dog), made in commercial bakeries
322121	building paper stock, manufacturing	315241	buntings, infants', cut and sewn from purchased fabric
237120	building petrochemical plants	334512	buoyancy instruments, industrial process type, manufacturing
236110	building repairs, residential (except single-family), general contractors	321999	buoys, cork, manufacturing
236110	building repairs, single family, general contractors	332319	buoys, fabricated metal plate, manufacturing
334512	building services monitoring controls, automatic, manufacturing	334290	burglar alarm systems and equipment, manufacturing
212314	building stone, granite, rough, mining	238210	burglar alarm systems, electric wiring, installation
212315	building stone, limestone, rough, mining	339990	burial caskets, manufacturing
416390	building stones, wholesale	315289	burial garments or shrouds, cut and sewn from purchased fabric
327120	building tile, clay, manufacturing	453999	burial monuments, retail
335920	building wire and cable, electric, insulated, manufacturing	316210	burial slippers, manufacturing
541310	buildings and structures, architectural design services (except landscape)	327390	burial vaults, concrete and precast terrazzo, manufacturing
321992	buildings, prefabricated or pre-cut, wood frame, manufacturing	339990	burial vaults, fibreglass, manufacturing
332311	buildings, prefabricated, metal (except portable), manufacturing	327990	burial vaults, stone, manufacturing
236110	buildings, residential, additions, alterations and renovations	314910	burlap bags, made from purchased materials
414220	built-in vacuum systems (household), wholesale	313210	burlap, broad-woven, weaving
443143	built-in vacuum systems, retail	414130	burlap, wholesale
238350	built-in wood cabinets constructed on site	711111	burlesque companies
327990	built-up mica, manufacturing	212326	burley mining
339940	bulk carbon paper or stencil paper in rolls or large sheets, manufacturing	313310	burling and mending fabrics, for the trade
445299	bulk food stores	113311	burls, wood, cutting
484221	bulk liquid (e.g., petroleum, milk), trucking service, local	333416	burners, oil, gas or a combination of both, manufacturing
484231	bulk liquids (e.g., petroleum and chemical products), trucking, long distance	332810	burning metals and metal products, for the trade
484221	bulk liquids trucking, local	339940	burnishers and cushions, gilders', manufacturing
484231	bulk liquids trucking, long distance	333519	burnishing machines, metalworking, manufacturing
332420	bulk storage tanks, heavy gauge steel, manufacturing	316990	burnt leather goods, manufacturing
412110	bulk tank station, wholesale	321999	burnt wood articles, manufacturing
532410	bulldozer rental and leasing (without operator)	112920	burro, donkey or mule production
333120	bulldozers, manufacturing	813210	bursaries (scholarship trusts), management of
238910	bulldozing, unspecified, rental with operator	541850	bus and subway card advertising services
339940	bulletin boards, of metal, manufacturing	335315	bus bar structures, manufacturing
321999	bulletin boards, wood and cork, manufacturing	335930	bus bars (electrical conductors), manufacturing
339110	bulletproof vests, manufacturing	416110	bus bars and trolley ducts, wholesale
414110	bulletproof vests, wholesale	336211	bus bodies, assembling on purchased chassis
418920	bullion, precious metals, wholesale	336211	bus bodies, manufacturing
336390	bumpers and bumperettes, assembled, automotive, truck and bus, manufacturing	488990	bus broker (without bus expenses)
333310	bundling machinery (e.g., mail, newspaper, box strapping), manufacturing	335315	bus duct-feeder, plug-in (including top-off units) and trolley duct-feeders, manufacturing
321999	bungs, wood, manufacturing	485210	bus line operation, intercity or interurban
321991	bunk houses, mobile, manufacturing	485110	bus line operation, local
		485410	bus operation, school
		532120	bus rental, without driver

485110	bus service, urban and suburban	325210	butadiene styrene copolymers, manufacturing
561721	bus shelter window maintenance	325190	butadiene, made from alcohol
332311	bus shelters, metal frame, manufacturing	325110	butadiene, made from refined petroleum or natural gas liquids
488490	bus terminal operation, independent	324110	butadiene, made in petroleum refineries
811192	bus washing	412110	butane gas and naphtha (except bulk stations and terminals), wholesale
336120	buses, passenger (except trackless trolley), assembling on chassis of own manufacture	454312	butane gas, bottled, retail
487110	buses, sightseeing (except scheduled), local, operation	325110	butane, made from refined petroleum or natural gas liquids
415120	buses, wholesale	445210	butcher shops or meat markets, retail
236220	bush depots and camps, construction	332210	butchers' knives, manufacturing
333619	bushings, plain (except internal combustion engine), manufacturing	337215	butchers' store fixtures, manufacturing
326198	bushings, plastics, manufacturing	311515	butter, cheese, and dry and condensed dairy product manufacturing
326290	bushings, rubber, manufacturing	311515	butter, creamery and whey, manufacturing
321999	bushings, wood, manufacturing	311515	butter, manufacturing
611410	business and commercial schools (non-university)	333248	buttonhole and eyelet machinery, industrial, manufacturing
611410	business and secretarial schools	333248	buttonhole and eyelet machines, household, manufacturing
813910	business associations	339910	buttons (e.g., collar, cuff), precious metal and precious or semiprecious stones, manufacturing
531212	business brokers (buying and selling business enterprises, including the real estate)	339990	buttons manufacturing, including the blanks, moulds and colouring thereof (except precious or semiprecious metal or stones)
511140	business directory, publishing and printing combined	414130	buttons, wholesale
611690	business education for youth	325190	butyl acetate, manufacturing
611690	business education seminars	325190	butyl alcohol, manufacturing
522299	business financing companies	325210	butyl rubber, manufacturing
323119	business forms (except manifold), printing without publishing	325110	butylene (butene), made from refined petroleum or natural gas liquids
418210	business forms, wholesale	324110	butylene (i.e., butene), made in petroleum refineries
913910	business licensing, local administration	523910	buying income tax refunds
453210	business machine paper supplies, retail		
322230	business machine paper, cut sheet, made from purchased paper		
541611	business management consulting services		
561110	business management services		
417910	business or office machines, wholesale		
541720	business research and development services		
561430	business service centre		
541611	business start-up consulting services	611210	c.e.g.e.p. (collège d'enseignement général et professionnel)
913910	business tax, local administration	336120	cab and chassis assemblies, heavy-duty trucks, manufacturing
417320	business telephone systems, wholesale	336110	cab and chassis assemblies, light trucks and vans, manufacturing
813410	businessmen's clubs, civic and social	722410	cabarets (nightclubs)
419110	business-to-business electronic markets	236110	cabin construction, by operative builders
419110	business-to-business electronic markets (B2B) electronic auctions	336612	cabin cruisers, building
419110	business-to-business electronic markets (B2B), wholesale trade	334511	cabin environment indicators, transmitters and sensors, manufacturing
325210	butadiene rubber (i.e., polybutadiene), manufacturing	332510	cabinet hardware, metal, manufacturing
325210	butadiene styrene copolymers, containing less than 50% butadiene, manufacturing	337123	cabinet making, made to individual order
325210	butadiene styrene copolymers, containing more than 50% butadiene, manufacturing	238350	cabinetry, installation and finishing
		337126	cabinets (free standing), metal, manufacturing

C

238350	cabinets, built-in, construction	487110	cabs, horse drawn, sightseeing
337123	cabinets, household, free standing, wood, manufacturing	541514	CAD/CAM systems services
444190	cabinets, kitchen (to be installed), retail	541370	cadastral surveying and mapping services
337126	cabinets, kitchen, free standing, metal, manufacturing	339920	caddy carts, manufacturing
337126	cabinets, medicine, metal, manufacturing	331410	cadmium smelting and primary refining
337126	cabinets, radio and television, metal, manufacturing	541514	CAE (computer-aided engineering) systems services
337215	cabinets, show, display and storage (except refrigerated), manufacturing	722410	cafe bar
335315	cabinets, wireways, gutters, surface raceways (except conduit and metallic tubing), manufacturing	337127	cafeteria furniture, manufacturing
321999	cabinets, wood household (e.g., radio, television, stereo, sewing machine), manufacturing	417920	cafeteria furniture, wholesale
416210	cable and rope, wire, steel, wholesale	722310	cafeteria, personnel
485110	cable cars operation, commuter	722310	cafeterias, industrial
416110	cable conduit, wholesale	722512	cafeterias, public
334220	cable decoders, manufacturing	315220	caftans, men's and boys', cut and sewn from purchased fabric
517112	cable distribution, wired telecommunications	315249	caftans, women's, misses' and girls', cut and sewn from purchased fabric
237130	cable installation (hydro, telephone, telegraph, underground and marine)	332619	cages, made from purchased wire
487990	cable lifts, amusement or scenic, operated separately from lodges	333130	cages, mine shaft, manufacturing
515210	cable program broadcasting	522321	caisses d'économie, federation or league (central clearing house services)
517112	cable program distribution operator, wired telecommunications	522130	caisses d'économie, local
332210	cable splicers, hand tool, manufacturing	522321	caisses d'entraide économique, fédération (i.e., central clearing house services)
238990	cable splicing service, non-electrical, contractors	522130	caisses d'entraide économique, local
238210	cable splicing, electrical, contractors	522321	caisses d'établissement, fédération (i.e., central clearing house services)
238210	cable television hookup, contractors	522130	caisses d'établissement, local
237130	cable television line construction, contractors	522321	caisses populaires, federation, league or regional (central clearing house services)
515210	cable television network	522130	caisses populaires, local
517112	cable television providers, wired telecommunications	238910	caisson (i.e., drilled building foundations), construction
334220	cable television transmission and receiving equipment, manufacturing	237990	caissons (i.e., marine or pneumatic structures), construction
334512	cable testing machines, manufacturing	332420	caissons, for underwater work, metal, manufacturing
416110	cable, insulated, wholesale	561990	cake decorating service
331222	cable, iron or steel, electric, made in wire drawing plants	453999	cake decorating supplies, retail
331222	cable, iron or steel, insulated or armoured, made in wire drawing plants	311990	cake frosting and icing, manufacturing
332619	cable, non-insulated wire, made from purchased wire	311340	cake ornaments, confectionery, manufacturing
416210	cable, wire (except insulated), wholesale	339990	cake ornaments, inedible, manufacturing
517112	cablevision services, wired telecommunications	311224	cake, meal and oil (e.g., canola, palm-kernel, peanut, cottonseed oil, sunflower seed, linseed), made in crushing mills
333110	cabs for agricultural machinery, manufacturing	413190	cakes and pastries, wholesale
333120	cabs for construction machinery, manufacturing	413190	cakes, frozen, packaged, wholesale
333920	cabs for industrial trucks and tractors, manufacturing	212231	calamine, galena, smithsonite, sphalerite ore and willemite mining
		212220	calaverite mining
		212315	calcareous tufa, crushed and broken, quarrying
		212315	calcareous tufa, dimension, quarrying
		325510	calcimines, manufacturing
		416340	calcimines, wholesale
		327420	calcined gypsum plaster, manufacturing

333990	calcining kilns, manufacturing	315249	camisoles, women's and misses', cut and sewn from purchased fabric
324190	calcining petroleum coke from refined petroleum	337126	camp furniture, metal, manufacturing
212398	calcite mining	337123	camp furniture, wood, manufacturing
325320	calcium arsenate insecticides, manufacturing	721310	camp, residential, for farm or other workers
325189	calcium carbide, chloride and hypochlorite, manufacturing	336215	camper units, slide-in, for pick-up trucks, manufacturing
325190	calcium citrate, manufacturing	415190	campers, motor vehicle, wholesale
325189	calcium hypochlorite, manufacturing	532120	campers, recreational vehicles (RVs), rental
212315	calcium limestone, crude, mining	721211	campground
325190	calcium oxalate, manufacturing	325190	camphor, natural, manufacturing
417910	calculating machines, wholesale	325190	camphor, synthetic, manufacturing
333310	calculators (except electronic), manufacturing	451119	camping equipment (except tent trailers), retail
333310	calculators, electronic, manufacturing	414470	camping tents and equipment, wholesale
487110	calèche service, sightseeing	336215	camping trailers and chassis, manufacturing
323119	calendars, printing without publishing	721211	campsites for transients
511190	calendars, publishers or publishing (except exclusively on Internet)	333519	cams (i.e., machine tool accessory), manufacturing
511190	calendars, publishing (except exclusively on Internet)	333519	can forming machines, metalworking, manufacturing
333246	calendering machinery for plastics, manufacturing	332619	can keys, made from purchased wire
333248	calendering machinery for textiles, manufacturing	332431	can lids and ends, metal, manufacturing
313310	calendering textile fabrics or textile products (including clothing), for the trade	332210	can openers (except powered), manufacturing
541380	calibration and certification services	335210	can openers, electric, domestic, manufacturing
811210	caliper, gauge and other machinists' precision repair	813410	Canadian legion
332210	calipers and dividers, machinists' precision tools, manufacturing	483213	canal barge operations
339110	calorimeters, laboratory type, manufacturing	488310	canal locks, operating
336310	cam shafts, automotive and truck gasoline engine, manufacturing	488310	canal maintenance (except dredging)
334310	camcorders, manufacturing	488310	canal operations
333246	camelback (i.e., retreading material) machinery, manufacturing	483213	canal transportation, freight
326210	camelback (i.e., retreading materials), manufacturing	483213	canal transportation, passengers
443145	camera and photographic supplies stores	333310	cancelling machinery, post office type, manufacturing
443145	camera and photographic supplies stores or shops (i.e., films, parts, accessories, developing films), retail	911910	cancer detection program administration, federal
316990	camera carrying bags, all materials, manufacturing	622310	cancer hospital
811210	camera repair and service	332999	candelabra and candlesticks, metal (except precious metal), manufacturing
443145	camera shops, photographic, retail	322219	candelabra tubes, made from purchased paperboard
711512	cameramen, independent	311340	candied fruit and fruit peel products (e.g., candied, glazed, crystallized), manufacturing
333310	cameras (except television and video), manufacturing	453999	candle shops, retail
414430	cameras, equipment and supplies, wholesale	453999	candle shops, retail, primarily non-store
443145	cameras, retail sales combined with repair (repair as primary source of receipts)	339990	candles, manufacturing
334220	cameras, television, manufacturing	418990	candles, wholesale
315241	camisoles, infants', cut and sewn from purchased fabric	311340	candy (except chocolate), manufacturing
		311351	candy bars, chocolate (including chocolate-covered), made from cacao beans
		311340	candy stores (except chocolate), candy made on the premises (except for immediate consumption)

311352	candy stores, chocolate candy made on the premises (except for immediate consumption)	316210	canvas shoes, rubber or plastic sole with fabric upper, manufacturing
445292	candy stores, retail	454390	canvassers (door-to-door), headquarters for retail sale of merchandise
311352	candy, chocolate, made from purchased chocolate	335990	capacitors (except electronic), fixed and variable, manufacturing
413190	candy, wholesale	335990	capacitors (except electronic), fixed and variable, manufacturing
722330	candy-floss trailer operations	416110	capacitors (except electronic), wholesale
337126	cane chairs, manufacturing	417320	capacitors and condensers, electronic, wholesale
311310	cane or beet sugar refining	334410	capacitors, electronic, fixed and variable, manufacturing
311310	cane sugar, made from purchased raw cane sugar	315249	capes (except fur, leather, waterproof), girls', cut and sewn from purchased fabric
337126	cane, chair, woven of reed or rattan, manufacturing	315249	capes (except fur, leather, waterproof), women's and misses', cut and sewn from purchased fabric
339990	canes (except orthopedic), manufacturing	315289	capes, waterproof (e.g., plastics, rubber, similar materials), cut and sewn from purchased fabric
332999	canisters, ammunition, manufacturing	112320	capon, chicken or Cornish hens farming
413190	canned foods, wholesale	115210	caponizing service
311420	canned fruit and vegetable juices (dietetic or homogenized), manufacturing	237110	capping of water wells
311420	canned fruit and vegetable juices (fresh or concentrates), manufacturing	333990	capping, sealing, lidding and packaging machinery, manufacturing
311420	canned pasta (plain), manufacturing	325190	caprolactam, manufacturing
311710	canned seafood stew making	315289	caps and gowns, cut and sewn from purchased fabric or paper
311420	canned specialties based on fruits or vegetables, including baked beans, bean sprouts, Chinese food and mincemeat, manufacturing	414110	caps and gowns, women's and children's, wholesale
413190	canned specialties, wholesale	315990	caps and hats (except fur, leather), made from purchased fabric
311710	canning fish, crustaceans and molluscs (e.g., shellfish, lobster, salmon)	315281	caps and hats, leather, manufacturing
333990	canning machinery, manufacturing	336215	caps for pickup trucks, manufacturing
311614	canning meat (except poultry, small game, pet food, baby food), from purchased meat	325999	caps for toy pistols, manufacturing
311420	canning soups (except seafood)	325920	caps, blasting and detonating, manufacturing
311420	canning vegetables (e.g., corn, beets, asparagus, artichokes, carrots, peas, tomatoes, mushrooms, potatoes)	332999	caps, bomb, manufacturing
713990	canoe and kayak clubs, recreational	316990	caps, heel and toe, leather, manufacturing
336612	canoes, kayaks, rowboats and skiffs, manufacturing	332999	caps, heel and toe, metal, manufacturing
441220	canoes, retail	315190	caps, made in knitting mills
111120	canola (rapeseed) farming	414110	caps, men's and boys', wholesale
332329	canopies, sheet metal, manufacturing	315990	caps, textiles, straw, fur-felt and wool-felt, made from purchased fabric
417230	cans for fruits and vegetables, wholesale	414110	caps, women's and children's, wholesale
322219	cans, fibre (i.e., fibre body, ends of any material), made from purchased paperboard	333920	capstans, marine, manufacturing
332431	cans, metal (e.g., food, beverage), manufacturing	334290	car alarms, manufacturing
111219	cantaloup, melon and watermelon farming	811199	car clinic (diagnostic centre)
321919	cants, resawed (lumber), manufacturing	532111	car rental agencies
314910	canvas bags, manufacturing	332999	car seals, metal, manufacturing
313210	canvas fabrics (more than 30 cm/12 in. wide), weaving	532111	car sharing, short-term rental
418990	canvas goods or products, wholesale	334310	car stereos, manufacturing
314910	canvas products, made from purchased canvas or canvas substitutes	336215	car trailer, non-commercial, manufacturing
		811192	car washes
		811192	car washes, self-service or automatic
		417920	car washing equipment, wholesale
		333310	car washing machinery, manufacturing

325189	carbides (e.g., boron, calcium, silicon, tungsten), manufacturing	322220	cardboard, laminated or surface coated, made from purchased paperboard
332999	carbines, manufacturing	313230	carded nonwoven fabrics, manufacturing
325190	carbinol (methanol and derivatives), manufacturing	325410	cardiac preparations, manufacturing
325210	carbohydrate plastics, manufacturing	315190	cardigans, made in knitting mills
325190	carbolic acid (phenol), manufacturing	333248	carding machinery for textiles, manufacturing
416210	carbon and alloy steels, primary forms and structural shapes, wholesale	313310	carding textile fibres
334512	carbon arc lamp units, electrotherapeutic (except infra-red, ultra-violet), manufacturing	334512	cardiodynameters, manufacturing
418410	carbon black, wholesale	334512	cardiographs, manufacturing
327120	carbon brick, manufacturing	621110	cardiologists' offices
523140	carbon credit commodity broker (aggregator)	334512	cardiophones, electric, manufacturing
325120	carbon dioxide, manufacturing	334512	cardioscopes, manufacturing
325189	carbon disulphide, manufacturing	334512	cardiotachometers, manufacturing
335990	carbon electrodes for electrical use, manufacturing	493190	cardlock petroleum tank farms
334290	carbon monoxide detectors, manufacturing	447190	cardlocks, except petroleum tank farms
335990	carbon or graphite electrodes, manufacturing	453999	cards (e.g., baseball, hockey), retail
339940	carbon paper, manufacturing	323119	cards (e.g., business, greeting, playing, postcards, trading), printing without publishing
418210	carbon paper, wholesale		cards (e.g., business, greeting, playing, postcards, trading), screen printing without publishing
335990	carbon specialties for electrical use, manufacturing	322299	cards, die-cut (except office supplies), made from purchased paper or paperboard
325190	carbon tetrachloride, manufacturing	322230	cards, die-cut office supply (e.g., index, library, time recording), made from purchased paper or paperboard
325189	carbon, bone and lamp black pigments, manufacturing		care attendant service to disabled persons
312110	carbonated beverages, non-alcoholic, manufacturing	624120	career transition services
413210	carbonated beverages, wholesale	541612	caretaker service
312110	carbonated mineral waters, manufacturing	561722	caretaker service
312110	carbonated soft drinks or soda, manufacturing	481110	cargo carriers, air, scheduled
325189	carbonic acid, manufacturing	336611	cargo container ships, building
333248	carbonizing equipment for processing wool, manufacturing	314990	cargo safety straps, manufacturing
313310	carbonizing textile fibres	488490	cargo surveyors, truck transportation
335990	carbons, electric, manufacturing	481214	cargo transportation, air, charter service
325999	carburetor cleaners, manufacturing	481110	cargo transportation, air, scheduled
811119	carburetor repair	488390	cargo, checkers, marine
336310	carburetors (except aircraft, motor vehicle), manufacturing	333310	carnival and amusement park rides, manufacturing
336310	carburetors, aircraft engine, manufacturing		carnival and amusement park shooting gallery machinery, manufacturing
336310	carburetors, motor vehicle engine, manufacturing	417990	carnival equipment, wholesale
336310	carburetors, motor vehicle engine, rebuilding on an assembly line	713990	carnival ride concession operators
316990	card cases (except metal), manufacturing	711190	carnivals, travelling show
611690	card game instruction (e.g., bridge)	212291	carnotite, pitchblende, radium, tyuyamunite, uraninite, uranium mining
414460	card games, wholesale	333920	carousel conveyors (e.g., luggage), manufacturing
713299	card rooms (e.g., poker rooms)	333310	carousels (i.e., merry-go-rounds), manufacturing
337126	card table and chair sets, metal, manufacturing	332210	carpenters' hand tools (except saws), non-powered, manufacturing
322211	cardboard boxes, corrugated, made from purchased paper or paperboard	444130	carpenters' tools, retail
418220	cardboard products, wholesale	532310	carpentry equipment rental
322130	cardboard stock, manufacturing	238350	carpentry work (except framing)
		238130	carpentry, framing
		414320	carpet and carpet supplies, wholesale

333310	carpet and floor cleaning equipment, electric, manufacturing	332439	cash and stamp boxes, light gauge metal, manufacturing
561740	carpet and furniture cleaning on location, services	911910	cash funds management, federal administration
561740	carpet and rug cleaners	912910	cash funds, provincial administration
314110	carpet and rug mills	322230	cash register tapes, made from purchased paper
532290	carpet and rug rental service	333310	cash registers (except electronic), manufacturing
561740	carpet and upholstery cleaning services	333310	cash registers, electronic, manufacturing
314990	carpet cutting and binding	417910	cash registers, wholesale
238330	carpet installation only	332319	casings, scroll, fabricated metal plate, manufacturing
313230	carpet paddings, nonwoven, manufacturing	332329	casings, sheet metal, manufacturing
442210	carpet sales and installation	721120	casino hotels
442210	carpet stores, retail	713210	casinos (except casino hotels)
335210	carpet sweepers, electric vacuum, household, manufacturing	332510	casket hardware, metal, manufacturing
333310	carpet sweepers, mechanical, manufacturing	339990	caskets (burial), metal and wood, manufacturing
321999	carpets, cork, manufacturing	417920	caskets, burial, wholesale
485990	carpool operation	321920	casks, wood, coopered, manufacturing
332311	carports, prefabricated, metal, manufacturing	335210	casseroles, electric, manufacturing
337215	carrier cases and tables, mail, manufacturing	414210	cassette player, recorder, portable, wholesale
334210	carrier equipment (i.e., analog, digital), telephone, manufacturing	334610	cassette tapes, pre-recorded audio, mass-reproducing
334220	carrier equipment, cellular communications (i.e., analog, digital), manufacturing	414440	cassettes and tapes, pre-recorded, audio, wholesale
722512	carry-out restaurants	417910	cassettes, recording, blanks, wholesale
336211	cars in kit form, manufacturing	414440	cassettes, tapes and compact disc (CD's), music, wholesale
336110	cars, electric, for highway use, assembling on chassis of own manufacture	331511	cast iron brake shoes, railroad, manufacturing
484229	carting, by truck or horse-drawn wagon	331511	cast iron pipe and pipe fittings, manufacturing
541370	cartographic surveying services	331511	cast iron railroad car wheels, manufacturing
333990	carton filling machines, manufacturing	327120	castable refractories, clay, manufacturing
322212	cartons, folding (except milk), made from purchased paperboard	327120	castable refractories, nonclay, manufacturing
711511	cartoonists, independent	332510	casters, furniture, manufacturing
333990	cartridge (i.e., powder) hand-held power-driven tools, manufacturing	332510	casters, industrial, manufacturing
332999	cartridge cases for ammunition (i.e., 30 mm or less; 1.18 inch or less), manufacturing	561310	casting agencies or bureaus, theatrical
331420	cartridge cups, discs and sheets, copper and copper alloy, made by rolling, drawing, extruding or alloying purchased metal	561310	casting bureau or agency, motion picture or video
332999	cartridges, ammunition, manufacturing	561310	casting bureaus, theatrical
339940	cartridges, refill, for ball point pens, manufacturing	331529	castings (except die-castings), aluminum, unfinished, manufacturing
333110	carts and wagons, lawn and garden type, manufacturing	331529	castings (except die-castings), copper, unfinished, manufacturing
333920	carts for moving goods (e.g., laundry, industrial), manufacturing	331529	castings (except die-castings), non-ferrous metals (except aluminum, copper), unfinished, manufacturing
339920	carts, golf, hand, manufacturing	416210	castings and forgings, iron and steel products, wholesale
332210	carving sets, manufacturing	416210	castings, rough, iron and steel, wholesale
453220	carvings and artwork, retail	331511	castings, unfinished, compacted graphite iron, manufacturing
417920	carwash equipment and supplies, wholesale		
325220	casein fibres and filaments, manufacturing		
325210	casein plastics, manufacturing		
311515	casein, dry and wet, manufacturing		
332321	casements, metal, manufacturing		
316990	cases, luggage, manufacturing		

331511	castings, unfinished, iron (e.g., ductile, grey, malleable, semisteel), manufacturing	418410	caulking materials, chemicals, wholesale
414110	casual clothing, men's and boys', wholesale	325181	caustic potash (i.e., potassium hydroxide), manufacturing
325999	cat litter (clay based), manufacturing	325181	caustic soda (i.e., sodium hydroxide), manufacturing
454110	catalog (order taking) offices of mail order houses, retail	418410	caustic soda, wholesale
511140	catalog of collections, publishing (except exclusively on Internet)	712190	caverns
511140	catalog of collections, publishing and printing combined	311710	caviar, canned, manufacturing
511190	catalogs (i.e., mail order, store and merchandise), publishing and printing combined	332210	c-clamps, manufacturing
452999	catalogue sales showrooms, retail	334110	CD-ROM drives, manufacturing
511190	catalogues (e.g., mail order, store and merchandise), publishing (except exclusively on Internet)	334610	CD-ROM, software, mass-reproducing
323119	catalogues of collections (e.g., museum), printing without publishing	561799	cedar (exterior) cleaning, preserving and repairing
323119	catalogues, printing without publishing	337123	cedar chests, manufacturing
811112	catalytic converters, automotive, installation, repair, or sales and installation	325999	cedar oil, manufacturing
336390	catalytic converters, engine exhaust, automotive, truck and bus, manufacturing	238130	ceiling beams (wooden), rough installation
332999	catapult guns, manufacturing	335210	ceiling fans or bath fans with integrated lighting fixtures, manufacturing
327390	catch basin covers, concrete, manufacturing	321919	ceiling lumber, dressed, made by resawing purchased lumber
115210	catching poultry, with no hauling	321111	ceiling lumber, made from logs or bolts
911910	categorical health program administration, federal	334512	ceilometers, manufacturing
722320	caterers	711512	celebrity spokesperson, independent
722310	catering food service, industrial	212398	celestite concentrate, mining
722320	catering for dining room and banquets	322220	cellophane adhesive tape, made from purchased materials
112510	catfish production in freshwater, farm raising	325220	cellophane film or sheet, manufacturing
325410	cathartic preparations, manufacturing	811210	cellphone (e.g., cell phone, cellular telephone), repair
339110	catheters, cannulae and intravenous system (IV), manufacturing	237130	cellular phone towers, construction
417320	cathode ray picture tubes, wholesale	517210	cellular telephone services, wireless
334410	cathode ray tubes (CRT), manufacturing	417320	cellular telephone, wholesale
238190	cathodic protection, installation	334220	cellular telephones, manufacturing
212398	catlinite mining	325220	cellulose acetate fibres and filaments, manufacturing
411110	cats, wholesale	325210	cellulose acetate resins, manufacturing
311420	catsup and similar tomato sauces, manufacturing	325190	cellulose acetate, non-plasticized, manufacturing
112991	cattle and pigs, raising	418220	cellulose film or tape, wholesale
112991	cattle and poultry farm	325210	cellulose nitrate resins, manufacturing
115210	cattle breeding services	325210	cellulose propionate resins, manufacturing
115210	cattle dehorning and hoof trimming services	325210	cellulose resins, manufacturing
411110	cattle drovers (dealer)	325210	cellulose xanthate (viscose), manufacturing
333110	cattle feeding and watering equipment, manufacturing	313210	cellulose xanthate (viscose), manufacturing
813910	cattle grazing association	325220	cellulosic fibre (e.g., acetate, rayon) fabrics, broad-woven, weaving
115210	cattle registration service	325220	cellulosic fibres and fibre mixtures, made from waste
112991	cattle, calves, pigs, and, chickens, raising	325220	cellulosic filament yarn, manufacturing
411110	cattle, wholesale	326114	cellulosic plastics film and unlaminated sheet, manufacturing
325520	caulking compounds (except gypsum-based), manufacturing	325220	cellulosic staple fibres, manufacturing
332210	caulking guns, non-powered, manufacturing	327310	cement (e.g., hydraulic, masonry, portland, pozzolana), manufacturing
		416390	cement and plaster dealers
		322220	cement bags, made from purchased paper
		238140	cement block laying
		238110	cement finishing

417230	cement making machinery, wholesale	541212	certified public accountants (CPAs)
327310	cement manufacturing	212231	cerusite mining
236210	cement plants, construction	562990	cesspool cleaning services
212315	cement rock, quarrying	325190	cetyl alcohol, manufacturing
238110	cement work	335210	chafing dishes, electric, manufacturing
327420	cement, keene's (i.e., tiling plaster), manufacturing	332999	chain fittings, metal, manufacturing
213118	cementing oil and gas well casings, on a contract basis	333920	chain hoists, manufacturing
324122	cements, asphalt roofing, made from purchased asphaltic materials	332329	chain ladders, metal, manufacturing
812220	cemeteries and crematoria	332619	chain link fencing and fence gates, made from purchased wire
812220	cemetery (e.g., human, pet)	331222	chain link fencing, iron or steel, made in wire drawing plants
561730	cemetery plot care services	333990	chain saws, hand-held power-driven, manufacturing
238220	central air-conditioning equipment, installation	416330	chain saws, wholesale
238220	central cooling equipment and piping, installation	332619	chain, made from purchased wire
522321	central credit unions	416330	chain, metal, wholesale
325410	central nervous system stimulant preparations, manufacturing	417230	chain, power transmission, wholesale
334210	central office and switching equipment, telephone, manufacturing	332619	chain, welded, made from purchased wire
333310	central vacuuming systems, commercial type, manufacturing	333619	chains and pulleys, power transmission, manufacturing
551114	centralized administrative offices	334512	chains, surveyors', manufacturing
519122	centres for documentation (i.e., archives)	332210	chainsaw blades, manufacturing
333910	centrifugal pumps, manufacturing	444210	chainsaws, retail
333990	centrifuges, industrial, manufacturing	416330	chainsaws, wholesale
333990	centrifuges, laboratory type, manufacturing	337121	chair and couch springs, assembled, manufacturing
325410	cephalosporin, uncompounded, manufacturing	337121	chair beds, on frames of any material, manufacturing
325130	ceramic colours, manufacturing	337215	chair frames for upholstered furniture, wood, manufacturing
416390	ceramic construction materials (except refractory), wholesale	337215	chair frames, metal, manufacturing
417930	ceramic equipment, greenware and supplies, wholesale	337215	chair frames, wooden, manufacturing
327990	ceramic fibre, manufacturing	337215	chair glides, manufacturing
451120	ceramic greenware and supplies, retail	337215	chair seats, hardwood, manufacturing
327110	ceramic insulators, manufacturing	337121	chairs (e.g., rocking, occasional, reclining, lounge), household, upholstered, manufacturing
339910	ceramic jewellery, manufacturing	337126	chairs, household, metal, manufacturing
333990	ceramic kilns and furnaces, manufacturing	337127	chairs, hydraulic, barber and beauty shop, manufacturing
327120	ceramic tile, floor and wall, manufacturing	417920	chairs, hydraulic, beauty and barber shop, wholesale
238340	ceramic tile, installation	414390	chairs, office and public building, wholesale
419120	ceramic wall and floor tile, wholesale agents and brokers	337121	chairs, overstuffed or upholstered on wood frames
416390	ceramic wall and floor tiles, wholesale	337127	chairs, portable folding, manufacturing
451120	ceramics studio (except artist's own account)	337127	chairs, tablet arm, manufacturing
451120	ceramics supplies, retail	337123	chairs, wood household (except upholstered), manufacturing
411120	cereal grain, wholesale	212233	chalcocite, chalcopyrite and cuprite ore mining
413190	cereal products, dry or prepared, wholesale	339940	chalk (e.g., carpenters', blackboard, marking, artists', tailors'), manufacturing
325189	cerium salts, manufacturing	212315	chalk mine or quarry
323119	certificates (e.g., bond, stock), printing	212315	chalk, ground or otherwise treated, mining
541212	certified accountants' offices	711130	chamber music groups
523930	certified financial planner services, customized, fees paid by clients		
541212	certified management accountants' (CMA)		

813910	chambers of commerce	445299	cheese stores, retail
333519	chamfering machines, metalworking, manufacturing	493120	cheese warehouses
418990	chamois, wholesale	311515	cheese, imitation, substitute or analog, manufacturing
312130	champagne-method sparkling wines, manufacturing	454110	cheese, mail order, retail
335120	chandeliers, manufacturing	311515	cheese, natural (except cottage cheese), manufacturing
333310	change making machines, manufacturing	311940	cheese-based salad dressings, manufacturing
325189	channel black, manufacturing	313210	cheesecloth, weaving
237990	channel cutoff construction, general contractors	414130	cheesecloth, woven, wholesale
561722	char service	418410	chemical (except agricultural) and allied product, wholesale
325190	charcoal (except activated), manufacturing	212315	chemical and metallurgical stone, limestone, crude, mining
418990	charcoal (fuel), dealer	212316	chemical and metallurgical stone, marble, rough, mining
325190	charcoal briquettes, wood, manufacturing	418410	chemical bulk stations and terminals, wholesale
418990	charcoal, wholesale	237120	chemical complex or facilities construction, general contractors
481110	charter airlines, scheduled	541690	chemical consulting services
485510	charter bus industry	115110	chemical dusting and spraying service, crops and plants
487210	charter fishing boats, inland	541330	chemical engineering services
487210	charter fishing boats, sea and coastal	325313	chemical fertilizer (except potash) manufacturing
487210	charter yachts, with crew	418390	chemical fertilizers, wholesale
541212	chartered accountants' offices	313310	chemical finishing (e.g., for fire, mildew, water resistance) of textile fabrics, for the trade
483213	chartering of commercial boats with operator, inland water (freight)	313310	chemical finishing of textile fabrics and products for mildew resistance, for the trade
483213	chartering of commercial boats with operator, inland water (passengers)	313310	chemical finishing of textile fabrics and products for water repellency, for the trade
532410	chartering of commercial boats without operator	313310	chemical finishing of textile fabrics and products with flame retardants, for the trade
483115	chartering vessels with crew, deep sea, coastal and Great Lakes (freight)	417230	chemical industries machinery, equipment and supplies, wholesale
483115	chartering vessels with crew, deep sea, coastal and Great Lakes (passengers)	333519	chemical milling machines, metalworking, manufacturing
483213	chartering vessels with crew, inland water transportation of passengers (except Great Lakes)	236210	chemical plants, industrial or heavy, construction
483213	chartering vessels with crew, inland waters, freight transportation (except Great Lakes)	325999	chemical preparation for treating animal waste
333519	chasers (i.e., machine tool accessory), manufacturing	333248	chemical processing machinery and equipment, manufacturing
332810	chasing metals and metal products (except printing plates), for the trade	322112	chemical pulp mills
336110	chassis, automobile, light truck and sport utility, manufacturing	541710	chemical research and development laboratories
336120	chassis, heavy truck, with or without cabs, manufacturing	327110	chemical stoneware (i.e., pottery products), manufacturing
332118	chassis, radio and television, unfinished metal, stamping	326191	chemical toilets, plastics, manufacturing
561310	chauffeur registries	115110	chemical treatment of seed and soil for crops
315990	chauffeurs' hats and caps, made from purchased fabric	322112	chemical wood pulp, manufacturing
812990	check room service	213118	chemically treating wells, on a contract basis
339930	checkers and checkerboards, manufacturing		
311515	cheese (except cottage cheese), manufacturing		
413190	cheese confections (e.g., curls, puffs, cheesies), merchant wholesalers		
311515	cheese spreads, manufacturing		

419120	chemicals (except agricultural), wholesale agents and brokers	448130	children's and infants' clothing stores
415290	chemicals, automotive, wholesale	448210	children's and infants' shoes, retail
418410	chemicals, industrial, heavy and household, wholesale	623999	children's boarding homes
315249	chemises, girls', cut and sewn from purchased fabric	315210	children's clothing contractors
315241	chemises, infants', cut and sewn from purchased fabric	448130	children's clothing stores, retail
315190	chemises, made in knitting mills	315289	children's costumes (e.g., Halloween), cut and sewn from purchased fabric
315249	chemises, women's and misses', cut and sewn from purchased fabric	611610	children's dancing schools
313210	chenille or chintz fabrics, broad-woven, weaving	337126	children's furniture, household, metal, manufacturing
316990	cheque book covers (except metal), manufacturing	337123	children's furniture, wooden, manufacturing
522390	cheque cashing services	622112	children's hospitals
522329	cheque clearing services (except central bank)	315190	children's outerwear, made in knitting mills
522329	cheque validation services	414420	children's picture books, wholesale
333310	cheque writing machines, manufacturing	315190	children's underwear, made in knitting mills
111330	cherry orchards	623999	children's villages
339930	chessmen and chess-boards, manufacturing	414110	children's wear (except outerwear), wholesale
337121	chesterfields, manufacturing	448130	children's wear stores, retail
325190	chestnut extract, manufacturing	311420	chili con carne, canning
321920	chests for tools, wood, manufacturing	311940	chili pepper or powder, manufacturing
332999	chests, fire or burglary resistive, metal, manufacturing	221330	chilled water distribution
337123	chests, silverware, wood (floor standing), manufacturing	238220	chilled water systems, installation
333248	chewing gum machinery, manufacturing	335990	chimes, electric, manufacturing
311340	chewing gum, manufacturing	238140	chimney building and repairing
413190	chewing gum, wholesale	327390	chimney caps, concrete, manufacturing
115210	chick sexing service	561791	chimney sweep services
333110	chicken brooders, manufacturing	238110	chimneys, concrete, construction
321920	chicken coops (i.e., crates), wood, wirebound, for shipping poultry, manufacturing	332329	chimneys, sheet metal, manufacturing
321992	chicken coops, prefabricated, wood, manufacturing	442298	china and chinaware, retail
112310	chicken egg production	453310	china and crockery, household, used retail
411110	chicks, wholesale	442298	china and glassware stores, retail
111999	chicory plants and roots, growing	212326	china clay mining
624110	child and youth services	327110	china cooking ware, manufacturing
624410	child day-care services	811490	china firing and decorating to individual order
624110	child guidance agencies	416120	china sanitary ware, wholesale
611710	child guidance centre, vocational	327110	china tableware, vitreous, manufacturing
611710	child guidance clinic, education	414310	china, glassware, crockery and pottery merchant wholesalers
624110	child protection services (except homes)	419120	china, glassware, crockery and pottery, wholesale agents and brokers
624110	child support services	722511	chinese buffet restaurant
624110	child welfare clinic	722512	chinese food take out restaurant
912910	child welfare service programs, provincial	311420	Chinese foods, canning
621410	childbirth (prenatal) preparation classes by family planning centre	333248	chip placement machinery, manufacturing
621990	childbirth (prenatal) preparation classes by health services	722330	chip wagon and mobile stand
624110	children's aid services	322130	chipboard (i.e., paperboard) stock, manufacturing
		322220	chipboard, laminated or surface-coated, made from purchased paperboard
		321216	chipboard, wood fibre, manufacturing
		321111	chipper mills (except portable)
		333247	chippers (e.g., logs), stationary, manufacturing
		333110	chippers (i.e., shredders), lawn and garden type, manufacturing

333120	chippers, portable commercial (e.g., brush, limb and log), manufacturing	115110	chopping and silo filling
321111	chipping logs (except in the forest)	711512	choreographers, independent
113311	chipping logs (in the forest)	813110	Christian Science lecturers
621390	chiroprodists' offices	621390	Christian Science practitioners' offices
621310	chiropractors (chiropractic), offices and clinics of	335120	Christmas novelties, ornaments and tree lighting sets, electric, manufacturing
813920	chiropractors' associations	333130	Christmas tree assemblies, oil and gas field type, manufacturing
333990	chisels, hand-held power-driven, manufacturing	113311	Christmas tree cutting
332210	chisels, manufacturing	111421	Christmas tree growing
325190	chloral, manufacturing	339990	Christmas tree ornaments (except electrical and glass), manufacturing
325320	chlordane insecticides, manufacturing	327214	Christmas tree ornaments, glass, made in glass-making plants
325189	chloride of lime, manufacturing	327215	Christmas tree ornaments, made from purchased glass
325210	chlorinated rubbers, synthetic, manufacturing	453999	Christmas trees (natural), retail
325189	chlorine dioxide, manufacturing	339990	Christmas trees, plants and wreaths, artificial, manufacturing
325181	chlorine, manufacturing	334512	chromatographic instruments, laboratory type, manufacturing
418410	chlorine, wholesale	334512	chromatographs, industrial process type, manufacturing
325190	chloroacetic acid, manufacturing	327120	chrome brick, manufacturing
325190	chlorobenzene, manufacturing	325130	chrome pigments (i.e., chrome green, chrome orange, chrome yellow), manufacturing
325120	chlorofluorocarbon gases, manufacturing	332810	chrome plating of metals and metal products, for the trade
325190	chloroform, manufacturing	325189	chromic acid, manufacturing
325190	chloronaphthalene, manufacturing	212299	chromite or cobalt ore milling
325190	chlorophenol, manufacturing	212299	chromite, cinnabar or columbite mining
325190	chloropicrin, manufacturing	325189	chromium oxide, manufacturing
325210	chloroprene rubber, manufacturing	325189	chromium salts, manufacturing
325210	chlorosulphonated polyethylenes, manufacturing	331410	chromium smelting and primary refining
325189	chlorosulphonic acid, manufacturing	622310	chronic disease hospitals
325190	chlorotoluene, manufacturing	334512	chronographs, manufacturing
311351	chocolate (e.g., coatings, instant, liquor, syrup, cooking), made from cacao beans	334512	chronometers, manufacturing
311352	chocolate (e.g., coatings, liquor, syrup, baking), made from purchased chocolate	334512	chronoscopes, manufacturing
311351	chocolate and confectionery manufacturing from cacao beans	212394	chrysotile fibre, milling
311351	chocolate bars, made from cacao beans	212394	chrysotile mineral mining
311352	chocolate bars, made from purchased chocolate	112399	chuckar patridge production
311351	chocolate candy (including chocolate-covered), made from cacao beans	333519	chucks or mandrels (i.e., machine tool accessory), manufacturing
311351	chocolate confectionery (e.g., bars, fudge, syrup), made from cacao beans	813110	church (e.g., Anglican, Baptist, Buddhist, Lutheran, Methodist, Mennonite, Pentecostal)
311352	chocolate confectionery, made from purchased chocolate	813110	church (e.g., Presbyterian, Protestant, Orthodox, Roman Catholic, Ukrainian)
311351	chocolate covered nuts, made from cacao beans	417930	church pews, wholesale
445292	chocolate shop, retail	418990	church supplies (except silverware and plated ware), wholesale
413190	chocolate, wholesale	453999	church supplies, retail
311352	chocolate-covered granola bars, made from purchased chocolate	813110	churches
711130	choirs	332319	chutes, fabricated metal plate, manufacturing
334410	chokes for electronic circuitry, manufacturing	333248	cider presses, manufacturing
325410	cholera serums, manufacturing	311940	cider, non-alcoholic, manufacturing
325410	cholesterol reducing pills (e.g., anti-hyperlipidemics), manufacturing		
413190	chop suey, wholesale		

326198	cigar and cigarette holders, plastics, manufacturing	333245	circular saws, woodworking, stationary, manufacturing
316990	cigar cases (except metal), manufacturing	711190	circuses
453999	cigar, tobacco and cigarette stores and stands, retail	334220	citizens' band (CB) radios, manufacturing
312220	cigarette and pipe tobacco, prepared, manufacturing	417320	citizens' band radios (CB), wholesale
413310	cigarette and tobacco product merchant wholesalers	813410	citizens' unions
419110	cigarette and tobacco product, business-to-business (B2B) electronic markets, wholesale	911390	citizenship registration services, federal government
316990	cigarette cases (except metal), manufacturing	325190	citral, manufacturing
339990	cigarette filters, manufacturing	325190	citric acid, manufacturing
336320	cigarette lighters, motor vehicle, manufacturing	325999	citronella oil, manufacturing
333248	cigarette making machinery, manufacturing	325190	citronellal, manufacturing
322299	cigarette paper, made from purchased paper	111320	citrus (except orange) groves
322121	cigarette paper, made in paper mills	115110	citrus grove, orchard and vineyard management and maintenance, with or without crop services
322299	cigarette papers, book, made from purchased paper	417230	citrus processing machinery, wholesale
325220	cigarette tow, cellulosic fibre, manufacturing	311119	citrus pulp, cattle feed, manufacturing
333310	cigarette vending machines, manufacturing	913910	city and town councils
339910	cigarettes or cigar lighters, precious metal or base metal clad with precious metal, manufacturing	485110	city bus service
312220	cigarettes, manufacturing	913110	city courts
413310	cigars, cigarettes and cut tobacco, wholesale	913150	city solicitor
312220	cigars, manufacturing	541320	city, town or urban planning services (except engineers)
325410	cinchona (e.g., quinoline alkaloids quinine, quinidine, cinchonine, cinchonidine) and derivatives (i.e., basic chemicals), manufacturing	813410	civic and social organizations
238140	cinder blocks, installation	813410	civic associations or organizations
416390	cinders, wholesale	488119	civil airport operation and maintenance
911910	cinema film grants, federal administration	911910	civil aviation, regulation, federal administration
512130	cinemas	911110	civil defence organization, federal government
519122	cinematheques (film library)	911110	civil defence services
711512	cinematographers, independent	237990	civil engineering (recreational) construction (e.g., golf course, playground, sports field/facilities)
333248	circuit board making machinery, manufacturing	237990	civil engineering (recreational) construction (e.g., indoor ice rink, outdoor tennis court)
334410	circuit boards, printed, bare, manufacturing	541330	civil engineering services
335315	circuit breakers, electric, manufacturing	813310	civil liberties groups
335315	circuit breakers, power, manufacturing	911910	civil rights commissions, federal government
416110	circuit breakers, wholesale	911910	civil service commissions, federal government
911210	circuit courts, federal government	912110	civilian courts
561110	circuit management service for motion picture theatres	238170	cladding, installation (except glass)
334512	circuit testers, manufacturing	524291	claims adjusters
313240	circular (i.e., weft) fabrics, knitting	114113	clam, mussel and oyster fishing or digging
541870	circular direct distribution services	333519	clamps (i.e., machine tool accessory), manufacturing
414130	circular knit fabrics, wholesale	711120	classical dance companies
333990	circular or jig saws, hand-held power-driven, manufacturing	711130	classical music artist, independent
332210	circular saw blades, all types, manufacturing	711130	classical music groups
		327120	clay brick, manufacturing
		327120	clay building material and refractory manufacturing
		416390	clay construction materials (except refractory), wholesale
		451120	clay modelling supplies, retail

327120	clay refractories (e.g., block, brick, mortar, tile), manufacturing	332210	clippers, hair, for human use, non-powered, manufacturing
333248	clayworking and tempering machinery, manufacturing	812910	clipping animal, pet
339110	clean room and biohazard protective suits and accessories, manufacturing	332999	clips, gun, manufacturing
812330	clean room apparel supply service	334512	clock materials and parts (except crystals), manufacturing
236210	clean room construction, general contractors	334512	clock or watch springs, precision, made from purchased wire
325610	cleaners, household type (e.g., oven, toilet bowl, window), manufacturing	334512	clock parts (e.g., cases, movements, springs (except crystals)), manufacturing
332810	cleaning and descaling metals and metal products, for the trade	334310	clock radios, manufacturing
325610	cleaning and polishing preparations, manufacturing	811490	clock repair shops
561740	cleaning and repairing plants, rug and carpet	448310	clocks and watches, retail
238990	cleaning building interiors during and immediately after construction	334512	clocks, assembling
561740	cleaning carpets and rugs	334512	clocks, assembling from purchased components
418410	cleaning compounds and preparations, wholesale	414220	clocks, electric, wholesale
811310	cleaning industrial machinery	414410	clocks, mechanical, wholesale
213118	cleaning lease tanks, oil and gas field, on a contract basis	334512	clocks, motor vehicle, manufacturing
561722	cleaning lighting and acoustic tiles	512190	closed captioning service, film or tape
413190	cleaning of dry foods and spices, wholesale	561490	closed captioning services, real-time (i.e., simultaneous)
561722	cleaning of homes	517112	closed circuit television (CCTV) services, wired telecommunications
488210	cleaning of rail cars (freight)	334220	closed circuit television equipment, manufacturing
561722	cleaning offices	526989	closed-end funds
213118	cleaning out (e.g., bailing out, steam and swabbing) oil and gas wells, on a contract basis	523920	closed-end investment companies
115210	cleaning poultry houses	238390	closet organizer system installation
453999	cleaning products, retail	453999	closet organizer, retail
488210	cleaning railroad ballasts	418220	closures (lids), paper and disposable plastics, wholesale
115110	cleaning service, grain	332118	closures, metal, stamping
561722	cleaning shopping centres	326198	closures, plastics, manufacturing
811192	cleaning truck bodies (mobile system)	315990	cloth caps or hats, manufacturing
321919	clear and finger joint wood mouldings, manufacturing	332619	cloth or fabrics, woven wire, made from purchased wire
213118	clearing and servicing of oil leases	327910	cloth or paper (e.g., aluminum oxide, emery, garnet, silicon carbide), abrasive-coated, manufacturing
522329	clearing house associations (i.e., bank or cheque)	333248	cloth spreading machinery, manufacturing
488519	clearing of goods through customs, service	321999	cloth winding reels, wood, manufacturing
523990	clearinghouses (i.e., commodities or securities)	561990	cloth, cutting to length, bolting, or winding for textile distributors
332210	cleavers, manufacturing	339940	cloth, tracing (drafting material), manufacturing
813110	clergyman, contract	334512	clothes drier controls (including dryness controls), manufacturing
315190	clerical vestments, made in knitting mills	321999	clothes dryers (clothes horses), wood, manufacturing
621110	clinic, operated by physicians in group practice	335229	clothes dryers, domestic, manufacturing
621390	clinical pharmacists' offices (e.g., centres, clinics)	326198	clothes hangers, plastics, manufacturing
321999	clipboards, wood, manufacturing	418990	clothes hangers, wholesale
332210	clippers for animal use, non-powered, manufacturing	321999	clothes or garments hangers, wood, manufacturing
332210	clippers, fingernail and toenail, manufacturing	326198	clothes pins, plastics, manufacturing
		321999	clothes-drying frames, wood, manufacturing

321999	clothespins, wood, manufacturing	325610	cloths, dusting and polishing, chemically treated, manufacturing
448150	clothing accessories stores	325999	clove oil, manufacturing
414110	clothing accessories, women's, children's, and infants', wholesale	337126	clubroom furniture, metal, manufacturing
414110	clothing accessories, women's, misses' and children's, wholesale	321999	clubs, police, wood, manufacturing
448150	clothing accessories, women's, retail	336350	clutch assemblies, automotive, truck and bus, manufacturing
811490	clothing alteration, repair and sewing	336350	clutch assemblies, automotive, truck and bus, rebuilding
414110	clothing and clothing accessories importer/exporter, primarily men's and boys'	333619	clutches (except motor vehicle and electromagnetic industrial controls), manufacturing
414110	clothing and clothing accessories importer/exporter, primarily women's and children's outerwear	336350	clutches facings, asbestos, manufacturing
414110	clothing and clothing accessories importer/exporter, primarily women's and children's underwear and hosiery	325410	coagulation in vitro diagnostic substances, manufacturing
414110	clothing and clothing accessories merchant wholesalers	325410	coagulation in vivo diagnostic substances, manufacturing
418930	clothing and furnishings, second hand, wholesale	418990	coal and coke dealers, wholesale
315210	clothing contractors, cut and sew operations	333920	coal and ore conveyors, manufacturing
315210	clothing contractors, men's and boys' clothing	333130	coal breakers, cutters and pulverizers, manufacturing
315210	clothing contractors, men's and boys' shirts	419120	coal brokers, wholesale
315210	clothing contractors, men's and boys' suits, coats and overcoats	332329	coal chutes, sheet metal, manufacturing
315210	clothing contractors, men's and boys' trousers, slacks and jeans	454319	coal dealers, retail
315210	clothing contractors, men's and boys' underwear and nightwear	213119	coal exploration (except geophysical) on a contract or fee basis
315210	clothing contractors, men's and boys' work clothing	212114	coal for coking, bituminous, mine
315210	clothing contractors, women's, girls' and infants' blouses and shirts	211113	coal gasification and pyrolysis at the mine site
315210	clothing contractors, women's, girls' and infants' clothing	212114	coal mining, bituminous
315210	clothing contractors, women's, girls' and infants' dresses	486990	coal pipeline transport service
315210	clothing contractors, women's, girls' and infants' suits, coats, tailored jackets and skirts	324190	coal tar crudes, produced in coke ovens
315210	clothing contractors, women's, girls' and infants' underwear and nightwear	325190	coal tar distillates, manufacturing
541490	clothing design services	324121	coal tar paving materials, made from purchased coal tar
414130	clothing fasteners, wholesale	418410	coal tar products, primary and intermediate, wholesale
448110	clothing stores, men's and boys', retail	325210	coal tar resins, manufacturing
453310	clothing stores, second-hand, retail	212114	coal, bituminous, hydraulic mining
419110	clothing, business-to-business (B2B) electronic markets, wholesale	911910	coast guard
315990	clothing, electrically heated, manufacturing	483115	coastal shipping
315210	clothing, men's and boys', cut and sewn from material owned by others	332619	coat hangers, made from purchased wire
414110	clothing, men's and boys', wholesale	315990	coat linings, fronts and pads, made from purchased fabric
453310	clothing, used or second-hand, retail	315990	coat trimmings, fabric, made from purchased fabric
315210	clothing, women's, misses' and girls', cut and sewn from materials owned by others	322220	coated and treated paper products, made from purchased paper
		322121	coated and treated paper, made in a paper mill
		322220	coated board, made from purchased paperboard
		414130	coated fabrics, wholesale
		322121	coated paper, made in paper mills
		322130	coated, laminated or treated paperboard, made in paperboard mills

332810	coating metals and metal products with plastics, for the trade	331410	cobalt smelting and primary refining
332810	coating metals and metal products, for the trade	325189	cobalt sulphate, manufacturing
238390	coating of concrete structures with plastics, contractors	811430	cobblers, own account
332810	coating products of metal combined with other materials	325410	cocaine and derivatives (i.e., basic chemicals), manufacturing
322220	coating purchased paper for non-packaging applications (except photosensitive paper)	332910	cocks, drain, plumbing, manufacturing
322220	coating purchased paper for packaging applications	722410	cocktail bar
332810	coating, engraving, heat treating and allied activities	722410	cocktail lounges
313320	coating, impregnating or rubberizing purchased garment	311990	cocktail mixes, dry, manufacturing
315190	coats, children's, made in knitting mills	413220	cocktails, alcoholic, premixed, wholesale
448130	coats, children's, retail	722410	cocktails-disco
315241	coats, infants', cut and sewn from purchased fabric	311351	cocoa (e.g., instant, mix, powdered), made from cacao beans
315210	coats, men's and boys', cut and sewn from material owned by others	411190	cocoa beans, wholesale
414110	coats, men's and boys', wholesale	311351	cocoa butter, made from cacao beans
315220	coats, non-tailored service apparel (e.g., laboratory, mechanics', medical), men's and boys', cut and sewn from purchased fabric	311351	cocoa powder drink, made from cacao beans
315249	coats, non-tailored service apparel (e.g., laboratory, mechanics', medical), women's, misses' and girls', cut and sewn from purchased fabric	311352	cocoa, powdered, mixed with other ingredients, made from purchased chocolate
315249	coats, tailored (except fur, leather), girls', cut and sewn from purchased fabric	311990	coconut, desiccated and shredded, manufacturing
315220	coats, tailored (except fur, leather), men's and boys', cut and sewn from purchased fabric	333990	coding, dating and imprinting packaging machinery, manufacturing
315249	coats, tailored (except fur, leather), women's and misses', cut and sewn from purchased fabric	311920	coffee and tea manufacturing
315249	coats, tailored, artificial fur, women's and misses', cut and sewn from purchased fabric	311920	coffee concentrates (i.e., instant coffee), manufacturing
315190	coats, women's and misses', made in knitting mills	311920	coffee extracts, manufacturing
414110	coats, women's, children's and infants', wholesale	111330	coffee farming
414110	coats, women's, misses' and children's, wholesale	322299	coffee filters, made from purchased paper
315210	coats, women's, misses' and girls', cut and sewn from materials owned by others	311920	coffee flavourings and syrups (i.e., made from coffee), manufacturing
448199	coats, women's, retail	333310	coffee makers, commercial type, manufacturing
331420	coaxial cable, insulated, made in copper wire drawing plants	335210	coffee makers, household, electric, manufacturing
331490	coaxial cable, made in non-ferrous (except aluminum, copper) wire drawing plants	311920	coffee or tea, blended, manufacturing
416110	coaxial cable, wholesale	311920	coffee roasting and decaffeinating (decaffeination)
325189	cobalt 60 (i.e., radioactive cobalt), manufacturing	333248	coffee roasting and grinding machinery (i.e., food manufacturing type), manufacturing
325189	cobalt chloride, manufacturing	722512	coffee shops
		722512	coffee store (with beverage and/or food service)
		445299	coffee store (without beverage and/or food services)
		445299	coffee stores, retail
		311920	coffee substitutes, manufacturing
		337123	coffee tables, wood, manufacturing
		417920	coffee urns, commercial, wholesale
		311920	coffee, instant and freeze-dried, manufacturing
		413190	coffee, wholesale
		454390	coffee-break service
		237990	cofferdams, construction
		453999	coffins and caskets, retail
		339990	coffins, wood or metal, manufacturing
		487110	cog railways, scenic and sightseeing, operation

237130	co-generation plant construction	333519	cold rolling mill machinery, metalworking, manufacturing
541720	cognitive research and development services	531130	cold storage locker rental (self storage)
335312	coil rewinding, electric, service	493120	cold storage locker service (except self storage)
332611	coil windings, heavy gauge, manufacturing	417910	cold storage machinery, wholesale
333519	coil winding and cutting machinery, metalworking, manufacturing	236220	cold storage plant construction, general contractors
335312	coils, for motors and generators, manufacturing	493120	cold storage service
336320	coils, ignition, internal combustion engine, manufacturing	493120	cold storage warehouse
332999	coils, pipe, made from purchased metal pipe	332810	cold treating metals for the trade
453999	coin and stamp dealing, retail	331221	cold-rolled steel shape manufacturing
333310	coin counting machinery, manufacturing	331221	cold-rolled steel shapes (e.g., bar, plate, rod, sheet, strip), made from purchased steel
453999	coin dealer, retail	212398	colemanite mining
713299	coin operated gambling devices, concession operators (i.e., supplying and servicing in others' facilities)	621499	colitis-ileitis out-patient treatment clinic
812990	coin operated photo machine, operators	332439	collapsible tubes (e.g., toothpaste, glue), light gauge metal, manufacturing
561990	coin pick-up services, from parking meters	315990	collar and cuff sets, made from purchased fabric
316990	coin purses (except metal), manufacturing	315190	collar and cuff sets, made in knitting mills
453999	coin shops, retail (except mail order)	333519	collars (i.e., machine tool accessory), manufacturing
333310	coin wrapping machines, manufacturing	315990	collars and collar linings, made from purchased fabric
561910	coin wrapping service, on contract	333619	collars, shaft, for power transmission equipment, manufacturing
339990	coin-operated gambling machines (e.g., slot machine), manufacturing	333248	collating machinery for printing and bookbinding, manufacturing
417920	coin-operated game machines, wholesale	333310	collating machinery, office type, manufacturing
334310	coin-operated jukeboxes, manufacturing	453999	collectible plates, retail
812310	coin-operated laundries	561440	collection agencies
812310	coin-operated laundries and dry cleaners	561440	collection agency (e.g., delinquent accounts, bills, debts)
812310	coin-operated laundry	562210	collection and treatment of industrial sludge
812990	coin-operated locker rental	335312	collector rings, for motors and generators, manufacturing
532490	coin-operated machine rental and leasing	453999	collectors' coins, retail
454210	coin-operated machines selling merchandise, retail	453999	collectors' stamps, retail
417920	coin-operated phonographs and vending machines, wholesale	611210	college of agricultural technology, post-secondary
339990	coin-operated photograph machines, manufacturing	611210	college of applied arts and sciences
812990	coin-operated service machine operation (e.g., scales, shoe shine, lockers, blood pressure)	611210	college of applied arts and technology
333310	coin-operated vending machines, manufacturing	611610	college of fine arts
414410	coins, wholesale	611210	college of fisheries
324190	coke and tar, made in coke ovens	611210	college of general and vocational education
236210	coke oven construction, general contractors	611210	college of trades and technology
324190	coke oven products (e.g., coke, gases, tars), made in coke oven establishments	611210	college teachers, own account
331110	coke oven products, made in steel mills	611210	college, junior or community, post-secondary
324190	coke ovens	611110	collegiate institutes, elementary
332113	cold forgings, unfinished, made from purchased iron or steel	611110	collegiate institutes, secondary
331221	cold formed angles (H, I, T, U, etc.) (except structural steel members)	333519	collets (i.e., machine tool accessory), manufacturing
331110	cold rolled steel shapes (e.g., bar, plate, rod, sheet, strip), made in steel mills	212114	colliery, bituminous coal
		212116	colliery, lignite coal
		212115	colliery, subbituminous coal

811121	collision repair, motor vehicle	511120	comic books in book format, publishing and printing combined (except exclusively on Internet)
325620	colognes, manufacturing	511120	comic books in issue format, publishing (except exclusively on Internet)
334512	colorimeters, laboratory type, manufacturing	323119	comic books, printing without publishing
339110	colostomy appliances, manufacturing	416120	commercial air purification and filtration equipment, wholesale
812190	colour consulting services (i.e., personal care services)	561450	commercial and consumer credit reporting bureaus
325130	colour lakes and toners (i.e., organic pigments), manufacturing	811310	commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance
325130	colour pigments, inorganic (except bone, carbon and lamp black), manufacturing	238299	commercial and industrial type door installation (e.g., overhead, industrial garage, rubber or steel, automated or revolving)
323120	colour separation services, for the printing trade	236220	commercial and institutional building construction
511190	colouring books, publishing (except exclusively on Internet)	333310	commercial and service industry machinery manufacturing
332810	colouring metals and metal products	611510	commercial art schools
327420	columns, architectural or ornamental plaster work, manufacturing	541430	commercial art services
332420	columns, fractionating, manufacturing	541430	commercial artists, independent
417990	combat vehicles (except trucks), wholesale	311814	commercial bakeries
485110	combination bus, subway, and trolley system	311814	commercial bakeries and frozen bakery product manufacturing
111999	combination field crop farming	111330	commercial blueberry fields, operating
334512	combination limit and fan controls, manufacturing	419120	commercial brokers, general, wholesale
416210	combination metal and metal products, wholesale	236220	commercial building construction by general contractors (e.g., cafeterias, cinemas, garage and service stations)
334512	combination oil and hydronic controls, manufacturing	236220	commercial building construction by general contractors (e.g., restaurants, shopping centres and malls, theatres, casinos)
112391	combination poultry and egg production	236220	commercial building construction, by operative builders
112330	combination turkey farm, meat and eggs	236220	commercial buildings construction (e.g., barber shop, beauty salon)
416310	combinations of lumber (timber) and building materials, wholesale	447190	commercial cardlock operations
418220	combinations of paper and paper products, wholesale	417910	commercial cooling and refrigeration equipment and supplies, wholesale
454110	combined Internet and mail order sales	522299	commercial credit company
322121	combined pulp and paper mills	561990	commercial fire-fighting on contract, other than forestry or public
333110	combines, harvester-threshers, manufacturing	417990	commercial fishing equipment and supplies, wholesale
417110	combines, wholesale	335120	commercial lighting fixtures, manufacturing
313310	combing and converting top	811310	commercial machinery and equipment, repair and maintenance
333248	combing machinery, textile, manufacturing	522299	commercial mortgage companies
313310	combing textile fibres	515110	commercial music (e.g., music in malls or restaurants), providers
115110	combining service, agricultural crop	523110	commercial paper dealing (acting as a principal in dealing securities to investors)
332999	combs, metal, manufacturing	541920	commercial photography services
326198	combs, plastics, manufacturing	323119	commercial print shop (using multiple processes)
541330	combustion and heating engineering consultants		
211113	combustion chamber natural gas processing plant		
334512	combustion control instruments (except commercial and household furnace type), manufacturing		
711512	comedians, independent		
711111	comedy troupes		
314120	comforters, made from purchased fabric		
313210	comforters, made in broad fabric weaving mills		

531120	commercial property rental or leasing	237130	communication towers, construction
238220	commercial refrigeration systems, installation	532490	communications equipment rental and leasing
238299	commercial restaurant equipment installation & repair (large scale)	334220	communications equipment, mobile and microwave, manufacturing
811310	commercial restaurant equipment, repair	911910	communications facility licensing, federal
333990	commercial scales (e.g., butcher, delicatessen, produce), manufacturing	334210	communications headgear, telephone, manufacturing
323113	commercial screen printing	911910	communications policy planning, federal government
418210	commercial stationers (except printers), wholesale	912910	communications programs, provincial administration
337215	commercial store fixtures, manufacturing	331490	communications wire and cable, made in non-ferrous (except aluminum, copper) wire drawing plants
334512	commercial timing mechanisms, manufacturing	335920	communications wire and cable, non-ferrous, manufacturing
488490	commercial vehicle safety inspection, without repairs	337127	communion tables, wood, manufacturing
811310	commercial water and air purification and filtration equipment, repair and maintenance	311814	communion wafers, manufacturing
417920	commercial water purification and filtration equipment, wholesale	813310	community action advocacy groups
722310	commissary restaurants	813410	community association or organization
419120	commission agency, general, wholesale	623310	community care facilities for the elderly
419120	commission salesman, representing several products of companies	624190	community centres (except health)
419120	commissioned application software sales agents	611210	community colleges
911910	commissioner of official languages, federal government	913910	community development agencies, local government
523210	commodity contract exchanges	711322	community festivals, without facilities
523130	commodity contract floor traders (acting as a principal in dealing commodities to investors)	624210	community food services
523130	commodity contract trading companies (acting as a principal in dealing commodities to investors)	621494	community health centres
523140	commodity contracts brokerage	621494	community health centres, out-patient
523130	commodity contracts dealing	913910	community health programs, local government
523130	commodity contracts dealing (acting as a principal in dealing commodities to investors)	624220	community housing services
523140	commodity contracts floor brokers	624210	community meals, social services
523140	commodity contracts options brokers	813410	community membership clubs, other than amusement and recreation clubs
912150	commodity exchange authorities, provincial	712119	community museums
523140	commodity futures brokerages	913910	community recreation programs, government
523130	commodity options dealing (acting as a principal in dealing commodity options to investors)	624310	community service employment training programs
212326	common clay quarrying	913910	community social service programs, local government
913110	common pleas courts	912910	community social service programs, provincial government
212323	common sand mining	711111	community theatres
335920	communication and energy wire and cable manufacturing	335312	commutators, electric motor, manufacturing
811490	communication antenna repair and maintenance	481110	commuter air carriers, scheduled
238210	communication equipment installation, contractors	485110	commuter bus operation
417320	communication equipment, electronic, wholesale	485110	commuter rail operation
334512	communication signal testing apparatus, manufacturing	334310	compact disc players (e.g., automotive, household-type), manufacturing
		334610	compact discs (i.e., CD-ROM), software, mass-reproducing
		334610	compact discs, pre-recorded audio, mass-reproducing
		334610	compact discs, recordable or re-writable, blank, manufacturing

316990	compacts (except leather and precious metal), manufacturing	541710	computer and related hardware, research and development services
339910	compacts and handbags, precious metal, manufacturing	419120	computer and related machinery and equipment, wholesale agents and brokers
339910	compacts, metal, base metal plated with precious metal, manufacturing	443144	computer and software stores
316990	compacts, solid leather, manufacturing	541514	computer consulting services
722310	company cafeteria	541514	computer disaster recovery services
333310	comparators, optical, manufacturing	813410	computer enthusiasts' clubs
334511	compasses, gyroscopic and magnetic (except portable), manufacturing	443144	computer equipment and supplies stores, retail
334512	compasses, magnetic, portable type, manufacturing	541514	computer facilities management services
517111	competitive local exchanges carriers, (CLECs) facilities based, wired telecommunications	238330	computer flooring installation
511140	compiling mailing lists (except exclusively on Internet)	323116	computer forms, manifold or continuous (except paper simply lined), printing
311119	complete livestock feed, manufacturing	541920	computer generated photographs
711513	composers, independent	443144	computer hardware and software, retail
416320	composite board products, wood-based, wholesale	541514	computer hardware consulting services
322219	composite cans (i.e., foil-fibre and other combinations), made from purchased paperboard	532420	computer hardware rental or leasing (except finance leasing or by the manufacturer)
562210	compost dumps	417310	computer hardware, wholesale
418410	compound catalysts, industrial, wholesale	518210	computer input preparation services
325991	compounding plastics resins from recycled materials	417910	computer mounting solutions (racks), wholesale
325610	compounds, sweeping, manufacturing	611420	computer operator training
221119	compressed air electric power generation	418210	computer paper, wholesale
418410	compressed and liquefied gases (except petroleum gases), wholesale	334110	computer peripheral equipment (i.e., keyboards, scanners, monitors, pointing devices, mouse), manufacturing
332910	compressed gas cylinder valves, industrial type, manufacturing	811210	computer peripheral equipment repair and maintenance
115110	compressing cotton and other plants, contract	532420	computer peripheral equipment, rental and leasing
321216	compression modified wood, manufacturing	325999	computer printer toner cartridges, manufacturing
333246	compression moulding machinery for plastics, manufacturing	518210	computer processing services
237120	compressor, metering and pumping stations, gas and oil pipeline, construction	541514	computer programs or systems software development, custom
417230	compressors and vacuum pumps, wholesale	532420	computer rental or leasing services (except finance)
532490	compressors, air and gas, rental	611510	computer repair training
416120	compressors, air-conditioning, wholesale	541514	computer software consulting services
333910	compressors, general purpose air and gas, manufacturing	443144	computer software games stores
443144	computer (e.g., home, micro, personal) stores, retail	511211	computer software publishing (including designing and developing), packaged
811210	computer and data processing equipment repair and maintenance	541514	computer software systems analysis and design, custom
238210	computer and network cable installation	334610	computer software tapes and disks, blank, rigid and floppy, manufacturing
334110	computer and peripheral equipment manufacturing	611420	computer software training
454110	computer and peripheral equipment, mail order, retail	419110	computer software, business-to-business (B2B) electronic markets, wholesale
		454110	computer software, mail order, retail
		511211	computer software, packaged, publishers or publishing
		417310	computer software, packaged, wholesale
		417310	computer software, wholesale

541514	computer system maintenance (custom software)	325999	concrete additive preparations (e.g., curing, hardening), manufacturing
541514	computer systems analysis and design services	418410	concrete additives, wholesale
541514	computer systems design consulting services	444190	concrete and cinder block dealers, retail
541514	computer systems integrators	416390	concrete and cinder block, wholesale
334110	computer terminals, manufacturing	327390	concrete barriers, portable, manufacturing
417310	computer terminals, wholesale	327320	concrete batch plants (including temporary)
518210	computer time-sharing services	238140	concrete block laying
611420	computer training	238910	concrete breaking and cutting for demolition
813410	computer user group	416390	concrete building products, wholesale
561410	computer word processing	417920	concrete burial vaults and boxes, wholesale
417310	computer, computer peripheral and pre-packaged software, wholesale	238390	concrete coating, glazing or sealing
541514	computer-aided design (CAD) systems services	333120	concrete finishing machinery, manufacturing
541514	computer-aided engineering (CAE) systems services	238110	concrete finishing, contractors
541514	computer-aided manufacturing (CAM) systems services	238110	concrete floor finishing and surfacing
334512	computerized axial tomography (ct/cat) scanners, manufacturing	238110	concrete footing and foundation contractors
334512	computerized environmental control systems for buildings, manufacturing	238190	concrete forms, contractors
419110	computers and peripheral equipment, business-to-business (B2B) electronic markets, wholesale	332329	concrete forms, sheet metal, manufacturing
417310	computers and peripheral equipment, wholesale	416210	concrete forms, steel, wholesale
334110	computers servers, manufacturing	333120	concrete gunning equipment, manufacturing
334110	computers, manufacturing	416210	concrete hardware, steel, wholesale
417310	computers, wholesale	333120	concrete mixing machinery, portable, manufacturing
325410	concentrated medicinal chemicals, uncompounded, manufacturing	417210	concrete mixing plant machinery, wholesale
311930	concentrates, drink (except frozen fruit juice), manufacturing	416390	concrete mixtures, wholesale
311410	concentrates, frozen fruit and vegetable juice, manufacturing	238990	concrete patio, construction
418920	concentrates, metallic, wholesale	238110	concrete paving of residential and commercial driveways and parking areas
333130	concentration machinery, mining type, manufacturing	327330	concrete pipe, brick and block manufacturing
711130	concert artists, independent	238110	concrete pouring
711321	concert booking agencies	417210	concrete processing equipment, wholesale
531120	concert hall operation	333248	concrete products forming machinery, manufacturing
711311	concert halls, promoting events	238120	concrete products, structural precast or prestressed, installation
711311	concert organizers, with facilities	416390	concrete products, wholesale
711321	concert promoters, without facilities	238110	concrete pumping (placement)
722512	concession in a drive in	238120	concrete reinforcement placement, contractors
713990	concession operators, amusement device (except gambling) and rides	332314	concrete reinforcing bar manufacturing
722512	concession stands, prepared food (e.g., airports, sports arenas)	331110	concrete reinforcing bars, made in steel mills
911310	conciliation and mediation services, federal government	416210	concrete reinforcing bars, wholesale
238390	concrete (damp, moisture, water and weather proofing)	332619	concrete reinforcing mesh, made from purchased wire
		238110	concrete repair
		238110	concrete resurfacing
		327390	concrete tanks, manufacturing
		211113	condensate, cycle, natural gas production
		333248	condensed and evaporated milk machinery, manufacturing
		311515	condensed, evaporated or powdered whey, manufacturing
		332410	condenser boxes, metal, manufacturing
		335990	condensers for motors and generators, manufacturing
		334410	condensers, electronic, manufacturing
		416120	condensing units, air-conditioning, wholesale

417910	condensing units, refrigeration, wholesale	611610	conservatory of music (except university degree-granting)
522220	conditional sales finance companies	611310	conservatory of music, degree-granting
813990	condominium (condo) owners' associations	453310	consignment store, used merchandise
531310	condominium corporation (property management)	337127	console panels, wood, manufacturing
531310	condominium management (except by condo owners)	337123	console tables, wood, manufacturing
236110	condominiums, construction	911910	consolidated revenue funds management, federal
236110	condominiums, construction, by operative builders	335311	constant current transformers (street lighting), manufacturing
236110	condominiums, multifamily, construction, by general contractors	336350	constant velocity joints, automotive, truck and bus, manufacturing
236110	condominiums, single-family, construction by general contractors	813940	constituency associations, political party
713990	conducted tour, tourist guide	325520	construction adhesives (except asphalt, gypsum-based), manufacturing
335930	conductor connectors, solderless connectors, sleeves, or soldering lugs, manufacturing	419120	construction and forestry machinery and equipment, wholesale agents and brokers
711512	conductors, orchestra, independent	419110	construction and forestry machinery, equipment and supplies, business-to-business (B2B) electronic markets, wholesale
416390	conduit and pipe, concrete, wholesale	417210	construction and forestry machinery, equipment and supplies, wholesale
416110	conduit electric wire and cable, wholesale	813910	construction association
335930	conduit for electric wiring, rigid or flexible (except raw conduit), manufacturing	238350	construction carpenter, finishing
327120	conduit, vitrified clay, manufacturing	238990	construction elevator, erection and dismantling
335930	conduits and fittings, electrical, manufacturing	541330	construction engineering services
416110	conduits and raceways, wholesale	238910	construction equipment (except cranes) rental with operator
327330	conduits, concrete, manufacturing	611510	construction equipment operation schools
322219	cones (e.g., winding yarn, string, ribbons, cloth), fibre, made from purchased paperboard	532410	construction equipment, heavy, rental and leasing (without operator)
311310	confectioners' sugar, manufacturing	532410	construction forms rental
445292	confectionery and nut stores	417210	construction machinery (e.g., crushing, pulverizing and screening machinery), wholesale
333248	confectionery machinery, manufacturing	811310	construction machinery and equipment, repair
445292	confectionery stores, retail	417210	construction machinery and equipment, wholesale
311340	confectionery, non-chocolate, manufacturing	333120	construction machinery manufacturing
413190	confectionery, wholesale	333120	construction machinery, including trailer mounted concrete pumps, manufacturing
419120	confectionery, wholesale agents and brokers	333120	construction machinery, manufacturing
561920	conference organizer	532410	construction machinery, rental (without operator)
322299	confetti, made from purchased paper	236220	construction management, commercial and institutional buildings
212326	conglomerate mine or quarry	237990	construction management, dams
336310	connecting rods, automotive and truck gasoline engine, manufacturing	236210	construction management, industrial buildings
335930	connectors and terminals for electrical devices, manufacturing	237990	construction management, marine structures
334410	connectors, electronic (e.g., coaxial, cylindrical, printed circuit, rack, panel), manufacturing	237990	construction management, mass transit
813310	conservation advocacy groups	236110	construction management, multifamily buildings
911910	conservation and stabilization agencies, federal government		
712190	conservation areas		
911910	conservation authority, federal government		
712190	conservation district		
712130	conservatories, botanical		
711511	conservators (i.e., art restorer), independent		

236110	construction management, new residential operative builders	911910	consumer protection offices, federal-government
237120	construction management, oil and gas pipelines	334512	consumption meters (e.g., gas, water), manufacturing
237120	construction management, oil and gas pipelines and related structures	524129	contact lens insurance
237990	construction management, outdoor recreation facilities	325410	contact lens solutions, manufacturing
237130	construction management, power and communication lines and related structures	339110	contact lenses, manufacturing
236110	construction management, single-family buildings	417930	contact lenses, wholesale
237990	construction management, tunnels	335315	contactors, low voltage, manufacturing
237110	construction management, water and sewer lines	335930	contacts, electrical (except carbon and graphite), manufacturing
237110	construction management, water and sewer lines and related structures	322130	container board stock, manufacturing
416110	construction materials, electrical, interior and exterior, wholesale	418220	container board, food, wholesale
322230	construction paper, school and art, made from purchased paper	488210	container loading or unloading service, railroad
322121	construction paper, school and art, made in paper mills	321920	container parts (shook) ready for assembly, manufacturing
561990	construction permit issuing office, on contract	488519	container service, freight forwarder
484222	construction rubble, hauling, local	484110	container trucking service, local
212323	construction sands, crude, mining	484121	container trucking service, long distance, truckload
532490	construction signs rental	482113	containerized transportation, mainline railway
541370	construction surveying services	482112	containerized transportation, short-haul railway
237130	construction, transformer stations	322130	containers (e.g., boxes), made in paperboard mills
532410	construction, transportation, mining, and forestry machinery and equipment rental and leasing	321920	containers (e.g., fruit baskets, boxes), made from veneer
911410	consular service, federal government	332439	containers (except cans), light gauge metal, manufacturing
919110	consular service, foreign government in Canada	327215	containers for packaging, bottling and canning, made from purchased glass
919110	consulate, foreign governments in Canada	327214	containers packaging, bottling and canning, made in glass-making plants
911410	consulates	322211	containers, corrugated and solid fibreboard, made from purchased paper or paperboard
541619	consultant for non-profit organizations	414390	containers, household, wholesale
541899	consultant to advertising agencies	322219	containers, laminated phenolic and vulcanized fibre, made from purchased paperboard
813920	consultants' associations	326198	containers, plastics (except foam; bottles and bags), manufacturing
611710	consultants, education	562910	contaminated site, remediation
541490	consultants, fashion	712111	contemporary and fine art museums
541940	consulting and visiting services, veterinary	711120	contemporary dance companies
541330	consulting engineering services	213118	contract battery operators, oil field
541810	consulting services, advertising and publicity agency	484110	contract bulk mail, truck transportation, local
911910	consumer and corporate affairs, federal government	484121	contract bulk mail, truck transportation, long distance
912910	consumer and corporate affairs, provincial government	213117	contract diamond drilling, metallic minerals
812990	consumer buying service	213117	contract drilling (except oil and gas)
541990	consumer credit counselling services	113312	contract logging
443143	consumer electronic equipment stores, retail	213119	contract or fee services to anthracite coal mining, including auger mining, draining or pumping, stripping, or tunnelling
532210	consumer electronics and appliance rental		
522291	consumer finance and loan companies		
522291	consumer lending		

213119	contract or fee services to lignite and bituminous coal mining, including auger mining, draining or pumping, stripping or tunnelling	335312	converter equipment and parts (motor-generator sets), manufacturing
813910	contractors' associations	337121	convertible sofas, manufacturing
237130	contractors, telephone and telegraph lines	336390	convertible tops, for automobiles, manufacturing
325410	contrast media in vivo diagnostic substances (e.g., iodine, barium), manufacturing	313310	converting broad woven textile fabrics (i.e., buying fabric in the grey and having it finished by contractors)
335311	control and signalling transformers, manufacturing	811119	converting gasoline engines to propane, motor vehicles
335315	control circuit devices, magnet and solid-state, manufacturing	313310	converting narrow woven textile fabrics (i.e., buying fabric in the grey and having it finished by contractors)
335315	control circuit relays, industrial, manufacturing	417230	conveying equipment (except farm), wholesale
335315	control equipment and apparatus, electric, manufacturing	811310	conveyor belt splicing service
335315	control panels, electric power distribution, manufacturing	326220	conveyor belts, plastics, manufacturing
335315	control panels, manufacturing	326220	conveyor belts, rubber, manufacturing
541370	control surveying services	333920	conveyor systems, general industrial type, manufacturing
332910	control valves, fluid power, manufacturing	417230	conveyor systems, wholesale
334512	controllers for process variables (e.g., electric, electronic, mechanical, pneumatic operation), manufacturing	333920	conveyors, farm type, manufacturing
334290	controlling equipment, street light, manufacturing	561613	convoy guard services
417230	controlling instruments and accessories, wholesale	561990	cook, self-employed
335315	controls and control accessories, industrial, manufacturing	311614	cooked meats (except poultry, small game, pet food, baby food), made from purchased meat
335315	controls for adjustable speed drives, manufacturing	335210	cookers, electric, manufacturing
334512	controls, revolution and timing instruments, manufacturing	311821	cookie and cracker manufacturing
623110	convalescent homes for psychiatric patients, with health care	413190	cookies, merchant wholesalers
623110	convalescent homes with continuous nursing care	335223	cooking equipment (stoves), domestic, manufacturing (non electric)
623110	convalescent homes with health care	333310	cooking equipment, commercial type, manufacturing
622310	convalescent hospitals	417920	cooking equipment, commercial, wholesale
416120	convectors, wholesale	311221	cooking oil, made by wet-milling corn
445120	convenience food stores, retail	311225	cooking oil, made from purchased fats and oils
335930	convenience outlets, wiring devices, manufacturing	413190	cooking oils, wholesale
445120	convenience stores	611510	cooking schools
611110	convent schools, elementary	335223	cooking top mountings, domestic, manufacturing (electric)
611110	convent schools, secondary	332210	cooking utensils, fabricated metal, manufacturing
561920	convention and trade show organizers	327214	cooking utensils, glass and glass ceramic, made in glass-making plants
561590	convention and visitors bureaus	327110	cooking ware (e.g., china, stoneware, coarse and fine earthenware, pottery), manufacturing
531120	convention facilities, rental only	327214	cooking ware (e.g., pots, baking pans), made in glass-making plants
561920	convention management	327215	cookingware (e.g., pots, baking pans), made from purchased glass
561920	convention organizers	442298	cookware, retail
561920	convention promoters	413220	coolers (2.5% or greater alcohol content), wholesale
561920	convention services		
211113	conventional oil and gas extraction		
813110	convents (except schools)		

332439	coolers and ice chests (except foam plastics), manufacturing	331420	copper foil, made by rolling purchased metal or scrap
326140	coolers or ice chests, polystyrene foam, manufacturing	332999	copper foil, made from purchased foil
417910	coolers, beverage and drinking water, mechanical, wholesale	332113	copper forgings, unfinished, made from purchased copper
333416	coolers, refrigeration, manufacturing	325189	copper iodide, manufacturing
336410	cooling systems, aircraft engine, manufacturing	331420	copper mechanical wire products, made in drawing mills
333416	cooling towers, manufacturing	212233	copper ore dressing and beneficiating
418990	cooperage (barrels and drums), wholesale	212233	copper ore milling and grinding
321920	cooperage products, wood, manufacturing	212233	copper ore mining (mine)
321920	cooperage stock (e.g., heading, hoops, staves), manufacturing	418920	copper ore, wholesale
321920	cooperage stock mills	332910	copper pipe fittings (such as copper elbows, unions, and compression fittings), manufacturing
321920	cooperage, manufacturing	331420	copper powder, paste and flakes, made from purchased copper
531310	cooperative apartment manager	331420	copper products, made by rolling, drawing, extruding or alloying purchased metal
236110	cooperative apartments, construction	331420	copper refining, secondary (i.e., from purchased metal or scrap)
236110	cooperative apartments, construction by operative builders	331420	copper rolling, drawing and extruding
236110	cooperative apartments, construction, by general contractors	331420	copper rolling, drawing, extruding and alloying
813990	cooperative owners' associations	238160	copper roofing, installation
321920	coopered tubs, manufacturing	331410	copper shapes (e.g., bar, billet, ingot, plate, sheet), made in primary copper smelting and refining mills
332210	coordinate and contour measuring machines, machinists' precision tools, manufacturing	416210	copper sheets, plates, bars, rods, pipes, wholesale
414110	coordinate sets, women's, children's and infants', wholesale	331410	copper smelting and primary refining
327120	coping, wall, clay, manufacturing	325189	copper sulphate, manufacturing
327390	copings, concrete, manufacturing	331420	copper wire products (e.g., mesh, wire cloth), made in copper wire drawing plants
331529	copper alloy castings (except die-castings), unfinished, manufacturing	212233	copper-zinc ore mining
331420	copper alloys (e.g., brass, bronze), made from purchased metals and copper-based alloys	561430	copy centres
331410	copper alloys, made in primary copper smelting and refining mills	561430	copy shops
331420	copper and copper alloy shapes (e.g., bar, ingot, rod, sheet), made from purchased metal or scrap	335930	cord connectors, electric, manufacturing
416210	copper and copper alloy, primary forms and basic shapes, wholesale	314990	cord for reinforcing rubber tires, industrial belting and fuel cells, manufacturing
416210	copper architectural and structural metal products, wholesale	335990	cord sets, electric, manufacturing
325320	copper arsenate insecticides, manufacturing	331420	cord sets, flexible, insulated, made in copper wire drawing plants
325130	copper based pigments, manufacturing	331490	cord sets, flexible, made in non-ferrous (except aluminum, copper) wire drawing plants
325189	copper chloride, manufacturing	331317	cord sets, insulated and flexible, made in aluminum wire drawing plants
325610	copper cleaners, manufacturing	314990	cord, cordage, rope and string (except wire), manufacturing
331410	copper concentrates refining	332619	cord, wire, made from purchased wire
212233	copper concentrates, mining	314990	cordage (except wire), manufacturing
331523	copper die-casting foundries	333248	cordage and rope (except wire) machinery, manufacturing
331523	copper die-castings, unfinished, manufacturing	418990	cordage, wholesale
322220	copper foil laminates, made from purchased foil	333990	corded (i.e., electric-powered), hand-held power tools, manufacturing

312140	cordials, alcoholic, manufacturing	311990	corn syrups, made from purchased sweeteners
334210	cordless telephones (except cellular), manufacturing	411120	corn, grain, wholesale
313220	cords and braids, narrow woven, manufacturing	311614	corned meats, made from purchased meat
313210	corduroy fabrics, broad-woven, weaving	445110	corner grocery stores
418990	cordwood, wholesale	316990	corners, luggage, leather, manufacturing
333990	core baking and mould drying ovens, manufacturing	332329	cornices, sheet metal, manufacturing
238910	core drilling and test boring for construction	212326	Cornwall stone mining
333130	core drills, underground mining type, manufacturing	522112	corporate and institutional banking industry
322219	cores, fibre (i.e., fibre body, ends of any material), made from purchased paperboard	522112	corporate and institutional banking services
322219	cores, for electrical coils and transformers, made from purchased paperboard	541110	corporate law, offices
335311	cores, magnetic, manufacturing	541430	corporate logo consulting services
339990	cork gaskets, packing and sealing devices, manufacturing	551114	corporate offices
339110	cork life preservers, manufacturing	541611	corporation organizers
321999	cork products (except gaskets), manufacturing	561612	corps of commissionaires
321999	corks, bottle, manufacturing	492210	corpse, pick-up and delivery service
418990	corks, wholesale	115210	corral and feedlot cleaning, service
413190	corn chips and related corn snacks merchant wholesalers	561990	correct time service
311340	corn confections (e.g., popcorn balls, candy-coated popcorn products), manufacturing	912120	correction centres, provincial
321992	corn cribs, prefabricated, wood, manufacturing	325999	correction fluids (i.e., typewriter), manufacturing
115110	corn detasseling service	912120	correctional school, provincial government
111150	corn farming	911220	correctional services, federal government
111150	corn for fodder or silage, growing	453210	correspondence paper, retail
111150	corn for popping, growing	611510	correspondence school (except elementary and secondary levels)
311990	corn for popping, manufacturing	237120	corrosion protection of underground pipelines and oil storage tanks
311221	corn gluten feed and meal, manufacturing	322211	corrugated and solid fibre box manufacturing
333110	corn heads for combines, manufacturing	418220	corrugated and solid fibre boxes, wholesale
311211	corn meal, for human consumption, made in flour mills	418220	corrugated board (paperboard), wholesale
311221	corn oil cake and meal, manufacturing	322211	corrugated boxes, made from purchased paper or paperboard
311221	corn oil mills	322130	corrugated boxes, made in paperboard mills
311221	corn oil, crude and refined, made by wet-milling corn	418220	corrugated containers wholesale
311225	corn oil, made from purchased oils	238160	corrugated metal roofing, installation
333110	corn pickers and shellers, manufacturing	322121	corrugated paper or paperboard or containers made in paper mills
335210	corn poppers, electric, manufacturing	322211	corrugated paper, made from purchased paper or paperboard
333248	corn popping machinery (i.e., food manufacturing type), manufacturing	322130	corrugated paperboard or containers made in paperboard mills
333310	corn popping machines, commercial type, manufacturing	322130	corrugating medium, manufacturing
339110	corn remover and bunion pads, manufacturing	331221	corrugating purchased iron or steel
115110	corn shelling service	315249	corselettes, women's, misses' and girls', cut and sewn from purchased fabric
311221	corn sweeteners (e.g., dextrose, fructose, glucose), made by wet-milling corn	315249	corsets and allied garments (except surgical), women's, misses' and girls', cut and sewn from purchased fabric
311221	corn syrup, made by wet-milling corn	448199	corsets, retail
		414110	corsets, wholesale
		325410	cortisone, uncompounded, manufacturing
		212398	corundum mining
		316990	cosmetic bags (except metal), manufacturing
		325620	cosmetic creams, lotions and oils, manufacturing
		561910	cosmetic kits, assembling and packaging

446120	cosmetics, beauty supplies and perfume stores	325210	coumarone-indene resins, manufacturing
414520	cosmetics, wholesale	919110	council for mutual economic assistance
812115	cosmetology shops or salons	911910	councils of economic advisers
541490	costume design services (except independent designers)	541110	counsellors at law, private practice
711512	costume designers, theatrical, independent	334512	count rate meters, nuclear radiation, manufacturing
339910	costume jewellery (except precious metal and precious or semiprecious stones), manufacturing	337215	counter display cases (except refrigerated), manufacturing
339910	costume jewellery (including imitation stones and pearls), manufacturing	416390	counter tops and kitchen cabinets, wholesale
448150	costume jewellery stores, retail	326198	counter tops, plastics (at construction site), manufacturing
414410	costume jewellery, wholesale	238350	counter tops, residential type, installation
339910	costume novelties, manufacturing	327990	counter tops, stone, manufacturing
315289	costumes (e.g., masquerade, theatrical, Halloween), cut and sewn from purchased fabric	337110	counter tops, wood, manufacturing
448199	costumes and accessories (e.g., dancewear, theatrical, masquerade), retail	332210	counterbores and countersinking bits, woodworking, manufacturing
337910	cot springs, assembled, manufacturing	333519	counterbores, metalworking, manufacturing
337126	cots, household, metal, manufacturing	417230	counterbores, wholesale
337123	cots, household, wood, manufacturing	334511	countermeasure sets (e.g., active countermeasures, jamming equipment), manufacturing
311511	cottage cheese, manufacturing	334512	counters (e.g., electrical, electronic, mechanical), totalizing, manufacturing
236110	cottage construction, by operative builders	316990	counters and uppers (i.e., shoe cut stock), leather, manufacturing
236110	cottages construction	337215	counters, hotel, motel, restaurant, store and office, manufacturing
416390	cottages, prefabricated, wholesale	333519	countersinks (i.e., machine tool accessory), manufacturing
321992	cottages, prefabricated, wood frame, manufacturing	417230	countersinks, wholesale
332720	cotter pins, metal, manufacturing	334512	counting devices, manufacturing
339110	cotton and cotton balls, absorbent and sterilized, manufacturing	722410	country and western entertainment cabaret
333110	cotton balers and presses, manufacturing	493130	country elevator service (storage only)
314990	cotton batting (except nonwoven batting), manufacturing	711130	country music artists, independent
419120	cotton brokers, wholesale	711130	country music groups
313210	cotton fabrics, broad-woven, weaving	912110	county courts
111920	cotton farming	333619	couplings and sheaves, mechanical power transmission, manufacturing
337910	cotton felt mattress, manufacturing	541860	coupon and sample packages, development of
322121	cotton fibre paper stock, manufacturing	541870	coupon direct distribution services
115110	cotton ginning	561990	coupon redemption service (clearinghouses)
333110	cotton ginning machinery, manufacturing	492110	courier operation (separate establishment) of post office
333110	cotton picker and stripper harvesting machinery, manufacturing	492110	courier service
414130	cotton yarns, wholesale	492110	courier services (air)
411190	cotton, raw, wholesale	492110	couriers
313110	cotton-type fibre spun yarns made from purchased fibre	911210	court of appeal, federal government
313110	cotton-type fibre yarns made from purchased yarn	912110	court of law, provincial government
311340	cough drops or lozenges (except medicated), manufacturing	611410	court reporting schools
334512	coulometric analyzers, industrial process type, manufacturing	561490	court reporting services
334512	coulometric analyzers, laboratory type, manufacturing	912110	courts, civil law, provincial government
325190	coumarin, manufacturing	912110	courts, criminal law, provincial government
		315220	coveralls, work, men's and boys', cut and sewn from purchased fabric
		315249	coveralls, work, women's, misses' and girls', cut and sewn from purchased fabric

314910	covers (e.g., boat, car, swimming pool, truck), made from purchased fabrics	311511	cream, manufacturing
332319	covers, annealing, fabricated metal plate, manufacturing	414520	creams and lotions, beauty aids, wholesale
332329	cowls, sheet metal, manufacturing	313310	crease-resistant finishing of fabrics, for the trade
611690	CPR (cardiac pulmonary resuscitation) training and certification	522299	credit agencies, other
114113	crab, crayfish and lobster, catching of	323119	credit and identification card imprinting, embossing and encoding
333248	cracker making machinery, manufacturing	326198	credit and identification card stock, plastics, manufacturing
311821	cracker meal and crumbs, manufacturing	561450	credit bureaus
311919	cracker sandwiches made from purchased crackers	561450	credit bureaus and agencies
311821	crackers, cookies and biscuits (e.g., graham, saltine, soda), manufacturing	541899	credit card application promotion, service
413190	crackers, wholesale	522210	credit card issuing
333519	cradle assemblies machinery (i.e., wire making equipment), manufacturing	522210	credit card issuing, company
337123	cradles, wood, manufacturing	812990	credit card notification services (i.e., lost or stolen credit card)
339930	craft and hobby kits and sets, manufacturing	522329	credit card processing services
561920	craft fair arrangement	524129	credit card protection service
451120	craft kits and supplies, retail	524129	credit insurance
414460	craft kits, wholesale	561450	credit investigation services
451120	craft store	561450	credit rating services
454390	craftsperson, makes and sells crafts via stalls or markets	541990	credit repair services
111330	cranberries (partridge berries), growing or bogs	524129	credit union stabilization funds
335315	crane and hoist controls (including metal mill), manufacturing	522321	credit unions, central, regional or league (central clearing house services)
532410	crane rental and leasing (without operator)	522130	credit unions, local
238990	crane rental with operator	339920	creels, fish, manufacturing
333120	cranes, construction type, manufacturing	333990	cremating ovens, manufacturing
417210	cranes, construction, wholesale	812220	crematoria (e.g., human, pet)
417230	cranes, industrial, wholesale	325190	creosote, made by distillation of coal tar
333920	cranes, overhead travelling, manufacturing	325190	creosote, made by distillation of wood tar
325999	crankcase additive preparations, manufacturing	321114	creosoting of wood
336310	crankshaft assemblies, automotive and truck gasoline engine, manufacturing	313210	crêpe fabrics, broad-woven, weaving
333519	crankshaft grinding machines, manufacturing	322299	crepe paper, made from purchased paper
336310	crankshafts and camshafts, re-grinding on a factory basis	325210	resins, manufacturing
332113	crankshafts, forged, unfinished, made from purchased iron or steel	325210	resins, manufacturing
493110	crated used goods storage	325190	resols, made by distillation of coal tar
417230	crates or boxes (except paper), wholesale	314990	crests, textile (including badges), manufacturing
488990	crating and packing goods for shipping	325190	resylic acids, made from refined petroleum or natural gas
417210	crawler tractors, construction, wholesale	237990	cribbing (shore protection) and seawalls (wave protection), construction
238910	crawler work, rental with operator	337126	cribs, metal, manufacturing
325190	cream of tartar, manufacturing	337123	cribs, wood, manufacturing
333248	cream separators (except farm type), manufacturing	339920	cricket equipment, manufacturing
417230	cream separators (except farm), wholesale	562910	crime scene clean-up service
333110	cream separators, farm type, manufacturing	913190	crime stoppers program
417110	cream separators, farm, wholesale	911910	criminal justice statistics centres, federal government
411190	cream stations, wholesale	912910	criminal justice statistics centres, provincial
311515	cream, dried and powdered, manufacturing	541110	criminal law, offices
		624190	crisis intervention centres
		314990	crochet ware, made from purchased materials
		212394	crocidolite, milled fibre, mining
		335210	crock pots, electric, manufacturing

327110	crockery, manufacturing	212398	cryolite mining
111999	crop and animal (livestock) combination farming (primarily crop)	442298	crystal and stemware, retail
112991	crop and livestock combination farming (primarily livestock)	334410	crystals and crystal assemblies, electronic, manufacturing
333110	crop driers, farm type, manufacturing	335315	cubicles (i.e., electric switchboard equipment), manufacturing
115110	crop dusting and spraying service, with or without fertilizing	339910	cuff-links and studs (except precious metal and gems), manufacturing
111999	crop farms, general	332999	cuffs, leg, iron, manufacturing
115110	crop gathering service	212114	culm bank recovery, anthracite (except on a contract basis)
115110	crop harvesting service	213119	culm bank recovery, bituminous coal, anthracite, and lignite on a contract basis
524129	crop insurance	315249	culottes, girls', cut and sewn from purchased fabric
115110	crop planting or seeding services	315249	culottes, women's and misses', cut and sewn from purchased fabric
417110	crop preparation machinery (e.g., cleaning, drying, conditioning), wholesale	417110	cultivating machinery and equipment, wholesale
115110	crop, orchard and vineyard cultivation services	333110	cultivators, farm type, manufacturing
111999	crops, hay and grain farming	333110	cultivators, powered, lawn and garden type, manufacturing
316990	crops, riding, manufacturing	417110	cultivators, seeders, spreaders, farm, wholesale
339920	croquet sets, manufacturing	911910	cultural and arts development support program administration, federal government
113311	crosssties, hewn, producing	913910	cultural and arts development support program administration, local government
511120	crossword puzzle publishing	912910	cultural and arts development support program administration, provincial government
311990	croutons and bread crumbs (except made in bakeries), manufacturing	326191	cultured marble plumbing fixtures, manufacturing
311814	croutons and bread crumbs, made in commercial bakeries	326198	cultured marble products (except plumbing fixtures), manufacturing
332118	crowns (e.g., bottle, can), metal, stamping	326198	cultured stone products (except plumbing fixtures), manufacturing
417230	crowns and closures, metal, wholesale	327330	culvert pipe, concrete, manufacturing
327120	crucibles, fire clay, manufacturing	332319	culverts, fabricated metal plate, manufacturing
327120	crucibles, graphite, magnesite, chrome, silica or other nonclay materials, manufacturing	237310	culverts, highway, road and street, construction
339910	crucibles, platinum, manufacturing	332329	culverts, sheet metal, manufacturing
311221	crude and refined vegetable oils made by wet milling	325110	cumene, made from refined petroleum or natural gas liquids
311221	crude corn oil, manufacturing	324110	cumene, made in petroleum refineries
211114	crude oil (tar or bituminous sands) extracting	315990	cummerbunds, made from purchased fabric
486110	crude oil pipeline service	332319	cupolas, fabricated metal plate, manufacturing
211113	crude oil, conventional extraction	325220	cuprammonium rayon (cupro) filaments, manufacturing
211113	crude oil, conventional, secondary and waterflood recovering	212233	cuprite mining
324110	crude oil, refining	326198	cups, plastics (except foam), manufacturing
211113	crude oil, upgrading (heavy crude to crude)	327990	curbing, granite and stone, manufacturing
412110	crude oil, wholesale	237310	curbs and gutters, concrete, for residential and commercial paved areas, construction
336320	cruise control mechanisms, electronic, automotive, truck and bus, manufacturing		
561590	cruise ship ticket offices		
417230	crushing machinery and equipment, industrial, wholesale		
333120	crushing machinery, portable, manufacturing		
333130	crushing machinery, stationary, manufacturing		
413140	crustaceans and molluscs, wholesale		
339110	crutches and walkers (except baby), manufacturing		
339110	crutches, manufacturing		
332420	cryogenic tanks, manufacturing		
332810	cryogenic treating metals for the trade		

237310	curbs and street gutters, highway, road and street, construction	236110	custom builders, single-family houses, by general contractors
311515	curds, cheese, manufacturing	236110	custom builders, single-family houses, general contractors
413160	cured meat (except canned), wholesale	332710	custom chemical milling in machine shops
311614	cured meats (e.g., brined, dried, salted), made from purchased meat	325991	custom compounding (i.e., blending and mixing) of purchased plastics resins
333110	curers, tobacco, manufacturing	325991	custom compounding of purchased resins
453220	curio shops, retail	541514	custom computer programming services
418990	curios, wholesale	416210	custom cutting and bending of metal
339920	curling equipment, manufacturing	541515	custom designing video games
561990	curling ice maker on contract	442291	custom draperies (made to specifications), retail
414220	curling irons, electric, merchant wholesalers	115110	custom farming (planting and cultivating), contract services
335210	curling or waffle irons, electric, manufacturing	442292	custom framing, mounting, and laminating pictures, retail store
713990	curling rinks or facilities	448310	custom jewellery, retail
414470	curling supplies, wholesale	113312	custom logging, contractor
333310	currency counting machinery, manufacturing	337123	custom made household wooden chairs
335990	current collector wheels, for trolley rigging, manufacturing	448210	custom made orthopaedic shoes, retail
335311	current limiting reactors, electrical, manufacturing	416320	custom millwork and woodwork, wholesale
334512	current measuring equipment, manufacturing	442292	custom picture frame, retail store
335930	current taps, attachment plug and screw shell types, manufacturing	442292	custom picture framing shops
611710	curriculum development, educational	448199	custom printed t-shirt shops
414330	curtain and drapery decorative accessories, wholesale	333519	custom roll forming machines, metalworking, manufacturing
337920	curtain and drapery rods, poles and hardware fixtures (except wooden), manufacturing	332118	custom roll forming of metal products
337920	curtain and drapery rods, poles and hardware fixtures, wooden, manufacturing	321111	custom sawmills
314120	curtain and linen mills	311611	custom slaughtering (except poultry and small game)
812320	curtain cleaning and repair	541514	custom software developers
321999	curtain stretchers, wood, manufacturing	315210	custom tailors (e.g., pleating, buttonhole making, hemming, scalloping, interlining), men's and boys'
238190	curtain wall (except glass and precast concrete) installation, contractors	337213	custom-designed office interiors (i.e., furniture, architectural woodwork and fixtures), manufacturing
238150	curtain wall, glass, installation	561420	customer service call centers
332329	curtain wall, manufacturing	541619	customer services management consulting services
238120	curtain wall, precast concrete, installation	519190	customized research, information on a contract or fee basis
453310	curtains and draperies, household, used, retail	811121	customizing automobiles, trucks or vans
314120	curtains and draperies, window, made from purchased fabrics	488519	customs brokers
313240	curtains, made in lace mills	911910	customs bureaus
414330	curtains, wholesale	488519	customs clearance of freight
314120	cushions (except spring), made from purchased fabrics	541619	customs consulting services
414330	cushions and pillows, wholesale	919110	customs co-operation council (CCC)
912120	custodial institutions (delinquents)	911910	customs tariff, federal government
561722	custodial services	315210	cut and sew contractors, artificial fur coats
541514	custom application software programming services (except video games)	413150	cut fruits and vegetables, wholesale
236210	custom builders, industrial buildings, construction	411130	cut or fresh flowers and potted plants, wholesale
236110	custom builders, multifamily buildings, by general contractors	321919	cut stock, manufacturing

327990	cut stone bases (e.g., desk sets, pedestals, lamps, plaques, similar small articles), manufacturing	336310	cylinder heads, automotive and truck gasoline engine, manufacturing
332210	cutlery and hand tool manufacturing	327330	cylinder pipe, prestressed concrete, manufacturing
811490	cutlery sharpening (without retail sales of new equipment)	332619	cylinder wire cloth, made from purchased wire
417920	cutlery, commercial and industrial, wholesale	332999	cylinders and clips, gun (i.e., 30 mm or less; 1.18 inch or less), manufacturing
414390	cutlery, household, wholesale	336340	cylinders, master brake, new and rebuilt, manufacturing
333519	cutoff machines, metalworking, manufacturing	332420	cylinders, pressure, manufacturing
335315	cutouts and fuses (except residential type), manufacturing	334410	cylindrical connectors, electronic, manufacturing
335930	cutouts and fuses, electric wiring devices, residential type, manufacturing	325190	cymene, manufacturing
333130	cutters, coal, manufacturing	325410	cytology and histology in vitro diagnostic substances, manufacturing
332210	cutters, glass, manufacturing		
333519	cutters, metal milling, manufacturing		
413160	cutting and packing of purchased carcasses (except boxed meat cut on an assembly line basis)		
213118	cutting casings, tubes and rods, oil field		
113311	cutting cordwood, in the forest	621210	D.M.D. (doctor of medical dentistry)
332210	cutting dies (e.g., leather, paper, textile), manufacturing	413120	dairy and creamery products (e.g., fluid milk and cream), processed (except canned), wholesale
332210	cutting dies (except metal cutting), manufacturing	112991	dairy and hog farm
333519	cutting dies, metalworking, manufacturing	413120	dairy and milk products (e.g., butter, cheese, yogurt), wholesale
315210	cutting fabric owned by others for women's, misses and girls' clothing	413120	dairy and milk products merchant wholesalers
333519	cutting machines, metalworking, manufacturing	722512	dairy bars-retail
238910	cutting of rights-of-way contractor	112120	dairy cattle (cows) farming and milk production
325999	cutting oils, synthetic, manufacturing	112120	dairy cattle and milk production
327215	cutting, etching, painting or polishing purchased glass	112991	dairy cattle, beef cattle and swine raising
339910	cutting, polishing and setting diamonds and precious stones	411110	dairy cattle, wholesale
325189	cyanides, manufacturing	417110	dairy farm machinery and equipment, wholesale
212326	cyanite mining	112110	dairy heifer replacement production
324110	cyclic aromatic hydrocarbons, made in petroleum refineries	541690	dairy herd consulting services
418410	cyclic crudes and intermediates, wholesale	115210	dairy herd improvement associations
325190	cyclic crudes, made by distillation of coal tar	413120	dairy or milk depots, wholesale
451113	cycloning equipment and supplies specialty stores	484229	dairy products delivery to store, local
325210	cyclo rubber, synthetic, manufacturing	417230	dairy products manufacturing machinery, wholesale
325190	cyclohexane, manufacturing	445299	dairy products stores, retail
332319	cyclones, industrial, fabricated metal plate, manufacturing	413190	dairy products, canned or dried, wholesale
325190	cyclopentane, made from refined petroleum or natural gas	454390	dairy products, house-to-house, retail
325410	cyclopropane medicinal preparations, manufacturing	419110	dairy products, processed (except canned), business-to-business (B2B) electronic markets, wholesale
325190	cyclopropane, made from refined petroleum or natural gas	419120	dairy products, wholesale agents and brokers
325190	cycloterpenes, manufacturing	417230	dairy supplies, wholesale
333519	cylinder boring machines, manufacturing	112991	dairy, beef, pork farming
		311511	dairy, fluid milk
		237990	dam construction
		332319	dam gates, metal plate, manufacturing

D

911910	damage or accident claims (non-commercial), federal	333519	deburring machines, metalworking, manufacturing
313210	damask fabrics, broad-woven, weaving	334512	decade boxes (i.e., capacitance, inductance, resistance), manufacturing
334512	dampener operators (e.g., electric, pneumatic, thermostatic), manufacturing	325190	decahydronaphthalene, manufacturing
332329	dampers, sheet metal, manufacturing	327110	decalcomania on china and glass, for the trade
238390	dampproofing contractors	339990	decalcomania work (except on china or glass), for the trade
711130	dance bands	238350	deck construction, wooden
711120	dance companies	323120	deckling printed products (e.g., books, playing cards), for the trade
711311	dance festival promoters, with facilities	238190	decks and grates, metal, installation (except roof)
711322	dance festival promoters, without facilities	327215	decorated glassware, made from purchased glass
531120	dance hall rental or leasing	327110	decorating china (e.g., encrusting gold, silver, or other metal on china), for the trade
713990	dance halls, discotheques or nightclubs (except those serving alcoholic beverages)	541410	decoration services for special events
611610	dance instruction	442298	decorations (household), retail
611610	dance studios and schools	453220	decorations, seasonal and holiday, retail
711120	dance theatres	335120	decorative area lighting fixtures (except residential), manufacturing
711120	dance troupes	335120	decorative fireplace logs and light units, electric, manufacturing
711512	dancers, independent	327214	decorative glassware, made in glass-making plants
414430	dark room and developing apparatus, wholesale	238190	decorative iron and steel work, installation
313110	darning or embroidery thread (e.g., cotton, man-made fibres, silk, wool), manufacturing	314990	decorative stitching on clothing owned by others
332999	dart guns (except toy), manufacturing	314990	decorative stitching on textile articles (except clothing), for the trade
339930	darts and dart games, manufacturing	416340	decorative wall covering, wallpaper, wholesale
334210	data communications equipment (e.g., bridges, gateways, routers), manufacturing	414390	decorative window accessories, wholesale
518210	data entry services	453220	découpage, handicraft, retail
334512	data loggers, industrial process type, manufacturing	339920	decoys, duck and other game birds, manufacturing
541514	data processing facilities management services	333310	deep fat fryers, commercial type, manufacturing
417310	data processing machines, electronic, wholesale	483115	deep sea foreign transportation, freight
611420	data processing schools	483115	deep sea foreign transportation, passengers
518210	data processing services	483115	deep sea, coastal and Great Lakes water transportation (except by ferries)
518210	data processing, hosting, and related services	483116	deep sea, coastal and Great Lakes water transportation by ferries
111330	date and fig orchards or farms	483115	deep water transportation of freight (except by ferries)
339940	date stamps, hand operated, manufacturing	483115	deep water transportation of passengers (except by ferries)
311340	dates, sugared and stuffed, manufacturing	237110	deep wells, water
334512	dating devices and machines (except rubber stamps), manufacturing	541690	defence consulting services
812990	dating service	911110	defence research board, federal government
333920	davits, manufacturing	911110	defence services
624120	day care centres, adult and handicapped	911110	defence services, federal government
325320	DDT (dichlorodiphenyltrichloroethane) insecticides, manufacturing	334512	defibrillators, manufacturing
332510	dead bolts, manufacturing	325313	defluorinated phosphates, manufacturing
562110	dead stock removal services		
441110	dealers of new automobiles, retail		
523910	dealing (i.e., minerals, oil or gas royalties or leases, mortgages, tax certificates)		
484222	debris removal, local carting only		
541990	debt counsellor		
912910	debt management, provincial administration		

325999	defoamers and anti-foaming agents, manufacturing	339110	dental furniture (e.g., chairs, cabinets), manufacturing
325320	defoliants, manufacturing	912910	dental health programs (except insurance), provincial administration
336320	defrosters, permanent, motor vehicle, manufacturing	621210	dental health services, general practice
333248	degreasing equipment, manufacturing	621210	dental health services, specialists (e.g., endodontists, orthodontists, periodontists, prosthodontists)
325999	degreasing preparations for machinery parts, manufacturing	621390	dental hygienists, offices of
325610	degreasing preparations, household type, manufacturing	811210	dental instrument repair
313310	degreasing wool	621510	dental laboratories, X-ray
611310	degree-granting institutions	333990	dental laboratory equipment, manufacturing
333416	dehumidifiers (except portable), manufacturing	333990	dental laboratory furnaces, manufacturing
311515	dehydrated milk, manufacturing	621510	dental laboratory, analysis and diagnostic
311990	dehydrated potatoes, packaged with other ingredients, manufacturing	339110	dental material (e.g., impression compounds, cements, glues, plaster, wax), manufacturing
311420	dehydrating (except sun drying) fruits and vegetables (e.g., dates, olives, prunes, raisins)	541710	dental research and development laboratories
336410	de-icing equipment, aircraft, manufacturing	325610	dentifrices, manufacturing
325999	deicing preparations, manufacturing	414520	dentifrices, wholesale
322112	de-inking plants	611310	dentistry schools
322112	de-inking recovered paper	813920	dentists' associations
492210	delivering food for a restaurant	417930	dentists' professional supplies, wholesale
332619	delivery cases, made from purchased wire	621210	dentists, group practice, offices or clinics, general practice
492210	delivery of newspapers to newsboy	325620	denture adhesives, manufacturing
492210	delivery of newspapers to newspaper boxes	325620	denture cleaners, effervescent, manufacturing
336211	delivery truck bodies, manufacturing	339110	dentures or teeth, custom made in dental laboratories
334512	demand meters, electric, manufacturing	621390	denturists' offices
541720	demographic research and development services	561722	deodorant servicing of rest rooms
238910	demolishing buildings and structures	325610	deodorants (except personal), manufacturing
238910	demolition contractor	418410	deodorants (except personal), wholesale
541899	demonstration services, merchandise	325620	deodorants, personal, manufacturing
336212	demountable cargo containers, manufacturing	414520	deodorants, personal, wholesale
325190	denatured alcohol, manufacturing	454110	department store, catalogue sales office, retail
313210	denim fabrics, broad-woven, weaving	452110	department stores
611110	denominational school (secondary)	452110	department stores (except discount)
321216	densified wood, manufacturing	452110	department stores, retail
333310	densitometers (except fuel and laboratory analytical), manufacturing	325620	depilatory preparations, manufacturing
334512	densitometers, laboratory analytical, manufacturing	812190	depilatory salons
334512	density and specific gravity instruments, industrial process type, manufacturing	332810	depolishing metals and metal products
339110	dental alloys for amalgams (e.g., gold, silver, platinum), manufacturing	911320	deportation services
414520	dental care preparations, wholesale	524129	deposit protection funds
339110	dental equipment and instruments (e.g., sterilizers, pliers, forceps, drills, burs), manufacturing	522111	deposit-accepting mortgage companies (except co-operative)
417930	dental equipment and supplies, wholesale	522190	deposit-accepting mortgage companies, co-operative
813920	dental examining board (national)	332999	depth charge projectors, manufacturing
325620	dental floss, manufacturing	332999	depth charges, manufacturing
		414510	dermatological medicines, wholesale
		325410	dermatological preparations, manufacturing
		621110	dermatologists, offices of
		333130	derricks, oil and gas field type, manufacturing

417230	derricks, wholesale	336410	developing and producing prototypes for guided missile and space vehicle components
333248	desalination equipment, manufacturing	336410	developing and producing prototypes for guided missile and space vehicle engines
325999	desalination kits, manufacturing	813310	developmentally handicap organizations
327990	desiccants, activated clay, manufacturing	238910	dewatering, contractors
541514	design and system analysis, computer services (software)	325520	dextrin glues, manufacturing
541410	designers, interior, offices of	311221	dextrin, made by wet-milling corn
236110	designing and erecting combined, single-family homes, general contractors	212316	diabase, crushed and broken stone, quarrying
236210	designing and erecting, combined, industrial, general contractors	212316	diabase, quarrying
541420	designing electronic devices	811199	diagnostic centres, motor vehicle
418210	desk accessories, office supply, wholesale	334512	diagnostic equipment, magnetic resonance imaging (MRI), manufacturing
417910	desk calculators (including electric and electronic), wholesale	417930	diagnostic equipment, medical, wholesale
335120	desk lamps, commercial, manufacturing	325410	diagnostic reagents, manufacturing
335120	desk lamps, manufacturing	332210	dial indicators, machinists' precision tools, manufacturing
316990	desk sets, leather, manufacturing	335930	dial light sockets, radio, manufacturing
417930	desks (including school), wholesale	492210	dial-a-bottle
337123	desks, household, wood, manufacturing	334512	dialysis equipment, electromedical, manufacturing
561410	desktop publishing services	332619	diamond cloth, made from purchased wire
413190	desserts, canned, wholesale	333519	diamond dies, metalworking, manufacturing
311814	desserts, frozen bakery, manufacturing	327910	diamond dressing wheels, manufacturing
311990	desserts, ready-to-mix, manufacturing	238910	diamond drilling for building construction, contractors
811192	detailing (cleaning and polishing) new autos for dealers on a contract or fee basis	213119	diamond mine developing, on a contract basis
561611	detective agencies	212392	diamond mining
334512	detectors, scintillation, manufacturing	339910	diamond points for phonograph needles, manufacturing
911220	detention centres, federal government	414410	diamonds (gems), finished, wholesale
913120	detention centres, municipal or local	417230	diamonds, industrial, natural and crude, wholesale
912120	detention centres, provincial government	414410	diamonds, jewellery, wholesale
325610	detergents (e.g., dishwashing, industrial, laundry), manufacturing	315241	diaper covers, waterproof, infants', cut and sewn from purchased fabric
331490	detinning scrap (e.g., cans)	812330	diaper supply and laundering service
325920	detonating caps, cords, fuses and primers, manufacturing	314990	diapers (except disposable), made from purchased fabrics
325920	detonators (except ammunition), manufacturing	414110	diapers (except paper), wholesale
418410	detonators and fuses, wholesale	322121	diapers, disposable, made in paper mills
622210	detoxification hospitals	511190	diaries and time schedulers, publishing (except exclusively on Internet)
325999	developers, prepared photographic, manufacturing	212326	diaspore mining
512190	developing and printing of commercial motion picture film	334512	diathermy apparatus, electromedical, manufacturing
812921	developing and printing of films (except for the motion picture industry)	327990	diatomaceous and fuller's earth, processing beyond beneficiating
336410	developing and producing prototypes for aerospace products	212398	diatomaceous earth mining
336410	developing and producing prototypes for aircraft	212398	diatomite mining
336410	developing and producing prototypes for aircraft engines and engine parts	325999	diazo (i.e., whiteprint) paper and cloth, sensitized, manufacturing
336410	developing and producing prototypes for aircraft parts and auxiliary equipment	339930	dice and dice cups, manufacturing
336410	developing and producing prototypes for complete guided missiles and space vehicles		

325190	dichlorodiphenyltrichloroethane (DDT), manufacturing	445299	dietary foods, retail
325189	dichromates, manufacturing	311410	dietetic and low sodium frozen specialty foods
315249	dickies, women's and misses', cut and sewn from purchased fabric	311410	dietetic and low sodium frozen specialty foods, manufacturing
811210	dictating machine repair	311420	dietetic foods, canned, manufacturing
333310	dictating machines, manufacturing	311410	dietetic homogenized frozen fruits, juices or vegetables, manufacturing
417910	dictating machines, wholesale	325190	diethylcyclohexane, manufacturing
561410	dictation services	325190	diethylene glycol, manufacturing
511130	dictionaries, publishing (except exclusively on Internet)	813920	dieticians' associations
511130	dictionaries, publishing and printing combined	621390	dieticians, offices of
414420	dictionaries, wholesale	336350	differential and rear axle assemblies, automotive, truck and bus, manufacturing
325210	dicyandiamine resins, manufacturing	334512	differential pressure instruments, industrial process type, manufacturing
333519	die sinking machines, metalworking, manufacturing	334512	differential thermal analysis instruments, laboratory type, manufacturing
333519	die-casting machines, metalworking, manufacturing	238220	diffusers, grilles, air registers, installation
331523	die-castings, aluminum, unfinished, manufacturing	332420	digesters, industrial type, manufacturing
331523	die-castings, non-ferrous metals, unfinished, manufacturing	325410	digestive system preparations, manufacturing
322299	die-cut paper products (except office supplies), made from purchased paper or paperboard	238910	digging foundations
333990	dielectric industrial heating equipment, manufacturing	811210	digital camera, repairing
333519	dies and die holders for metal cutting and forming (except threading), manufacturing	333310	digital cameras, manufacturing
339940	dies, hand seals, manufacturing	334110	digital computers, manufacturing
333519	dies, metalworking (except threading), manufacturing	334512	digital displays of process variables, manufacturing
417230	dies, metalworking, wholesale	334512	digital panel meters, electricity measuring, manufacturing
333519	dies, plastics forming, manufacturing	812922	digital photo printing (including self-serve)
333519	dies, steel rule, metalworking, manufacturing	333248	digital printing presses, manufacturing
333519	dies, thread cutting, manufacturing	323115	digital printing shops (e.g., billboards, large format graphical materials and high resolution)
333619	diesel and semi-diesel engines, stationary, marine or traction, manufacturing	323115	digital printing
417990	diesel engines and engine parts, industrial, wholesale	334512	digital test equipment (e.g., electronic and electrical circuits and equipment testing), manufacturing
333619	diesel engines, automotive, manufacturing	334110	digital video disc (DVD) drives, computer peripheral equipment, manufacturing
333619	diesel engines, rebuilding	334310	digital video disc (DVD) players or recorders (except computer peripherals), manufacturing
454319	diesel fuel, delivered to customers' premises, retail	334310	digital video disc players, manufacturing
447190	diesel fuel, retail	325410	digitalis medicinal preparations, manufacturing
412110	diesel fuel, wholesale	325410	digitoxin, uncompounded, manufacturing
324110	diesel fuels, made in petroleum refineries	325210	diisocyanate resins, manufacturing
532490	diesel generators, rental	237990	dikes (dykes) and other flood control structures, construction
336510	diesel-electric locomotives, manufacturing	321111	dimension lumber (e.g., 2x4), made from logs or bolts
333519	diesets for metal stamping presses, manufacturing	321919	dimension lumber (i.e. building lumber, solid wood structural members), made by cutting, resawing or planing purchased rough lumber
812190	diet centres (non-medical)	327990	dimension stone dressing and manufacturing
812190	diet workshops		
311515	dietary drinks, dairy and non-dairy base, manufacturing		
413190	dietary foods, canned, wholesale		

327990	dimension stone for buildings, manufacturing	524121	direct property and casualty insurance carriers (combination of policies)
321211	dimension veneer, hardwood, manufacturing	524124	direct property insurance carriers
321212	dimension veneer, softwood, manufacturing	524124	direct property insurance carriers (e.g., burglary, theft, fire, damage)
212314	dimensional stone, granite, rough, mining	331110	direct reduction of iron ore
325190	dimethyl divinyl acetylene (di-isopropenyl acetylene), manufacturing	454311	direct sales of heating oil (non-store, delivered to customer's premises)
325190	dimethylhydrazine, manufacturing	454390	direct selling (door-to-door) of merchandise (e.g., bibles, books, cleaning supplies), retail
337126	dinette sets, metal, manufacturing	454319	direct selling of alternative fuels
336612	dinghies with a rigid hull made of any material, manufacturing	454390	direct selling of merchandise (door-to-door), retail
414390	dining and living room furniture, wholesale	454390	direct selling organizations (headquarters of door-to-door canvassers), retail
337123	dining and living room furniture, wood, manufacturing	522299	direct working capital financing
722511	dining rooms	524122	direct, private, automobile insurance carriers
487210	dinner cruises	524123	direct, public, automobile insurance carriers
711112	dinner theatres	213111	directional drilling of oil and gas wells, on a contract basis
413190	dinners, frozen, wholesale	336320	directional signals, motor vehicle, manufacturing
326198	dinnerware, plastics (except foam), manufacturing	323119	directories, printing without publishing
326140	dinnerware, polystyrene foam, manufacturing	511140	directories, publishing (except exclusively on Internet)
334512	diode and transistor testers, manufacturing	511140	directories, publishing and printing combined
334410	diodes, solid state (e.g., germanium, silicon), manufacturing	711512	directors, film and video, independent
417320	diodes, wholesale	711512	directors, music, independent
212314	diorite or gneiss quarrying	511140	directory (e.g., business, telephone), publishing or publisher (except exclusively on Internet)
325190	diphenylamine, manufacturing	511140	directory and mailing list publishers
911410	diplomatic representation, federal	519130	directory publishing, exclusively on Internet (e.g., telephone, business)
919110	diplomatic service, foreign	517112	direct-to-home (DTH) satellite television distribution systems, wired telecommunications
911410	diplomatic services, federal government	517112	direct-to-home (DTH) satellite television service providers or operators, wired telecommunications
311940	dips (except cheese and sour cream-based), manufacturing	238910	dirt moving, for construction
325320	dips (i.e., pesticides), cattle and sheep, manufacturing	624230	disaster victim services
311515	dips, cheese-based, manufacturing	336340	disc brake assemblies, automotive, truck and bus, manufacturing
311511	dips, sour-cream based, manufacturing	711512	disc jockey, independent
334110	direct access storage devices, manufacturing	335110	discharge lamps, high intensity (mercury, sodium, metal halide), manufacturing
325130	direct dyes, manufacturing	236210	discharging station construction, mine, general contractors
524121	direct general property and casualty insurance carriers	335315	disconnecting switches, indoor and outdoor, manufacturing
524112	direct group health (hospital and medical plan) insurance carriers	722410	discos serving alcoholic beverages
524112	direct group life insurance carriers	722410	discotheques, alcoholic beverage
524112	direct group life, health and medical insurance carriers	812990	discount buying services
524111	direct individual health insurance carriers	323119	discount coupon books, printing without publishing
524111	direct individual life insurance carriers		
524111	direct individual life, health and medical insurance carriers		
524125	direct liability insurance carriers		
541860	direct mail advertising		
541860	direct mail advertising campaign services		
541860	direct mail advertising services		
454110	direct mailers (i.e., selling own merchandise)		
454390	direct personal retailing operators, retail		

511190	discount coupon books, publishing and publishers (except exclusively on Internet)	334512	display instruments, industrial process control type, manufacturing
452110	discount department stores	541899	display lettering services
334410	discrete (except built-in) electronic components (e.g., transistors, diodes), manufacturing	339990	display mannequins, models or forms (i.e., wax, plastic, wood, etc.), manufacturing
443146	discs, music and video, retail	562210	disposal of dead stock, incinerator and combustor
115110	disease control for crops	236210	disposal plants (e.g., garbage, refuse, waste), construction
541940	disease testing services, veterinary	335229	disposal units, garbage, household, electric, manufacturing
314120	dishcloths, made from purchased fabrics	611110	distance learning, elementary
322299	dishes, made from moulded pulp	611110	distance learning, secondary
322219	dishes, paper, made from purchased paper or paperboard	334511	distance measuring equipment (DME), aeronautical, manufacturing
327110	dishes, pottery, manufacturing	333990	distillation ovens, charcoal and coke, manufacturing
339930	dishes, toy, manufacturing	413220	distilled alcoholic beverages, wholesale
321999	dishes, wood, manufacturing	445310	distilled spirits, retail
414220	dishwashers, electric, domestic, wholesale	325999	distilled water, manufacturing
335223	dishwashers, household, electric, manufacturing	312140	distilleries
418410	dishwashing compounds, wholesale	333248	distilling apparatus, laboratory type, manufacturing
417920	dishwashing equipment, commercial, wholesale	312130	distilling brandy
333310	dishwashing machines, commercial type, manufacturing	333248	distilling equipment (except beverage), manufacturing
325610	disinfectants, household type and industrial, manufacturing	312140	distilling potable liquor (except brandy)
418410	disinfectants, wholesale	325190	distilling wood or gum into products such as tall oil and wood distillates
561710	disinfection, extermination or fumigation services	334512	distortion meters and analyzers, manufacturing
518210	disk and diskette conversion services	624190	distress centres (crisis nature)
334110	disk drives, computer, manufacturing	713291	distributing lottery tickets
417310	disk drives, wholesale	221210	distribution and sale of natural gas to the user through mains
334610	diskettes, blank, manufacturing	335315	distribution boards electric, manufacturing
417910	diskettes, blank, wholesale	416110	distribution equipment, electrical, wholesale
418110	dismantling and salvaging of motor vehicles and other machinery for scrap	237110	distribution line, sewer and water, construction
238910	dismantling of engineering structures (e.g., oil storage tanks)	237120	distribution lines, gas and oil, construction
415310	dismantling of motor vehicle for sale of used parts	413210	distribution of bottled water
213118	dismantling of oil well rigs (oil field service), on a contract basis	221330	distribution of cooled air
621110	dispensaries, operated by groups of physicians	221122	distribution of electric power
333910	dispensing and measuring pumps (e.g., gasoline), manufacturing	512220	distribution of musical recordings from masters
325130	disperse dyes, manufacturing	335311	distribution transformers, manufacturing
325510	dispersions, pigment, manufacturing	416110	distribution transformers, wholesale
541850	display advertising	336320	distributor caps and rotors, for internal combustion engines, manufacturing
541850	display advertising services	813910	distributors' associations
541850	display card advertising services	336320	distributors for internal combustion engines, manufacturing
337215	display cases and fixtures (except refrigerated), manufacturing	551114	district and regional offices
417910	display cases and fixtures for store, wholesale	913910	district council
417910	display cases, refrigerated, wholesale	912110	district, division or superior courts, provincial
541850	display installation services	333120	ditchers and trenchers, self-propelled, manufacturing

336410	dive brakes, aircraft, manufacturing	416390	door frames, all materials, wholesale
332210	dividers, machinists' precision tools, manufacturing	332329	door hoods, sheet metal, manufacturing
561990	diving service on a fee or contract basis	444130	door locks and lock sets, retail
339920	diving suits, rubber, manufacturing	332510	door locks, manufacturing
624190	divorce-aid service	314110	door mats, all materials (except entirely of rubber or plastic), manufacturing
541710	DNA technologies (e.g., microarrays) research and experimental development laboratories	326198	door mats, plastics, manufacturing
488310	dock, marine, operation	326290	door mats, rubber, manufacturing
488339	docking and undocking marine vessel services	332510	door opening and closing devices (except electrical), manufacturing
237990	docks, piers and wharves, construction	335990	door opening and closing devices, electrical, manufacturing
621110	doctors' clinics, general practice	335990	door opening devices, radio and photoelectric cell operated
621110	doctors' clinics, specialists	321919	door trim, wood moulding, manufacturing
561410	document preparation services	321911	door units, prehung, wood and covered wood, manufacturing
493190	document storage and warehousing	335311	doorbell transformers, electric, manufacturing
561410	document transcription services	326196	doors and door frames, plastics, manufacturing
311111	dog and cat feed supplements, manufacturing	321911	doors and windows, wood and covered wood, manufacturing
311111	dog and cat food from purchased meat and poultry, manufacturing	416320	doors and windows, wooden, wholesale
418310	dog and cat food, wholesale	444190	doors wooden, retail
311111	dog and cat pet food, manufacturing	321911	doors, combination screen-storm, wood, manufacturing
711329	dog or horse show promoters, without facilities	332999	doors, safe and vault, metal, manufacturing
812910	dog pounds	327215	doors, unframed glass, made from purchased glass
711218	dog race track operation	541870	door-to-door distribution of advertising material (e.g., circulars, flyers, samples)
711218	dog racing kennels	454390	door-to-door retailing of merchandise, retail
711218	dog racing, owners	325510	dopes, paint and lacquer, manufacturing
411110	dogs, wholesale	336612	dories, building
322299	doilies, paper, made from purchased paper	721310	dormitories, commercially operated
339930	doll carriages and carts, manufacturing	334512	dosimetry devices, manufacturing
339930	doll, toy and game manufacturing	311824	dough (e.g., cookie, pizza), made from purchased flour
333920	dollies, industrial, manufacturing	333248	dough mixing machinery (i.e., food manufacturing type), manufacturing
339930	dolls (including parts and accessories), manufacturing	311824	dough, refrigerated or frozen, made from purchased flour
414460	dolls, wholesale	722512	doughnut shops
212315	dolomite (limestone), crude, quarrying	311211	doughs, prepared, made in flour mills
212315	dolomite, crushed and broken stone, quarrying	333245	dovetailing machines, woodworking, manufacturing
327410	dolomite, dead-burned, manufacturing	332720	dowel pins, metal, manufacturing
212316	dolomitic marble, crushed and broken stone, quarrying	321999	dowels, wood, manufacturing
336320	dome lights, motor vehicle, manufacturing	238170	down spout and gutter, installation, contractors
488519	domestic forwarding	315220	down-filled clothing, men's and boys', cut and sewn from purchased fabric
483115	domestic freight transportation, deep sea	315249	down-filled coats, jackets and vests, women's and misses', cut and sewn from purchased fabric
238220	domestic oil storage tanks, installation		
814110	domestic service (private households employing cooks, maids)		
335229	domestic water heaters, manufacturing (non electric)		
623110	domiciliary care with health care		
339930	dominoes, manufacturing		
332321	door and jamb assemblies, metal, manufacturing		
332321	door frames and sash, metal, manufacturing		

713920	downhill, alpine or cross country skiing facilities	333248	drawing machinery for textiles, manufacturing
332329	downspouts, sheet metal, manufacturing	331222	drawing wire from purchased iron or steel
334512	draft gauges, industrial process type, manufacturing	331222	drawing wire from purchased iron or steel and fabricating wire products
453999	drafting and surveying equipment and supplies, retail	332210	drawknives, manufacturing
811210	drafting instrument repair	417210	dredges and draglines (except ships), wholesale
334512	drafting instruments (e.g., templates, squares, t-squares, compass), manufacturing	336611	dredges, scows, or seiners, building
417930	drafting instruments, wholesale	333120	dredging machinery, manufacturing
339940	drafting materials (except instruments), manufacturing	212114	dredging, anthracite
541340	drafting services	315990	dress and semidress gloves, made from purchased fabric or leather
541340	drafting services (draftmen)	315190	dress and semidress gloves, made in knitting mills
711218	drag strip, operation of	339910	dress sets, jewellery, manufacturing
333120	draglines, crawlers, manufacturing	315990	dress shields, made from purchased fabric
325190	dragon's blood, manufacturing	316210	dress shoes, children's and infant's, manufacturing
333110	drags, farm type, manufacturing	316210	dress shoes, women's, manufacturing
333120	drags, road construction and maintenance equipment, manufacturing	448199	dress shops, retail
561799	drain cleaning services	315990	dress trimmings, made from purchased fabric
325610	drain pipe cleaners, manufacturing	413130	dressed poultry (e.g., chickens, ducks, geese, turkeys, roaster chickens, pheasants), wholesale
332999	drain plugs, magnetic, metal, manufacturing	448130	dresses, children's, retail
238220	drain, waste and vent systems, installation	315249	dresses, girls', cut and sewn from purchased fabric
417210	drainage and tile laying machinery, wholesale	315190	dresses, hand-knit, manufacturing
419120	drainage and tile laying machinery, wholesale agents and brokers	315241	dresses, infants', cut and sewn from purchased fabric
237990	drainage project construction	315281	dresses, leather, women's and misses', manufacturing
238910	drainage system installation (e.g., cesspool, septic tank), contractors	315249	dresses, paper, women's, misses' and girls', cut and sewn from purchased fabric
337110	drainboards, plastic laminated, manufacturing	315190	dresses, skirts and pants made in knitting mills
213119	draining or pumping of metal mines, on a contract basis	414110	dresses, wholesale
213119	draining or pumping of mines, on a contract basis	315249	dresses, women's and girls', cut and sewn from purchased fabric
213119	draining or pumping of non-metallic mineral mines (except fuels), on a contract basis	315210	dresses, women's, misses' and girls', cut and sewn from materials owned by others
611610	drama school	315249	dressing gowns, women's and misses', cut and sewn from purchased fabric
314120	draperies, made from purchased fabrics or sheet goods	448199	dressing gowns, women's, retail
414330	draperies, wholesale	337123	dressing tables, wood, manufacturing
337920	drapery hardware, metal, manufacturing	315249	dressmakers' shops, custom
414130	drapery material, wholesale	811490	dressmaking service (repairs and alterations)
238390	drapery track hardware installation	411190	dried beet pulp, wholesale
339110	drapes, surgical, cotton, manufacturing	411130	dried flowers, wholesale
337127	draughting or drawing tables and boards, artists (without attachments), manufacturing	311614	dried meats (except poultry, small game, pet food, baby food), made from purchased meat
333519	draw benches machinery, manufacturing	333110	driers, farm (e.g., grain, hay and seed), manufacturing
315220	drawers, men's and boys', cut and sewn from purchased fabric		
453999	drawing (artists') supplies, retail		
331420	drawing copper wire from purchased wire		
331110	drawing iron or steel wire in steel mills		

335210	driers, hand and face, electric, manufacturing	238220	drinking fountains, installation
443143	driers, laundry, household, retail	416120	drinking fountains, non-refrigerated, wholesale
325510	driers, paint and varnish, manufacturing	333416	drinking fountains, refrigerated, manufacturing
325999	driers, photographic chemical, manufacturing	417910	drinking fountains, refrigerated, wholesale
334511	driftmeters, aeronautical, manufacturing	327110	drinking fountains, vitreous china, non-refrigerated, manufacturing
333519	drill bits, metalworking, manufacturing	722410	drinking places (alcoholic beverages)
332210	drill bits, woodworking, manufacturing	417910	drinking water coolers, mechanical, wholesale
313210	drill fabrics, broad-woven, weaving	311352	drinks, cocoa powder or chocolate instant, made from purchased chocolate
333519	drill presses, metalworking, manufacturing	333619	drive chains, bicycle and motorcycle, manufacturing
333245	drill presses, woodworking, manufacturing	336350	drive shafts and half shafts, automotive, truck and bus, manufacturing
332999	drill stands, metal, manufacturing	488990	drive-a-way automobile service
541380	drill tool inspection, service	237990	drive-in movie facility construction
238910	drilled pier (i.e., for building foundations) contractors	722512	drive-in restaurants
238910	drilled shaft (i.e., drilled building foundations), construction	512130	drive-in theatres
336611	drilling and production platforms, floating, oil and gas, building	611510	driver training schools (e.g., bus, heavy equipment, heavy truck)
333130	drilling equipment, oil and gas field type, manufacturing	333619	drives, high-speed industrial (except hydrostatic), manufacturing
333130	drilling equipment, underground mining type, manufacturing	532111	drive-yourself service
213117	drilling for anthracite mining, contract	315990	driving gloves, made from purchased fabric
213119	drilling for bituminous coal, anthracite, and lignite on a contract basis	238910	driving piling, general contractors
213117	drilling for coal (except anthracite), contract	488990	driving service (auto and truck delivery)
333519	drilling machines, metalworking, manufacturing	314910	drop cloths, canvas, made from purchased fabric
325999	drilling mud compounds, conditioners and additives (except bentonites), manufacturing	332113	drop forgings, unfinished, made from purchased iron or steel
419110	drilling muds and compounds, business-to-business (B2B) electronic markets, wholesale	333519	drop hammers, metal forging and shaping, manufacturing
417220	drilling muds and compounds, wholesale	419120	dropshippers, wholesale trade
333130	drilling rigs, manufacturing	813310	drug abuse prevention advocacy organizations
213117	drilling services for non-metallic minerals mining (except fuels), on a contract basis	622210	drug addiction and alcoholism, rehabilitation hospitals
213118	drilling water intake wells, on a contract basis	414510	drug preparations, wholesale
237110	drilling water wells, contractors	414510	drug proprietaries, wholesale
211113	drilling, well, petroleum, oil company (except contract)	446110	drug stores (non-prescription), retail
333990	drills (except heavy construction, mining type), hand-held power-driven, manufacturing	446110	drug sundries, retail
333130	drills, core, underground mining type, manufacturing	419120	drug sundries, wholesale agents and brokers
332210	drills, hand-held, non-power, manufacturing	414520	druggists' rubber goods, wholesale
333130	drills, rock, underground mining type, manufacturing	414520	druggists' sundries, wholesale
311990	drink powder mixes (except chocolate, coffee, milk-based, tea), manufacturing	419120	drugs, wholesale agents and brokers
332999	drinking fountains (except mechanically refrigerated), metal, manufacturing	711130	drum and bugle corps (e.g., drill teams)
326191	drinking fountains (except mechanically refrigerated), plastics, manufacturing	333920	drum cradles, manufacturing
		334110	drum drives, computer, manufacturing
		322219	drums, fibre (i.e., fibre body, ends of any material), made from purchased paperboard
		332439	drums, light gauge metal, manufacturing
		326198	drums, plastics (i.e., containers), manufacturing
		321920	drums, plywood, manufacturing

339930	drums, toy, manufacturing	333310	dryers, film (i.e., photographic equipment), manufacturing
813310	drunk driving prevention advocacy organizations	335210	dryers, hand, face and hair-electric, manufacturing
484222	dry bulk materials (e.g., dirt, grain, gravel, sand) trucking or hauling, local	333310	dryers, laundry (except household type), manufacturing
484232	dry bulk materials (e.g., grain, sand, dry chemical, gravel), trucking, long distance	335229	dryers, laundry, household (including coin-operated), manufacturing
484222	dry bulk materials trucking (except local garbage hauling without disposal), local	332619	drying belts, made from purchased wire
484222	dry bulk materials trucking, local	333248	drying kilns, lumber or wood, manufacturing
484232	dry bulk materials trucking, long distance	333248	drying machinery for textiles, manufacturing
335910	dry cell batteries, single and multiple cell, manufacturing	115110	drying of corn, rice, hay, fruits and vegetables
418990	dry cell batteries, wholesale	238310	drywall and insulation contractors
812320	dry cleaning agents, pick-up and delivery services	416390	drywall and plaster supplies, wholesale
812320	dry cleaning and laundry services (except coin-operated)	327420	drywall cement and panels, gypsum-based, manufacturing
812320	dry cleaning depot	238310	drywall finishing (e.g., sanding, spackling, stippling, taping, texturing)
417920	dry cleaning plant machines and equipment, wholesale	238310	drywall installation, including the hanging of drywall, sheetrock, plasterboard, gypsum wallboard and subsequent finishing
418410	dry cleaning solvents and chemicals, wholesale	313210	duck fabrics, broad-woven, weaving
111130	dry cowpea farming	561791	duct and chimney cleaning services
451130	dry goods and notions stores, retail	333310	duct cleaning equipment, manufacturing
414130	dry goods, wholesale	561791	duct cleaning services
238220	dry heating equipment and controls, installation (except electric baseboard)	322220	duct tape, made from purchased materials
325120	dry ice (i.e., solid carbon dioxide), manufacturing	238220	duct work (e.g., heating, cooling, exhaust, dust collection), installation
418410	dry ice, wholesale	332319	ducting, fabricated metal plate, manufacturing
333248	dry milk processing machinery, manufacturing	332329	ducts, sheet metal, manufacturing
311515	dry milk products for animal feed, manufacturing	721213	dude ranches
327990	dry mix concrete, manufacturing	314910	duffel bags, canvas, manufacturing
311940	dry mixes (e.g., gravy, salad dressing, sauce), manufacturing	114113	dulse, Irish moss and laver gathering
311824	dry pasta (e.g., noodles, spaghetti, macaroni), dry, manufacturing	339920	dumbbells, manufacturing
311824	dry pasta, manufacturing	238299	dumbwaiter installation
111130	dry peas and beans farming	333920	dumbwaiters, manufacturing
238910	dry well construction, contractors	212326	dumortierite mining
335229	drycleaning and laundry machines, household (including coin-operated), manufacturing	336212	dump trailers, manufacturing
333310	drycleaning equipment and machinery, manufacturing	336211	dump truck bodies, manufacturing
236210	drycleaning plant construction, general contractors	336211	dump truck lifting mechanisms, manufacturing
812320	drycleaning plants (except rug cleaning)	562110	dump trucking of non-hazardous construction rubble, with collection or disposal
325610	drycleaning preparations, manufacturing	484222	dump trucking, local
336611	drydock, floating, building	415120	dump trucks, wholesale
488390	drydocks, floating, for repairing ships and boats	441220	dunebuggies, retail
417920	dryers, beauty shop, wholesale	315220	dungarees, men's and boys', cut and sewn from purchased fabric
		315249	dungarees, women's and misses', cut and sewn from purchased fabric
		417990	dunnage (marine supplies), wholesale
		236110	duplex (i.e., one unit above the other), construction, by general contractors

236110	duplex (i.e., side-by-side), construction, by general contractors	335312	dynamos, electric (except automotive), manufacturing
236110	duplex row, construction	335312	dynamotors (except motor vehicle), manufacturing
236110	duplex, construction, by operative builders		
236110	duplex, double, construction		
236110	duplex, single, construction		
417910	duplicating machines, wholesale		
418210	duplicating papers, wholesale		
561430	duplicating services	339110	ear and nose plugs (e.g., for swimming), manufacturing
333519	duplicator machines (e.g., key cutting), metalworking, manufacturing	812190	ear piercing service
333413	dust and fume collecting equipment, manufacturing	339110	ear stoppers (noise protectors), manufacturing
314990	dust cloths, made from purchased fabrics	339110	eardrums, artificial, manufacturing
238220	dust collecting equipment installation, contractors	532410	earth moving equipment rental and leasing (without operator)
416120	dust collecting equipment, wholesale	238910	earth moving, contractors
315249	dusters (i.e., apparel), women's, misses' and girls', cut and sewn from purchased fabric	237990	earth retention system construction
339990	dusters, feather, manufacturing	112999	earth worm production, farms or hatcheries
336410	dusting and spraying equipment and parts, aircraft, manufacturing	212398	earth, coloured, mine
325610	dusting cloths, chemically treated, manufacturing	327110	earthenware table and kitchen articles, coarse, manufacturing
418390	dusts and sprays (e.g., vegetable, crops), wholesale	327110	earthenware, commercial and household, semivitreous, manufacturing
445310	duty free liquor shops	339940	easels, artists', manufacturing
453220	duty free shops, gifts	418220	eating utensils, forks, knives, spoons - disposable plastics, wholesale
911910	duty/tax collection on goods, federal government	332329	eaves, sheet metal, manufacturing
332311	dwellings, prefabricated, metal, manufacturing	238170	eavestroughing, contractors
325999	dye preparations, clothing, household type, manufacturing	416390	eavestroughing, wholesale
313310	dyeing and finishing hosiery, for the trade	332329	eavestroughs, sheet metal, manufacturing
313310	dyeing gloves, woven or knit, for the trade	327110	ecclesiastical statuary, clay, manufacturing
313310	dyeing knit fabrics, for the trade	327420	ecclesiastical statuary, gypsum, manufacturing
333248	dyeing machinery, textile, manufacturing	327990	ecclesiastical statuary, stone, manufacturing
313310	dyeing purchased knit fabrics	339910	ecclesiastical ware, precious metal (except plated), manufacturing
313310	dyeing purchased yarn or woven fabrics (except wool and similar animal fibre)	332999	ecclesiastical ware, precious plated metal, manufacturing
313310	dyeing purchased yarn or woven fabrics, of wool and similar animal fibres	454110	e-commerce, retail
313310	dyeing textile products, for the trade	912910	economic advisory bodies, provincial
313310	dyeing textile raw stock, yarn and narrow fabrics (except knit and wool), for the trade	911910	economic and fiscal policy, federal government
313310	dyeing weft knit fabrics, for the trade	813910	economic area development promotion, non-government
325620	dyes, hair, manufacturing	541690	economic consulting services
325130	dyes, inorganic and synthetic organic, manufacturing	911910	economic development agencies, federal government
325130	dyes, inorganic, manufacturing	912910	economic policy, provincial administration
325190	dyes, natural, manufacturing	541720	economic research and development services
325130	dyes, synthetic organic, manufacturing	911910	economic research programs to improve performance and competitiveness, federal government
418410	dyestuffs, wholesale	912910	economic research programs to improve performance and competitiveness, provincial
325920	dynamite, manufacturing		
334512	dynamometers, manufacturing		

E

332410	economizers (i.e., power boiler apparatus), manufacturing	313220	elastic cord, fabric-covered, manufacturing
813110	ecumenical institutes	313210	elastic fabrics, broad-woven, weaving
332210	edge tools for woodworking (e.g., augers, bits, gimlets, countersinks), non-powered manufacturing	313220	elastic fabrics, narrow woven, weaving
416330	edge tools, hand, wholesale	313220	elastic thread, yarn and cord, fabric-covered, manufacturing
311225	edible animal fats and oils, refining and blending	325220	elastic yarn (including rubber, spandex and other synthetic elastomers), manufacturing
333310	editing equipment, motion picture (e.g., rewinders, viewers, titlers, splicers), manufacturing	325220	elastomeric fibres and filaments, manufacturing
512190	editing motion picture films, video or television tape	325210	elastomers, manufacturing
561410	editing service	332329	elbows (for conductor pipe, hot air ducts, stovepipe), sheet metal, manufacturing
912910	education curriculum development, provincial	332910	elbows, pipe, metal, manufacturing
912910	education finance programs, provincial	611210	E-learning, community colleges and C.E.G.E.P.s
912910	education planning, provincial administration	911910	electoral offices, federal government
911910	education programs for Aboriginal people, federal government	912910	electoral offices, provincial government
913910	education programs, local	334512	electric air cleaner controls, automatic, manufacturing
541720	education research and development services	334512	electric and electronic controllers, industrial process type, manufacturing
911910	education statistics centres (federal government)	414220	electric appliances, household, wholesale
611710	educational counselling	331110	electric arc furnace steel mills
611620	educational fitness workshop	336110	electric automobiles for highway use, manufacturing
611710	educational literature and support services	339950	electric backlight signs, manufacturing
912910	educational programs, exceptional children, provincial administration	221121	electric bulk power transmission and control
611710	educational support services	331420	electric cable and wire, insulated, copper, made in wire drawing plants
611710	educational test development	339990	electric cigar and cigarette lighters, manufacturing
611710	educational testing services	238210	electric contracting
813920	educators' associations	335210	electric fans (except industrial), manufacturing
114114	eel catching, inland	335990	electric fence chargers, manufacturing
114113	eel catching, salt water	335920	electric fixture wire, manufacturing
325410	effervescent salts, manufacturing	335311	electric furnace transformers, manufacturing
541619	efficiency experts	416120	electric furnaces, wholesale
322299	egg case fillers and flats, die-cut from purchased paper or paperboard	811411	electric handheld power tool repair (except lawn and garden)
335210	egg cookers, electric, manufacturing	334512	electric heat proportioning controls, modulating controls, manufacturing
445299	egg dealers, retail	419120	electric heaters, wholesale agents and brokers
112399	egg farms, poultry (except chicken, duck or turkey)	416120	electric heating equipment, wholesale
115210	egg grading station	335210	electric hot plates and grills, manufacturing
112340	egg hatcheries, poultry	333416	electric household-type furnaces (e.g., electric forced air furnaces, heat pumps, etc.), manufacturing
311990	egg substitutes, manufacturing	414220	electric houseware and household fans, wholesale
312140	eggnog, alcoholic, manufacturing	414220	electric irons, wholesale
311515	eggnog, canned, non-alcoholic, manufacturing	335110	electric lamp (bulb) parts, manufacturing
311511	eggnog, fresh, non-alcoholic, manufacturing	335110	electric lamp bulb and parts manufacturing
112991	eggs, beef, producing	416110	electric lamps and lighting fixtures, parts and accessories, wholesale
311990	eggs, processed, manufacturing	335110	electric light bulbs and tubes, manufacturing
413130	eggs, wholesale		
334512	elapsed time meters, electronic, manufacturing		

335120	electric lighting fixtures, manufacturing	416110	electrical supplies and wiring devices, wholesale
416110	electric lighting, distribution and control equipment, wholesale	444190	electrical supplies stores selling primarily to other business but also selling to household consumers
336510	electric locomotives, manufacturing	444190	electrical supplies, retail
335312	electric motors, manufacturing	541380	electrical testing laboratory
339990	electric musical instruments, manufacturing	416110	electrical wiring and construction supplies, wholesale
221121	electric power control (e.g., arranging transmission between utilities)	238210	electrical wiring contractors
238210	electric power control panels and outlets, installation	416110	electrical wiring supplies and electrical construction materials, wholesale
221122	electric power distribution	419120	electrical wiring supplies and electrical construction materials, wholesale agents and brokers
416110	electric power equipment, wholesale	238210	electrical work, construction and maintenance
221119	electric power generation (e.g., geothermal, solar, tidal, wind)	335990	electrically conductive film, manufacturing
221119	electric power generation (except hydro, fossil fuel or nuclear)	238210	electrician
335315	electric power switchboard and part manufacturing	334512	electricity and electrical signal measuring instruments, manufacturing
237130	electric power transmission lines and towers, construction	334512	electricity and electrical signal testing equipment, manufacturing
416110	electric prime movers, wholesale	416110	electricity measuring instruments, wholesale
443143	electric razor shops, retail	334512	electrocardiographs, manufacturing
334512	electric space heater controls, automatic, manufacturing	333519	electro-chemical milling machines, metalworking, manufacturing
335210	electric space heaters, portable, manufacturing	333990	electrode holders, welding, manufacturing
485110	electric street railway transportation	334512	electrodes used in industrial process measurement, manufacturing
335229	electric water heaters, domestic, manufacturing	335990	electrodes, for thermal and electrolytic uses, carbon and graphite, manufacturing
541330	electrical and electronic engineering services	334512	electroencephalographs, manufacturing
416110	electrical construction materials, wholesale	334512	electrogastrographs, manufacturing
238210	electrical contractors	332910	electrohydraulic servo valves, fluid power, manufacturing
541330	electrical engineering services	325410	electrolyte in vivo diagnostic substances, manufacturing
541360	electrical geophysical surveying services	334512	electrolytic conductivity instruments, industrial process type, manufacturing
414220	electrical household appliances, new and used, wholesale	334512	electrolytic conductivity instruments, laboratory type, manufacturing
238210	electrical installation of environmental control systems for temperature and humidity	333519	electrolytic metal cutting machines, manufacturing
416110	electrical instruments, wholesale	335315	electromagnetic clutches and brakes, manufacturing
327110	electrical insulators, porcelain, manufacturing	334512	electromagnetic flowmeters, manufacturing
813910	electrical manufacturers' association	541360	electromagnetic geophysical surveying services
811210	electrical measuring instrument repair and calibration	335315	electromagnets, manufacturing
335930	electrical metallic tubing (EMT), manufacturing	334290	electromechanical control equipment (e.g., signalling, safety, traffic), manufacturing
334512	electrical network analyzers, manufacturing	334512	electromechanical counters, manufacturing
416110	electrical non-current carrying materials and supplies, wholesale	334512	electromedical apparatus, equipment and instruments (e.g., bronchoscopes, gastroscopes, colonoscopes), manufacturing
419120	electrical power generation and transmission equipment, wholesale agents and brokers		
485110	electrical railway operation, commuter		
811119	electrical repair shops, motor vehicle		
238210	electrical repairs on buildings		
339950	electrical signs and advertising displays, manufacturing		

334512	electromedical apparatus, equipment and instruments (e.g., cystoscope, otoscopes, retinoscopes), manufacturing	332118	electronic enclosures, unfinished metal, stamping
334512	electromedical diagnostic equipment (e.g., CT scanner, CAT scanner, MRI device), manufacturing	541330	electronic engineering services
417930	electromedical equipment, wholesale	522329	electronic financial payment services
334512	electromedical therapy equipment, manufacturing	522329	electronic funds transfer services
331110	electrometallurgical ferro-alloys, manufacturing	713120	electronic game arcades
334512	electromyographs, manufacturing	334511	electronic guidance systems and equipment, manufacturing
333990	electron beam welding equipment, manufacturing	336320	electronic ignition parts, motor vehicle, manufacturing
335990	electron linear accelerators, manufacturing	323120	electronic prepress services for the printing trade
334512	electron microprobes, laboratory type, manufacturing	541710	electronic research and development laboratories
334512	electron microscopes, manufacturing	336320	electronic sensors (e.g., air bag, brake, fuel, exhaust), manufacturing
333248	electron tube making machinery, manufacturing	454110	electronic shopping and mail-order houses
334410	electron tube parts (e.g., bases, getters, Gunn effect) (except glass blanks), manufacturing	334512	electronic test equipment for testing electrical characteristics, manufacturing
327215	electron tube parts, glass blanks, made from purchased glass	334512	electronic totalizing counters, manufacturing
327214	electron tube parts, glass blanks, made in glass-making plants	339930	electronic toys and game machines (except coin-operated), manufacturing
334512	electron tube test equipment, manufacturing	334512	electrophoresis instruments, manufacturing
334410	electron tubes, manufacturing	333248	electroplating machinery and equipment, manufacturing
333519	electron-discharge metal cutting machines, manufacturing	332810	electroplating metals and metal products, for the trade
417320	electronic aircraft instruments, wholesale	332810	electroplating, for the trade
811210	electronic and precision equipment repair and maintenance	238320	electrostatic painting on site (including of lockers and fixtures), contractors
493190	electronic audio equipment warehousing	333413	electrostatic precipitation equipment, manufacturing
417320	electronic coils and transformers, wholesale	334512	electrotherapeutic apparatus, manufacturing
541990	electronic communication verification content services	335110	electrotherapeutic lamp units for ultra-violet and infra-red radiation, manufacturing
417320	electronic components (e.g., motion sensors), wholesale	334512	electrotherapy units, manufacturing
419110	electronic components, navigational and communications equipment and supplies, business-to-business (B2B) electronic markets, wholesale	323120	electrotype plate preparation services
417320	electronic components, navigational and communications equipment and supplies, wholesale	333248	electrotyping machines, manufacturing
417320	electronic connectors, wholesale	334512	elemental analyzers, manufacturing
238210	electronic containment fencing for pets, installation	611110	elementary and secondary schools
336320	electronic control modules, motor vehicle, manufacturing	611110	elementary schools
417310	electronic controllers and related devices, wholesale	611110	elementary teacher, own account
511140	electronic database (machine readable) publishing (except exclusively on Internet)	485110	elevated railway operation
		417230	elevating machinery and equipment (except farm), wholesale
		238291	elevator and escalator installation contractors
		332329	elevator guide rails, metal, manufacturing
		238291	elevator, escalator and moving sidewalk installation and repair, contractors
		333920	elevators or escalators, passenger and freight, manufacturing
		336410	elevators, aircraft, manufacturing
		333920	elevators, farm type, manufacturing
		417230	elevators, wholesale
		325999	embalming fluids, manufacturing
		812210	embalming services

339110	embalming tables, manufacturing	561310	employment agencies, motion picture or video
911410	embassies, federal government	561310	employment agencies, radio or television
919110	embassy, foreign governments in Canada	561310	employment agencies, theatrical
339910	emblems (pins, medals, insignia), manufacturing	912210	employment counselling services, provincial government
314990	emblems, textile, manufacturing	911910	employment insurance service
313310	embossing broad-woven fabrics, for the trade	814110	employment of a nanny
313310	embossing fabrics, for the trade	561310	employment or labour registries
316990	embossing leather goods, for the trade	561310	employment placement agencies
323120	embossing plate preparation services	561310	employment placement agencies and executive search services
313310	embossing purchased fabrics (except wool and similar animal fibre)	911310	employment services (placement counselling), federal government
313310	embossing purchased fabrics, of wool or similar animal fibre	325610	emulsifiers (i.e., surface active agents), manufacturing
314990	embroidering of advertising on clothing owned by others	325610	emulsifiers and penetrants, manufacturing
314990	embroidering on clothing owned by others, on a contract basis	325510	enamel paints, manufacturing
314990	embroidering on textile products for the trade	212323	enamel sand mining
333248	embroidery machinery, manufacturing	339110	enamel, dental, manufacturing
115210	embryo transplant service, agricultural	332999	enamelled bathroom fixtures, manufacturing
624230	emergency and other relief services	416120	enamelled iron sanitary ware, wholesale
624230	emergency measure associations	332210	enamelled metal cooking utensils, manufacturing
913190	emergency measures organization services, local government	416320	enamelled tileboard (hardboard), wholesale
912190	emergency measures organizations, provincial government	332810	enamelling metals and metal products
911290	emergency planning services, federal government	339940	enamels, china painting, manufacturing
611690	emergency preparedness training	416340	enamels, wholesale
912190	emergency programs services, provincial government	442298	enamelware stores, retail
488410	emergency road service, motor vehicle	335315	enclosed electrical protective equipment, manufacturing
624220	emergency shelter for victims of domestic violence and abuse	511130	encyclopedias, publishing and printing combined
327910	emery cloth or paper, manufacturing	511130	encyclopedias, publishing or publisher (except exclusively on Internet)
212398	emery mining	414420	encyclopedias, wholesale
811199	emissions testing service, automotive, without repair	337123	end tables, wood, manufacturing
485990	employee and equipment transportation by amphibious vehicle	325410	endocrine products, uncompounded, manufacturing
541612	employee assessment consulting services	325410	endocrine system medical preparations (i.e., thyroid hormones, hypothalamic-pituitary hormones, corticosteroids), manufacturing
624190	employee assistance program	325320	endrin insecticides, manufacturing
541612	employee benefit consulting services	541690	energy consulting services
485410	employee bus service	334512	energy cut-off controls, residential and commercial types, manufacturing
541612	employee compensation consulting services	541350	energy efficiency inspection services
621990	employee drug testing services	311340	energy food bar, manufacturing
561330	employee leasing services	334512	energy measuring equipment, electrical, manufacturing
561490	employee relocation services	911910	energy programs, federal administration
813930	employees' associations, for improvement of wages and working conditions	912910	energy resources programs, provincial government
813910	employers' bargaining organization	331490	energy wire and cable, made in non-ferrous (except aluminum, copper) wire drawing plants
524129	employers liability insurance		
561310	employment agencies (except theatrical and motion picture)		

331420	energy wire or cable, insulated, made in copper wire drawing plants	414430	enlarging equipment, photographic, wholesale
811111	engine (e.g., diesel, gas) repair, automotive	315249	ensemble dresses, women's and misses', cut and sewn from purchased fabric
332113	engine and turbine forgings, unfinished, made from purchased metal	711130	ensembles, musical
336310	engine block assemblies, automotive and truck gasoline engine, manufacturing	333110	ensilage blowers and cutters, manufacturing
331511	engine block castings, iron, unfinished, manufacturing	911910	enterprise development assistance programs, federal administration
336320	engine block heaters, manufacturing	519130	entertainment sites (exclusively on Internet), operating
325999	engine degreasers, manufacturing	532230	entertainment video games, computer, rental
412110	engine distillate, wholesale	541710	entomological research and development laboratories
415290	engine electrical equipment, automotive, new, wholesale	115110	entomological service, agricultural
336410	engine heaters, aircraft, manufacturing	333247	envelope making machinery, manufacturing
336310	engine parts (except diesel), automotive and truck, manufacturing	561490	envelope stuffing service
325999	engine starting fluids, manufacturing	333310	envelope stuffing, sealing and addressing machinery, manufacturing
417990	engine testing equipment, automobile, electrical, wholesale	322230	envelopes (e.g., mailing, stationery), made from any material
417990	engine testing equipment, wholesale	453210	envelopes, paper, retail
541330	engineering design services	418210	envelopes, paper, wholesale
417930	engineering instruments, equipment and supplies, wholesale	911910	environment programs, federal government
611210	engineering schools (non-university)	913910	environment programs, local administration
541330	engineering services	541710	environmental (pollution) research and development laboratories
813920	engineers' associations	813310	environmental advocacy groups
417930	engineers' equipment and supplies, wholesale	562910	environmental cleaning rivers
541330	engineers, private practice	541620	environmental consulting services
417990	engines (except motor vehicle), wholesale	912910	environmental control programs, provincial government
811310	engines and turbines repair services (except automotive)	541330	environmental engineering services
417990	engines and turbines, marine, wholesale	911910	environmental hazards researching, federal
336310	engines, dual fuel systems for motor vehicles, manufacturing	541380	environmental laboratory testing services
333619	engines, internal combustion (except aircraft and non-diesel automotive), manufacturing	911910	environmental pollution control programs, federal
333619	engines, military tanks (except turbines), manufacturing	562910	environmental remediation services
339930	engines, miniature, manufacturing	339110	environmental testing equipment, manufacturing
333619	engines, natural gas or propane (except automotive), manufacturing	325410	enzyme and isoenzyme in vitro diagnostic substances, manufacturing
332210	engravers' hand tools, non-powered, manufacturing	325190	enzyme proteins (i.e., basic synthetic chemicals) (except pharmaceutical use), manufacturing
339910	engraving (including laser engraving), etching or chasing precious or precious clad holloware and silverware	325410	enzyme proteins (i.e., basic synthetic chemicals), pharmaceutical use, manufacturing
332810	engraving metals and metal products (except printing plates, precious metal jewellery and flatware), for the trade	325130	eosine dyes, manufacturing
323120	engraving printing plates, for the printing trades	325410	ephedrine and derivatives (i.e., basic chemicals), manufacturing
339910	engraving, chasing or etching precious metal flatware	325210	epichlorohydrin bisphenol and diphenol, manufacturing
333310	enlargers, photographic, manufacturing	325210	epichlorohydrin elastomers, manufacturing
		325520	epoxy adhesives, manufacturing
		325510	epoxy coatings, manufacturing
		418410	epoxy repair products, wholesale
		325210	epoxy resins, manufacturing

212398	epsom salts, mining	325190	ethanol (ethyl alcohol), non-potable, manufacturing
212398	epsomite mining		
112920	equines (i.e., horse), raising or ranching	813410	ethnic associations
813910	equipment distributors' association	711512	ethnic dancers, independent
417930	equipment for disabled, wholesale	711322	ethnic festival promoters, without facilities
238299	equipment installation, millwright	511110	ethnic newspapers, publishing (except exclusively on Internet)
417990	equipment parts for railroads, aircraft, ships and boats, wholesale	325190	ethyl acetate, natural, manufacturing
238910	equipment rental with operator (except cranes)	325190	ethyl acetate, synthetic, manufacturing
		325190	ethyl alcohol (ethanol), non-potable, manufacturing
238910	equipment rental, cat work (excavating, renting out), with operator	312140	ethyl alcohol, potable, manufacturing
417930	equipment, professional, wholesale	325190	ethyl butyrate, manufacturing
526911	equity funds, Canadian	325190	ethyl cellulose, non-plasticized, manufacturing
526912	equity funds, foreign		
339940	eraser guides and shields, manufacturing	325190	ethyl chloride, manufacturing
326290	erasers, rubber, or rubber and abrasive combined, manufacturing	325190	ethyl ether, manufacturing
		325190	ethyl formate, manufacturing
213118	erecting lease tank, oil and gas field, on a contract basis	325190	ethyl nitrite, manufacturing
		325190	ethyl perhydrophenanthrene, manufacturing
238120	erecting structural steel	325110	ethylbenzene, made from refined petroleum or natural gas liquids
339930	erector sets, toy, manufacturing		
325410	ergot alkaloids (i.e., basic chemicals), manufacturing	325210	ethylcellulose plastics, manufacturing
		325110	ethylene (ethene), made from refined petroleum or natural gas liquids
541330	erosion control engineering services		
812990	escort service, social	325190	ethylene dichloride (dichloroethane), manufacturing
523990	escrow agencies (except real estate)		
531390	escrow agents, real estate	325190	ethylene glycol ether, manufacturing
453999	esotericism shop	325190	ethylene glycol, manufacturing
325999	essential oils, natural, manufacturing	325190	ethylene oxide, manufacturing
325190	essential oils, synthetic, manufacturing	324110	ethylene, made in petroleum refineries
418410	essential oils, wholesale	325210	ethylene-propylene rubber, manufacturing
523920	establishments of trust companies engaged in portfolio management	325210	ethylene-propylene-nonconjugated diene (EPDM) rubber, manufacturing
541990	estate assessment (i.e., appraisal) services	325210	ethylene-vinyl acetate resins, manufacturing
541110	estate law, offices	325999	eucalyptus oil, manufacturing
526989	estate, trust and agency funds	813110	evangelical organizations
814110	estates, private employing domestic personnel	339110	evaporation apparatus, laboratory type, manufacturing
325210	ester gum, manufacturing	334512	evaporation meters, manufacturing
812190	estheticians, services (i.e., hair removal)	333416	evaporative condensers (i.e., heat transfer equipment), manufacturing
611510	esthetics, cosmetology and hairdressing schools		
		238910	excavating contractors
115310	estimating timber	417210	excavating machinery and equipment, wholesale
454110	e-tailing (electronic retailing)		
333248	etching equipment, semiconductor, manufacturing	213118	excavating slush pits and cellars, on a contract basis
		238910	excavating, earthmoving or land clearing, agricultural
333248	etching machines (printing trades machinery), manufacturing		
332810	etching metals and metal products (except printing plates, precious metal jewellery and flatware), for the trade	238910	excavating, earthmoving or land clearing, mining (except mine site overburden removal)
325110	ethane, made from refined petroleum or natural gas liquids	238910	excavating, earthmoving, or land clearing contractors
325190	ethanol (ethyl alcohol), non-potable, made by the wet-mill process	333120	excavators (e.g., power shovels), manufacturing

321999	excelsior (e.g., pads, wrappers), wood, manufacturing	335990	extension cords, made from purchased insulated wire, manufacturing
523990	exchange clearinghouses, commodity or security	321999	extension ladders, wood, manufacturing
335312	exciter assemblies, motor and generator, manufacturing	321999	extension planks, wood, manufacturing
511130	exclusive agents, books	238310	exterior insulation finish systems, installation
911910	executive advisory commissions	238140	exterior marble, granite or slate work, installation
912910	executive council office, provincial	561710	exterminating and pest control services
561110	executive management services	325320	exterminating chemical products (e.g., fungicides, insecticides, pesticides), manufacturing
561310	executive placement services	911410	external affairs services, federal government
561310	executive recruitment services	911420	external aid services, federal government
561310	executive search services	336410	external power units, for hand inertia starters, aircraft, manufacturing
532290	exercise (physical fitness) equipment rental	333120	extractors, piling, manufacturing
322230	exercise books and pads, made from purchased paper	311920	extracts, essences and preparations, coffee or tea, manufacturing
713940	exercise centres	325190	extracts, natural dyeing and tanning, manufacturing
339920	exercise cycles, manufacturing	326290	extruded, moulded or lathe-cut rubber goods, manufacturing
532290	exercise equipment rental	333246	extruding machinery for plastics and rubber, manufacturing
339920	exercising machines, manufacturing	333248	extruding machinery, textile, manufacturing
416120	exhaust and air-moving equipment, wholesale	333519	extruding machines, metalworking, manufacturing
333413	exhaust fans, industrial and commercial type, manufacturing	333519	extrusion dies, for use with all materials, manufacturing
336390	exhaust headers and collectors, automotive, truck and bus, manufacturing	331313	extrusion ingot, made in primary aluminum plants
336390	exhaust systems and parts, automotive, truck and bus, manufacturing	325410	eye and ear preparations, manufacturing
238220	exhaust systems contractor (e.g., kitchens, industrial work areas)	621990	eye bank
336410	exhaust systems, aircraft, manufacturing	339110	eye examining instruments and apparatus (e.g., corneal microscopes, slit lamps), manufacturing
337215	exhibition booths of wood, manufacturing	323113	eye glass frames, screen printing, for the trade
337215	exhibition booths, manufacturing	417930	eye glasses, wholesale
337215	exhibition booths, of metal, manufacturing	325620	eye make-up (e.g., eye shadow, eyebrow pencils, mascara), manufacturing
531120	exhibition hall, operating	316990	eyeglass cases, all materials, manufacturing
326150	expanded plastics (except polystyrene) products, manufacturing	339110	eyeglass or spectacles frames, mountings, lenses and parts (i.e., temples and fronts), manufacturing
326140	expanded polystyrene products, manufacturing	446130	eyeglasses, frames, mounting and spectacles, retail
332319	expansion joints, metal, manufacturing		
213119	exploration services for metal mining, on a contract basis		F
325920	explosives manufacturing		
418410	explosives, all kinds (except ammunition and fireworks), wholesale	313320	fabric coating
325920	explosives, manufacturing	325610	fabric softeners, manufacturing
911910	export development programs, federal government	418410	fabric softeners, wholesale
416310	exporting building products	451130	fabric stores
333310	exposure meters, photographic, manufacturing	238310	fabric wall systems, noise insulating, installation
623110	extended care facilities		
622310	extended care hospitals		
524129	extended warranty for appliances		
335990	extension cord sets (except appliance and automotive harnesses), manufacturing		

493190	fabric warehousing	522299	factoring companies
414130	fabric, textile, wholesale	337127	factory furniture (e.g., stools, work benches, tool stands, cabinets), manufacturing
332319	fabricated bar joists, manufacturing		faillie fabrics, broad-woven, weaving
332999	fabricated metal pipe fittings made from purchased lead, zinc, or tin pipe	313210	fair organizers, agricultural, with facilities
332999	fabricated metal pipe fittings made from purchased pipe, aluminum	711319	faith healers, religious organization
332999	fabricated metal pipe fittings made from purchased pipe, steel	813110	family allowance program, federal administration
332319	fabricated metal plate work, manufacturing	911910	family care, home-maker services
332999	fabricated pipe and pipe fittings, made from purchased metal pipe	624120	family clothing stores
314990	fabricated rope products (e.g., nets, slings), made in cordage or twine mills	448140	family clothing stores, retail
332319	fabricated structural shapes (e.g., for bridges, buildings), manufacturing	624190	family counselling services
811121	fabrication of trailer bodies on a custom basis	912110	family courts
313210	fabrics (e.g., flannel, ratine, terry), broad-woven, cotton, weaving	713120	family fun centres
313220	fabrics (e.g., paper, glass, wool, cotton, narrow woven (i.e., 30 cm/12 in. or less in width), weaving	912910	family income supplement programs, provincial
414130	fabrics and piece goods, wholesale	541110	family law, offices
314990	fabrics for reinforcing rubber tires, industrial belting and fuel cells, manufacturing	624110	family location services
313210	fabrics, broad-woven, man-made fibre, weaving	621110	family physicians, general practice
313210	fabrics, broad-woven, wool, mohair and similar animal fibres, weaving	621410	family planning (i.e., birth control clinic, planned parenthood) counselling services
313240	fabrics, knit, made in warp knit fabrics mills	621410	family planning centres
313240	fabrics, lace, made in lace mills	722410	family pub
325620	face creams (e.g., cleansing, moisturizing), manufacturing	722511	family restaurants (e.g., diners)
339920	face masks, sporting	624190	family service agencies
335930	face plates (wiring devices), manufacturing	448210	family shoe store, retail
812115	facial salons	912910	family welfare programs, provincial government
322291	facial tissues, made from purchased paper	326220	fan belts, plastics, manufacturing
322121	facial tissues, made in paper mills	326220	fan belts, rubber or plastic, manufacturing
812990	facilities for do-it-yourself meal preparation onsite	334512	fan controls, temperature responsive, manufacturing
541514	facilities management services, computer	336320	fans, electric cooling, automotive, truck and bus, manufacturing
561210	facilities support services	414220	fans, electric, domestic, wholesale
561210	facilities support services (except computer)	335210	fans, household, electric (except attic fans), manufacturing
541514	facilities support services, computer	333413	fans, industrial and commercial type, manufacturing
517111	facilities-based competitive service providers, wired telecommunications	417230	fans, industrial, wholesale
517111	facilities-based telecommunication carrier (except wireless and cable operators), wired telecommunications	334512	fare collection equipment, manufacturing
333519	facing machines, metalworking, manufacturing	417990	fareboxes for public transit vehicles, wholesale
334210	facsimile equipment, stand-alone, manufacturing	311211	farina (except breakfast food), made in flour mills
417910	facsimile machinery, sales and service, wholesale	541940	farm animal health care services
522299	factoring accounts receivable	115210	farm animal specialties breeding services
		411110	farm animals, live, wholesale
		236220	farm building construction (except residential), general contractors
		332311	farm buildings, prefabricated, metal, manufacturing
		321992	farm buildings, prefabricated, wood frame, manufacturing
		813910	farm bureaus
		522299	farm credit corporation
		237990	farm drainage tile installation

532490	farm equipment rental or leasing	416330	fasteners, hardware, wholesale
417110	farm equipment sales and service	311225	fat and oil refining and blending
418320	farm field crop seeds, wholesale	334511	fathometers, manufacturing
417110	farm implement dealers	334512	fatigue testing machines, industrial, mechanical, manufacturing
417110	farm implements, new or used, wholesale	311225	fats and oils, made from purchased fats and oils
115110	farm labour contractors	311224	fats and oils, made in oilseed crushing mills
115110	farm labour pool (supplies help to farmers)	325190	fatty acid esters and amines, manufacturing
811310	farm machinery and equipment, repair	325190	fatty acids (e.g., margaric, oleic (red oil), stearic), manufacturing
417110	farm machinery and equipment, wholesale	325190	fatty alcohols, manufacturing
419120	farm machinery and equipment, wholesale agents and brokers	327110	faucet handles, vitreous china and earthenware, manufacturing
333110	farm machinery, assembling	332910	faucets, plumbing, manufacturing
417110	farm machinery, new or used, wholesale	321999	faucets, wood, manufacturing
115210	farm management service (animal production)	311614	feather meal, manufacturing
115110	farm management service (crop production)	315220	feather-filled clothing, men's and boys', cut and sewn from purchased fabric
522299	farm mortgage companies	315249	feather-filled coats, jackets and vests, women's and misses', cut and sewn from purchased fabric
418320	farm potato, seeds, wholesale	339990	feathers, preparing for use in clothing and textile products
115110	farm produce (e.g., fruit, vegetable) packing service	411190	feathers, unprocessed, wholesale
115110	farm product (crop) sorting, grading or packing service (for the grower)	519110	feature syndicate
493130	farm product warehousing and storage	911910	federal aviation administration (including control)
493130	farm product warehousing and storage, other than cold storage	911910	federal communications commission
419120	farm products (other than livestock and grain), wholesale agents and brokers	911220	federal correctional services
484229	farm products hauling, local	911210	federal court of equity
531190	farm rental	911210	federal court of queen's bench
332420	farm storage tanks, heavy gauge metal, manufacturing	911210	federal courts (i.e., customs, patent appeals, chancery, exchequer)
444220	farm supplies (primarily feed, seeds and chemical), retail store	911210	federal courts of law
333110	farm tractors and attachments, manufacturing	911210	federal credit unions
333110	farm wagons (such as hay wagons), manufacturing	911210	federal crop insurance corporation
419110	farm, lawn and garden machinery and equipment, business-to-business (B2B)	522130	federal deposit insurance corporation (FDIC)
	electronic markets, wholesale	524129	federal government lending agency
417110	farm, lawn and garden machinery and equipment, wholesale	522299	federal immigration services
813910	farmers' association	911320	federal immigration services
813910	farmers' union	911210	federal judge, self-employed
541710	farms, experimental	911310	federal labour and employment services
115210	farriers (horseshoeing)	911230	federal police services
238170	fascia and soffit, metal and plastic, installation	911240	federal regulatory services
416390	fascia, building (except wood), wholesale	524129	federal savings and loan insurance corporation
541490	fashion design services	911910	federal-provincial relations, federal government
541490	fashion designer	813210	federated charities organizations
722512	fast food concession	445110	federated co-op association, retail (primarily food)
722512	fast food restaurant, drive-in	813910	federation of agriculture
722512	fast food restaurants	813930	federation of labour
339990	fasteners (e.g., glove, hook-and-eye, dome, slide zippers, snap), manufacturing	418310	feed additives, animal, wholesale
444130	fasteners (except clothing), retail	418310	feed dealers
		418310	feed for fur bearing animals, wholesale
		311515	feed grade dry milk products, manufacturing

111190	feed grain farms	483214	ferries, operating on rivers or inland lakes (except Great Lakes), transportation of passengers
418310	feed grains, wholesale		
333110	feed grinders (i.e., crushers and mixers), farm type, manufacturing	483214	ferries, operating on rivers or inland lakes, freight transportation (except Great Lake)
333110	feed processing equipment, farm type, manufacturing	483116	ferries, passenger, operating on coastal waters or on the Great Lakes
311119	feed, specialty (e.g., for mice, guinea pig, mink, earthworm, rabbit), manufacturing	333310	ferris wheels, manufacturing
335311	feeder voltage regulators and boosters (electrical transformers), manufacturing	416210	ferroalloys, wholesale
333130	feeders, sieves and screening equipment, mineral beneficiating type, manufacturing	331110	ferro-chromium, manufacturing
112410	feedlots, lamb	325189	ferrocyanides, manufacturing
212326	feldspar mining	331110	ferro-manganese, manufacturing
212326	feldspar, crushed, ground or pulverized, mining	331110	ferro-molybdenum, manufacturing
313310	felt fabric finishing	331110	ferro-nickel, manufacturing
414130	felt, wholesale	331110	ferroniobium, manufacturing
322121	felts, asphalt, made in paper mills	331110	ferro-phosphorus, manufacturing
313210	felts, broad-woven (except wool and similar animal fibres), weaving	331110	ferro-silicon, manufacturing
416390	felts, tarred, wholesale	331110	ferro-titanium, manufacturing
331222	fence gates, posts and fittings, iron or steel, made in wire drawing plants	331110	ferro-tungsten, manufacturing
113311	fence posts, cutting	419120	ferrous and non-ferrous metal ores and concentrates, combined, wholesale agents and brokers
331110	fence posts, iron or steel, made in steel mills	419120	ferrous and non-ferrous metals, combination, wholesale agents and brokers
416320	fence posts, wooden, wholesale	332910	ferrous fluid power hose fittings, made from purchased ferrous materials
416390	fences and accessories, wire, wholesale	332113	ferrous forgings, unfinished, made from purchased iron or steel
238990	fences and enclosures of any material, installation, erection or repair	419120	ferrous metal ores and concentrates, agents and brokers
332329	fences and gates (except wire), metal, manufacturing	418920	ferrous ores and concentrates, wholesale
332619	fencing and fence gates, made from purchased wire	331110	ferro-vanadium, manufacturing
444190	fencing dealers, retail	621410	fertility clinic
339920	fencing equipment (sporting goods), manufacturing	418390	fertilizer and fertilizer materials, wholesale
238990	fencing for highway, installation	115110	fertilizer application service
321999	fencing, prefabricated sections, wood, manufacturing	325313	fertilizer materials, nitrogenous and phosphatic, manufacturing
321999	fencing, wood (except rough pickets, poles and rails), manufacturing	325313	fertilizers, mixed, made in plants producing nitrogenous fertilizer materials
416320	fencing, wood, wholesale	325313	fertilizers, mixed, made in plants producing nitrogenous or phosphatic fertilizer materials
212299	ferberite, huebnerite, manganite or microlite mining	325313	fertilizers, mixed, made in plants producing phosphatic fertilizer materials
333248	fermentation equipment, chemical, manufacturing	325313	fertilizers, natural organic (except compost), manufacturing
332420	fermentation tanks (e.g., anaerobic digester), heavy gauge metal, manufacturing	325313	fertilizers, of animal waste origin, manufacturing
445310	fermented malt beverages, retail	444220	fertilizers, of sewage origin, manufacturing
325189	ferric chloride, manufacturing	333110	fertilizers, retail
325130	ferric oxide pigments, manufacturing		fertilizing machinery, farm type, manufacturing
325189	ferric oxides (except pigment), manufacturing	711322	festival of arts (except film) promoters, without facilities
336611	ferries or ferryboats, building	711322	festival without facilities
		512130	festivals, film, with or without facilities
		325410	fever remedy preparations, manufacturing

322219	fibre cans and drums (i.e., fibre body, ends of any material), made from purchased paperboard	322230	file folders (e.g., accordion, expanding, hanging, manila), made from purchased paper or paperboard
418220	fibre cans and drums, wholesale	418210	file folders, tabs and accessories, wholesale
335920	fibre optic cable, made from purchased strand (live transmission of images)	322230	file separators and dividers, die-cut, made from purchased paper or paperboard
334410	fibre optic connectors, manufacturing	333519	files (i.e., machine tool accessory), manufacturing
322219	fibre spools, reels and blocks, made from purchased paperboard	332210	files and rasps, hand-held, manufacturing
322219	fibre tubes, made from purchased paperboard	333519	filing machines, metalworking, manufacturing
313110	fibre, yarn and thread mills	212323	fill dirt pits
321216	fibreboard, manufacturing	325510	fillers, wood (e.g., dry, liquid, paste), manufacturing
326193	fibreglass automobile body skins, manufacturing	417990	filling station equipment, wholesale
313210	fibreglass fabrics, broad-woven, weaving	311990	fillings, cake or pie (except fruit, meat, vegetable), manufacturing
414130	fibreglass fabrics, wholesale	711512	film actors, independent
327990	fibreglass insulation products, manufacturing	443145	film and photographic supplies, retail
326196	fibreglass window and door manufacturing	519122	film archives
238210	fibre-optic cable (except transmission lines), installation	541380	film badge testing services
237130	fibre-optic cable transmission lines, construction	561310	film casting bureau
325220	fibres and filaments, artificial, manufacturing	414430	film developing and finishing equipment, wholesale
325220	fibres and filaments, cellulosic, manufacturing and texturizing	512120	film distribution agencies
325220	fibres and filaments, non-cellulosic, manufacturing and texturizing	512130	film festival exhibitors
325220	fibres and filaments, synthetic, manufacturing	512120	film libraries, that own rights to films and distribute them
335990	fibres, carbon and graphite, manufacturing	812921	film processing (except for the motion picture industry and the one-hour film developing service), laboratories
411190	fibres, vegetable, wholesale	512190	film processing laboratories, motion picture
511130	fiction books, publishing and printing combined	711512	film producers, independent
511130	fiction books, publishing or publishers (except exclusively on Internet)	512190	film restoration services
414420	fiction books, wholesale	711512	film technicians, independent
524129	fidelity insurance	414430	film, photographic, wholesale
531390	fiduciaries, real estate	326114	film, plastics (except packaging), manufacturing
523990	fiduciary agencies (except real estate)	326114	film, plastics, manufacturing
111999	field crop combination farm (except grain and oil seeds; or fruit and vegetable)	326114	film, plastics, packaging, manufacturing
315220	field jackets, military, men's and boys', cut and sewn from purchased fabric	325999	film, sensitized (e.g., camera, motion picture, X-ray), manufacturing
111421	field nurseries (e.g., growing ornamental plants, shrubs and trees)	512190	film, video and tape transfer service
414470	field sports equipment, wholesale	512110	films, motion picture production with distribution
238140	field stone, installation	418220	filter papers, wholesale
334512	field strength and intensity measuring equipment, electrical, manufacturing	212323	filter sands, crude, mining
336211	fifth wheel assemblies, manufacturing	327110	filtering media, pottery, manufacturing
115310	fighting forest fires using specialized water bombers	336390	filters (e.g., air, engine oil, fuel), internal combustion engine (except motor vehicle), manufacturing
711218	figure skaters, independent	336390	filters (e.g., air, engine oil, fuel), internal combustion engine, manufacturing
325220	filament yarn, man-made, manufacturing	415290	filters (i.e., air, oil), motor vehicle, wholesale
335110	filaments, for electric lamps, manufacturing	336390	filters, automotive type (e.g., fuel, oil, air, etc.), manufacturing
418210	file cards, wholesale	334410	filters, electronic component type, manufacturing

333990	filters, industrial and general line (except for warm air furnaces and internal combustion engines), manufacturing	238340	finishing (e.g., grinding, polishing, grouting) terrazzo or tile
322299	filters, paper, made from purchased paper	325610	finishing agents, textile and leather, manufacturing
237110	filtration plant, construction	238350	finishing carpentry
221310	filtration plant, water, municipal	313310	finishing fabrics, for the trade
212323	filtration sand mining	313310	finishing knit fabrics, for the trade
332999	fin assemblies, mortar, manufacturing	313310	finishing purchased broad-woven fabrics, cotton
332999	fin assemblies, torpedo and bomb, manufacturing	313310	finishing purchased broad-woven fabrics, man-made fibre and silk
912910	finance, provincial administration	313310	finishing purchased broad-woven fabrics, wool and similar animal fibre
911910	financial affairs, federal government	313310	finishing purchased narrow woven fabrics
913910	financial affairs, local administration	313310	finishing purchased warp knit fabrics
523140	financial futures brokerages	313310	finishing purchased weft knit fabrics
523930	financial investment advice services, customized, fees paid by clients	313310	finishing purchased yarn or thread (except wool or similar animal fibre)
532410	financial leasing of construction, mining and forestry machinery	313310	finishing purchased yarn or thread, wool
511120	financial magazines and periodicals, publishing and printing combined	611690	finishing schools, charm and modelling
511120	financial magazines and periodicals, publishing or publisher (except exclusively on Internet)	313310	finishing textile raw stock, thread and yarn, for the trade
541611	financial management consulting services (except investment advice)	238210	fire alarm systems, installation
524210	financial planning and life insurance sales, agents and brokers	236110	fire and flood damage clean-up, residential services
523930	financial planning services, customized, fees paid by clients	236220	fire and flood restoration of commercial and institutional buildings
524129	financial responsibility insurance	236110	fire and flood restoration of multifamily buildings, by general contractors
522329	financial transactions processing (except central bank)	236110	fire and flood restoration of residential homes, by general contractors
522220	financing of dealers by motor vehicle manufacturers' organizations	524210	fire auto insurance (general), agents and brokers
417920	findings, shoe repair, wholesale	327120	fire brick, clay refractories, manufacturing
541990	fine art consultant	212326	fire clay mining
611610	fine arts schools	913140	fire department, local government
414110	fine or dress clothing, men's and boys', wholesale	334290	fire detection and alarm systems, manufacturing
322121	fine paper stock, manufacturing	334512	fire detector systems, non-electric, manufacturing
418220	fine papers (except stationery), wholesale	332321	fire doors, metal, manufacturing
722511	fine-dining restaurants	238190	fire escapes, installation
112510	finfish hatcheries	332329	fire escapes, metal, manufacturing
114114	finfish, inland fishing (e.g., flounder, salmon, trout), fresh water	325999	fire extinguisher chemical preparations, manufacturing
114113	finfish, salt water, fishing	418410	fire extinguisher preparations, wholesale
321215	finger jointed lumber, manufacturing	339990	fire extinguishers, portable, manufacturing
112510	fingerlings, raising in freshwater or salt water	453999	fire extinguishers, retail
561611	fingerprints services	811310	fire extinguishers, servicing and repairing
238350	finish carpentry contractors	418410	fire extinguishers, wholesale
337215	finished plastic furniture parts (e.g., frames), manufacturing	314990	fire hose, textile, made from purchased materials
414410	finished precious stones, wholesale	332910	fire hydrant valves, manufacturing
314110	finishing (e.g., dyeing) purchased rugs and carpets	237110	fire hydrant, installation
314110	finishing (e.g., dyeing) rugs and carpets	332910	fire hydrants, complete, manufacturing
		416210	fire hydrants, wholesale
		524124	fire insurance underwriters

541380	fire insurance underwriters' laboratories	336370	firewall, rocker and quarter panels, motor vehicle, metal, stamping
913140	fire investigating service, local government	321999	firewood and fuel wood containing fuel binder, manufacturing
912140	fire investigation service, provincial government	454319	firewood or fuelwood dealers, retail
524291	fire loss appraisal	418990	firewood, wholesale
912140	fire marshal's office, provincial government	713990	fireworks display service
912140	fire prevention programs, provincial government	325999	fireworks, manufacturing
313310	fire resistance finishing of textile fabrics and products, for the trade	453999	fireworks, retail
325999	fire retardant chemical preparations, manufacturing	414460	fireworks, wholesale
238220	fire sprinkler systems, installation	327110	firing china, for the trade
811119	fire suppression equipment installation in off-road vehicles	321920	firkins and kits, wood, coopered, manufacturing
611510	fire training school	621499	first-aid centres
813310	firearms advocacy organizations	339110	first-aid equipment and supplies, manufacturing
451119	firearms and ammunition, retail	414520	first-aid supplies, wholesale
418990	firearms and ammunitions (except sporting equipment), wholesale	611690	first-aid training
414470	firearms and ammunitions, sporting equipment, wholesale	911910	fiscal policies and measures, planning, development, federal administration
811310	firearms and ordnance, repair and maintenance	722512	fish and chips, take-out
611690	firearms safety course	325410	fish and cod liver oils, medicinal and uncompounded, manufacturing
336611	fireboats or patrol boats, building	311710	fish and seafood chowder and soup, canning
315220	fire-fighters' dress uniforms, men's, cut and sewn from purchased fabric	445220	fish and seafood markets
813930	fire-fighters' unions	445220	fish and seafood markets or stores, retail
417990	fire-fighting equipment, wholesale	413140	fish and seafood product merchant wholesalers
333990	fire-fighting sprinklers, automatic systems, manufacturing	419110	fish and seafood, business-to-business (B2B) electronic markets, wholesale
339110	fire-fighting suits and accessories, manufacturing	311710	fish and seafood, curing, drying, pickling, salting, smoking and canning
336120	fire-fighting trucks (e.g., ladder, pumper), assembling on chassis of own manufacture	413140	fish and seafood, dressed, wholesale
336211	fire-fighting trucks (e.g., ladder, pumper), assembling on purchased chassis	419120	fish and seafood, wholesale agents and brokers
481215	fire-fighting, using general purpose aircraft	333248	fish and shellfish processing machinery, manufacturing
442298	fireplace accessories, retail	541710	fish biologist service
332999	fireplace fixtures and equipment, manufacturing	112510	fish breeding and propagating service, freshwater
333416	fireplace inserts (i.e., heat directing), manufacturing	112510	fish breeding and propagating service, salt water
238220	fireplace installations (except masonry)	419120	fish broker
324190	fireplace logs, made from refined petroleum or coal	419120	fish buyers
442298	fireplace stores, retail	311710	fish egg bait, canning
238220	fireplace, natural gas, installation	334511	fish finders (i.e., sonar), manufacturing
238140	fireplaces, masonry, installation	311119	fish food (for feeding fish), manufacturing
416120	fireplaces, metal, wholesale	112510	fish hatchery service (freshwater)
416120	fireplaces, prefabricated, wholesale	112510	fish hatchery service (salt water)
238310	fireproof flooring construction, contractors	311710	fish meal, manufacturing
238310	fireproofing buildings	413190	fish products, canned, wholesale
238310	fireproofing buildings, contractor	332210	fish wire (i.e., electrical wiring tool), manufacturing
238310	firestop contractors	413140	fish, cured, wholesale
		311710	fish, fresh or frozen, manufacturing
		413140	fish, frozen (except packaged), wholesale
		413190	fish, frozen, packaged, wholesale

411110	fish, live, wholesale	314990	flags, textile (e.g., banners, bunting, emblems, pennants), made from purchased fabrics
413140	fish, salted or preserved (except canned), wholesale	327990	flagstones cutting
411110	fish, tropical, wholesale	331110	flakes, iron or steel, made in steel mills
541710	fisheries research and development laboratories	331221	flakes, made from purchased iron or steel
611510	fisheries school	812330	flame and heat resistant clothing supply and laundering service
912910	fisheries support programs, provincial government	334512	flame photometers, manufacturing
911290	fishery services (e.g., inspection, protection, patrol)	313310	flame retardant finishing of textile fabrics and products, for the trade
336611	fishing boats, commercial, building	334512	flame safety controls for furnaces and boilers, manufacturing
336612	fishing boats, recreational, building	332999	flame throwers, manufacturing
417990	fishing boats, wholesale	333519	flange facing machines, metalworking, manufacturing
541690	fishing consultant service, boundary issue disputes	332991	flange units for ball or roller bearings, manufacturing
414470	fishing equipment and supplies (except commercial), wholesale	332113	flange, valve and pipe fitting forgings, unfinished, made from purchased iron or steel
339920	fishing equipment, manufacturing	332910	flanges and flange unions, pipe, metal, manufacturing
451119	fishing equipment, retail	313210	flannel fabrics, broad-woven, wool, weaving
213118	fishing for tools, oil and gas field, on a contract basis	315220	flannel shirts, men's and boys', cut and sewn from purchased fabric
911290	fishing ground protection service	315249	flannel shirts, women's and misses', cut and sewn from purchased fabric
314990	fishing line, natural or man-made fibres, manufacturing	336410	flaps, aircraft wing, manufacturing
314990	fishing nets (except sport), made from purchased materials	325999	flares, manufacturing
314990	fishing nets and seines, made in cordage or twine mills	238170	flashing installation, contractors
339920	fishing nets, sport, manufacturing	335910	flashlight batteries, manufacturing
713990	fishing piers, operation of	335110	flashlight bulbs, photographic, manufacturing
451119	fishing supplies (including worms, minnows), retail	335120	flashlights, manufacturing
339920	fishing tackle, manufacturing	416110	flashlights, wholesale
451119	fishing tackle, sports, retail	484239	flat bed trucking, long distance
713940	fitness and recreational sports centres	331221	flat bright steel strip, made from purchased steel
713940	fitness centres	327214	flat glass (e.g., float, plate), made in glass-making plants
451119	fitness equipment, retail	332619	flat or coil springs, light gauge (except clock and watch), made from purchased wire
414470	fitness equipment, wholesale	334110	flat panel displays (i.e., complete units), computer peripheral equipment, manufacturing
326122	fittings and unions, rigid plastics pipe, manufacturing	332611	flat springs, heavy gauge, manufacturing
331511	fittings, soil and pressure pipe, cast iron, manufacturing	336212	flatbed trailers, commercial, manufacturing
339110	fixation appliances, internal, manufacturing	484229	flat-bed trucking, local
488119	fixed base operations	114113	flatfish and salmon fishing
517410	fixed-to-mobile satellite services	531111	flats or apartments, operators
325999	fixers, prepared photograph, manufacturing	331110	flats, iron or steel, made in steel mills
337110	fixture tops, plastic laminated, manufacturing	321920	flats, wood, greenhouse, manufacturing
416120	fixtures, plumbing, wholesale	448310	flatware and hollow ware, precious metal, retail
417910	fixtures, refrigerated, wholesale	332210	flatware or cutlery (e.g., forks, spoons, knives), base metal plated with precious metal, manufacturing
337215	fixtures, store, manufacturing		
453999	flag shops, retail		
488490	flagging service (i.e., traffic control)		
238990	flagpole, installation		
332329	flagpoles, metal, manufacturing		
321999	flagpoles, wood, manufacturing		

332210	flatware or cutlery (e.g., forks, spoons, knives), non-precious metal, manufacturing	321111	flitches (i.e., veneer stock), made from logs or bolts
339910	flatware, precious metal (except plated), manufacturing	334512	float controls, residential and commercial types, manufacturing
442298	flatware, retail	327120	floaters, glasshouse, clay, manufacturing
413190	flavoring extracts, wholesale	332319	floating covers, fabricated metal plate, manufacturing
311930	flavouring and syrup concentrates (except coffee-based), manufacturing	417220	floating roof seals for oil and gas storage tanks, wholesale
413190	flavouring extract (except for fountain use), wholesale	561990	floats, decoration of
325190	flavouring materials (i.e., basic synthetic chemicals such as coumarin), manufacturing	541490	floats, design services
311930	flavouring pastes, powders and syrups, for soft drinks, manufacturing	314990	flock (recovered textile fibres), processing
311930	flavouring syrup and concentrate manufacturing	313310	flock printing (flocking) of textile fabrics, for the trade
115110	flax decorticating and retting service	332810	flocking metals and metal products, for the trade
313110	flax-type fibre yarns made from purchased fibre	237990	flood control project construction
313110	flax-type yarns made from purchased yarns, manufacturing	332319	flood gates, metal plate, manufacturing
454390	flea market sales operation (used merchandise) temporary stall	335120	floodlight fixtures, electric, manufacturing
453310	flea market sales operation (used merchandise), permanent stall	237990	floodway and drainage canals and ditches, construction
531120	flea market space renting	335210	floor and desk fans, electric, manufacturing
454390	flea markets related to selling of food, beverages and tobacco, temporary stall	443143	floor and rug care appliances, household, retail
454390	flea markets related to selling of textiles and clothing, temporary stall	321919	floor baseboards, wood, manufacturing
334110	flexible (i.e., floppy) magnetic disk drives, manufacturing	523120	floor brokers, securities
335920	flexible cords, electric, insulated, manufacturing	561722	floor cleaning and maintenance
332999	flexible metal hose and tubing, manufacturing	418410	floor cleaning compounds, wholesale
322220	flexible packaging sheet materials (except foil-paper laminates), made by coating or laminating purchased paper	414320	floor covering (e.g., mats, runners, tile carpets, rugs), wholesale
322220	flexible packaging sheet materials, made by laminating purchased aluminum foil	414320	floor covering merchant wholesalers
323120	flexographic plate preparation services	414320	floor covering merchant wholesalers
323119	flexographic printing (except manifold business forms, textile fabrics), without publishing	442210	floor covering stores
323119	flexographic printing on purchased labels or tags	442210	floor covering stores selling primarily to other businesses but also selling to household consumers
333248	flexographic printing presses, manufacturing	444190	floor covering stores, wood or ceramic tile only
334511	flight and navigation sensors, transmitters and displays, manufacturing	314110	floor coverings (e.g., carpets, rugs, mats, matting), made of textile materials, weaving or knitting
611510	flight crew training instruction	419110	floor coverings, carpets, rugs and other, business-to-business (B2B) electronic markets, wholesale
334511	flight recorders (i.e., black boxes), manufacturing	419120	floor coverings, wholesale agents and brokers
611510	flight training for civilian rated aircraft	332319	floor jacks, metal, manufacturing
611510	flight training school	238330	floor laying, scraping, finishing and refinishing, including painting, contractors
339990	flints, lighter, manufacturing	326290	floor mats (e.g., bath, door), rubber, manufacturing
		336370	floor pans and fuel tank components, motor vehicle, metal, stamping
		332319	floor posts, adjustable, metal, manufacturing
		532310	floor sanding machine rental
		327390	floor slabs, precast concrete, manufacturing

442210	floor tile and sheets, installation combined with selling	418320	flower and field bulbs, wholesale
238330	floor tile and sheets, installation only	327420	flower boxes, plaster of Paris, manufacturing
442210	floor tile stores, retail (except ceramic tiles only and hardwood flooring only)	444220	flower bulbs, retail
414320	floor tiles (except ceramic), wholesale	111422	flower farm
419120	floor tiles (except ceramic), wholesale agents and brokers	111422	flower nursery
326198	floor tiles (i.e., linoleum, rubber, vinyl), manufacturing	326198	flower pots, plastics, manufacturing
333310	floor washing and polishing machines, commercial type, manufacturing	111422	flower seed production
335210	floor waxers and polishers, household, electric, manufacturing	453999	flower shops, artificial or dried
532310	floor waxing equipment rental	418320	flower, garden and vegetable seeds, bulk and packaged, wholesale
561722	floor waxing service	111422	flower, plant and bulb growing, greenhouse
238330	flooring contractors	113210	flower, wild, gathering
332329	flooring, open steel (i.e., grating), manufacturing	111422	flowers (i.e., cut or potted) and plants, greenhouse grown
332329	flooring, sheet metal, manufacturing	411130	flowers and florists' supplies, wholesale
444190	flooring, wood, retail	339990	flowers, foliage and fruits, artificial (except glass or plastic), manufacturing
416320	flooring, wooden, wholesale	327120	flue lining, clay, manufacturing
334110	floppy disk drives, manufacturing	332329	flues, stove and furnace, sheet metal, manufacturing
334610	floppy disks, blank, manufacturing	311511	fluid milk manufacturing
453110	floral arrangements (e.g., potted plants, cut or fresh flowers), retail	332439	fluid milk shipping containers, light gauge metal, manufacturing
561420	floral wire service	311511	fluid milk substitutes, manufacturing
111422	floriculture production	311511	fluid milk, processing
453110	florist shops, retail	332910	fluid power (hydraulic or pneumatic) subassemblies, aircraft, manufacturing
453110	florists	333990	fluid power actuators, manufacturing
327110	florists' articles (i.e., flowers pots), red earthenware, manufacturing	333990	fluid power cylinders, manufacturing
322299	florists' pots, moulded pulp, manufacturing	332910	fluid power hose assemblies, manufacturing
333130	flotation machinery, mining type, manufacturing	333990	fluid power motors, manufacturing
417220	flotation machinery, ore dressing, wholesale	333990	fluid power pumps, manufacturing
311211	flour (e.g., vegetable, buckwheat, corn, durum, graham, barley), manufacturing	332910	fluid power valves and hose fittings, manufacturing
333248	flour mill machinery, manufacturing	334512	fluidic devices, circuits and systems for process control, manufacturing
311211	flour milling	332319	flumes, fabricated metal plate, manufacturing
311211	flour mills, cereal grain, germ or flour (except rice, breakfast cereal and feed mills)	332329	flumes, sheet metal, manufacturing
311211	flour mixes (e.g., pancake, cake, biscuit, doughnut), made in flour mills	325189	fluoboric acid, manufacturing
311824	flour mixes and dough manufacturing from purchased flour	335110	fluorescent and vapour lamps, electric, manufacturing
311824	flour mixes, prepared (e.g., biscuit, cake, doughnut, pancake), made from purchased flour	335311	fluorescent ballasts (transformers), manufacturing
311824	flour, blended or self-rising, made from purchased flour	325130	fluorescent dyes, manufacturing
311214	flour, malt, manufacturing	335110	fluorescent lamp electrodes, cold cathode, manufacturing
413190	flour, wholesale	335930	fluorescent light starters, manufacturing
335315	flow actuated electrical switches, manufacturing	335120	fluorescent lighting fixtures, manufacturing
334512	flow instruments, industrial process type, manufacturing	335110	fluorescent tubes, manufacturing
		325120	fluorinated hydrocarbon gases, manufacturing
		325189	fluorine, manufacturing
		212398	fluorite mining
		325210	fluoro rubbers, manufacturing
		325210	fluorocarbon derivative rubbers, manufacturing

325220	fluorocarbon fibres and filaments, manufacturing	418220	folding paperboard boxes, wholesale
325120	fluorocarbon gases, manufacturing	711120	folk dance companies
325210	fluorohydrocarbon resins, manufacturing	711512	folk dancers, independent
325210	fluoro-polymer resins, manufacturing	446191	food (health) supplement stores
334512	fluoroscopes, manufacturing	336990	food (vendor) carts on wheels, manufacturing
212398	fluorspar mining	418410	food additives, chemical, wholesale
332999	flush tanks, metal, manufacturing	911420	food aid programs, federal government
326191	flush tanks, plastics, manufacturing	561990	food and drug inspection services, on contract
332910	flush valves, plumbing, manufacturing	624210	food banks
332910	flushing hydrant, manufacturing	722512	food bars
212315	flux stone, limestone, crude, mining	333248	food choppers, grinders, mixers and slicers (i.e., food manufacturing type), manufacturing
325999	fluxes (e.g., brazing, galvanizing, soldering, welding), manufacturing	325130	food colouring, synthetic, manufacturing
418390	fly and animal sprays, wholesale	311940	food colourings, natural, manufacturing
325320	fly sprays, manufacturing	326140	food containers, polystyrene foam, manufacturing
339990	fly swatters, manufacturing	322219	food containers, sanitary (except folding), made from purchased paper or paperboard
339990	fly swatters, plastic, manufacturing	722512	food court
541870	flyer direct distribution services	333248	food dehydration equipment (except household type), manufacturing
488119	flying fields operation	445110	food freezer plan, groceries (except direct sellers)
481215	flying schools, primarily providing air transportation services to the general public	445210	food freezer plans (meat only), retail store
335120	flytraps and insect lamps, electrical, manufacturing	335210	food grinders, choppers and slicers, electric, domestic, manufacturing
336310	flywheels and ring gears, automotive and truck gasoline engine, manufacturing	419110	food groceries, business-to-business (B2B) electronic markets, wholesale
515110	FM radio stations	446191	food health (i.e., nutrition, vitamins, body enhancing) supplement, retail
326150	foam covers for garment hangers, manufacturing	413190	food ingredients and preparations, canned, wholesale
418220	foam plastic food trays, wholesale	445110	food markets, stores or groceries, retail
337910	foam plastic mattress, manufacturing	327214	food packaging containers, made in glass-making plants
326150	foam plastic products (except polystyrene) (e.g., cushion blocks, vacuum jugs, seat cushions), manufacturing	333990	food packaging machinery, manufacturing
326150	foam plastics products (except polystyrene) (e.g., packaging, food containers, ice buckets), manufacturing	414390	food preparation and storage utensils, household, wholesale
337910	foam rubber mattress, manufacturing	443143	food preparation appliances, household, retail
418990	foam rubber, wholesale	417230	food product manufacturing machinery, wholesale
336320	fog lights, motor vehicle, manufacturing	541710	food research and development laboratories
322220	foil bags, made from purchased foil	722310	food service contractors
332999	foil containers (except bags), made from purchased metal foil	722310	food services under contract for airlines, railways, institutions
331420	foil, copper and copper alloy, made by rolling purchased metal or scrap	414510	food supplements for human, wholesale
331490	foil, nickel, made by rolling purchased metal or scrap	541380	food testing laboratory
561910	folding and refolding service, textiles and apparel	333310	food warming equipment, commercial type, manufacturing
322130	folding boxboard stock, manufacturing	417920	food warming equipment, commercial, wholesale
322212	folding boxes (except corrugated), made from purchased paperboard	335229	food waste disposal units, household, manufacturing
322211	folding boxes, corrugated, made from purchased paper or paperboard		
322130	folding boxes, made in paperboard mills		
322212	folding containers (except corrugated), made from purchased paperboard		

418220	food wrapping board, wholesale	113210	forest nurseries and gathering of forest products
722512	food, take-out services	113210	forest nurseries for reforestation, growing trees
413190	foods, quick-frozen, packaged, wholesale	115310	forest patrol
414520	foot aids, wholesale	484233	forest product trucking, long distance
621390	foot specialist, private practice	113210	forest products (e.g., balsam needles, bark, cone) gathering
414470	football equipment and supplies, wholesale	484223	forest products (e.g., log, pulpwood, timber) trucking, hauling or transportation, local (i.e., to the mill)
339920	football equipment, manufacturing	484233	forest products (e.g., logs, wood chips, lumber), trucking, long distance
451119	football equipment, retail	484223	forest products trucking, local
316210	footholds, rubber or plastic sole with fabric upper, manufacturing	611510	forest rangers' school
414120	footwear (e.g., athletic, boots, overshoes, shoes, slippers), wholesale	611210	forest technology schools
414120	footwear (e.g., plastic, rubber, leather, waterproof), wholesale	541330	forestry consultants (own account engineering)
811430	footwear and leather goods repair	541690	forestry consulting services (except engineer)
419110	footwear and leather goods, business-to-business (B2B) electronic markets, wholesale	417210	forestry equipment, wholesale
316210	footwear manufacturing	113110	forestry farms
414120	footwear merchant wholesalers	811310	forestry machinery and equipment repair
326198	footwear or shoe parts (e.g., heels, soles), plastics, manufacturing	417210	forestry machinery, parts, accessories and supplies, wholesale
326290	footwear parts (e.g., heels, soles, soling strips), rubber, manufacturing	115310	forestry maintenance (e.g., spacing and thinning trees, reforestation, mensuration services, measurement of trees)
811430	footwear repair service	541710	forestry research and development laboratories
811430	footwear repair shop, may include shoe dyeing on premises	611510	forestry school
448210	footwear stores, retail	333519	forging machinery and hammers, manufacturing
414120	footwear, men's, women's and children's, wholesale	332113	forgings, ferrous, unfinished, made from purchased non-ferrous metal
419120	footwear, wholesale agents and brokers	416210	forgings, ferrous, wholesale
111940	forage crops (except corn for grain) farming	331110	forgings, iron or steel, made in steel mills
238220	forced air furnaces, installation	417210	forklift trucks for logs, wholesale
333416	forced air heating furnaces (except household type), manufacturing	333920	forklift trucks, manufacturing
911410	foreign affairs	332210	forks, hand tools (e.g., garden, hay, manure, stone), manufacturing
911910	foreign cultural activities, sponsoring, federal administration	332619	form ties, made from purchased wire
523130	foreign currency exchange dealing (acting as a principal in dealing foreign currency to investors)	331222	form ties, made in wire drawing plants
523130	foreign currency exchange services (selling to the public)	315220	formal jackets, men's and boys', cut and sewn from purchased fabric
911420	foreign economic and social development services, federal government	532220	formal wear and costume rental
919110	foreign government service, office in Canada	325190	formaldehyde, manufacturing
911110	foreign military aid	325190	formalin, manufacturing
919110	foreign missions	325190	formic acid, manufacturing
541380	forensic laboratories (except medical)	238190	forming contractor
115310	forest conservation services	333519	forming machines, metalworking, manufacturing
611690	forest education programs for children	333511	forms (i.e., moulds), industrial metal, manufacturing
115310	forest fire fighting services (e.g., inspection, prevention, protection)	327110	forms for dipped rubber products, pottery, manufacturing
113210	forest gums (e.g., chestnut, hemlock, cherry, pine and spruce), gathering		
115310	forest management		

238190	forms for poured concrete, erection and dismantling	332999	frames and handles, handbag and luggage, metal, manufacturing
332329	forms, concrete, sheet metal, manufacturing	417930	frames and lenses, ophthalmic, wholesale
339910	fossil material jewellery, manufacturing	339940	frames for artists' canvases (i.e., stretchers), manufacturing
221112	fossil-fuel electric power generation	337215	frames for chairs, metal, manufacturing
623999	foster homes	337215	frames for upholstered furniture, wood, manufacturing
238390	foundation coating or sealing	332321	frames, door and window, metal, manufacturing
238390	foundation dampproofing (including installing rigid foam insulation)	321911	frames, door and window, wood, manufacturing
238910	foundation digging (i.e., excavation)	416320	frames, door and window, wooden, wholesale
238910	foundation drilling contractors	333248	frames, doubling and twisting for textiles, manufacturing
526989	foundation funds	332999	frames, lamp shade, metal (except wire), manufacturing
414110	foundation garments (e.g., underwear, undergarments, lingerie), wholesale	414390	frames, picture and mirror, wholesale
448199	foundation garments, retail	337215	frames, wooden, for upholstered furniture, manufacturing
315210	foundation garments, women's and girls', cut and sewn from materials owned by others	238130	framework, house, contractors
315249	foundation garments, women's, misses' and girls', cut and sewn from purchased fabric	238130	framing contractors
325620	foundations (i.e., make-up), manufacturing	533110	franchises, selling or licensing
337910	foundations, bed, spring, foam and platform, manufacturing	813410	fraternal associations or lodges, social or civic
238140	foundations, building, block, stone or brick, contractors	813410	fraternal lodges
238110	foundations, building, poured concrete, contractors	813410	fraternal organization
238130	foundations, building, wood, contractors	711512	freelance broadcasters
339990	foundations, honeycomb (beekeepers' supplies), manufacturing	711512	freelance cameraman
331529	foundries, copper and copper alloy (except die-castings)	711513	freelance journalist
331511	foundries, iron (i.e., ductile, grey, malleable, semisteel)	621110	freestanding emergency medical (M.D.) centres
333511	foundry casting moulds, manufacturing	445210	freezer provisioners (meat only), retail store
236210	foundry construction	335223	freezers, household, manufacturing
325999	foundry core oil, wash and wax, manufacturing	443143	freezers, household, retail
417230	foundry machinery and equipment, wholesale	414220	freezers, household, wholesale
332999	foundry pattern making	333416	freezers, laboratory type, manufacturing
212323	foundry sand mining	488519	freight consolidation
413190	fountain fruits and syrups merchant wholesalers	488519	freight forwarding service
335120	fountain lighting fixtures, manufacturing	488990	freight forwarding, containerized freight
332999	fountains (except drinking), metal, manufacturing	482113	freight packing and crating
327420	fountains, plaster of Paris, manufacturing	541619	freight railway, mainline
333247	fourdrinier machinery, manufacturing	541619	freight rate auditing services
332619	fourdrinier wire cloth, made from purchased wire	813910	freight rate consulting services
326198	fourdrinier wires, plastics, manufacturing	481110	freight shippers' association
333248	fractionating equipment, manufacturing	484229	freight transportation, air, scheduled
211113	fractionating natural gas liquids	311410	freight transportation, using animal-drawn vehicle
333310	frame and body alignment equipment, motor vehicle, manufacturing	311410	French fries, frozen, pre-cooked, manufacturing
811121	frame repair shops, automotive	722330	French fries, mobile
		311410	French toast, waffles and pancakes, frozen, manufacturing
		325120	Freon™ gas, manufacturing
		335312	frequency changers, electric, manufacturing

335312	frequency converters (i.e., electric generators), manufacturing	419110	frozen foods, packaged, business-to-business (B2B) electronic markets, wholesale
334512	frequency meters (e.g., electrical, electronic, mechanical), manufacturing	413190	frozen foods, packaged, wholesale
334512	frequency synthesizers, manufacturing	311410	frozen fruit and vegetable, manufacturing
238310	fresco work (i.e., decorative plaster finishing) contractors	311410	frozen fruits, fruit juices and vegetables, manufacturing
311710	fresh and frozen seafood soups, chowders and broth, manufacturing	413160	frozen meat (except packaged), wholesale
311990	fresh cut or peeled fruits and vegetables, manufacturing	311611	frozen meat and meat products (except poultry and small game), produced in slaughtering plants
413140	fresh fish, wholesale	311410	frozen meat entrées, prepared, manufacturing
413150	fresh fruit and vegetable merchant wholesalers	311614	frozen meat pies (i.e., tourtières), made from purchased meat
419120	fresh fruits and vegetables, wholesale agents and brokers	311614	frozen meats (except poultry, small game, pet food and baby food), made from purchased meat
311990	fresh pasta, manufacturing	419120	frozen packaged food, wholesale agents and brokers
114114	fresh water, seaweed or sponge gathering or catching turtles and frogs in the wild	311410	frozen pasta combined with other ingredients to make a dish, manufacturing
413190	freshwater fish frozen packaged, wholesale	311410	frozen pasta dishes (plain), manufacturing
413140	freshwater fish, fresh or frozen (except frozen packaged), wholesale	445299	frozen perogies, retail
722512	fried chicken, take-out	311410	frozen pot pies and pizza manufacturing
311990	fried noodles, packaged with other purchased dried ingredients (e.g., Chinese noodle soup), manufacturing	311410	frozen specialties based on fruits or vegetables
624110	friendship and counselling offered to young people	413190	frozen vegetables, wholesale
624190	friendship centre	111330	fruit and tree nut combination farming
313220	fringes, weaving	311420	fruit and vegetable canning, pickling and drying
325510	frit, manufacturing	111993	fruit and vegetable combination farming
112510	frog, farm raising	321920	fruit and vegetable containers (e.g., baskets, boxes, crates, hampers, bushel baskets), wood, manufacturing
331110	frogs, iron or steel, made in steel mills	321920	fruit and vegetable crates, wood, wirebound, manufacturing
411110	frogs, live, wholesale	115110	fruit and vegetable drying service
811119	front end alignment shops, motor vehicle	445230	fruit and vegetable markets
811119	front end repair, automotive	445230	fruit and vegetable stores or markets, retail
417210	front-end loaders, wholesale	115110	fruit and vegetable vacuum cooling service
311410	frozen ades, drinks and cocktail mixes, manufacturing	419110	fruit and vegetables, fresh, business-to-business (B2B) electronic markets, wholesale
722512	frozen custard stands	413150	fruit and vegetables, fresh, wholesale
311520	frozen custard, manufacturing	326198	fruit and vegetables, plastics, manufacturing
413120	frozen dairy products and desserts (e.g., ice cream and ices), wholesale	312130	fruit brandy, distilling
311520	frozen desserts (except bakery), manufacturing	311420	fruit butters, manufacturing
311410	frozen dinners and side dishes (except seafood-based), manufacturing	311420	fruit cocktail, canned, manufacturing
311710	frozen fish oils, manufacturing	312110	fruit drinks (except juice), manufacturing
311710	frozen fish or seafood products (e.g., blocks, fillets, ready-to-serve), manufacturing	111419	fruit farming, berry grown under cover
311410	frozen food entrées (except seafood-based), manufacturing	311940	fruit flavouring extracts (except coffee and meat), manufacturing
493120	frozen food locker rental (except self storage)	311211	fruit flour, meal and powders, manufacturing
531130	frozen food lockers, rental (self storage)	111330	fruit growers (e.g., pome and stone fruits)
311410	frozen food manufacturing	333110	fruit harvesting machines, manufacturing
493120	frozen food storage service for the trade		

413190	fruit juices and concentrates (except frozen), wholesale	336410	fuel tanks, aircraft, manufacturing
413190	fruit juices, wholesale	334512	fuel totalizers, aircraft engine, manufacturing
115110	fruit or vegetable precooling	419110	fuel, business-to-business (B2B) electronic markets
413150	fruit or vegetable, fresh, cleaning, sorting and repackaging, on contract for wholesalers	418990	fuel, coal and coke, wholesale
413190	fruit peel, wholesale	113311	fuelwood cutting
115110	fruit picking service, hand (e.g., apple, strawberry, blueberry, cherry)	321111	fuelwood, made from logs or bolts
311420	fruit pie fillings, canning	321999	fuelwood, made from purchased sawmill waste
311420	fruit pie fillings, made in dehydration plants	418990	fuelwood, wholesale
413190	fruit preparations, wholesale	212326	fuller's earth mining
454390	fruit stand (temporary), road side, retail	541810	full-service advertising agency
111421	fruit stock (e.g., plants, seedlings, trees), growing	722511	full-service restaurants
311930	fruit syrups, flavouring, manufacturing	722511	full-service restaurants, licensed
327215	fruit, artificial, made from purchased glass	333990	fume hoods, chemical, manufacturing
413190	fruit, dried, canned or preserved, wholesale	418390	fumigants, wholesale
454110	fruit, mail order, retail	332319	fumigating or sterilizing chambers, fabricated metal plate, manufacturing
311420	fruit, sulphured, manufacturing	334512	function generators, manufacturing
413190	fruits, frozen, wholesale	561490	fund raising service, on a contract or fee basis, for charitable organizations
335210	fry pans, electric, manufacturing	813210	fundraising by charitable organizations (collecting funds and giving grants)
335210	fryers, household, electric, manufacturing	561490	fundraising service, on a contract or fee basis, for charitable organizations
311340	fudge (except chocolate), manufacturing	334110	funds transfer devices, manufacturing
311352	fudge, chocolate, made from purchased chocolate	813210	funds, unspecified (ruling as in scholarship)
415290	fuel additives, wholesale	812210	funeral directors
326290	fuel bladders, rubber, manufacturing	813910	funeral directors' association
324190	fuel briquettes or boulets, made from refined petroleum	417920	funeral equipment and morticians' goods, wholesale
314990	fuel cell reinforcement, cord and fabric, manufacturing	812210	funeral homes
333990	fuel cell-powered, hand-held power tools, manufacturing	812210	funeral parlours
335990	fuel cells, electrochemical generators, manufacturing	325320	fungicides, manufacturing
334410	fuel cells, solid state, manufacturing	418390	fungicides, wholesale
334512	fuel densitometers, aircraft engine, manufacturing	315210	fur accessories and trimmings, cut and sewn from materials owned by others
811119	fuel injection service	315210	fur and artificial fur apparel (e.g., coats, hats), men's and boys', cut and sewn from material owned by others
336310	fuel injection systems and parts, automotive and truck gasoline engine, manufacturing	315281	fur and artificial fur apparel or clothing (e.g., capes, coats, hats, jackets, pants, neckpieces, boleros, stoles), manufacturing
334512	fuel level gauges, manufacturing	315281	fur and artificial fur trimmings (i.e., collars, cuffs, coat or glove linings), manufacturing
334512	fuel mixture indicators, aircraft engine, manufacturing	315281	fur and leather clothing manufacturing
238220	fuel oil burner, installation	315210	fur apparel (e.g., capes, coats, hats, jackets, neckpieces), women's, misses' and girls', cut and sewn from materials owned by others
454311	fuel oil dealers, retail	448191	fur apparel made to custom order, retail
412110	fuel oil dealers, wholesale	419120	fur apparel, wholesale agents and brokers
412110	fuel oil, wholesale	315210	fur clothing, cut and sewn from materials owned by others
324110	fuel oils, made in petroleum refineries	414110	fur clothing, wholesale
336320	fuel pumps, electric, automotive, truck and bus, manufacturing	414110	fur coats, jackets and accessories, wholesale
811119	fuel system conversion, automotive	448191	fur coats, retail
334512	fuel system instruments, aircraft, manufacturing		
811119	fuel system repair, motor vehicle		
332118	fuel tank ends, unfinished metal, stamping		

418190	fur cuttings and scraps, wholesale	484110	furniture delivery service, local (except used uncrated household goods)
541490	fur design services	541420	furniture design services
316110	fur dressing and dyeing	541420	furniture designers
418310	fur farm animal feeds, prepared cereal grain, wholesale	321919	furniture dimension stock, unfinished wood, manufacturing
311119	fur farm stock feed, manufacturing	337215	furniture frames, manufacturing
315210	fur finishers, liners and buttonhole makers, on apparel owned by others	332510	furniture hardware, metal, manufacturing
812320	fur garments, cleaning, repairing and storage	321999	furniture inlays, manufacturing
315990	fur mittens, manufacturing	337215	furniture legs, wood, manufacturing
115210	fur pelting service	484210	furniture moving, used
315210	fur plates and trimmings, cut and sewn from materials owned by others	337215	furniture parts and components, manufacturing
448191	fur shops, retail	337215	furniture parts and components, plastic, manufacturing
493120	fur storage service for the trade	337215	furniture parts, metal, manufacturing
448191	fur stores	811420	furniture reupholstering
112930	fur-bearing animal (e.g., chinchilla, fox, muskrat, rabbit, mink) raising	332619	furniture springs, unassembled, made from purchased wire
112930	fur-bearing animal and rabbit production	321919	furniture squares, unfinished hardwood, manufacturing
238220	furnace and oil burner controls, installation	493190	furniture storage (without local trucking)
325189	furnace black, manufacturing	493190	furniture storage service (used uncrated), household (without trucking)
332329	furnace casings, sheet metal, manufacturing	442110	furniture stores
238220	furnace conversion from one fuel to another	453310	furniture stores, second-hand, retail
333413	furnace filters, manufacturing	811420	furniture stripping and refinishing
332329	furnace flues, sheet metal, manufacturing	327215	furniture tops, glass (e.g., bevelled, cut, polished), made from purchased glass
238220	furnace humidifiers, installation	314990	furniture trimmings, made from purchased fabric
238220	furnace installation, maintenance and repair	711511	furniture, artisanal production
412110	furnace oil, wholesale	337127	furniture, beauty shop and barber shop, manufacturing
416120	furnaces and heaters, wholesale	419110	furniture, business-to-business (B2B) electronic markets, wholesale
333990	furnaces and ovens for drying and redrying, industrial process, manufacturing	327390	furniture, concrete (e.g., benches, tables), manufacturing
333990	furnaces and ovens, semiconductor wafer, manufacturing	327990	furniture, cut stone (i.e., benches, tables, church), manufacturing
416120	furnaces, heating, electric, wholesale	442110	furniture, household (without appliances and furnishings), retail
333990	furnaces, industrial process, manufacturing	337126	furniture, household, metal, manufacturing
333416	furnaces, manufacturing	337126	furniture, household, plastics (including fibreglass), manufacturing
416120	furnaces, stoves and heaters, non-electric, wholesale	811420	furniture, household, repair shop
416120	furnaces, warm air, wholesale	337121	furniture, household, upholstered on metal frames (except dual-purpose sleep furniture), manufacturing
414110	furnishings (except shoes), women's, girls' and infants', wholesale	337121	furniture, household, upholstered, manufacturing
448150	furnishings stores, men's and boys', retail	414390	furniture, office, restaurant and public building, wholesale
811420	furniture (except office) repairing and refinishing shops	337127	furniture, professional, manufacturing
444130	furniture and cabinet fittings, retail	442110	furniture, television, radio and appliance stores (primarily furniture)
416330	furniture and cabinet hardware and fittings, wholesale	414390	furniture, unfinished, wholesale
561740	furniture and carpet cleaning on location, services		
417910	furniture and fixtures for office and store, wholesale		
418930	furniture and fixtures, second hand, wholesale		
337215	furniture components, porcelain enamelled, manufacturing		
414330	furniture coverings and protectors, wholesale		
314120	furniture covers, textile, manufacturing		

484210	furniture, used, household, moving of	339920	game calls (mouth blown signalling instruments), manufacturing
337123	furniture, wood household, made to individual order	334610	game cartridge software, mass-reproducing
337123	furniture, wood household, manufacturing	112930	game farm (fur-bearing animals)
337123	furniture, wood household, unassembled or knock-down, manufacturing	519130	game sites (exclusively on Internet), operating
337123	furniture, wood household, unfinished, manufacturing	339930	games (except amusement park and playground), manufacturing
448191	furriers, retail	414460	games and toys, wholesale
414110	furriers, wholesale	339930	games for children and adults (i.e., puzzles, bingo, marbles, poker chips and chess), manufacturing
332329	furring channels, sheet metal, manufacturing	334610	games, computer software, mass-reproducing
414110	furs, dressed, wholesale	511211	games, computer software, packaged, publishers or publishing
316110	furs, hides and skins processing (i.e., bleaching, colouring, currying, cutting, embossing, japanning)	611620	games, teaching of
335315	fuse blocks and clips, manufacturing	419110	games, toys and hobby kits, business-to-business (B2B) electronic markets, wholesale
335315	fuse clips and blocks, electric, manufacturing	334512	gamma ray irradiation equipment, manufacturing
335315	fuse mountings, electric power, manufacturing	212317	ganister, quarrying
416110	fuses and accessories, wholesale	335990	garage door opener kits, manufacturing
335930	fuses and parts (except power fuses), manufacturing	238350	garage door, wooden, installation
325920	fuses, detonating and safety, manufacturing	332321	garage doors, metal, manufacturing
418410	fuses, detonating, wholesale	238350	garage doors, residential type, installation
335315	fuses, electric, manufacturing	444190	garage doors, retail (wood)
325190	fustic wood extract, manufacturing	321911	garage doors, wood, manufacturing
523210	futures commodity contract exchanges	417990	garage equipment, wholesale
523130	futures commodity contracts dealing (acting as a principal in dealing commodities to investors)	417990	garage service equipment, wholesale
G			
313210	gabardine fabrics, broad-woven, weaving	531120	garages, do-it-yourself
212316	gabbro, crushed and broken stone, quarrying	332311	garages, prefabricated, metal, manufacturing
212316	gabbro, quarrying	321992	garages, prefabricated, wood frame, manufacturing
237990	gabion construction	562210	garbage (non-hazardous), disposal service for ships
316210	galoshes and overshoes, rubber or plastic sole with fabric upper, manufacturing	332329	garbage chutes, sheet metal, manufacturing
416210	galvanized and stainless steel forms and shapes, wholesale	562110	garbage collection
416210	galvanized iron and steel products, wholesale	335229	garbage compactor equipment (household trash compactor), manufacturing
238160	galvanized iron roofing, installation	326198	garbage containers (except bags), plastics, manufacturing
331110	galvanized metals and metal formed products, made in steel mills	562210	garbage disposal by incinerator, combustor or landfill
333519	galvanizing machinery, manufacturing	562210	garbage disposal service, hazardous or non-hazardous
332810	galvanizing metals and metal products	333310	garbage disposal units, commercial type, manufacturing
334512	galvanometers (except geophysical), manufacturing	335229	garbage disposal units, household, manufacturing
334512	galvanometers, geophysical, manufacturing	414220	garbage disposals, electric, wholesale
325190	gambier extract, manufacturing	443143	garbage disposers, electric, retail
713210	gambling cruises	562210	garbage dump operation
912910	game and inland fish agencies, provincial government	532490	garbage dumpster, rental and leasing
		327390	garbage incinerators, precast concrete, manufacturing

332439	garbage or trash cans, light gauge metal, manufacturing	334512	gas and liquid analysis instruments, industrial process type, manufacturing
562110	garbage pick-up	416120	gas and oil heating equipment, wholesale
336211	garbage truck bodies, manufacturing	523910	gas and oil royalty dealers
336120	garbage trucks, assembling on chassis of own manufacture	811412	gas appliance repair service
336211	garbage trucks, assembling on purchased chassis	335229	gas barbecues, manufacturing
444210	garden and lawn tractor stores selling primarily to other businesses but open to the general public	447190	gas bars
417110	garden and lawn tractors, wholesale	447190	gas bars, retail
236110	garden apartments, construction, by general contractors	334512	gas burner automatic controls (except valves), manufacturing
236110	garden apartments, construction, by operative builders	334512	gas chromatographic instruments, industrial process type, manufacturing
444220	garden centre, retail, flowers and plants	334512	gas chromatographic instruments, laboratory type, manufacturing
813410	garden clubs	213118	gas compressing (natural gas) at the fields, on a contract basis
532290	garden equipment rental	417930	gas detecting equipment and supplies, wholesale
337126	garden furniture, metal, manufacturing	333416	gas fireplaces, manufacturing
327390	garden furniture, precast concrete, manufacturing	238220	gas fitting contractor
327990	garden furniture, stone, manufacturing	334512	gas flow instrumentation, industrial process type, manufacturing
332210	garden hand tools, non-powered, manufacturing	333990	gas generating machinery, general purpose type, manufacturing
326220	garden hose, plastics, manufacturing	416120	gas household appliances, wholesale
417110	garden machinery and equipment, wholesale	335120	gas lamp manufacturing
561730	garden maintenance services	334512	gas leak detectors, manufacturing
111421	garden nursery	523990	gas lease brokers, offices
541320	garden planning services	335120	gas lighting fixtures, manufacturing
561730	garden planting	418990	gas lighting fixtures, wholesale
327110	garden pottery, manufacturing	238220	gas line hookup, contractors
332311	garden sheds, prefabricated, metal, manufacturing	333248	gas liquefying machinery, manufacturing
321992	garden sheds, prefabricated, wood, manufacturing	339110	gas masks, manufacturing
444220	garden supplies and tools, retail	213111	gas or oil well drilling or re-drilling, on a contract basis
712130	garden, zoological or botanical	541380	gas pipeline testing services (except aerial)
561730	gardening, landscape	333310	gas ranges, commercial type, manufacturing
339990	garlands, wreaths and sprays, made from tree boughs and cones	447110	gas selling and convenience store
332619	garment hangers, made from purchased wire	333990	gas separating machinery, general purpose type, manufacturing
812320	garment pressing shops	333416	gas space heaters, manufacturing
337215	garment racks, manufacturing	447190	gas station
314910	garment storage bags, manufacturing	336390	gas tanks, assembled, automotive, truck and bus, manufacturing
313320	garments, oiling (i.e., waterproofing)	333611	gas turbine generator set units, manufacturing
212398	garnet mining	333611	gas turbines (except aircraft type), manufacturing
333248	garnetting machines, textile, manufacturing	336410	gas turbines, aircraft, manufacturing
314990	garnetting of textile waste and rags	332910	gas valves, industrial type, manufacturing
315249	garter belts, cut and sewn from purchased fabric	335229	gas water heaters, domestic, manufacturing
315249	garters, women's, misses' and girls', cut and sewn from purchased fabric	333990	gas welding equipment, manufacturing
334512	gas analyzers, industrial process type, manufacturing	333130	gas well machinery and equipment, manufacturing
334512	gas analyzers, laboratory type, manufacturing	213118	gas well surveying, contract services (except seismographic), in combination with exploration

418410	gases (except petroleum), wholesale	332210	gauges (except optical), machinists'
325120	gases, industrial (i.e., compressed, liquefied, solid), manufacturing	334512	precision tools, manufacturing
412110	gases, liquefied petroleum (except bulk stations and terminals), wholesale	334512	gauges (i.e., analog, digital), industrial process type, manufacturing
339990	gasket material (plastic with fibreglass), manufacturing	334512	gauges for computing pressure-temperature corrections, manufacturing
339990	gaskets, packing and sealing devices, manufacturing	333310	gauges, machinists' precision tools, optical, manufacturing
334512	gasmeters, consumption, registering, manufacturing	313210	gauze fabrics, broad-woven, weaving
412110	gasoline (except bulk stations and terminals), wholesale	321999	gavels, wood, manufacturing
334512	gasoline dispensing meters (except pumps), manufacturing	332311	gazebos, metal frame, manufacturing
336410	gasoline engine parts (except carburetors, pistons, piston rings, valves), aircraft, manufacturing	333519	gear chamfering machines, metalworking, manufacturing
336310	gasoline engine parts, automotive and truck, manufacturing	333519	gear cutting and finishing machines, metalworking, manufacturing
333619	gasoline engines (except aircraft and automotive), manufacturing	332210	gear pullers, hand tools, manufacturing
336410	gasoline engines, aircraft, manufacturing	333519	gear rolling machines, metalworking, manufacturing
336310	gasoline engines, automotive and truck, manufacturing	333619	gearmotors (i.e., power transmission equipment), manufacturing
486910	gasoline pipeline transport service	336350	gears (i.e., crown, pinion, spider), automotive, truck and bus, manufacturing
238299	gasoline pump installation, contractors	333619	gears, industrial power transmission, manufacturing
447190	gasoline service stations	333619	gears, power transmission (except motor vehicle and aircraft), manufacturing
447190	gasoline station operated in conjunction with a repair garage, or a restaurant	417230	gears, wholesale
447110	gasoline station with convenience store	334512	Geiger counters, manufacturing
447110	gasoline station with convenience store and repair services	334410	geiger tubes, manufacturing
454319	gasoline, buying in bulk and selling to farmers	325999	gelatin capsules, empty, manufacturing
324110	gasoline, made in petroleum refineries	311990	gelatin dessert preparations, manufacturing
412110	gasoline, wholesale	413190	gelatin, edible, wholesale
336510	gasoline-electric locomotives, manufacturing	311990	gelatin, for cooking, manufacturing
333990	gasoline-powered, hand-held power tools, manufacturing	418410	gelatin, non-edible, wholesale
313310	gassing yarn (i.e., singeing)	339910	gem cutting
332329	gates, holding, sheet metal, manufacturing	212398	gem stone mining
332329	gates, metal (except wire), manufacturing	448310	gem stones, rough, retail
311710	gathering & processing of seafood into canned seafood in factory ships (i.e. factory ships that also fish)	541380	gemologist services
237120	gathering and distribution systems, gas and oil pipeline	333248	gemstone processing machinery, manufacturing
311710	gathering and processing seafood into fresh or frozen seafood in factory ships (i.e., factory fish that also fish)	812990	genealogical investigation service
113210	gathering berries in the forest	812990	genealogists, private practice
113210	gathering of non-cultivated berries	622111	general (except paediatric) hospitals
113210	gathering of wild mushrooms and truffles	522299	general and industrial loan institutions
332210	gauge blocks, machinists' precision tools, manufacturing	524210	general and life insurance, agents and brokers
		524139	general and other reinsurance carriers
		811111	general automotive repair
		912910	general economics statistics agencies, provincial
		336212	general freight trailers, truck, manufacturing
		484110	general freight trucking, local
		484122	general freight trucking, long distance, less than truck-load
		484121	general freight trucking, long distance, truckload
		524210	general insurance agency

524210	general insurance broker	541370	geodesy and global positioning system (GPS) surveying
561320	general labour contractors (personnel suppliers)	541370	geodetic (geodesy) surveying services
419120	general line building material, wholesale agents and brokers	541370	geographic information system (GIS) base mapping and quality control services
419120	general line of food, wholesale agents and brokers	541330	geological engineering services
419120	general line of merchandise, wholesale agents and brokers	911910	geological survey service, federal
541611	general management consulting services	541360	geological surveying services
622111	general medical and surgical hospitals	541690	geology consultant
621110	general medical practice, physicians	541710	geology research and development laboratories
621110	general practitioners, medical, private practice	541330	geophysical engineering services
418410	general purpose cleaners, wholesale	541360	geophysical mapping and surveying services
532310	general rental centres	541370	geospatial mapping services
452999	general store (except primarily food)	213119	geotechnical drilling services
445110	general store (primarily food)	541380	geotechnical testing laboratory
236110	general technical repair and maintenance of residential building installations	237110	geothermal drilling, contractors
484110	general trucking, local	325190	geraniol, manufacturing
493110	general warehousing and storage	622310	geriatric hospitals
416310	general-line building supplies, wholesale	331410	germanium smelting and primary refining
413110	general-line food merchant wholesalers	331490	germanium, recovering from scrap and/or alloying purchased metals
335312	generating apparatus and parts, electrical (except auto and arc welding), manufacturing	711513	ghost writers, independent
336320	generating apparatus and parts, for internal combustion engines, manufacturing	453220	gift shops, retail
333990	generating apparatus and parts, welding, electrical, manufacturing	453220	gift wrap supplies, retail
237130	generating plants or stations (except hydro), construction	418210	gift wrapping paper, cut to size, wholesale
221112	generation of electricity using fossil fuels	561910	gift wrapping service
811119	generator repair, automotive	453220	gift, novelty and souvenir stores
333611	generator set, turbine (e.g., steam, gas, hydraulic), manufacturing	418990	gifts and novelties, wholesale
335312	generator sets, gasoline, diesel and dual fuel, manufacturing	453220	gifts, novelties and souvenirs, retail
335311	generator voltage regulators, electric induction and step type, manufacturing	453220	giftware, retail
335312	generators and motors, d.c. (except automotive), manufacturing	418990	giftware, wholesale
335312	generators and sets, electric (except auto, welding and turbo-generators), manufacturing	212398	gilsonite mining
444210	generators, electric, portable, retail	332210	gimlets (i.e., edge tools), manufacturing
416110	generators, electrical, wholesale	111999	ginseng and echinacea herb growing (except greenhouse grown)
336320	generators, for internal combustion engines, manufacturing	332319	girders for bridges and buildings, fabricated metal, manufacturing
332999	generators, smoke, manufacturing	315190	girdles or corsets and other foundation garments, made in knitting mills
541710	genetics research and development laboratories	315249	girdles, women's, misses' and girls', cut and sewn from purchased fabric
541690	geochemical consulting services	813410	girl guiding organization
321992	geodesic domes, prefabricated, wood, manufacturing	721213	girls' camps
		325410	glandular derivatives, including pituitary gland, manufacturing
		238150	glass and glazing contractors
		325610	glass and tile cleaning preparations, manufacturing
		327215	glass blanks for electric light bulbs, made from purchased glass
		327214	glass blanks for electric light bulbs, made in glass-making plants
		238140	glass block laying
		327214	glass blocks and bricks, made in glass-making plants
		238150	glass cladding installation

327214	glass cord for reinforcing rubber tires, made in glass-making plants	327215	glassware for lighting fixtures, made from purchased glass
313210	glass fabrics, broad-woven, weaving	327214	glassware for lighting fixtures, made in glass-making plants
327214	glass fibre, unsheathed, made in glass-making plants	453310	glassware, antique, retail
416340	glass for mirrors and table tops, wholesale	327215	glassware, art, decorative and novelty, made from purchased glass
325510	glass frit, manufacturing	327214	glassware, art, decorative and novelty, made in glass-making plants
238150	glass installation (except automotive), contractors	327215	glassware, cut and engraved, made from purchased glass
327214	glass lamp covers or shades, made in glass-making plants	418990	glassware, novelty, wholesale
327214	glass manufacturing	325189	Glauber's salt, manufacturing
327215	glass packaging containers, made from purchased glass	212398	Glauber's salt, mining
327214	glass packaging containers, made in glass-making plants	416340	glaziers' materials and supplies, wholesale
238150	glass partitions, installation	325510	glaziers' putty, manufacturing
327215	glass product manufacturing, made from purchased glass	332810	glazing metals and metal products, for the trade
327214	glass products (e.g., ashtray, ovenware, stemware, vase), made in glass-making plants	238150	glazing work, contractors
327215	glass products (except containers), made from purchased glass	334511	glide slope instrumentation, manufacturing
327214	glass products (except packaging containers), made in glass-making plants	487990	glider rides operations
212323	glass sand mining	336410	gliders, blimps and dirigibles (i.e., aircraft), manufacturing
418190	glass scrap, wholesale	417320	global positioning equipment, wholesale
444190	glass stores, retail	419120	global positioning equipment, wholesale agents and brokers
238150	glass tinting, construction	334220	global positioning system (GPS) equipment, manufacturing
314990	glass tire cord and tire cord fabrics, manufacturing	339990	globes, geographic, manufacturing
238140	glass unit (i.e., glass block) masonry	315990	glove linings (except fur), manufacturing
327214	glass yarn, made in glass-making plants	414110	gloves (all materials) men's and boys', wholesale
415290	glass, automobile, wholesale	339110	gloves (e.g., surgeons', electricians', household), rubber, manufacturing
327215	glass, automotive, made from purchased glass	315210	gloves and mittens (except athletic), cut and sewn from materials owned by others
327214	glass, automotive, made in glass-making plants	315990	gloves and mittens (except athletic, metal, rubber), made from purchased fabric
416340	glass, float and plate, wholesale	315190	gloves, knit, made in knitting mills
323113	glass, screen printing, for the trade	448150	gloves, men's, retail
444190	glass, sheet and plate, retail	339110	gloves, safety, all material, manufacturing
333310	glasses, field or opera, manufacturing	339920	gloves, sport and athletic (e.g., boxing, baseball, racquetball, handball, hockey), manufacturing
327120	glasshouse refractories, manufacturing	414110	gloves, women's, misses' and children's, wholesale
322299	glassine wrapping paper, made from purchased paper	448150	gloves, women's, retail
322121	glassine wrapping paper, made in paper mills	335110	glow lamp bulbs, manufacturing
711511	glass-making and blowing, by hand	325520	glue (except dental), manufacturing
333248	glass-making machinery (e.g., blowing, moulding, forming), manufacturing	418410	glue, wholesale
453310	glassware and china, used, retail	321215	glued-laminated timber (glulam), manufacturing
327215	glassware for industrial, scientific and technical use, made from purchased glass	311221	gluten feed, flour and meal, made by wet-milling corn
327214	glassware for industrial, scientific and technical use, made in glass-making plants	325610	glycerin (i.e., glycerol), natural, manufacturing

325190	glycerin (i.e., glycerol), synthetic, manufacturing	713910	golf clubs, membership
325410	glycosides, uncompounded, manufacturing	713910	golf courses (except miniature), public
112420	goat farming	713910	golf courses and country clubs
411110	goats, wholesale	451111	golf equipment and supplies specialty stores
713990	go-cart tracks or raceways (i.e., amusement rides)	414470	golf equipment and supplies, wholesale
336990	go-carts (except children's), manufacturing	339920	golf equipment, manufacturing
532290	go-carts rental	451111	golf goods and equipment, retail
339930	go-carts, children's, manufacturing	713990	golf practice or driving ranges
441220	go-carts, retail	451111	golf professionals, operating retail stores
414470	go-carts, toy, children's, wholesale	316210	golf shoes, men's, manufacturing
339110	goggles or eye glasses (e.g., sun, safety, industrial, underwater), manufacturing	316210	golf shoes, women's, manufacturing
325910	gold and bronze printing inks, manufacturing	335990	gongs, electric, manufacturing
331490	gold and gold alloy bar, sheet, strip and tubing, made from purchased metal or scrap	332210	gouges, woodworking, manufacturing
339910	gold and silver engraving (for the trade)	453999	gourmet or gift baskets, various products, retail
322220	gold and silver foil laminates, made from purchased foil	911910	government administration services
212220	gold and silver ore mining	519122	government archive, operating
332810	gold and silver plating metals and metal products, for the trade	523110	government bond underwriters
331490	gold and silver, recovering from scrap and/or alloying purchased metals	522999	government business financing companies and agencies
339910	gold articles with or without precious stones, manufacturing	912910	government health insurance agencies and boards, provincial
332999	gold beating (i.e., to manufacture leaf and foil)	912910	government house, provincial
331410	gold bullion or dore bar, produced in primary smelting and refining mills	522299	government lending agency
212220	gold bullion production at mine site	524123	government owned automobile insurance carriers
212220	gold concentrates, mining	522190	government savings offices, deposit-accepting, lending only to governments
212220	gold dredging and panning	919110	government service-foreign government
331490	gold foil and leaf, made by rolling purchased metal or scrap	911910	governor general's office
332999	gold foil and leaf, made from purchased foil	336310	governors for automotive gasoline engines, manufacturing
212220	gold hydraulic or gravity mining	336410	governors, aircraft propeller feathering, manufacturing
339910	gold jewellery, manufacturing	333619	governors, diesel engine, manufacturing
212220	gold ore mining	333611	governors, steam, manufacturing
418920	gold ore, wholesale	315289	gowns (e.g., academic, choir, clerical), cut and sewn from purchased fabric
212220	gold placer mining	315210	gowns (e.g., academic, choir, clerical), men's and boys', cut and sewn from material owned by others
212220	gold quartz ore mining	315210	gowns (e.g., academic, choir, clerical), women's, misses' and girls', cut and sewn from materials owned by others
331490	gold rolling and drawing, purchased metal or scrap	315249	gowns, formal, women's and misses', cut and sewn from purchased fabric
331410	gold smelting and primary refining	333120	grader attachments, elevating, manufacturing
323120	gold stamping books, for the trade	333120	graders, road, manufacturing
414410	gold, silver and platinum jewellery, wholesale	417210	graders, wholesale
813410	golden age club	418120	grading and baling recyclable paper, wholesale
112510	goldfish production in freshwater, farm raising	237310	grading for highways, roads, streets or airport runways
713910	golf and country clubs	561990	grading lumber services
414470	golf carts (except self-propelled), wholesale		
336990	golf carts and similar motorized passenger carriers, manufacturing		
441220	golf carts, powered, retail		
417990	golf carts, self-propelled, wholesale		

333248	grading, cleaning and sorting machinery (i.e., food manufacturing type), manufacturing	813210	grant-making foundation
333110	grading, cleaning and sorting machinery, farm type, manufacturing	911910	grants and incentives programs, industrial
238910	grading, construction site	333246	granulating and pelletizing machinery for plastics, manufacturing
334512	gradual switches, pneumatic, manufacturing	333990	granulators, laboratory, manufacturing
339110	grafts, artificial, for surgery-made of braided or mesh artificial fibres, manufacturing	312130	grape growing and making wine
212398	grahamite mining	111320	grapefruit groves
312140	grain alcohol, beverage purposes, manufacturing	325999	grapefruit oil, manufacturing
325190	grain alcohol, non-potable, manufacturing	417930	graphic art equipment, wholesale
111999	grain and forage crops	541430	graphic arts and related design
236220	grain and storage elevator, construction	325999	graphic arts plates, sensitized, manufacturing
111999	grain and sugar beets, farming	541430	graphic design consulting services
111150	grain corn (except sweet corn) farming	541430	graphic design services
333110	grain drills, manufacturing	334512	graphic recording meters, electric, manufacturing
115110	grain drying service	335990	graphite and carbon packing rings and seals, manufacturing
411120	grain elevators (except storage only), wholesale	335990	graphite block for railway wheel casting moulds
493130	grain elevators (storage only)	335990	graphite electrodes and contacts, electric, manufacturing
523210	grain exchanges	212398	graphite mining
111190	grain farms (except wheat, rice, corn and soybeans)	327120	graphite refractories, manufacturing
115110	grain fumigation service	327990	graphite, natural (e.g., ground, pulverized, refined, blended), manufacturing
111190	grain growing (except rice, wheat and corn)	333110	grass mowing equipment (except lawn and garden), manufacturing
488210	grain levelling and trimming service, in railroad cars	111999	grass, clover and alfalfa seed growing
321999	grain measures, wood, turned and shaped, manufacturing	335210	grates, electric, manufacturing
411120	grain merchant, wholesale	333310	gratings, diffraction, manufacturing
333248	grain mill machinery, manufacturing	238910	grave excavation, contractors
311211	grain mills (except rice, breakfast cereal and animal feed)	212323	gravel and sand grinding and screening
311214	grain mills, brown rice and head rice	212323	gravel and sand pits
333110	grain stackers, manufacturing	212323	gravel pit
416390	grain storage bins, wholesale	416390	gravel, wholesale
332311	grain storage buildings, metal, manufacturing	453999	gravestones, finished, retail
312120	grain, brewers', spent, manufacturing	541360	gravity geophysical surveying services
419110	grain, business-to-business (B2B) electronic markets, wholesale	323120	gravure plates and cylinders preparation services
411120	grain, wholesale	323119	gravure printing (except manifold business forms, textile fabrics), without publishing
419120	grain, wholesale agents and brokers	323119	gravure printing on metal
327910	grains, abrasive, natural and artificial, manufacturing	323119	gravure printing on purchased labels or tags
212314	granite chemical and metallurgical stone, rough, mining	333248	gravure printing presses, manufacturing
212314	granite crushing, on a contract basis	311990	gravy (except dry mix), manufacturing
238340	granite installation (interior work)	311420	gravy, canning
212314	granite mining and quarrying	311614	grease rendering
238140	granite, exterior, contractors	811199	greasing motor vehicle
238140	granite, installation (exterior work)	483115	Great Lakes and St. Lawrence seaway freight transportation (except by ferries)
311340	granola bars and clusters (except chocolate-coated), manufacturing	483115	Great Lakes and St. Lawrence seaway transportation of passengers (except by ferries)
311230	granola breakfast cereal (except bars and clusters), manufacturing	238990	green roof system installation
813210	grant-making and giving services	444220	greenhouse accessories, retail
		111422	greenhouses, growing of floral products

332311	greenhouses, prefabricated, metal, manufacturing	238910	ground thawing for construction site digging, service of
212398	greensand mining	611510	ground training service for air crew
212314	greenstone, dimension, quarrying	114113	groundfish, fishing
453220	greeting card shops, retail	561730	groundskeeper, independent
323119	greeting cards (e.g., birthday, holiday, sympathy), printing without publishing	322220	groundwood paper, coated, made from purchased paper
511190	greeting cards and postcards, publishing (except exclusively on Internet)	322121	groundwood paper, coated, made in paper mills
511190	greeting cards, publishing and printing combined	322122	groundwood paper, uncoated, made in paper mills
418210	greeting cards, wholesale	623999	group foster homes
332999	grenade launchers, manufacturing	524210	group insurance brokerage
335210	griddles and grills, household, electric, manufacturing	621110	group practice, osteopaths
335990	grids, electric, manufacturing	621110	group practice, physicians
332619	grilles and grillwork, made from purchased wire	238110	grouting foundation work, contractors
332329	grills and grillwork, sheet metal, manufacturing	813910	growers' association
332329	grillwork, ornamental metal, manufacturing	111330	growing edible nuts chiefly for food
333990	grinders, hand-held power-driven, manufacturing	111994	growing maple trees for the harvest of maple sap
417110	grinders, mixers and crushers, farm, wholesale	111330	growing nuts used chiefly for oil extraction
332810	grinding aluminum castings for the trade	111211	growing vegetables and melons and selling them at roadside stands (if potatoes are greater than 50%)
331511	grinding balls, cast iron, manufacturing	111219	growing vegetables and melons and selling them at roadside stands (if potatoes are less than 50%)
416210	grinding balls, cast or forged, wholesale	212398	guano mining
327910	grinding balls, ceramic, manufacturing	524129	guaranty of titles
321999	grinding bark for mulch	561612	guard and security patrol services
332810	grinding copper and copper alloy castings for the trade	561612	guard dog services
332810	grinding iron castings, for the trade	812910	guard dog training
333519	grinding machines, metalworking, manufacturing	237310	guardrail construction on highways
332810	grinding non-ferrous castings (except aluminum and copper) for the trade	332329	guards, bannisters and railings, sheet metal, manufacturing
212323	grinding sand mining	332619	guards, wire, made from purchased wire
327910	grindstones, manufacturing	812910	guide dog training
326290	grips and handles, rubber, manufacturing	519130	guide, periodical, journal and magazine publishing, exclusively on Internet (e.g., school, technical, television, trade)
311211	grits and flakes, corn, for brewers' use, manufacturing	336410	guided missile and space vehicle parts, manufacturing
212317	grits, crushed and broken stone mining	336410	guided missiles and space vehicles, manufacturing
419110	groceries, general line, business-to-business (B2B) electronic markets, wholesale	417990	guided missiles and space vehicles, wholesale
413110	groceries, general line, wholesale	336410	guided missiles, complete, assembling
322220	grocers' bags and sacks, made from purchased uncoated paper	323119	guides or travel books, printing without publishing
333920	grocery carts, manufacturing	511130	guides, street, publishers or publishing (except exclusively on Internet)
445110	grocery stores, with or without fresh meat, retail	112999	guinea pig and hamster, raising
493190	grocery warehouse	418410	gum and wood chemicals, wholesale
326290	grommets, rubber, manufacturing	325190	gum or wood chemicals, manufacturing
417230	grommets, wholesale	418220	gummed kraft paper, wholesale
335930	ground clamps (i.e., electric wiring devices), manufacturing	322220	gummed paper products (e.g., labels, sheets, tapes), made from purchased paper

339920	gun cases (sporting equipment), manufacturing	621990	haematological services, blood bank laboratory
813310	gun control organizations	414130	hair accessories, wholesale
331110	gun forgings, made in steel mills	326290	hair care products (e.g., combs, curlers), rubber, manufacturing
332113	gun forgings, unfinished, made from purchased iron or steel	414520	hair care products (e.g., sprays, shampoos, colours, dyes, dressings, tonics), wholesale
332999	gun sights (except optical), manufacturing	335210	hair clippers for human use, electric, manufacturing
333310	gun sights, optical, manufacturing	325620	hair colouring preparations, manufacturing
332619	gun springs, manufacturing	335210	hair curlers, electric, manufacturing
321919	gun stock blanks, manufacturing	332999	hair curlers, metal, manufacturing
332510	gun trigger locks, manufacturing	443143	hair driers, household, retail
713990	gun, rifle or shooting clubs, recreational	333310	hair dryers, beauty parlour type, manufacturing
238110	gunite work on construction projects	335210	hair dryers, electric (except equipment designed for beauty parlour use), manufacturing
334410	Gunn effect devices, manufacturing	339990	hair nets, made from purchased netting
238110	gunning concrete	325620	hair preparations (e.g., conditioners, dyes, rinses, shampoos), manufacturing
325920	gunpowder, manufacturing	414520	hair preparations, wholesale
414470	guns, sporting equipment, wholesale	812190	hair removal (e.g., by electrolysis)
811490	gunsmith shops (without retail sales of new equipment)	812190	hair replacement service
811490	gunsmithing	325620	hair sprays, manufacturing
339110	gut strings, ligatures and sutures, surgical, manufacturing	335210	hair styling equipment, domestic, electric, manufacturing
561799	gutter cleaning services	812115	hair stylist shops for women
326198	gutters and down spouts, plastics, manufacturing	812190	hair weaving service
332118	gutters and down spouts, sheet metal, roll formed, manufacturing	313310	hair, horse, preparation (e.g., dressing, heckling, teasing, willowing)
238170	gutters, seamless roof, formed and installed on-site	418990	hairbrushes, wholesale
332329	gutters, sheet metal (except custom roll formed), manufacturing	339990	hairpins (except rubber), manufacturing
315220	gym clothing, men's and boys', cut and sewn from purchased fabric	326290	hairpins, rubber, manufacturing
339920	gymnasium and playground equipment, manufacturing	332619	hairsprings (except clock and watch), manufacturing
451119	gymnasium equipment, retail	623999	halfway group homes for persons with social or personal problems
414470	gymnasium equipment, wholesale	623999	halfway homes for delinquents and offenders
713940	gymnasiums	334410	hall effect devices, manufacturing
611620	gymnastics and cheerleading instruction	335110	halogen bulbs, manufacturing
339110	gynecological supplies and appliances (e.g., speculums), manufacturing	325190	halogenated aromatic hydrocarbon derivatives, manufacturing
621110	gynecologists' offices	325190	halogenated hydrocarbon (except aromatics) derivatives, manufacturing
327420	gypsum board, manufacturing	311340	halvah, manufacturing
327420	gypsum building products, manufacturing	311614	ham, canned or preserved, made from purchased meat
212395	gypsum mining	722512	hamburger stand
327420	gypsum product manufacturing	332113	hammer forgings, unfinished, made from purchased metal
327420	gypsum products (e.g., block, board, plaster, lath, rock, tile), manufacturing	333130	hammer mill machinery (i.e., rock and ore crushing machines), stationary, manufacturing
334511	gyrocompasses, manufacturing	333120	hammer mills (i.e., rock and ore crushing machines), portable, manufacturing
334511	gyrogimbals, manufacturing	332210	hammers, hand tools, manufacturing
334511	gyroscopes, manufacturing		
H			
332210	hack saw blades, manufacturing		

321999	hammers, meat, wood, manufacturing	333130	hand-held mine drilling equipment, manufacturing
333120	hammers, pneumatic, hand-operated, manufacturing	811411	handheld powered lawn and garden tools, including lawn mower repair shops
314990	hammocks, fabric, manufacturing	446199	handicap lifting equipment for homes and automobiles, retail
337126	hammocks, metal or fabric and metal combination, manufacturing	446199	handicapped persons' equipment (e.g., wheelchairs, walkers), retail
337123	hampers, laundry (except metal), manufacturing	485990	handicapped transportation services
326198	hampers, laundry, plastics, manufacturing	453220	handicraft (e.g., ceramics, macramé), retail
332439	hampers, laundry, sheet metal, manufacturing	414460	handicraft and hobbycraft kits, wholesale
327215	hand blowing purchased glass	339930	handicraft supplies, manufacturing
325610	hand cleansers, manufacturing	453220	handicrafted goods (novelties, souvenirs), retail
333310	hand dryers, commercial type, manufacturing	611610	handicrafts school
444130	hand edge tools, retail	321999	handicrafts, wood (e.g., carvings), manufacturing
313240	hand knitting lace or flat (warp) fabric products	448150	handkerchief retailing
812320	hand laundries	315990	handkerchiefs (except paper), made from purchased fabric
114114	hand lining and long lining fishing, freshwater	414110	handkerchiefs, men's and boys', wholesale
114113	hand lining and long lining fishing, salt water	414110	handkerchiefs, women's (ladies') and children's, wholesale
332210	hand operated spreaders (e.g., seed, fertilizer, lime), manufacturing	321919	handle stock, sawed or planed, manufacturing
332210	hand saws, all non-powered types, manufacturing	321999	handles (e.g., broom, brush, mop, hand tool), wood, manufacturing
416330	hand saws, wholesale	326198	handles (e.g., brush, tool, umbrella), plastics, manufacturing
325610	hand soaps (e.g., hard, liquid, soft), manufacturing	316990	handles (e.g., luggage, whip), leather, manufacturing
334512	hand stamps (e.g., date, time), timing mechanism operated, manufacturing	332999	handles (e.g., parasol, umbrella), metal, manufacturing
339940	hand stamps, stencils and brands, manufacturing	326290	handles, rubber, manufacturing
416330	hand tools (except automotive and machinists' precision), wholesale	339910	handles, umbrella and parasol, gold and silver, manufacturing
332210	hand tools, metal blade (e.g., putty knives, scrapers, screwdrivers), non-powered, manufacturing	339990	hand-operated carpet sweeper, manufacturing
333990	hand tools, power-driven, manufacturing	541990	handwriting expert and analysis services
444130	hand tools, retail	561799	handyman (repair and maintenance to buildings and dwellings)
333920	hand trucks, industrial, manufacturing	236220	handyman construction services, commercial and institutional buildings
313210	hand weaving fabrics (more than 30 cm/12 in.) in width	236110	handyman construction services, residential buildings
313220	hand weaving narrow fabrics (i.e., 30 cm/12 in. or less in width)	336410	hang gliders, manufacturing
448150	handbags and pocketbooks, retail	332321	hangar doors, metal, manufacturing
414110	handbags and pocketbooks, wholesale	488119	hangar operation
316990	handbags and purses (except precious metal), manufacturing	416110	hanging and fastening devices, electrical, wholesale
811430	handbags, repairing	237990	harbour and port facility construction
713940	handball, racquetball, squash or tennis clubs	483214	harbour ferry service, freight
332999	handcuffs, manufacturing	483214	harbour ferry service, passengers
334110	hand-held computer (e.g., PDA's), manufacturing	488339	harbour navigational operations
333120	hand-held construction drilling equipment, manufacturing	488310	harbour operation
332210	hand-held edge tools, non-powered, manufacturing	487210	harbour sightseeing tours
		311340	hard candies, manufacturing

413220	hard cider (2.5% or greater alcohol content), wholesale	333110	harvesting machinery and equipment, manufacturing
324190	hard coal fuel briquettes, manufacturing	417110	harvesting machinery and equipment, wholesale
212114	hard coal underground mining	337121	hassocks (ottomans), upholstered on wood frames, manufacturing
334110	hard disk drives, manufacturing	414130	hat and cap material, wholesale
334610	hard drive media, manufacturing	315990	hat bodies (e.g., fur-felt, straw, wool-felt), made from purchased fabric
313110	hard fibre yarns made from purchased yarns (e.g., ramie, jute, paper, etc.)	316990	hat boxes (except paper or paperboard), manufacturing
333246	hard plastics and rubber working machinery, manufacturing	812320	hat cleaning and blocking
326290	hard rubber, manufacturing	315990	hat findings, made from purchased fabric
321216	hardboard, manufacturing	315990	hat linings and trimmings, made from purchased fabric
416320	hardboard, wholesale	333248	hat making machinery, manufacturing
325210	hardened protein resins, manufacturing	321999	hat racks, wood, manufacturing
332810	hardening (i.e., heat treating) metals and metal products, for the trade	112340	hatchery services (e.g., chick, poultry, pheasant, turkey poult) s
334512	hardness testing equipment, manufacturing	332210	hatchets, manufacturing
326198	hardware (except motor vehicle), plastics, manufacturing	414110	hats (i.e., women's, misses', girls', children's and infants'), wholesale
332619	hardware cloth, woven wire, made from purchased wire	315210	hats and caps (except fur), cut and sewn from materials owned by others
332510	hardware manufacturing	315210	hats and caps, fur, cut and sewn from materials owned by others
416330	hardware purchasing, packaging and selling to retailers	448150	hats and caps, men's and boys', retail
444130	hardware stores	414110	hats and caps, men's and boys', wholesale
444130	hardware stores selling primarily to businesses but also selling to household consumers	315990	hats, cloth, made from purchased fabric
444130	hardware stores, retail	315281	hats, fur, men's, manufacturing
419110	hardware, business-to-business (B2B) electronic markets, wholesale	315281	hats, fur, women's, manufacturing
326193	hardware, plastics, motor vehicle, manufacturing	315990	hats, fur-felt, straw and wool-felt, made from purchased fabric
416330	hardware, wholesale	448150	hats, ladies', retail
419120	hardware, wholesale agents and brokers	315190	hats, made in knitting mills
325190	hardwood distillates, manufacturing	315990	hats, trimmed, made from purchased fabric
238330	hardwood flooring, installation	484110	hauling, farm to market, local
442210	hardwood flooring, installation combined with selling	418310	hay and fodder, wholesale
321919	hardwood flooring, manufacturing	333110	hay balers and presses, farm type, manufacturing
321211	hardwood plywood composites, manufacturing	333920	hay conveyors, manufacturing
321211	hardwood veneer and plywood mills	111940	hay farming
334410	harness assemblies (insulated wire and connectors) for electronic use, including printer cables, monitor cables and similar, manufacturing	332210	hay forks, manufacturing
711213	harness drivers	115110	hay mowing, raking, baling and chopping
418990	harness equipment, wholesale	417110	hay mowing machinery, wholesale
332999	harness parts, metal, manufacturing	333110	hay mowing machines, manufacturing
711213	harness race tracks	562110	hazardous garbage collection with specialized equipment
811430	harness repair	562210	hazardous or non hazardous waste material treatment and disposal sites
316990	harnesses and harness parts, leather, manufacturing	562110	hazardous waste collection
333110	harrows (e.g., disc, spring, tine), manufacturing	562110	hazardous waste transfer station
315990	harvest hats, straw, manufacturing	334610	head cleaners for magnetic tape equipment, manufacturing
		551114	head office
		624410	head start centres (except formal schooling)
		315990	headbands, made from purchased fabric

337123	headboards, wood, manufacturing	813210	health research fundraising organization
321920	heading, barrel (i.e., cooperage stock), wood, manufacturing	541690	health risk management consultants
335930	headlight switches, manufacturing	621990	health screening service
336320	headlights (i.e., lighting fixtures), motor vehicle, manufacturing	721111	health spas (i.e., physical fitness facilities) with hotel accommodations
334310	headphones (e.g., radio, stereo, computer), manufacturing	713940	health spas (without lodging), physical fitness
334410	heads (e.g., recording, read/write), manufacturing	911910	health standard services, federal
334511	heads-up display (HUD) systems, aeronautical, manufacturing	912910	health statistics centres, provincial
315241	headwear, infants', cut and sewn from purchased fabric	713940	health studio, physical fitness
448150	headwear, women's, retail	335910	hearing aid batteries, manufacturing
621390	healers, Christian Science	334512	hearing aids, electronic, manufacturing
541710	health (e.g., cancer, cerebral palsy) research and development laboratories	446199	hearing aids, retail
524132	health and accident reinsurance underwriters or carriers	417930	hearing aids, wholesale
236220	health and athletic club construction	621499	hearing testing service (by medical practitioners)
446120	health and beauty aids, retail	336211	hearse bodies, manufacturing
911910	health and medical care programs, federal government	485320	hearse or limousine rental with driver
419120	health and personal grooming products, wholesale agents and dealers	532111	hearses and limousines, rental without driver
446199	health appliance stores	336110	hearses assembling on chassis of own manufacture
446199	health appliance stores selling primarily to other businesses but also selling to household consumers	336211	hearses, assembling on purchased chassis
813210	health awareness fundraising organization	334512	heart-lung machines, manufacturing
813920	health care standards agencies	417230	heat exchange equipment, industrial, wholesale
713940	health club, physical fitness	332410	heat exchangers, manufacturing
912910	health extension services, provincial	238220	heat pump installation
446191	health food stores, retail	333416	heat pumps, manufacturing
413190	health food, wholesale	416120	heat pumps, wholesale
912910	health grants, provincial administration	325999	heat sensitized (i.e., thermal) paper, made from purchased paper
912910	health inspection services, provincial	332810	heat treating metals and metal products
236220	health institutions (e.g., medical clinics, hospitals, first-aid station, sanatoria), construction	333990	heat treating ovens, industrial process type, manufacturing
524129	health insurance for pets	335210	heaters and heating apparatus, domestic, electric, manufacturing
912910	health insurance, registration board, provincial	414220	heaters, portable electric, wholesale
621510	health laboratory (e.g., cytology, mycology, parasitology, toxicology)	333416	heaters, swimming pool, electric, manufacturing
335110	health lamps, infra-red and ultra-violet-radiation, manufacturing	333416	heating and air-conditioning combination units, manufacturing
621494	health maintenance organization	416120	heating and cooking equipment, non-electric, wholesale
541690	health management consulting services	334512	heating and cooling systems controls, residential and commercial, manufacturing
624190	health oriented community action group	238220	heating boiler (i.e., household), installation and repair
813920	health professionals' associations	238220	heating boiler installation and repair
912910	health programs, provincial government	333416	heating boilers, manufacturing
911910	health promotion programs, federal administration	416120	heating boilers, non-electric, wholesale
911910	health protection program, federal administration	335920	heating cable, electric, insulated, manufacturing
		333416	heating equipment and commercial refrigeration equipment manufacturing
		238220	heating equipment installation, contractors
		333416	heating equipment, hot water (except hot water heaters), manufacturing

454311	heating oil dealers	325190	hemlock extract, manufacturing
412110	heating oil, wholesale	313110	hemp bags and ropes, made in spinning mills
324110	heating oils, made in petroleum refineries	313210	hemp fabrics, broad-woven, weaving
335210	heating pads, electric, manufacturing	111999	hemp growing
221330	heating plant	453999	hemp product, retail
416120	heating radiators, non-electric, wholesale	313310	hemp scutching
334512	heating regulators, manufacturing	325110	heptane, made from refined petroleum or natural gas liquids
335210	heating units, for electric appliances, manufacturing	325110	heptene, made from refined petroleum or natural gas liquids
238220	heating, ventilation, and air conditioning (HVAC) contractors	111419	herb and spice crops grown under cover
493190	heavy construction equipment, storage	111419	herb farming (e.g., ginseng, echinacea, etc.), greenhouse grown
484229	heavy equipment hauling, local	111999	herb farming (except greenhouse grown)
332420	heavy gauge containers specially designed for use by one or more modes of transportation, including tanks for tanker trailers, manufacturing	446191	herbal medicines, retail
416330	heavy hardware, wholesale	446191	herbal supplement stores
238910	heavy machinery operations (construction), rental with operator	414510	herbal supplements merchant wholesalers
238320	heavy machinery painting	621390	herbalists, private practice
211114	heavy oil in place, solution gas drive recovering	325320	herbicides, manufacturing
211114	heavy oil, thermal in situ recovering	418390	herbicides, wholesale
336120	heavy trucks, assembling on chassis of own manufacture	541940	herd inspecting and testing services, veterinary
336211	heavy trucks, assembling on purchased chassis	912910	heritage and other cultural affairs, provincial government
325189	heavy water (i.e., deuterium oxide), manufacturing	711322	heritage festivals promoters, without facilities
336120	heavy-duty truck manufacturing	712120	heritage villages
811411	hedge and lawn trimmers, repair service (without retail sales of new equipment)	238150	hermetically sealed glass for window units, installation
332210	hedge shears and trimmers, non-electric, manufacturing	238150	hermetically sealed window units, commercial type, installation
321999	heels, boot and shoe, finished wood, manufacturing	332321	hermetically sealed window units, metal frame, manufacturing
326290	heels, shoe, rubber, manufacturing	325190	hexadecanol, manufacturing
332611	helical springs, heavy gauge, manufacturing	325190	hexamethylenediamine, manufacturing
332619	helical springs, light gauge, made from purchased wire	325190	hexamethylenetetramine, manufacturing
481215	helicopter carriers, non-scheduled service	325110	hexane, made from refined petroleum or natural gas liquids
481110	helicopter carriers, passenger, scheduled	325190	hexanol, manufacturing
487990	helicopter rides, scenic and sightseeing	325190	hexylene glycol, manufacturing
336410	helicopters, manufacturing	335229	hibachis-barbeques, manufacturing
211113	helium content from natural gas, recovery of	411190	hides and skins, raw, wholesale
325120	helium, manufacturing	316110	hides, tanning, currying, dressing and finishing
339920	helmets, athletic, manufacturing	337123	high chairs, children's, wood, manufacturing
561320	help supply service	443143	high fidelity (hi-fi) equipment, retail
624110	helping hand services	311221	high fructose corn syrup (HFCS), manufacturing
414510	hematinic medicines, wholesale	331110	high percentage non-ferrous alloying elements (i.e., ferro-alloys), manufacturing
325410	hematology in vitro diagnostic substances, manufacturing	331110	high purity ferro-alloy additive elements, manufacturing
325410	hematology in vivo diagnostic substances, manufacturing	611110	high schools
325410	hematology products (except diagnostic substances), manufacturing	611110	high schools, academic
		611110	high schools, offering both vocational or technical courses

236110	high-rise apartments, construction, by general contractors	333110	hog feeding and watering equipment, manufacturing
236110	high-rise apartments, construction, by operative builders	112210	hog feedlot
912910	highway and transport programs, provincial government	112210	hog, pig and swine (including breeding, farrowing, nursery and finishing activities) farming
332329	highway guardrails, sheet metal, manufacturing	112991	hogs, cattle and horses, farms
238210	highway lighting and electrical signal construction, contractors	411110	hogs, wholesale
333120	highway line marking machinery, manufacturing	321920	hogsheads, coopered wood, manufacturing
336120	highway maintenance motor vehicles (e.g., road oilers, sanders), assembling on chassis of own manufacture	417230	hoisting machinery and equipment, wholesale (except construction and forestry)
336211	highway maintenance motor vehicles (e.g., road oilers, sanders), assembling on purchased chassis	333920	hoists, manufacturing
336120	highway tractors (i.e., for semi-trailers), assembling on chassis of own manufacture	339990	holders, cigar and cigarette, manufacturing
336211	highway tractors (i.e., for semi-trailers), assembling on purchased chassis	339940	holders, pencil, manufacturing
415120	highway trucks (for use on road), wholesale	339110	holders, surgical needle, manufacturing
237310	highway, road, street and bridge, construction management	551113	holding companies
237310	highway, street and bridge construction	551113	holding companies, government
238210	highway, street and bridge lighting systems and electrical signal installation	551113	holding management companies
416330	hinges and butts, wholesale	333310	hole punches (except hand operated), office type, manufacturing
332510	hinges, metal, manufacturing	339940	hole punches, hand operated, manufacturing
541720	historic and cultural preservation research and development services	621390	holistic medicine
712120	historic and heritage sites	621390	holistic medicine, practitioners' offices
813410	historical clubs	448310	holloware, precious metal, retail
712120	historical forts	414410	holloware, table, sterling and silverplate, wholesale
712115	history and science museums	111422	holly growing
336390	hitches, trailer, automotive, truck and bus, manufacturing	316990	holsters, leather, manufacturing
325410	HIV test kits, manufacturing	452991	home and auto supplies stores
451120	hobby kits, model, retail	811411	home and garden equipment repair and maintenance
451120	hobby shops, retail	238210	home automation system installation
451120	hobby supplies retail	236110	home builder, multiple residential
451120	hobby, toy and game stores	236110	home builder, single residential
339930	hobbycraft kits, manufacturing	236110	home builders, operative
339930	hobbyhorses, manufacturing	236110	home builders, single-family, general contractors
333519	hobs (i.e., metal gear cutting tool), manufacturing	624120	home care of elderly
417230	hobs, wholesale	444110	home centres
339920	hockey equipment (e.g., pants, pads, shinguards), manufacturing	444110	home centres (building supplies), retail
414470	hockey equipment and supplies, wholesale	236110	home construction, multiple residential
451119	hockey equipment, retail	236110	home construction, single residential
611620	hockey schools	454390	home delivery (house-to-house) of dairy products by the milkman, retail
711218	hockey scouts, independent	454390	home delivery (house-to-house) of purchased bakery goods by breadman, retail
332210	hoes, garden and masons' hand tools, manufacturing	454390	home delivery, food and beverage, retail
112210	hog and pig farming	541990	home economist
		419120	home electronics, wholesale agents and brokers
		414210	home entertainment equipment merchant wholesalers
		623999	home for terminally ill patient, with no treatment provided
		442298	home furnishing stores
		621610	home health care services
		532290	home health equipment, rental

454311	home heating oil dealer, retail	333248	homogenizing machinery, food, manufacturing
236110	home improvement (e.g., additions, remodelling, renovations), multifamily buildings, by operative builders	112910	honey and beeswax production
236110	home improvement (e.g., additions, remodelling, renovations), single-family buildings, by operative builders	311990	honey processing
444110	home improvement and repair supplies dealers	115210	honey straining on the farm
236110	home improvements and repairs, general contractor	413190	honey, processed, wholesale
541350	home inspection services	445299	honey, retail
624120	home maintenance, home-maker services	333519	honoring and lapping machines, metalworking, manufacturing
414430	home movie cameras, equipment and supplies, wholesale	333519	honoring heads (i.e., machine tool accessory), manufacturing
621610	home nursing services (except own-account-private practice)	336370	hood and door frames and skin, metal, motor vehicle, stamping
813990	home owners' associations	332319	hoods, industrial, fabricated metal plate, manufacturing
621610	home physiotherapy and occupational therapy services (except own-account-private practice)	332329	hoods, range (except household type), sheet metal, manufacturing
454390	home provisioners, frozen food service, direct seller, retail	332720	hook and eye latches, manufacturing
236110	home renovations	313220	hook and loop fastener fabric, manufacturing
453999	home security equipment, retail	332720	hooks (i.e., general purpose fasteners), metal, manufacturing
454110	home shopping, television, retail	332319	hooks, crane, laminated metal plate, manufacturing
541410	home staging services	332210	hooks, hand tools (e.g., baling, bush, grass, husking), manufacturing
334310	home stereo systems, manufacturing	332720	hooks, metal gate, manufacturing
334310	home tape recorders and players (e.g., cartridge, cassette, reel), manufacturing	331110	hoops, made in steel mills
334310	home theatre audio and video equipment, manufacturing	332999	hoops, metal (except wire), made from purchased metal
238210	home theatre installation	321920	hoops, sawed or split wood, for tight or slack cooperage, manufacturing
532210	home video equipment, rental	311940	hop extract, manufacturing
532230	home video movie rental	413190	hop extract, wholesale
333519	home workshop metal cutting machine tools (except hand tools), manufacturing	111999	hop, growing or farming
453310	homefurnishing stores, second-hand, retail	336510	hopper cars (except underground mining), manufacturing
414390	homefurnishings art accessories for wall, wholesale	333519	hopper feed devices (i.e., machine tool accessory), manufacturing
624120	home-maker services	332319	hoppers, fabricated metal plate, manufacturing
611510	homemaking school	332439	hoppers, light gauge metal, manufacturing
621390	homeopath	111999	hops and grain growing, combination
623991	homes for battered women	411190	hops, wholesale
623999	homes for children in need of protection	334511	horizon situation instrumentation, manufacturing
624220	homes for destitute men and women	237990	horizontal drilling (e.g., cable, pipeline, sewer installation)
623992	homes for emotionally disturbed children	414510	hormonal medicines, wholesale
623999	homes for single mothers	325410	hormone in vitro diagnostic substances, manufacturing
623993	homes for the deaf or blind	325410	hormone preparations (except in vitro diagnostics), manufacturing
623210	homes for the developmentally handicapped	325410	hormones and derivatives, uncompounded, manufacturing
623222	homes for the mentally disabled or handicapped	339990	horn products, manufacturing (animal)
623993	homes for the physically handicapped or disabled	336320	horns, motor vehicle, manufacturing
623222	homes for the psychiatrically disabled	339930	horns, toy, manufacturing
311211	hominy grits (except breakfast food), manufacturing		
311420	hominy, canned, manufacturing		

112991	horse and cattle, raising	417930	hospital furniture, wholesale
332999	horse bits, manufacturing	812330	hospital gown supply service (industrial) , uniform
314120	horse blankets, made from purchased fabrics	414110	hospital gowns, women's and children's, wholesale
314120	horse blankets, made from purchased fabrics (except wool)	541619	hospital management consulting services
314120	horse blankets, made from purchased wool fabric	315220	hospital service apparel, washable, men's and boys', cut and sewn from purchased fabric
316990	horse boots and muzzles, manufacturing	315249	hospital service apparel, washable, women's, misses' and girls', cut and sewn from purchased fabric
411110	horse dealers, wholesale	622310	hospitals, specialty (except psychiatric)
311111	horse meat processing, cat and dog food	487990	hot air balloon rides
711213	horse race tracks	417990	hot air balloon, wholesale
711213	horse race tracks, operation of	333310	hot beverage vending machines, manufacturing
711319	horse show promoters, with facilities	332810	hot dip galvanizing metals and metal products, for the trade
336215	horse trailers (except fifth wheel type), manufacturing	722512	hot dog stands
713990	horseback riding, recreational	332113	hot forgings, unfinished, made from purchased metal
487110	horse-drawn carriages, sightseeing	333519	hot strip mill machinery, metalworking, manufacturing
417990	horse-drawn vehicles, wholesale	321920	hot tubs, coopered, manufacturing
311420	horseradish (except sauce), canning	326191	hot tubs, plastics or fibreglass, manufacturing
311940	horseradish, prepared sauce, manufacturing	453999	hot tubs, whirlpools and sauna, retail
115210	horses, boarding (except racehorses)	414470	hot tubs, wholesale
331222	horseshoe nails, iron or steel, made in wire drawing plants	326290	hot water bottles, rubber, manufacturing
541710	horticulture or botany research and development	335229	hot water heaters, household, manufacturing
332910	hose and tube assemblies, fluid power (i.e., hydraulic and pneumatic), manufacturing	416120	hot water heaters, oil and gas, wholesale
332720	hose clamps, metal, manufacturing	238220	hot water heating systems, installation
332910	hose couplings and fittings (except fluid power), metal, manufacturing	532210	hot water tank (waterheater), rental
313220	hose fabrics, tubular, weaving	417920	hotel and restaurant equipment and supplies, wholesale
332910	hose fittings, fluid power, manufacturing	721111	hotel lodging services (except apartment hotel)
332910	hose nozzles and couplings, manufacturing	721111	hotel management services (i.e., providing management and operating staff to run hotel)
326220	hose, reinforced, made from purchased plastics	337127	hotel or motel furniture, manufacturing
326220	hose, reinforced, made from purchased rubber	561590	hotel reservation services
326220	hose, rubberized fabric, manufacturing	327110	hotel tableware and kitchen articles, vitreous china, manufacturing
315110	hosiery and sock mills	721111	hotel, accommodation service (except apartment hotel)
333248	hosiery machinery, manufacturing	721111	hotels
315110	hosiery mill	721111	hotels (except casino hotels) with integrated health spa facilities
448150	hosiery stores, retail	721111	hotels (except residential)
448150	hosiery stores, women's, retail	236220	hotels and motels construction
315110	hosiery, manufacturing	413150	hot-house vegetables, fresh, wholesale
448150	hosiery, men's and boys', retail	331110	hot-rolled iron and steel products, made in steel mills
414110	hosiery, men's and boys', wholesale	331221	hot-rolling purchased steel
414110	hosiery, women's, misses' and children's, wholesale	236110	house construction by custom home builders
813920	hospital administrators' associations	236110	house construction, by merchant builders
912910	hospital and medical insurance plans, provincial government		
813910	hospital associations		
417930	hospital equipment and supplies, wholesale		
622210	hospital for emotionally disturbed children		
339110	hospital furniture (e.g., hospital beds, operating room furniture), manufacturing		

236110	house construction, by operative builders	419110	household goods, business-to-business (B2B) electronic markets, wholesale
238910	house demolishing contractors	493190	household goods, warehousing and storage (excluding self-storage, without trucking)
911910	house of commons	335120	household lamps (e.g., boudoir, desk, table, floor, pole, wall), manufacturing
812990	house sitting services	414330	household linens, wholesale
453930	house trailer and mobile home dealers, retail	419110	household paper products, including stationary, business-to-business (B2B) electronic markets, wholesale
532120	house trailer and popup camper rental	418220	household paper products, wholesale
418990	house trailers, wholesale	325320	household type insecticides, manufacturing
532290	houseboats rental	442298	household utensils, retail
336612	houseboats, building	814110	household, private employing domestic personnel
315249	housecoats, girls', cut and sewn from purchased fabric	327110	household-type earthenware, semivitreous, manufacturing
315190	housecoats, made in knitting mills	327110	household-type tableware and kitchen articles, vitreous china, manufacturing
315249	housecoats, women's and misses', cut and sewn from purchased fabric	334512	household-type timing mechanisms, manufacturing
315249	housedresses, women's and misses", cut and sewn from purchased fabric	321999	household-type woodenware, manufacturing
339990	household and industrial brooms (e.g., whisk, street sweeping, wire, etc.), manufacturing	814110	housekeeper
339990	household and industrial brushes (e.g., wire, paint, push, shaving, non electric tooth brush, etc.), manufacturing	561722	housekeeping (i.e., cleaning service)
414220	household appliance merchant wholesalers	721192	housekeeping cottages and cabins
443143	household appliance stores, electric or gas, retail	236110	houses, construction, general contractors
419110	household appliance, electric, business-to-business (B2B) electronic markets, wholesale	321991	houses, manufactured or prefabricated mobile homes, manufacturing
811412	household appliances repair service (without retail sales of new equipment)	238990	houses, moving (i.e., raising from one site, moving, and placing on a new foundation)
811412	household appliances, repair	236110	houses, multifamily, construction
414390	household baskets, boxes, cans and bags, wholesale	321992	houses, prefabricated (except mobile homes), wood frame, manufacturing
624120	household care, home-maker services	332311	houses, prefabricated, metal, manufacturing
419110	household china and glassware, business-to-business (B2B) electronic markets, wholesale	236110	houses, single-attached, construction
414310	household china and glassware, wholesale	454390	house-to-house or party-plan selling (e.g., brushes, candles, cosmetics, encyclopedias, houseware), retail
414310	household crockery, pottery, ceramic and earthenware, wholesale	454390	house-to-house selling of coffee, soda, beer, bottled water, or other products, retail
811412	household electrical appliance repair shop	442298	houseware stores, retail
337126	household furniture (except wood and upholstered) manufacturing	531310	housing authorities, operating (managers)
337126	household furniture (except wooden and upholstered), manufacturing	531112	housing for low income elderly
337126	household furniture (i.e., rattan, reed, malacca, fibre, glass, willow and wicker), manufacturing	911910	housing programs, federal government
442110	household furniture and appliances, retail	913910	housing programs, local government
337123	household furniture components, wooden, assembling and finishing	912910	housing programs, provincial government
532290	household furniture rental	332118	hosings for business machines, unfinished metal, stamping
414390	household furniture, wholesale	487210	hovercraft operation (sightseeing)
419120	household furniture, wholesale agents and brokers	332999	howitzers, manufacturing
493190	household goods (used uncrated), storage service	321999	hubs, wood, manufacturing
		113210	huckleberry greens, gathering of
		454390	hucksters, retail
		115110	hulling and shelling of almonds, filberts, nuts, peanuts, pecans and walnuts
		333110	hulling machinery, farm type, manufacturing
		712115	human history museums

911310	human resource centre (job placement or manpower), federal	417230	hydraulic and pneumatic pistons and valves, wholesale
912210	human resource centre (manpower), provincial	333990	hydraulic cylinders, fluid power, manufacturing
541612	human resource consulting services	324110	hydraulic fluids, made in petroleum refineries
813310	human rights advocacy organizations	325999	hydraulic fluids, synthetic, manufacturing
911910	human rights commission, federal government	326220	hydraulic hose (without fittings), plastics, manufacturing
912910	human rights commission, provincial government	326220	hydraulic hose (without fittings), rubber, manufacturing
813310	humane society (advocacy group)	332910	hydraulic hose fittings, fluid power, manufacturing
812910	humane society facilities (animal shelters)	333990	hydraulic pumps, fluid power, manufacturing
611310	humanities education, university	336340	hydraulic slave cylinders, automotive, truck and bus, manufacturing
541720	humanities research and development services	333611	hydraulic turbine generator set units, manufacturing
416120	humidifiers and dehumidifiers (except portable), wholesale	333611	hydraulic turbines, manufacturing
335210	humidifiers and dehumidifiers, electric, portable, manufacturing	332910	hydraulic valves, fluid power, manufacturing
414220	humidifiers and dehumidifiers, portable, wholesale	325189	hydrazine, manufacturing
333416	humidifying equipment (except portable), manufacturing	325189	hydrochloric acid, manufacturing
334512	humidistats (e.g., duct, skeleton, wall), manufacturing	325189	hydrocyanic acid, manufacturing
334512	humidity controls, air-conditioning type, manufacturing	238910	hydrodemolition (i.e., demolition with pressurized water), contractor
334512	humidity instruments (except industrial process and air-conditioning type), manufacturing	237990	hydroelectric generating facilities construction
334512	humidity instruments, industrial process type, manufacturing	221111	hydro-electric power generation
112399	Hungarian patridge production	237990	hydroelectric power plant construction
721212	hunting and fishing camps	325189	hydrofluoric acid, manufacturing
114210	hunting and trapping	325189	hydrofluosilicic acid, manufacturing
611690	hunting and trapping training (education)	336611	hydrofoil vessels and hovercrafts, building and repairing in shipyards
114210	hunting and trapping, wild animals for furs (except seals)	336612	hydrofoil vessels and hovercrafts, recreational type, manufacturing
315220	hunting coats and vests, men's and boys', cut and sewn from purchased fabric	335990	hydrogen fuel cells, manufacturing
339920	hunting equipment (except firearms), manufacturing	333990	hydrogen generators (gas producers), manufacturing
414470	hunting equipment and supplies, wholesale	325189	hydrogen peroxide, manufacturing
451119	hunting equipment, retail	325189	hydrogen sulphide, manufacturing
713990	hunting or fishing clubs, recreational	325120	hydrogen, manufacturing
713990	hunting or fishing guide services	311225	hydrogenating purchased oils
332210	hunting or fishing knives, manufacturing	541370	hydrographic mapping and surveying services
114210	hunting or game preserves	541690	hydrology consulting services
336310	hybrid engines, manufacturing	334512	hydrometers (except industrial process type), manufacturing
334410	hybrid integrated circuits stencil, manufacturing	334512	hydrometers, industrial process type, manufacturing
334410	hybrid integrated circuits, manufacturing	334512	hydraulic circulator controls, automatic, manufacturing
237110	hydrant and flushing hydrant installation	416120	hydraulic heating equipment and supplies, wholesale
331511	hydrants, unfinished iron castings, manufacturing	238220	hydraulic heating systems, installation
332910	hydraulic aircraft sub-assemblies, manufacturing	334512	hydraulic limit, pressure and temperature controls, manufacturing
		111419	hydroponic crops, grown under cover
		325190	hydroquinone, manufacturing

541380	hydrostatic testing laboratories	417910	ice making machines, wholesale
333990	hydrostatic transmissions, manufacturing	312110	ice manufacturing for food purposes
325189	hydrosulphites, manufacturing	312110	ice manufacturing for nonfood purposes
212395	hydrous calcium sulphate (gypsum) mining	311515	ice milk mix, manufacturing
212398	hydrous sodium sulphate (Glauber's salt), mining	325999	ice packs, manufacturing
325210	hydroxyethylcellulose, manufacturing	711190	ice skating shows (except theatrical)
414520	hygiene products, oral, wholesale	418990	ice, manufactured or natural, wholesale
334512	hygrometers (except industrial process type), manufacturing	312110	iced tea or coffee, manufacturing
334512	hygrometers, industrial process type, manufacturing	212398	Iceland spar (i.e., optical grade calcite), mining
334512	hygrothermographs, manufacturing	561990	identification of valuables and theft prevention
611690	hypnosis schools	332999	identification plates, metal, manufacturing
325410	hypnotic drugs, uncompounded, manufacturing	414430	identity recorders for photographing cheques and fingerprints, wholesale
621390	hypnotist	812990	identity theft protection services
325189	hypochlorites, manufacturing	334512	ignition controls for gas appliances and furnaces, automatic, manufacturing
339110	hypodermic needles and syringes, manufacturing	336320	ignition points and condensers, for internal combustion engines, manufacturing
325189	hypophosphites, manufacturing	811119	ignition service, automotive
		334512	ignition testing instruments, manufacturing
		321215	I-joists, wood, manufacturing
		324190	illuminating oils, petroleum, made from refined petroleum
238170	ice apron, roof, installation	541430	illustrators, commercial
334512	ice bank controls, manufacturing	327420	images, small gypsum, manufacturing
335223	ice boxes, household, manufacturing	323120	imagesetting services, pre-press
326198	ice buckets, plastics (except foam), manufacturing	414410	imitation stones and pearls, jewellery, wholesale
326150	ice chests or coolers, foam plastics (except polystyrene), manufacturing	312220	imitation tobacco cigarettes, manufacturing
326198	ice chests or coolers, plastics (except foam), manufacturing	335210	immersion heaters for water, electric, manufacturing
417990	ice cleaning or resurfacing equipment (zamboni), wholesale	911320	immigrant admissions, adjudicating, federal
445299	ice cream (i.e., packaged) stores, retail	911910	immigration and border police
311520	ice cream and frozen dessert manufacturing	541190	immigration consultant
311520	ice cream and milk specialties, manufacturing	911320	immigration services (i.e., recruitment and selection of immigrant), federal
417910	ice cream cabinets, wholesale	333990	impact wrenches, hand-held power-driven, manufacturing
311821	ice cream cones and wafers, manufacturing	334512	impedance measuring equipment, manufacturing
413190	ice cream cones, wholesale	334512	impeller and counter driven flow meters, manufacturing
332210	ice cream dippers, manufacturing	541690	import and export trade consulting services
333248	ice cream making machinery, manufacturing	413220	importers of alcoholic beverages
722512	ice cream parlour	414130	importers of piece goods, notions and other dry goods, wholesale
722512	ice cream parlour or stand	411190	importers, raw wool, wholesale
454390	ice cream selling from a bicycle	419120	import-export agents and brokers, wholesale trade
454390	ice cream wagons, retail	313320	impregnating and coating of fabrics
311520	ice cream, manufacturing	325410	in vitro diagnostic substances, manufacturing
335210	ice crushers, electric, manufacturing	325410	in vivo diagnostic substances, manufacturing
333990	ice crushers, industrial and commercial, manufacturing	325410	in vivo radioactive reagents, manufacturing
445299	ice dealers, retail	334512	in-built thermostats, filled system and bimetal types, manufacturing
334512	ice maker controls, manufacturing		
561990	ice making for skating rinks, on contract		
333416	ice making machinery, manufacturing		

335110	incandescent filament lamp bulbs, complete, manufacturing	523910	individuals investing in financial contracts on own account
335120	incandescent lighting fixtures, manufacturing	713120	indoor play areas
335120	incandescent mantles, manufacturing	333990	induction heating equipment, industrial process type, manufacturing
325999	incense, manufacturing	335312	induction motors, electric, a.c., manufacturing
334512	incinerator control systems, residential and commercial types, manufacturing	334410	inductors, electronic component type (e.g., chokes, coils, transformers), manufacturing
562210	incinerator operation, hazardous or non-hazardous waste	333413	industrial and commercial fan and blower and air purification equipment manufacturing
333990	incinerators, industrial process type, manufacturing	339990	industrial and commercial sewing needles, manufacturing
327390	incinerators, precast concrete, manufacturing	238990	industrial and residential fencing, erecting
911910	income security programs, federal administration	813910	industrial associations
911910	income tax collection, federal administration	812320	industrial bag cleaning service
912910	income tax collection, provincial administration	314990	industrial belting reinforcement, cord and fabric, manufacturing
541213	income tax return preparation or compilation services without accounting, auditing, or bookkeeping services	236210	industrial building and structure construction
333310	incoming mail handling equipment (e.g., opening, sorting, scanning), manufacturing	236210	industrial building construction, by operative builders
446199	incontinence products (e.g., diapers), retail	236210	industrial building or plant construction, general contractors
339110	incubators, infant, manufacturing	419110	industrial chemicals, business-to-business (B2B) electronic markets, wholesale
339110	incubators, laboratory type, manufacturing	238299	industrial communications equipment, installation
333110	incubators, poultry, manufacturing	335315	industrial controls (e.g., push button, selector switches and pilot), manufacturing
517111	incumbent local exchange carriers (ILECs), wired telecommunications	522299	industrial credit company
325999	indelible inks, manufacturing	541420	industrial design consulting services
711512	independent actors, comedians and performers	541420	industrial design services
711513	independent advertising copywriter	913910	industrial development assistance, local administration
541430	independent artists, medical illustration	522299	industrial development bank
711511	independent artists, visual arts	541320	industrial development planning service (i.e., urban planning)
541430	independent graphic artists	911910	industrial development programs, federal administration
541430	independent graphic designers	912910	industrial development, trade and commerce, provincial administration
711218	independent sport professional athlete (e.g., boxers, golfers, tennis players)	339910	industrial diamonds, cut and polished, manufacturing
611620	independent sports instructors	335312	industrial electrical motor rebuilding
488490	independent truck driver to road transportation (except owner/operator)	541330	industrial engineering services
711513	independent writers and authors	339910	industrial engraving on precious metal, engraving (including laser) and etching precious jewellery
322230	index and other die-cut cards, made from purchased cardboard	419110	industrial equipment (e.g., navigational, communications and electronic components), business-to-business (B2B) electronic markets, wholesale
325999	India inks manufacturing	811310	industrial equipment and machinery, repair and maintenance
339920	Indian clubs, manufacturing	561990	industrial equipment, contract operator
417230	indicating instruments and accessories, wholesale	417230	industrial equipment, wholesale
334512	indicator testers, turntable, manufacturing		
334512	indicators, industrial process control type, manufacturing		
335229	indirect water heaters and converters, electric, domestic, manufacturing		
325189	indium chloride, manufacturing		
814110	individual employing a care-giver		

236210	industrial establishments (e.g., canneries, textiles or rubber factories) construction	417930	industrial safety devices (e.g., first-aid kits, face and eye masks), wholesale
417230	industrial fittings, wholesale	611690	industrial safety training
417230	industrial furnaces, kilns and ovens, wholesale	325999	industrial salt, manufacturing
315210	industrial garments, men's and boys', cut and sewn from material owned by others	212323	industrial sand mining
315210	industrial garments, women's, misses' and girls', cut and sewn from materials owned by others	333990	industrial scales, manufacturing
325120	industrial gas manufacturing	611510	industrial school, government (except corrective or reform school)
418410	industrial gases, wholesale	912120	industrial school, provincial government (reform school)
419120	industrial gases, wholesale agents and brokers	417230	industrial sewing thread, wholesale
236210	industrial incinerators, furnaces, blast furnaces and kiln construction, general contractors	417230	industrial shelving, wholesale
813930	industrial labour unions	562210	industrial sludge disposal sites
812330	industrial launderers	541380	industrial testing laboratories
336510	industrial locomotives and parts, manufacturing	541420	industrial tool design services
532490	industrial machinery and equipment, rental and leasing	811310	industrial truck (plant and warehouse), repair
419120	industrial machinery and equipment, wholesale agents and brokers	333920	industrial truck cranes, manufacturing
419110	industrial machinery, equipment and supplies, business-to-business (B2B) electronic markets, wholesale	532490	industrial truck rental and leasing
417230	industrial machinery, equipment and supplies, wholesale	333920	industrial trucks and tractors (plant and warehouse), manufacturing
335120	industrial mercury lighting fixtures, manufacturing	332910	industrial type valves (e.g., angle, control, ball, butterfly, cross, plug, stop), manufacturing
416110	industrial motor controls, wholesale	812330	industrial uniform supply service
333511	industrial mould manufacturing	417230	industrial wheels, wholesale
333511	industrial moulds (except steel ingots), manufacturing	315220	industrial work clothing, washable, men's and boys', cutting and sewing purchased fabric
331511	industrial moulds for casting steel ingots, manufacturing	315249	industrial work clothing, washable, women's, misses' and girls', cut and sewn from purchased fabrics
335120	industrial or institutional lighting fixtures, electric, manufacturing	414130	industrial yarn, wholesale
531190	industrial park operating	327214	industrial, technical and scientific glassware and glass products, pressed or blown, made in glass-making plants
561320	industrial personnel services (personnel suppliers)	311611	inedible products (e.g., hides, skins, pulled wool, wool grease), produced in slaughtering plants
236210	industrial plant appurtenance construction, general contractors	334511	inertial navigation systems, aeronautical, manufacturing
334512	industrial process control instruments, manufacturing	311420	infant and junior food, canning
238220	industrial process piping installation	448130	infants and toddlers clothing, retail
325510	industrial product finishes and coatings (i.e., paint), manufacturing	315210	infants' clothing, cut and sewn from materials owned by others
911310	industrial relations services, federal government	315241	infants' clothing, cut and sewn from purchased fabric
912210	industrial relations services, provincial government	315190	infants' clothing, made in knitting mills
541710	industrial research and development laboratories (except testing)	414110	infants' clothing, wholesale
		315241	infants' cut and sew clothing manufacturing
		311515	infants' formulas, manufacturing
		316210	infant's or children's footwear (except orthopedic extension shoes), manufacturing
		448130	infants' wear stores, retail
		911910	infectious diseases quarantine enforcement, federal administration
		623110	infirmary, providing personal nursing care

336612	inflatable boats (except toy), heavy-duty, all materials, manufacturing	721111	inns, furnishing food and lodging
336612	inflatable rafts, any material (non recreational i.e., life rafts for ships), manufacturing	325130	inorganic pigments (except carbon, bone and lamp black), manufacturing
333416	infloor radiant heat system, manufacturing	518210	input preparation services, computer
517910	information access services, on-line	334110	input/output equipment, computer, manufacturing
541514	information management system design services, computer	416110	insect control devices, electric, wholesale
541619	information service, freight rate	332619	insect screening, made from purchased wire
541514	information technology (IT) consulting services done by consultants	712115	insectaria or insectarium
335110	infra red lamps and lamp bulbs, manufacturing	115110	insecticide and weed spraying service, crops and plants
334512	infrared analytical instruments, laboratory type, manufacturing	444220	insecticides and weed killers, retail
334511	infrared homing systems, aeronautical, manufacturing	325320	insecticides, manufacturing
334512	infrared instruments, industrial process type, manufacturing	418390	insecticides, wholesale
335120	infrared lamp fixtures, manufacturing	333519	inserts, cutting tool, manufacturing
333990	infrared ovens, industrial process type, manufacturing	114113	inshore or coastal finfish fishing, salt water
334410	infrared sensors, solid state, manufacturing	115110	inspection and grading of agricultural products (crop)
331110	ingot, made in steel mills	488390	inspection and weighing services connected to water transportation
331313	ingot, primary aluminum, manufacturing	488490	inspection or weighing service connected to truck transportation
416210	ingots, non-ferrous metals, wholesale	811199	inspection service, automotive
238990	in-ground outdoor swimming pools, residential, construction	238220	installation of cooling towers and other industrial or commercial cooling equipment
621390	inhalation therapists, registered	238299	installation of engines and turbines in buildings, contractors
339110	inhalators (inhalation therapy equipment), surgical and medical, manufacturing	238310	installation of insulation (e.g., foam, glass fibre, cellulosic fibre, wool)
325999	inhibitors (e.g., corrosion, oxidation, polymerization), manufacturing	238310	installation of insulation panel or rigid boards (i.e., polystyrene or other foamed material for insulation)
333246	injection moulding machinery for plastics, manufacturing	238990	installation of interlocking brick (interlock) for streets or driveways
325610	ink eradicators, manufacturing	238990	installation of interlocking stone, driveways
811210	ink jet cartridges, recycling (i.e., cleaning and re-filling)	238210	installation of photovoltaics panels
418210	ink, paste and solvent, office supply, wholesale	238350	installation of windows, wooden
417230	ink, printer's, wholesale	711512	installing and dismantling concert stages, sound and lighting equipment, on a contract basis
333248	inking rollers, manufacturing	522220	installment sales finance company
325910	inkjet cartridges, manufacturing	311920	instant and herbal tea, manufacturing
325999	inks (e.g., drawing, stamping, writing), manufacturing	311230	instant cereal beverage, manufacturing
114114	inland finfish fishing, freshwater	323114	instant printing (i.e., quick printing)
114114	inland fishing	611210	institute of marine technology, post-secondary
114114	inland fishing (i.e., gill netting, trap net, prairie jigging, pound netting, trolling), freshwater fish	611210	institutes of technology (non-university)
483213	inland water transportation (except by ferries)	236220	institutional building construction, by operative builders
483214	inland water transportation by ferries	236220	institutional buildings construction (e.g., educational buildings, hospitals, libraries)
316990	inner soles, leather, manufacturing	337127	institutional display racks for merchandise, manufacturing
337910	inner spring mattresses, manufacturing	337127	institutional furniture (e.g., churches, schools, restaurants), manufacturing
326210	inner tubes, manufacturing	337127	institutional furniture manufacturing

454110	institutional pharmacies, off-site, exclusively on Internet	327120	insulating firebrick and shapes, clay, manufacturing
454110	institutional pharmacies, off-site, mail-order	327215	insulating glass, sealed units, made from purchased glass
446110	institutional pharmacies, on-site	327214	insulating glass, sealed units, made in glass-making plants
912120	institutions, correctional, provincial	321999	insulating materials, cork, manufacturing
316990	instrument cases, all materials, manufacturing	325999	insulating oils, manufacturing
336320	instrument control panels (i.e., assembling purchased gauges), automotive, truck and bus, manufacturing	335920	insulating purchased copper wire and cable
334511	instrument landing system instrumentation, airborne or airport, manufacturing	326150	insulation and cushioning, foam plastics (except polystyrene), manufacturing
333310	instrument lenses, manufacturing	321216	insulation board, cellular fibre or hard pressed wood, manufacturing
334512	instrument panels, assembling using gauges made in the same establishment	238310	insulation installation (i.e., styrofoam, polystyrene, urethane)
335315	instrument relays, all types, manufacturing	444190	insulation material, building, retail
332619	instrument springs, precision (except clock and watch), manufacturing	416390	insulation materials (e.g., fibreglass, mineral wool), wholesale
334410	instrument transformer, electronic, manufacturing	238310	insulation work (e.g., building, roof) contractors
335311	instrument transformers (except portable), manufacturing	335930	insulators, bakelite, manufacturing
334512	instrumentation for reactor controls, auxiliary, manufacturing	335930	insulators, electrical (except glass and ceramic), manufacturing
334512	instruments (e.g., hematology, microbiology, immunology), manufacturing	327214	insulators, electrical, glass, made in glass-making plants
334512	instruments for measuring electrical quantities, manufacturing	327215	insulators, electrical, made from purchased glass
334512	instruments, laboratory analysis type, manufacturing	416110	insulators, electrical, wholesale
417930	instruments, professional, wholesale	335930	insulators, hard rubber, manufacturing (electric)
331317	insulated aluminum wire (e.g., apparatus, energy, coaxial, communication) made in aluminum wire drawing plants	325410	insulin, manufacturing
335920	insulated coaxial cable, non-ferrous, manufacturing	524299	insurance advisory services
335920	insulated fibre-optic cable, made from purchased strand (data transmission), manufacturing	524210	insurance agencies and brokerages
335920	insulated power cables, electric, manufacturing	524210	insurance agents and brokers
331222	insulated steel cable capable of being used as a conductor, made in steel wire-drawing plants	813910	insurance association
332321	insulated windows, hermetically sealed, metal frame, manufacturing	524291	insurance claim adjusters
416110	insulated wire and cable, annunciator, building and power, wholesale	524210	insurance commercial, agents and brokers
335920	insulated wire and cable, made from purchased wire	911240	insurance commission, federal government
331317	insulated wire, cable and magnet wire, made in aluminum wire drawing plants	524299	insurance educational services
327990	insulating batts, fills or blankets, fibreglass, manufacturing	524299	insurance information bureaus
322299	insulating batts, fills or blankets, made from purchased paper	524299	insurance inspection and investigation (except claims investigation), services
		524291	insurance inspectors and adjusters
		524210	insurance office, agents and brokers
		621499	insurance physical examination service (except by physicians)
		524299	insurance professional standards services
		524299	insurance rate making services
		524210	insurance sales and service, agents and brokers
		524129	insurance, surety
		323119	intaglio printing
		334410	integrated microcircuits, manufacturing
		334410	integrated optical circuits (IOC), manufacturing
		515110	integrated radio and television broadcasting system (primarily radio)

515120	integrated radio and television broadcasting system (primarily television)	624230	international disaster or conflict refugee services
512220	integrated record companies	911410	international exchange services (scientific, academic), federal government
512220	integrated record production and distribution	919110	international monetary fund, office in Canada
334512	integrated-circuit testers, manufacturing	919110	international organization services
334512	integrating electricity meters, manufacturing	522299	international trade financing
334512	integrating meters, non-electric, manufacturing	454110	Internet auctions, retail
533110	intellectual property holders (except copyright)	519130	Internet broadcasting (e.g., audio, radio)
813310	intellectually and developmentally disabled advocacy groups	519130	Internet broadcasting (e.g., television, video)
334290	intercom systems and equipment, manufacturing	722511	Internet café combined with full-service restaurants
811210	intercommunication equipment, commercial, repair	511140	Internet domain registration services
417320	intercommunication equipment, electronic, wholesale	541514	Internet page design services, custom
811210	intercommunication equipment, household type, repair	519130	Internet publishing and broadcasting, and web search portals
238210	intercommunication systems, installation	519130	Internet search portal and web sites, operating
419120	intercommunications equipment, wholesale agents and brokers	517910	Internet service provider (ISP) providing services via client-supplied telecommunications connections
332410	intercooler shells, manufacturing	517112	Internet service provider (ISP), cable, wired telecommunications
334410	interface cards (e.g., sound, video, controllers, network), manufacturing	517111	Internet service provider (ISP), facilities-based (except cable), wired telecommunications
333310	interferometers, manufacturing	517910	Internet service provider (ISP), independent
913910	intergovernmental affairs, local administration	517910	Internet service provider (ISP), resale
912910	intergovernmental affairs, provincial	611310	Internet-based learning, universities
541410	interior decorating consulting service	712190	interpretive centres, natural wonders
541410	interior decorators consulting service (except painters)	711120	interpretive dance companies
541410	interior design consulting services	711512	interpretive dancers, independent
541410	interior design services	912910	interprovincial relations, provincial government
541410	interior lighting consultants	485210	interurban and rural bus transportation
313210	interlining fabrics, broad-woven (except wool, hair or similar animal fibre), weaving	482114	interurban passenger railways
313210	interlining fabrics, broad-woven, wool or hair, weaving	483213	intracoastal water transportation, freight
315990	interlinings, made from purchased fabric	483213	intracoastal water transportation, passengers
623110	intermediate care facilities	339110	intrauterine devices, manufacturing
522299	intermediate investment banks	325410	intravenous (iv) solution preparations, manufacturing
334512	internal combustion engine analyzers (i.e., testing electrical characteristics), manufacturing	453220	Inuit carvings, retail
336410	internal combustion engines, aircraft, manufacturing	532290	invalid supplies rental and leasing, consumer
336310	internal combustion gasoline engines, automotive and truck, manufacturing	533110	inventors, self-employed
912910	international affairs, provincial administration	561990	inventory computing service
911410	international agency representation, federal	541619	inventory planning and control management consulting services
911420	international assistance	561990	inventory taking service
911420	international development assistance, federal government	311310	invert sugar, manufacturing
911420	international development research services, federal	335312	inverter and rectifying equipment, industrial, manufacturing
		335990	inverters, nonrotating, electrical, manufacturing
		335312	inverters, rotating, electrical, manufacturing
		561611	investigation services
		561611	investigation services (except credit)
		523930	investment advice

523930	investment advice counselling services, customized, fees paid by clients	331221	iron basic shapes (except pipe, tube or wire), made from purchased iron
523930	investment advisory services, customized, fees paid by clients	331511	iron castings, unfinished, manufacturing
523110	investment banking	212210	iron concentrates, mining
523110	investment banking and securities dealing	332113	iron forgings, unfinished, made from purchased iron
331529	investment castings, aluminum, unfinished, manufacturing	331511	iron foundries
331529	investment castings, copper, unfinished, manufacturing	332113	iron or steel semifinished shapes, manufacturing
331529	investment castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing	212210	iron ore dressing (beneficiation) plants
331514	investment castings, steel, unfinished, manufacturing	213117	iron ore mine diamond drilling, contract services
523910	investment clubs	213119	iron ore mine shaft sinking, contract services
523910	investment companies investing on own account	212210	iron ore mining
523920	investment companies, government	331110	iron ore recovery from open hearth slag
523910	investment companies, investing in financial contracts	418920	iron ore, wholesale
522299	investment companies, small business	331110	iron sinter, made in steel mills
522299	investment contract company branches	325189	iron sulphate, manufacturing
551113	investment holding companies	238120	iron work, structural, contractors
523930	investment research, customized, fees paid by clients	335229	ironers and mangles, household-type, manufacturing
811490	invisible mending, textiles and clothing	314120	ironing board pads, made from purchased fabrics or felts
325189	iodides, manufacturing	332999	ironing boards, metal, manufacturing
325189	iodine, crude or resublimed, manufacturing	321999	ironing boards, wood, manufacturing
334512	ion chambers, manufacturing	335210	irons, electric, manufacturing
325210	ion exchange resins, manufacturing	339940	irons, marking or branding, manufacturing
325210	ionomer resins, manufacturing	334512	irradiation apparatus and tubes (e.g., industrial, medical diagnostic, medical therapeutic, research, scientific), manufacturing
325190	ionone, manufacturing	334512	irradiation equipment (X-ray, gamma ray, beta ray), manufacturing
331490	iridium bar, sheet, strip and tubing, made from purchased metal or scrap	115110	irradiation of fruits and vegetables
331410	iridium smelting and primary refining	913910	irrigation districts, nonoperating
331490	iridium, recovering from scrap and/or alloying purchased metals	333110	irrigation equipment, agricultural, manufacturing
212210	iron agglomerate and pellet production	417110	irrigation equipment, wholesale
416210	iron and steel flat products, wholesale	327330	irrigation pipe, concrete, manufacturing
416210	iron and steel in primary forms and shapes, wholesale	332329	irrigation pipe, sheet metal, manufacturing
331110	iron and steel mills and ferro-alloy manufacturing	237110	irrigation project, construction
331210	iron and steel pipes and tubes manufacturing from purchased steel	221310	irrigation system operation
419120	iron and steel primary forms and structural shapes, agents and brokers	325110	isobutene, made from refined petroleum or natural gas liquids
418110	iron and steel scrap, wholesale	325210	isobutylene resins, manufacturing
416210	iron and steel semifinished products, wholesale	325210	isocyanate rubber, manufacturing
416210	iron and steel wire, wholesale	325190	isocyanates, manufacturing
416210	iron and steel, rough cast, wholesale	622310	isolation hospital
416210	iron and steel, semi-finished, wholesale	335311	isolation transformers, manufacturing
416210	iron and steel, structural, wholesale	325210	isoprene rubber, manufacturing
325130	iron based pigments, manufacturing	325110	isoprene, made from refined petroleum or natural gas liquids
		325190	isopropyl alcohol, manufacturing

J			
		333990	jacks, hydraulic and pneumatic, manufacturing
335210	jackets for circulating type water heaters, manufacturing	333120	jacks, mud, manufacturing
315249	jackets, girls', cut and sewn from purchased fabric	333248	jacquard card cutting machinery, manufacturing
332319	jackets, industrial, fabricated metal plate, manufacturing	313210	jacquard fabrics, broad-woven, weaving
315220	jackets, jeans, men's and boys', cut and sewn from purchased fabric	212398	jade mining
315281	jackets, leather (except welders') or sheepskin-lined, men's and boys', manufacturing	913120	jail, local
315281	jackets, leather or sheepskin-lined, women's and misses, manufacturing	561210	jails and correctional facilities, support services to operations
315220	jackets, lumber, men's and boys', cut and sewn from purchased fabric	912120	jails, provincial government
315210	jackets, men's and boys', cut and sewn from materials owned by others	332321	jalousies, metal, manufacturing
315190	jackets, men's and boys', made in knitting mills	444190	jalousies, retail
448199	jackets, men's and boys', retail	321911	jalousies, wood frame, manufacturing
315220	jackets, non-tailored work, men's and boys', cut and sewn from purchased fabric	413190	jams, jellies and marmalades, wholesale
315249	jackets, non-tailored, women's and misses', cut and sewn from purchased fabric	417920	janitorial machinery and equipment, wholesale
315220	jackets, service apparel (e.g., laboratory, medical), men's and boys', cut and sewn from purchased fabric	561722	janitorial services
315249	jackets, service apparel (e.g., laboratory, medical), women's, misses' and girls', cut and sewn from purchased fabric	561722	janitorial services (except window cleaning)
315220	jackets, ski, men's and boys', cut and sewn from purchased fabric	561722	janitorial work
315249	jackets, ski, women's and misses', cut and sewn from purchased fabric	417920	janitors' supplies, wholesale
315249	jackets, tailored (except fur, leather, sheepskin-lined), girls', cut and sewn from purchased fabric	332810	japanning metals and metal products, for the trade
315220	jackets, tailored (except fur, leather, sheepskin-lined), men's and boys', cut and sewn from purchased fabric	325510	japans, manufacturing
315249	jackets, tailored (except fur, leather, sheepskin-lined), women's and misses', cut and sewn from purchased fabric	326290	jar rings, rubber, manufacturing
316990	jackets, welders', leather, manufacturing	326198	jars, plastics, manufacturing
315190	jackets, women's and girls', made in knitting mills	711120	jazz dance companies
315210	jackets, women's, misses' and girls', cut and sewn from materials owned by others	711512	jazz dancers, independent
333120	jackhammers, manufacturing	711130	jazz music artist, independent
332210	jacks (except hydraulic and pneumatic), manufacturing	711130	jazz music groups
332210	jacks (screw and ratchet), motor vehicle, manufacturing	315220	jean-cut casual slacks, men's and boys', cut and sewn from purchased fabric
		315249	jean-cut casual slacks, women's and misses', cut and sewn from purchased fabric
		448140	jeans stores, retail
		315249	jeans, girls', cut and sewn from purchased fabric
		315241	jeans, infants', cut and sewn from purchased fabric
		315210	jeans, men's and boys', cut and sewn from materials owned by others
		315220	jeans, men's and boys', cut and sewn from purchased fabric
		315249	jeans, women's and misses', cut and sewn from purchased fabric
		315210	jeans, women's, misses' and girls', cut and sewn from materials owned by others
		311340	jelly candies, manufacturing
		311990	jelly powders, manufacturing
		315190	jerseys, made in knitting mills
		315220	jerseys, men's and boys', cut and sewn from purchased fabric
		315249	jerseys, women's and misses', cut and sewn from purchased fabric
		336410	jet assisted takeoff devices (JATO), manufacturing
		324110	jet fuels, made in petroleum refineries

336410	jet propulsion and internal combustion engines and parts, aircraft, manufacturing	711213	jockeys, horse racing
332999	jet propulsion projectiles (except guided missiles), manufacturing	339920	jogging machines, manufacturing
237990	jetty construction, general contractors	315220	jogging or sweat suits, men's and boys', cut and sewn from purchased fabric
339910	jewel bearings, synthetic, manufacturing	315249	jogging suits, girls', cut and sewn from purchased fabric
339910	jewel cutting, drilling, polishing, recutting, or setting, manufacturing	315249	jogging suits, women's and misses', cut and sewn from purchased fabric
339910	jewel preparing, for instruments, tools, watches, and jewellery, manufacturing	325520	joint compounds (except gypsum-based), manufacturing
339910	jewel settings and mountings, manufacturing	327420	joint compounds, gypsum-based, manufacturing
339910	jewel settings and mountings, precious metal, manufacturing	333245	jointers, woodworking, manufacturing
339910	jewellers' findings and materials, manufacturing	333619	joints, swivel (except motor vehicle and aircraft), manufacturing
414410	jewellers' findings, precious metal, wholesale	333619	joints, universal (except motor vehicle and aircraft), manufacturing
332210	jewellers' hand tools, non-powered, manufacturing	327390	joists, girders and beams, prestressed concrete, manufacturing
339910	jewellery and silverware manufacturing	332319	joists, open web steel, long-span series, manufacturing
339910	jewellery and silverware, metal embossing or filigreeing for the trade	332329	joists, sheet metal, manufacturing
414410	jewellery and watch, wholesale	453220	joke shops
419120	jewellery and watch, wholesale agents and brokers	711513	journalists, print, independent
541990	jewellery appraisal and evaluation, service	711512	journalists, radio and television, independent
339910	jewellery boxes or cases, precious metal, manufacturing	323119	journals and magazines, trade, printing without publishing
418990	jewellery boxes, wholesale	323119	journals, scholarly, printing without publishing
541490	jewellery design services	334110	joystick devices, manufacturing
339910	jewellery engraving, chasing or etching for the trade	611620	judo and jiu-jitsu instruction
339910	jewellery parts, unassembled, manufacturing	333248	juice extractors, fruit and vegetable (i.e., food manufacturing type), manufacturing
811490	jewellery repair service (e.g., pearl restringing, watch repair), without retail sales of new equipment	311520	juice pops, frozen, manufacturing
339910	jewellery soldering or polishing, for the trade, manufacturing	311420	juice, fruit or vegetable, fresh, manufacturing
448310	jewellery stores	335210	juicers, electric, domestic, manufacturing
339910	jewellery, made of precious metal or precious or semiprecious stones, manufacturing	413190	juices, quick-frozen, packaged, wholesale
454110	jewellery, mail order, retail	713990	juke box concession operators, in facilities operated by others
339910	jewellery, natural or cultured pearls, manufacturing	334310	jukeboxes, manufacturing
339910	jewellery, plastic, manufacturing	315249	jumpsuits, girls', cut and sewn from purchased fabric
448310	jewellery, precious stones and precious metals (including custom made), retail	315249	jumpsuits, women's and misses', cut and sewn from purchased fabric
453310	jewellery, used, retail	335930	junction boxes and covers, electrical, manufacturing
414410	jewellery, wholesale	813910	junior chambers of commerce
333245	jig saws, woodworking type, stationary, manufacturing	611210	junior colleges
333519	jigs (e.g., inspection, gauging, checking), manufacturing	541190	jury consulting services
333519	jigs and fixtures, for use with machine tools, manufacturing	313210	jute fabrics, broad-woven, weaving
417230	jigs, wholesale	623999	juvenile correctional homes
323119	job printing, lithographic and offset (except quick)	913110	juvenile courts
		337126	juvenile furniture, metal, manufacturing
		337126	juvenile furniture, rattan and reed, manufacturing
		337121	juvenile furniture, upholstered on wood frames (except convertible bed), manufacturing

337123	juvenile furniture, wood (except upholstered), manufacturing	334512	kinematic test and measuring equipment, manufacturing
511120	juvenile magazines and periodicals, publishing and printing combined	621390	kinesiologists' office
511120	juvenile magazines and periodicals, publishing or publisher (except exclusively on Internet)	621340	kinesiology (human kinetics), provides the analysis, preservation and enhancement of human movement
K			
212326	kaolin mining	336211	kit car bodies, manufacturing
334310	karaoke machines, manufacturing	561910	kit packaging services
611620	karate school	414220	kitchen appliances (e.g., toasters, kettles, ironers), electric, wholesale
414110	karate uniforms, women's and children's, wholesale	443143	kitchen appliances, household, retail
327420	keene's cement, manufacturing	419120	kitchen appliances, wholesale agents and brokers
332439	kegs, light gauge metal, manufacturing	327110	kitchen articles, coarse earthenware, manufacturing
321920	kegs, wood, coopered, manufacturing	419120	kitchen cabinet units (to be built-in), wholesale agents and brokers
311119	kelp meal and pellets, for use as animal feed, manufacturing	337110	kitchen cabinets (except free standing), wood, manufacturing
325410	kelp processing (i.e., for medicinal use)	238350	kitchen cabinets and counters, constructed on site
334512	kelvin or wheatstone bridges (i.e., electrical measuring instruments), manufacturing	238350	kitchen cabinets and counters, prefabricated wood, installation only
112999	kennels, breeding and raising stock (i.e., dogs and cats) for sale	337110	kitchen cabinets and counters, prefabricated wood, manufacturing and installation combined
212398	kernite mining	416390	kitchen cabinets, built-in, wholesale
211114	kerogen processing	238350	kitchen cabinets, installation
335120	kerosene lamps, manufacturing	337110	kitchen cabinets, wood (except free standing), custom made, manufacturing
333416	kerosene space heaters, manufacturing	337110	kitchen counter tops, manufacturing
324110	kerosene, made in petroleum refineries	325610	kitchen degreasing and cleaning preparations, manufacturing
412110	kerosene, wholesale	332210	kitchen equipment for cafeterias, restaurants, manufacturing
311420	ketchup, manufacturing	442110	kitchen furniture, household, retail
335210	kettles, electric, manufacturing	414390	kitchen furniture, wholesale
332420	kettles, heavy gauge metal, manufacturing	337123	kitchen furniture, wood, manufacturing
332510	key blanks, manufacturing	238220	kitchen sinks and hardware, installation
316990	key cases (except metal), manufacturing	414390	kitchen tools and utensils (except precious metal flatware), wholesale
333519	key cutting machines, manufacturing	332210	kitchen utensils (e.g., colanders, garlic presses, ice cream scoops, spatulas), fabricated metal, manufacturing
811490	key duplicating service	332210	kitchen utensils (except cutting type), fabricated metal, manufacturing
332619	key rings, made from purchased wire	417920	kitchen utensils, commercial, wholesale
339990	keyboard instruments and parts (e.g., piano hammers, concertinas, pianos, organs), manufacturing	414390	kitchen utensils, household, wholesale
417310	keying equipment, wholesale	326198	kitchen utensils, plastic, manufacturing
336320	keyless entry systems, automotive, truck and bus, manufacturing	238390	kitchens, custom metal counters and cabinets, installation
334210	keysets, telephone, manufacturing	321999	kitchenware (e.g., utensils, rolling pins), wood, manufacturing
621499	kidney (renal, hemodialysis) dialysis centres	414390	kitchenware (except earthen), wholesale
313310	kier bleaching, continuous machine, for the trade	414310	kitchenware and tableware, ceramic, wholesale
321999	kiln drying of lumber	442298	kitchenware stores, retail
327120	kiln furniture, clay, manufacturing		
333990	kilns (except cement, chemical, wood), manufacturing		
333248	kilns (i.e., cement, wood, chemical), manufacturing		
611110	kindergartens		

327110	kitchenware, china, earthenware, pottery or stoneware, manufacturing	333990	labelling (i.e., packaging machinery), manufacturing
327110	kitchenware, commercial and household type, vitreous china, manufacturing	561910	labelling services
327110	kitchenware, semivitreous earthenware, manufacturing	313310	labels, cotton, printing, for the trade
451120	kite (toy) stores, retail	322220	labels, gummed, made from purchased paper
339930	kites, manufacturing	323119	labels, printing on a job-order basis
813410	Kiwanis club	313220	labels, weaving
334410	klystron tubes, manufacturing	414130	labels, woven, wholesale
314910	knapsacks (e.g., backpacks, book bags), manufacturing	621510	laboratories, biological, medical, X-ray (picture and treatment)
315220	knickers, men's and boys', cut and sewn from purchased fabric	621510	laboratories, combined medical and radiological
315249	knickers, women's and misses', cut and sewn from purchased fabric	621510	laboratories, dental X-ray
332210	knife blanks, manufacturing	541710	laboratories, physical research and development
335210	knife sharpeners, electric, manufacturing	541380	laboratories, product testing
335315	knife switches, electric, manufacturing	334512	laboratory analytical instruments (except optical), manufacturing
813410	knights of Columbus	311119	laboratory animal feeds, manufacturing
313240	knit fabric mills	112999	laboratory animal production (e.g., rats, mice, guinea pigs)
414130	knit fabrics, wholesale	315220	laboratory coats, men's and boys', cut and sewn from purchased fabric
315990	knit gloves, made from purchased fabric	315249	laboratory coats, women's, misses' and girls', cut and sewn from purchased fabric
448199	knit wear, ladies', retail	417930	laboratory equipment (except medical or dental), wholesale
414110	knit wear, wholesale	417930	laboratory equipment, dental and medical, wholesale
414130	knitted cloth, piece goods, wholesale	417930	laboratory equipment, wholesale
313110	knitting and crochet thread, manufacturing	333990	laboratory furnaces, manufacturing
313240	knitting and finishing flat (warp) fabric	337127	laboratory furniture (e.g., cabinets, benches, tables, stools), manufacturing
313240	knitting flat (warp) fabric	238390	laboratory furniture and equipment, installation
315110	knitting hosiery, on a contract basis	327214	laboratory glassware (e.g., beakers, test tubes, vials), made in glass-making plants
333248	knitting machinery, manufacturing	327215	laboratory glassware (e.g., test tubes, vials, beakers), made from purchased glass
315190	knitting men's and boys' clothing (except hosiery), on a contract basis	811210	laboratory instrument (except electric) repair
313240	knitting textile products (e.g., bedspreads, curtains, linens), made elsewhere	417930	laboratory instruments and apparatus, wholesale
313240	knitting textile products (except apparel), made elsewhere	621510	laboratory services, medical
315190	knitting women's and girls' clothing (except hosiery), on a contract basis	334512	laboratory standards testing equipment (e.g., capacitance, electrical resistance, inductance), manufacturing
451130	knitting yarn and accessories, retail	541380	laboratory testing service (except clinical and veterinary)
414130	knitting yarns, wholesale	333990	laboratory type equipment (e.g., furnaces, centrifuges), manufacturing
335210	knives, electric, domestic, manufacturing	813930	labour organizations
332210	knives, machine (except metal cutting), manufacturing	561320	labour pool services (personnel suppliers)
332210	knives, shear (metalworking), manufacturing	561320	labour pools (except farm labour)
321999	knobs, wood, manufacturing	911310	labour relations board, federal government
333248	knot tying machinery, textile, manufacturing	541612	labour relations consulting services
333519	knurling machines, manufacturing	813930	labour unions
322121	kraft paper stock, manufacturing		
212326	kyanite mining		
L			
339940	label making equipment, hand-held, manufacturing		

333248	lace and net machinery, manufacturing	322220	laminating purchased foil and paper for packaging uses, foil as primary component
414130	lace fabrics, wholesale	322220	laminating purchased paper for non-packaging applications
313240	lace products (except clothing), made in lace mills	322220	laminating purchased paper for packaging applications
314990	lace, burnt-out, manufacturing	322220	laminating purchased paperboard
313240	lace, manufacturing	313320	laminating purchased textile fabrics
316990	laces (e.g., shoe), leather, manufacturing	313320	laminating textile fabrics, for the trade
313220	laces (e.g., shoe), textile, manufacturing	335311	laminations for transformers, manufacturing
332810	lacquering metals and metal products	335120	lamp (fixture) holders, manufacturing
339920	lacrosse equipment, manufacturing	442298	lamp and lighting fixture stores selling to other business but also selling to household consumers
325190	lactic acid, manufacturing	335311	lamp ballasts, manufacturing
311515	lactose, manufacturing	327110	lamp bases, pottery, manufacturing
332999	ladder jacks, metal, manufacturing	325189	lamp black, manufacturing
321999	ladder jacks, wood, manufacturing	416110	lamp bulbs, wholesale
321919	ladder rounds or rungs, hardwood, manufacturing	332619	lamp frames, wire, made from purchased wire
326198	ladders, fibreglass, manufacturing	332329	lamp posts, metal, manufacturing
332329	ladders, for permanent installation, metal, manufacturing	335120	lamp shades (except glass, plastic), manufacturing
332999	ladders, portable, metal, manufacturing	327215	lamp shades, made from purchased glass
416330	ladders, wholesale	326198	lamp shades, plastics, manufacturing
321999	ladders, wood, manufacturing	335930	lamp sockets and receptacles (i.e., electric wiring devices), manufacturing
448120	ladies clothing, retail	335120	lamp, office, manufacturing
448120	ladies' fashions, retail	335110	lamp, photoflash or photoflood, manufacturing
448120	ladies' ready to wear shop	335120	lamps and lamp parts (except electric), manufacturing
448210	ladies' shoes, retail	335120	lamps and lanterns, gasoline, manufacturing
448199	ladies' sportswear, retail	416110	lamps and lighting fixtures (e.g., floor, boudoir, desk, overhead, etc.), wholesale
448120	ladies' wear, retail	442298	lamps and lighting fixtures, electric, retail
332319	ladle bails, fabricated metal plate, manufacturing	335110	lamps, mercury vapour, manufacturing
332319	ladles, fabricated metal plate, manufacturing	334512	lamps, X-ray, manufacturing
312120	lager, porter, stout, ale, brewing	812320	lampshades, textile material, cleaning and repairing of
237110	lagoons, sewage treatment construction	237210	land (except cemeteries) subdividers
483213	lake (except Great Lakes) transportation (except ferries), passengers	237210	land acquisition, assembling and developing
483213	lake (except Great Lakes) transportation of freight (except ferries)	531390	land agent or land man (right-of-way acquisition)
325130	lakes (i.e., organic pigments), manufacturing	912910	land and farm development programs, provincial
413160	lamb (except frozen packaged), wholesale	541190	land and/or title search, service
112410	lamb or sheep farming	238910	land clearing, contractors
112991	lamb, pork, chicken, goats and horses, farming	237990	land drainage contractor
322220	laminated gift wrap, made from purchased paper	238910	land levelling, irrigation, contractors
327215	laminated glass, made from purchased glass	333110	land preparation machinery, agricultural, manufacturing
327214	laminated glass, made in glass-making plants	417110	land preparation machinery, agricultural, wholesale
335311	laminated magnetic cores, manufacturing	237210	land servicing (hydro, sewer and water) and land subdivision
321216	laminated particle board (except plywood), manufacturing	523910	land speculation
326130	laminated plastic plate, sheet (except packaging), and shape manufacturing		
321215	laminated veneer lumber (LVL), manufacturing		
333245	laminating and gluing machines, woodworking, manufacturing		

611210	land surveying institutes	333519	lathes, metal cutting, manufacturing
541370	land surveying services (except geophysical)	333245	lathes, woodworking type, manufacturing
541320	land use planning services	812330	laundered mat and rug supply service
332319	landing mats, aircraft, metal, manufacturing	812320	laundresses, own account
336410	landing skis and tracks, aircraft, manufacturing	812310	laundromat
531120	landlords of commercial and industrial buildings	812310	laundromat or launderette
913110	landlord-tenant courts	812320	laundry and drycleaning agents
531390	landman or land agent (mineral rights acquisition agent), independent	314910	laundry bags, made from purchased woven or knitted materials
531390	landman services	325610	laundry bleaches, formulated for household use, manufacturing
541320	landscape architectural services	333920	laundry carts, manufacturing
561730	landscape contractors	812320	laundry collecting and distributing outlets operated by power laundries
541320	landscape planning services	333310	laundry extractors, manufacturing
561730	landscape services	332439	laundry hampers, light gauge metal, manufacturing
561730	landscaping services	333310	laundry machinery and equipment (except household type), manufacturing
541720	language research and development services	417920	laundry machinery and equipment, wholesale
611630	language schools	335229	laundry machinery, household (including coin-operated), manufacturing
541930	language translation services	314990	laundry nets, made from purchased materials
335120	lanterns, electric, gas, carbide, kerosene, and gasoline, manufacturing	812320	laundry pick-up and delivery station (except operated by laundries)
414410	lapel pins, wholesale	325610	laundry soap, chips and powder, manufacturing
417230	lapidary equipment, wholesale	418410	laundry soap, chips and powder, wholesale
451120	lapidary supplies, retail	418410	laundry starch, wholesale
339910	lapidary work	325610	laundry starches, manufacturing
334110	laptop computers, manufacturing	326191	laundry tubs, plastics, manufacturing
311611	lard and tallow produced in slaughtering plants	416120	laundry tubs, wholesale
311614	lard, made from purchased fat	325190	lauric acid esters and amines, manufacturing
413160	lard, wholesale	332999	lavatories, metal, manufacturing
333519	laser boring, drilling and milling machines, metalworking, manufacturing	327110	lavatories, vitreous china, manufacturing
621110	laser cosmetic clinic	541110	law firm
334410	laser diodes, manufacturing	541110	law offices
334610	laser disks, pre-recorded video, mass-reproducing	611310	law schools
334512	laser equipment, electromedical, manufacturing	813920	law society
621110	laser eye surgery clinic	811411	lawn and garden equipment, repair service (without retail sales of new equipment)
417920	laser light equipment, wholesale	332210	lawn and garden hand tools, non-powered, manufacturing
711512	laser show services	444220	lawn and garden ornaments and supplies, retail
334512	laser systems and equipment, medical, manufacturing	333110	lawn and garden powered hand tools (i.e., hedge and edge trimmers), manufacturing
713990	laser tag/paintball operation	333110	lawn and garden powered tractors and lawn mowers, manufacturing
333990	laser welding equipment, manufacturing	333110	lawn and garden type machinery (e.g., seeders, spreaders, tillers), manufacturing
316990	lashes (i.e., whips), manufacturing	713990	lawn bowling clubs
326290	latex foam rubber, manufacturing	418390	lawn care chemical products, wholesale
325510	latex paints (i.e., water-based), manufacturing	561730	lawn care services
325210	latex rubber, synthetic, manufacturing	561730	lawn fertilizing services
332329	lath, expanded metal, manufacturing		
327420	lath, gypsum, manufacturing		
321111	lath, made from logs or bolts		
321919	lath, wood, made by resawing purchased lumber		

337126	lawn furniture (except wood, metal, stone and concrete), manufacturing	813920	learned societies
337126	lawn furniture, metal, manufacturing	541720	learning disability research and development services
414390	lawn furniture, wholesale	532290	lease and maintenance of aquariums
417110	lawn machinery and equipment, wholesale	532490	lease and rent air compressor units
332210	lawn mowers, non-powered, manufacturing	532410	lease semi-mobile cranes (without operator)
561730	lawn mowing services	316990	leashes or collars for dog, manufacturing
561730	lawn seeding services	531120	leasing non-residential buildings
561730	lawn spraying services	531120	leasing of commercial space
238220	lawn sprinkler system installation, contractors	518210	leasing of computer time
541110	lawyers, private practice	532490	leasing of industrial machinery and equipment
325410	laxative preparations, manufacturing	532420	leasing of office machinery (except lease financing)
414510	laxatives, wholesale	531111	leasing of residential buildings
326121	lay flat tubing, plastics, manufacturing	522220	leasing, in combination with sales financing
541410	layouts-office, factory (designers, interior)	448199	leather (including suede) clothing stores
212291	leaching of uranium or radium ore at mine site	418990	leather and cut stock, wholesale
335910	lead acid storage batteries, manufacturing	316110	leather and hide tanning and finishing
331490	lead and lead alloy bar, sheet, strip and tubing, made from purchased metal or scrap	414110	leather and sheep-lined clothing, men's and boys', wholesale
416210	lead and zinc fabricated basic products, wholesale	414110	leather and sheep-lined clothing, women's and children's, wholesale
325320	lead arsenate insecticides, manufacturing	417230	leather belting, packing, wholesale
325130	lead based pigments, manufacturing	315281	leather clothing (e.g., capes, coats, hats, jackets), children's, manufacturing
331529	lead castings (except die-castings), unfinished, manufacturing	315210	leather clothing, men's and boys', cut and sewn from material owned by others
212231	lead concentrates	315210	leather clothing, women's and misses' and girls', cut and sewn from materials owned by others
331523	lead die-castings, unfinished, manufacturing	315281	leather coats (jackets) for men's and boys', manufacturing
332999	lead foil, made from purchased foil	315281	leather coats (jackets) for women's and misses', manufacturing
238390	lead lining walls for X-ray room, contractor	316990	leather cut stock, boot and shoe, manufacturing
212231	lead ore milling	325610	leather finishing assistants, manufacturing
418920	lead ore, wholesale	316210	leather footwear, manufacturing
325189	lead oxides (except pigments), manufacturing	812320	leather garments cleaning
562910	lead paint removal contractors	339990	leather gasket, packing and sealing devices (e.g., oil seals, grease retainers, washers, etc.), manufacturing
325130	lead pigments, manufacturing	315990	leather gloves and mittens (except athletic), manufacturing
416210	lead primary forms and basic shapes, wholesale	315990	leather gloves, manufacturing
331490	lead rolling, drawing or extruding, purchased metal or scrap	418990	leather goods (except footwear), wholesale
325189	lead silicate, manufacturing	811430	leather goods repair shops
331410	lead smelting and primary refining	316990	leather goods, small personal (e.g., coin purses, eyeglass cases, key cases), manufacturing
327990	lead, black (i.e., natural graphite), ground, refined or blended, manufacturing	316990	leather handbags and purses, manufacturing
331490	lead, recovering from scrap and/or alloying purchased metals	316990	leather handicrafts, manufacturing
416210	lead, wholesale	316990	leather luggage, manufacturing
212231	lead, zinc and lead-zinc ore, beneficiating and mining	316210	leather shoes, women's, manufacturing
335110	lead-in wires, electric lamp, made from purchased wire, manufacturing	316110	leather tanning, currying and finishing
212231	lead-zinc ore mining	316990	leather welting, manufacturing
113210	leaf collecting		
332210	leaf skimmers and rakes, swimming pool, non-powered, manufacturing		
919110	league of Arab states		

333248	leather working machinery, manufacturing	531190	lessors of railroad property
313320	leather, artificial, made from purchased fabric	531111	lessors of residential buildings and dwellings (except social housing)
322220	leatherboard (i.e., paperboard-based), made from purchased paperboard	531112	lessors of social housing projects
322130	leatherboard (i.e., paperboard-based), manufacturing	492110	letter delivery, private (air)
311990	leavening compounds, manufacturing	491110	letter delivery, private (except air)
311225	lecithin, made from purchased oils	333310	letter folding, stuffing and sealing machines, manufacturing
711512	lecturers, independent	333519	letter pins (e.g., gauging, measuring), manufacturing
315110	leg warmers, manufacturing	453999	lettering and designing of monuments, retail
541110	legal aid services	339940	lettering instruments, artists', manufacturing
541690	legal information consultant (advice to the general public)	541899	lettering services, door and window
524129	legal insurance	323120	letterpress plate preparation services
919110	legation services, foreign government in Canada	323119	letterpress printing
315241	leggings, infants', cut and sewn from purchased fabric	323119	letterpress printing (except manifold business forms, textile fabrics)
315110	leggings, knitting	333248	letterpress printing presses, manufacturing
315249	leggings, women's, misses' and girls', cut and sewn from purchased fabric	339950	letters and numerals (except wood and paper), for signs, manufacturing
912910	legislative assemblies, provincial government	339950	letters and numerals, plastic, manufacturing
111130	legume (forage) farming	322230	letters, die-cut, made from purchased cardboard
111130	leguminous crop plant (e.g., dry peas, beans, lentils, dry pulses) growing	237990	levee and jetty construction, general contractors
111320	lemon groves	334512	level and bulk measuring instruments, industrial process type, manufacturing
325999	lemon oil, manufacturing	334512	level gauges, radiation type, manufacturing
313210	leno fabrics, broad-woven, weaving	334512	levels and tapes, surveying, manufacturing
327215	lens blanks, optical and ophthalmic, made from purchased glass	332210	levels, carpenters', manufacturing
327214	lens blanks, optical and ophthalmic, made in glass-making plants	524129	liability insurance
326198	lens blanks, optical and ophthalmic, plastics, manufacturing	911910	liability insurance service (non-commercial), federal administration
339110	lens coating, ophthalmic, manufacturing	524135	liability reinsurance carriers
333310	lens grinding, mounting, polishing and coating (except ophthalmic)	519121	libraries
339110	lens grinding, ophthalmic (except in retail stores)	519121	libraries (e.g., reference, lending, public)
333310	lenses (e.g., photographic, camera, projection), manufacturing	519121	libraries (except motion picture and video tape stock footage)
333310	lenses (except ophthalmic), manufacturing	512190	libraries, video tape, stock footage
315190	leotards (one-piece, tight-fitting garment that covers the torso like those worn by dancers), made in knitting mills	337127	library furniture, manufacturing
315249	leotards, women's, misses' and girls', cut and sewn from purchased fabric	912910	license plate issuer (government office), provincial government
212398	lepidolite mining	912910	licensing and inspection of utilities, provincial
533110	lessors of non-financial intangible assets (except copyrighted works)	913910	licensing and permit for retail trade, local
531120	lessors of non-residential buildings (except mini-warehouses)	332118	lids, jar, metal, stamping
531120	lessors of piers, docks and associated buildings and facilities	561611	lie detection service
531190	lessors of property (except railroad, buildings or mobile home sites)	334512	lie detectors, manufacturing
		912910	lieutenant-governor's office, provincial government
		524210	life and health insurance, agents and brokers
		524210	life disability group general insurance, agents and brokers
		524210	life insurance agency
		524210	life insurance and annuities, agents and brokers
		524210	life insurance broker

526989	life insurance funds (self insurance) solely for the benefit of the sponsor, firm, it's employees or members	335311	lighting transformers, street and airport, manufacturing
339110	life jackets, inflatable, manufacturing	416110	lightning arresters, wholesale
339110	life preservers, inflatable, manufacturing	335930	lightning arrestors and coils, manufacturing
524131	life reinsurance carriers	238299	lightning protection equipment contractor
524210	life, accident and sickness insurance, agents and brokers	335930	lightning protection equipment, manufacturing
524210	life, health, travel insurance, agents and brokers	238299	lightning rods and conductors, installation
561320	lifeguard supply service	335930	lightning rods, manufacturing
611690	lifeguard training	335120	lights, yard, electric, manufacturing
339110	lifejackets, plastics, manufacturing	325210	lignin plastics, manufacturing
417230	lift trucks, wholesale	324190	lignite coal fuel briquettes, manufacturing
333248	light bulb and tube (i.e., electric lamp) making machinery, manufacturing	212116	lignite coal mining
416110	light bulbs, electric, wholesale	212116	lignite coal preparation plants
334410	light emitting diodes (led), manufacturing	212116	lignite mining
236210	light industrial buildings or manufacturing plants, construction	327410	lime (e.g., agricultural, calcium hydroxide, calcium oxide, dolomitic), manufacturing
333310	light meters, photographic, manufacturing	416390	lime (except agricultural), wholesale
336510	light rail cars and equipment, manufacturing	444190	lime and plaster dealers, retail
237990	light rail system construction	111320	lime groves
485110	light rail systems	327410	lime manufacturing
334511	light reconnaissance and surveillance systems and equipment, manufacturing	325999	lime oil, manufacturing
334512	light responsive appliance controls, manufacturing	212315	lime rock, ground, mining
332329	light standards, metal, manufacturing	115110	lime spreading service, agricultural
336110	light utility trucks, assembling on chassis of own manufacture	325320	lime sulphur fungicides, manufacturing
488390	lighter (lighterage) operation services (e.g., unloading services, cargo or personnel, ship to shore)	418390	lime, agricultural, wholesale
325999	lighter fluids (e.g., charcoal, cigarette), manufacturing	212315	limestone crushing, on contract
339990	lighters, cigar and cigarette (except precious metal and motor vehicle), manufacturing	212315	limestone cutting (quarrying)
418990	lighters, cigar and cigarette, wholesale	212315	limestone mining and quarrying
488310	lighthouse operation	416390	limestone, wholesale
335990	lighting and welding carbons, manufacturing	334512	limit controls (e.g., air-conditioning, appliance, heating), manufacturing
335120	lighting fixture manufacturing	511190	limited edition art prints, publishing
444190	lighting fixture stores	722512	limited-service eating places
335120	lighting fixtures, airport, runway, approach, taxi and ramp, manufacturing	722512	limited-service restaurant
419110	lighting fixtures, residential, commercial and industrial, business-to-business (B2B) electronic markets, wholesale	722512	limited-service restaurant, licensed
416110	lighting fixtures, residential, commercial and industrial, wholesale	811121	limousine conversion on a custom basis
336320	lighting fixtures, vehicular, manufacturing	485320	limousine service
561799	lighting maintenance service (e.g., bulb and fuse replacement and cleaning)	485320	limousine service (except scheduled)
238210	lighting systems, electric, installation	485990	limousine service to airports or stations, scheduled
711512	lighting technicians, theatrical, independent	325320	lindane pesticides, manufacturing
335311	lighting transformers, fluorescent, manufacturing	334512	line or limit controls for electric heat, manufacturing
		331210	line pipe for oil or gas, made from purchased steel
		561730	line slash (rights-of-way) maintenance
		238910	line slashing or cutting (except maintenance)
		335311	line voltage regulators, manufacturing
		334512	linear counters, manufacturing
		325220	linear esters fibres and filaments, manufacturing
		339110	linemen's safety belts, manufacturing
		812330	linen and uniform supply
		313210	linen fabrics, broad-woven, weaving
		313310	linen fabrics, dyeing and finishing, for the trade

442298	linen shops, retail	324110	liquefied petroleum gases (LPG), made in petroleum refineries
812330	linen supply and laundering service	412110	liquefied petroleum gases, wholesale
419110	linen, drapery and other textile furnishings, business-to-business (B2B) electronic markets, wholesale	312140	liqueurs, manufacturing
339940	linen, tracing, manufacturing	334512	liquid analysis instruments, industrial process type, manufacturing
419120	linens, draperies and other textile furnishings, wholesale agents and brokers	418390	liquid chemical fertilizers, wholesale
314120	linens, made from purchased materials	334512	liquid chromatographic instruments, laboratory type, manufacturing
322130	liner board, manufacturing	334512	liquid concentration instruments, industrial process type, manufacturing
327120	liner brick and plates, vitrified clay, manufacturing	334410	liquid crystal display (LCD) unit screens, manufacturing
418220	linerboard, paperboard, wholesale	334512	liquid flow meters, manufacturing
332319	liners, industrial, fabricated metal plate, manufacturing	334512	liquid level controls, residential and commercial heating types, manufacturing
448199	lingerie stores, retail	334512	liquid level instruments, industrial process type, manufacturing
315249	lingerie, loungewear and nightwear, women's and girls', cut and sewn from purchased fabric	332420	liquid oxygen tanks, manufacturing
414110	lingerie, wholesale	325410	liquid pharmaceutical preparations (e.g., decoctions, ointments, solutions, syrups, infusions), manufacturing
313210	lining fabrics (except wool and similar animal fibre), broad-woven, weaving	325410	liquid pharmaceutical preparations (e.g., honeys, tinctures, elixirs, fluid extracts), manufacturing
313210	lining fabrics, wool and similar animal fibre, broad-woven, weaving	492210	liquor delivery services (dial-a-bottle)
315990	linings (e.g., coat, dress, millinery, necktie, suit), made from purchased fabric	445310	liquor stores, retail
313210	linings (except wool and similar animal fibre), made in broad fabric weaving mills	312140	liquor-based coolers, manufacturing
316990	linings and soles, boot and shoe, leather, manufacturing	311340	liquorice candy, manufacturing
314990	linings for handbag, pocketbook, luggage, shoe and casket, textile fabric, manufacturing	413220	liquors and wines, wholesale
332999	linings, safe and vault, metal, manufacturing	312140	liquors, distilling and blending (except brandy)
313210	linings, wool, made in broad fabric weaving mills	339940	list finders and rotary address files, manufacturing
325190	linoleic acid esters and amines, manufacturing	531390	listing services, real estate
414320	linoleum floor covering, wholesale	711410	literary agents
326198	linoleum floor coverings, manufacturing	325130	litharge, manufacturing
238330	linoleum installation contractors	212398	lithium mineral mining
442210	linoleum stores, retail	323120	lithographic plate preparation services
442210	linoleum, installation combined with selling	323119	lithographic printing (except manifold business forms, quick printing, textile fabrics), without publishing
333248	linotype machinery, manufacturing	323119	lithographic printing on metal
111120	linseed (flaxseed) growing	333248	lithographic printing on purchased labels or tags
418410	linseed oil, wholesale	323119	lithographic printing presses, manufacturing
327390	lintels, concrete, manufacturing	325130	lithographic, flexographic or gravure newspapers printing
325620	lipsticks, manufacturing	334512	lithopone, manufacturing
488990	liquefaction and regasification of natural gas for purposes of transport	322220	lithotripters, manufacturing
454312	liquefied petroleum gas (bottle gas) dealers	411110	litmus paper, made from purchased paper
332420	liquefied petroleum gas (LPG) cylinders, manufacturing	419110	live animal merchant wholesalers
454312	liquefied petroleum gas (LPG), delivered to customers' premises, retail	711311	live animals, business-to-business (B2B) electronic markets, wholesale
211113	liquefied petroleum gases (LPG) from natural gas, production, mining	411110	live arts centres, promoting events
		711311	live bait, wholesale
			live exotic peep shows

711311	live theatres, promoting events	541514	local area network (LAN) systems integrators
814110	live-in babysitter	485110	local bus service
814110	live-in caregiver	522130	local credit unions
814110	live-in housekeeper	492210	local delivery service, small parcels
814110	live-in nanny	492210	local messenger service
112991	livestock and animal specialty farms, general	492210	local messengers and local delivery
112991	livestock and poultry combination farm	813940	local political organization
541690	livestock breeding consulting services	517910	local service reselling
112991	livestock combination farm	517111	local telephone carrier (except wireless and cable operators), wired telecommunications
112991	livestock combination feedlots		local transit system operation
332329	livestock corrals, cattle holders and stalls, metal, manufacturing	485110	local, urban and suburban transit systems, mixed mode
488990	livestock feeding station service, livestock in transit	485110	lock and waterway construction, general contractors
418310	livestock feeds, prepared, wholesale	237990	lock washers, metal, manufacturing
484239	livestock hauling, long distance	332720	lockers (except refrigerated), manufacturing
115210	livestock registration services	337215	lockers (except refrigerated), wholesale
541710	livestock research and development	417920	locks (except coin-operated and time), manufacturing
453999	livestock sales barns by auction, retail	332510	locks and related materials, wholesale
115210	livestock spraying (with insecticide) services	416330	locks, coin-operated, manufacturing
336212	livestock trailers, manufacturing	333310	locksmith equipment and supplies, wholesale
482113	livestock transportation service, mainline railway	417920	locksmith services, with or without sales of locking devices, safes, and security vaults
484229	livestock trucking, local	561622	locksmithing
541940	livestock veterinary services	561622	locksmiths
411110	livestock, wholesale	336320	locomotive and railroad car light fixtures, manufacturing
419120	livestock, wholesale agents and brokers	333920	locomotive cranes, manufacturing
442110	living room furniture, retail	333619	locomotive diesel engines, manufacturing
337121	living room furniture, upholstered on wood frames (except convertible bed), manufacturing	488210	locomotives and railroad cars, repair
238990	living wall system installation	336510	locomotives, manufacturing
112999	llama, dromedary and camel raising	336510	locomotives, rebuilding
334410	loaded computer boards, manufacturing	417990	locomotives, wholesale
333120	loaders, shovel, manufacturing	212220	lode gold mining
417210	loaders, wholesale	721310	lodging houses operated by organizations for members only
332999	loading and assembling bombs	721310	lodging houses, private
488210	loading and unloading rail freight cars	418910	log and wood chip, wholesale
488320	loading and unloading ships or boats	113311	log barking, rossing and peeling on contract
333130	loading machines, underground mining type, manufacturing	113312	log booming, bucking, salvaging, skidding and yarding on contract
334410	loading of electronic components onto circuit boards	321992	log cabins, prefabricated wood, manufacturing
488119	loading service, aircraft	113311	log cutting (forest trees)
236210	loading station construction, mine, general contractors	333247	log debarking machinery, stationary, manufacturing
522291	loan companies (i.e., unsecured cash loans to personal, student, consumer)	113311	log decking
522299	loan correspondents	113311	log grading, scaling, sorting
541820	lobbying services (i.e., lobbyists)	113312	log hauling in the forest with logging
114113	lobster pound operation	115310	log hauling in the forest, without logging
321999	lobster traps, wood, manufacturing	236110	log home construction, by operative builders
311710	lobster, shellfish, salmon or fish cannery	236110	log home, construction
413140	lobsters, fresh or frozen (except frozen packaged), wholesale	418910	log marketing boards
541514	local area network (LAN) systems design services	113311	log or timber driving

483115	log rafting and towing, coastal	315220	lounging robes and dressing gowns, men's and boys', cut and sewn from purchased fabric
483213	log rafting and towing, inland waters (except Great Lakes)	315210	lounging robes and dressing gowns, women's, misses' and girls', cut and sewn from materials owned by others
333120	log splitters, portable, manufacturing	315190	lounging robes, dressing gowns and bathrobes, made in knitting mills
113311	logging (except contract)	315249	lounging robes, girls', cut and sewn from purchased fabric
113311	logging camp	315249	lounging robes, women's and misses', cut and sewn from purchased fabric
113312	logging contractor (felling, cutting, bucking)	333310	loupes (e.g., jewellers'), manufacturing
541330	logging engineering services	321911	louvre windows and doors, wood frame, made from purchased glass
532410	logging equipment rental or leasing	332329	louvres, sheet metal, manufacturing
417210	logging machinery and equipment, wholesale	332321	louvres, window, metal, manufacturing
482112	logging railways	236110	low income housing, construction, by operative builders
336212	logging trailers, manufacturing	238160	low slope roofing installation (cold or hot apply)
113311	logging, logs for lumber	335315	low voltage air circuit breakers, manufacturing
113311	logging, pulpwood logs	238210	low voltage electrical work
334512	logic circuit testers, manufacturing	335315	low voltage switchboards, fused or circuit breakers, manufacturing
541619	logistics management consulting services	336212	lowbed trailers, manufacturing
113311	logs and bolts, logging	333920	lowering devices, burial, manufacturing
418910	logs and bolts, wholesale	236110	low-rental projects, multiple residential
419120	logs and wood chips, wholesale agents and brokers	236110	low-rental projects, single residential
113312	logs contract stump to truck	236110	low-rise apartments, construction, by general contractors
333416	logs, gas fireplace, manufacturing	324110	lubricating oils and greases, made in petroleum refineries
325190	logwood extract, manufacturing	325999	lubricating oils and greases, synthetic, manufacturing
517910	long distance telecommunication resellers	412110	lubricating oils and greases, wholesale
517111	long-distance telephone carrier, facilities-based, wired telecommunications	336410	lubricating systems, aircraft, manufacturing
517910	long-distance telephone resellers (except satellite)	324190	lubricating, cutting, grinding or penetrating oils and greases, made from refined petroleum
488320	longshoremen service	811199	lubrication services (quick lube shop - oil change), automotive
333248	loom bobbins, manufacturing	336510	lubrication systems, locomotive (except pumps), manufacturing
333248	looms, textile, manufacturing	448320	luggage and leather goods stores
333248	loopers, textile, manufacturing	448320	luggage and leather goods stores (e.g., attaché cases, travelling cases, suitcases, storage or travel trunks), retail
323119	looseleaf binders and devices, manufacturing	416330	luggage and trunk fittings, wholesale
418210	looseleaf binders, wholesale	332510	luggage hardware, metal, manufacturing
323119	looseleaf binding fittings, manufacturing	336390	luggage racks, car top, manufacturing
322230	looseleaf fillers and paper, made from purchased paper	811430	luggage repair shop
322121	looseleaf fillers and paper, made in paper mills	316990	luggage, all materials, manufacturing
339110	lorgnettes, manufacturing	418990	luggage, wholesale
325620	lotions (e.g., body, face, hand), manufacturing	416110	lugs and connectors, electrical, wholesale
713291	lotteries		
713291	lotteries, operation of		
532490	lottery terminal equipment, leasing and maintenance		
334110	lottery terminals, manufacturing		
713291	lottery ticket sales agents or vendors (except retail stores)		
443143	loud speakers, retail		
334310	loudspeakers or speaker systems, manufacturing		
315210	lounging robes and dressing gowns, men's and boys', cut and sewn from materials owned by others		

321111	lumber (i.e., rough, dressed), made from logs or bolts	238299	machine tools, installation
444110	lumber and building materials dealers, retail	333519	machine tools, metal cutting, manufacturing
444190	lumber and planing mill product dealers, retail	333519	machine tools, metal forming, manufacturing
416320	lumber and planing mill products, wholesale	333519	machine tools, rebuilding
321114	lumber and plywood, treating with creosote or other preservatives	524129	machinery and equipment insurance
416320	lumber dealers, wholesale	417230	machinery and equipment, industrial (except farm and electrical), wholesale
113312	lumber jack contractor, log, tree felling	417230	machinery cleaning machines (industrial), wholesale
493190	lumber terminals, storage	332113	machinery forgings, unfinished, made from purchased iron or steel
416320	lumber yard, wholesale	417990	machinery, equipment and parts for railroad locomotives, aircraft, ships and boats, wholesale
321919	lumber, dimension, made by resawing purchased lumber	417910	machines, commercial (except electronic computers), wholesale
321111	lumber, hardwood dimension (e.g., 2x4), made from logs or bolts	414220	machines, household, electric, wholesale
416320	lumber, plywood and millwork, wholesale	332710	machining metal parts on a job order basis
419120	lumber, plywood and millwork, wholesale agents and brokers	332710	machining plastic and composite materials parts
416320	lumber, rough or dressed, wholesale	334511	machmeters, manufacturing
321111	lumber, softwood dimension (e.g., 2x4), made from logs or bolts	315220	mackinaws, men's and boys', cut and sewn from purchased fabric
335120	lumiline fixtures, manufacturing	315249	mackinaws, women's and misses', cut and sewn from purchased fabric
335120	luminous panel ceilings, manufacturing	451120	macramé supplies, retail
335311	luminous tube transformers, manufacturing	541840	magazine advertising representatives, independent
722512	lunch bar	541840	magazine advertising representatives, offices of
332439	lunch boxes, light gauge metal, manufacturing	511120	magazine publishers, publishing and printing combined (except exclusively on Internet)
722330	lunch wagon	511120	magazine publishing (except exclusively on Internet)
311614	luncheon meat (except poultry), made from purchased meat (i.e., pastrami, salami, smoked meat, bologna)	454390	magazine subscription agency
337215	lunchroom fixtures, manufacturing	454390	magazine subscription sales (except mail order), retail
325610	lye, household type, manufacturing	323119	magazines and periodicals, printing without publishing
M			
413190	macaroni, wholesale	511120	magazines, publishing and printing combined
332210	machetes, manufacturing	414420	magazines, wholesale
332999	machine bases, metal, manufacturing	339930	magic lanterns (toys), manufacturing
339910	machine chain, platinum or karat gold, manufacturing	711190	magic shows
332329	machine guards, sheet metal, manufacturing	711512	magicians, independent
418990	machine guns, wholesale	913110	magistrate courts
115110	machine harvesting of crops, including grains, fruits and vegetables	327120	magnesia refractory cement, manufacturing
332720	machine keys, manufacturing	325410	magnesia, medicinal, uncompounded, manufacturing
333519	machine knives, metalworking, manufacturing	212326	magnesite mining
238299	machine rigging, contractors	327120	magnesite refractories, manufacturing
332710	machine shops	327990	magnesite, crude (e.g., calcined, dead-burned, ground), manufacturing
417230	machine tool accessories, wholesale	331490	magnesium and magnesium alloy bar, sheet, strip and tubing, made from purchased metal or scrap
333519	machine tool attachments and accessories, manufacturing	325189	magnesium carbonate, manufacturing
335311	machine tool transformers, manufacturing		
417230	machine tools and accessories, wholesale		

331529	magnesium castings (except die-castings), unfinished, manufacturing	212210	magnoferrite and manganiferous ore valued for iron content, mining
325189	magnesium chloride, manufacturing	561722	maid cleaning services
331523	magnesium die-castings, unfinished, manufacturing	315249	maids' uniforms, cut and sewn from purchased fabric
331490	magnesium foil, made by rolling purchased metal or scrap	561430	mail box centres, private
332999	magnesium foil, made from purchased foil	238990	mail boxes erection (residential - outdoor)
212315	magnesium limestone, crude, mining	332439	mail boxes, light gauge metal, manufacturing
331490	magnesium rolling, drawing or extruding, purchased metal or scrap	484110	mail carriers, bulk, contract, local
331410	magnesium smelting and primary refining	332329	mail chutes, sheet metal, manufacturing
212398	magnesium sulphate mine	561490	mail consolidation services
212299	magnesium, pyrochlore or titania concentrates, mining	491110	mail delivery, private (except air)
331490	magnesium, recovering from scrap and/or alloying purchased metals	333310	mail handling machinery, post office type, manufacturing
335920	magnet wire and cable, insulated, manufacturing	417910	mail handling machines, wholesale
331420	magnet wire, insulated, made in copper wire drawing plants	454110	mail order houses, retail
331490	magnet wire, insulated, made in non-ferrous (except aluminum, copper) wire drawing plants	454110	mail order offices of department stores, retail
334512	magnetic counters, manufacturing	491110	mail service, contract
334512	magnetic flow meters, industrial process type, manufacturing	481110	mail transportation, air, scheduled
333519	magnetic forming machines, metalworking, manufacturing	322219	mailing cases and tubes, paper fibre (i.e., fibre body, ends of any material), made from purchased paperboard
541360	magnetic geophysical surveying services	417910	mailing machines, wholesale
334110	magnetic ink recognition devices, computer peripheral equipment, manufacturing	337215	mailing racks, postal service, manufacturing
417910	magnetic recording tape, wholesale	334110	mainframe computers, manufacturing
334512	magnetic resonance imaging (MRI) devices, medical diagnostic equipment, manufacturing	482113	mainline freight rail transportation
334610	magnetic tape, pre-recorded audio, mass-reproducing	561722	maintenance and cleaning of shopping malls
334610	magnetic tapes, cassettes and disks (i.e., audio, data, video), blank, manufacturing	561730	maintenance of plants and shrubs in buildings
334110	magnetic/optical combination storage units for computers, manufacturing	561730	maintenance of rights-of-way (i.e., controlling vegetation)
212210	magnetite mining	488210	maintenance of rights-of-way and structures, railway
212210	magnetite ore mining	711211	major and minor league baseball clubs
334512	magnetometers, manufacturing	335223	major kitchen appliance manufacturing
541370	magnetometric survey services (except geophysical)	325620	make-up (i.e., cosmetics), manufacturing
334410	magnetron tubes, manufacturing	711512	make-up artist, independent
327110	magnets, permanent, ceramic or ferrite, manufacturing	523110	making markets for securities
332999	magnets, permanent, metallic, manufacturing	325320	malathion insecticides, manufacturing
333310	magnifying glasses (except vision correcting type), manufacturing	325190	maleic anhydride, manufacturing
339110	magnifying glasses, vision correcting type, manufacturing	332210	mallets (e.g., rubber, wood), household, manufacturing
		321999	mallets and mauls of wood, used for hunting or fishing, manufacturing
		339920	mallets, sports (e.g., polo, croquet), manufacturing
		325190	malonic dinitrile (malononitrile), manufacturing
		311214	malt (e.g., rice, brewers', distillers', barley), manufacturing
		311940	malt extract, manufacturing
		312120	malt liquor, brewing
		333248	malt mill machinery, manufacturing
		413190	malt, wholesale
		311515	malted milk, manufacturing
		311214	malting (germinating and drying grain)
		311221	maltodextrins and gluten, manufacturing

711410	management agencies for artists, entertainers and other public figures	322230	manila folders, die-cut, made from purchased paper or paperboard
561990	management and administration of loyalty programs	414130	man-made fabric, piece goods, wholesale
541611	management consultant hospitality industry	313210	man-made fabrics, broad-woven, weaving
541514	management information systems design consulting services	313110	man-made fibre thread, manufacturing
531310	management of government buildings	325220	man-made fibres and filaments, manufacturing
561490	management of provincial construction tendering system	418410	man-made fibres, wholesale
551113	management offices, subsidiary	541899	mannequin decorating services
561110	management service, with no operating staff furnished (except complete operations of client business)	339990	mannequins, manufacturing
112510	management services for freshwater aquaculture industry	417910	mannequins, wholesale
112510	management services for salt water aquaculture industry	334512	manometers, industrial process type, manufacturing
711311	managers of arts events, with facilities	561320	manpower pools
531310	managers of commercial real estate	238340	mantel work (stone) installation
531310	managers of other real estate	238340	mantel, marble or stone, installation
531310	managers of residential real estate	322220	manufacture of precious metal foil laminates from purchased foil, for non-packaging applications
711311	managers or promoters of live performing arts productions (e.g., concerts), with facilities	413310	manufactured tobacco products, wholesale
711410	managers, artists	813910	manufacturers' associations
711410	managers, sports figures	334610	manufacturing and reproducing magnetic and optical media
561110	managing dentists' offices, specialist or general	327310	manufacturing dry-batched ready-mix concrete
561110	managing doctors' offices	417230	manufacturing industries machinery and equipment, wholesale
523920	managing investment funds, closed-end	339920	manufacturing nets (except in weaving mills)
523920	managing investment funds, open-end	541619	manufacturing operations improvement consulting services
561110	managing lawyers' offices	221210	manufacturing or alteration (purification or blending) of natural gas
523920	managing mutual funds, on contract	453310	manuscripts, rare, retail
561110	managing physicians' and surgeons' offices	541370	map drafting services
531310	managing senior citizens self contained apartment	413190	maple sugar and syrup, wholesale
325189	manganese dioxide, manufacturing	111994	maple syrup and products production
331110	manganese metal ferro-alloys, manufacturing	541370	mapmaking (except geophysical) services
111219	mangel growing	541370	mapping services, topographic
325190	mangrove extract, manufacturing	323119	maps, printing without publishing
237110	manhole construction, contractors	511130	maps, publishing and printing combined
327390	manhole covers and frames, concrete, manufacturing	511130	maps, publishing or publisher (except exclusively on Internet)
331511	manhole covers, cast iron, manufacturing	414420	maps, wholesale
812115	manicure and pedicure salons	416390	marble and granite building stone, wholesale
325620	manicure preparations, manufacturing	212316	marble crushing, on contract
414520	manicure preparations, wholesale	212316	marble cutting (quarrying)
323116	manifold business forms printing	212316	marble installation (exterior work)
418210	manifold business forms, wholesale	212316	marble mining and quarrying
336310	manifolds (i.e., intake and exhaust), automotive and truck gasoline engine, manufacturing	212316	marble quarry
332999	manifolds, pipe, made from purchased metal pipe	238340	marble, granite and slate work (interior), contractors
		339930	marbles, manufacturing
		212398	marcasite mining
		311225	margarine (including imitation), made from purchased fats and oils
		311221	margarine and other corn oils, made by wet-milling corn

311224	margarine, cooking oil and similar oil and fat products, made in oilseed crushing mills	411110	marketing of swine breeding stock
413190	margarine, wholesale	541910	marketing research and public opinion polling
311225	margarine-butter blend, made from purchased fats and oils	418210	marking devices, pens and pencils, wholesale
111999	marijuana growing for medicinal purposes	333519	marking machines, metalworking, manufacturing
713930	marinas	561990	marking of valuables in the home
335315	marine and navy auxiliary controls, manufacturing	212315	marl bed or pit
416330	marine and rigging hardware, wholesale	311420	marmalade, manufacturing
488320	marine cargo handling	321999	marquetry, wood, manufacturing
237990	marine construction, general contractors	624190	marriage (family) counselling services
611210	marine engineering school, post-secondary	812990	marriage bureau
541330	marine engineering services	311340	marshmallows, manufacturing
333619	marine engines, manufacturing	611620	martial arts clubs (instruction)
114113	marine finfish fishing (e.g., flounder, salmon, trout)	335990	maser amplifiers, manufacturing
332510	marine hardware, metal, manufacturing	322220	masking tape, made from purchased paper
332999	marine horns, compressed air or steam, metal, manufacturing	339920	masks, sports (e.g., baseball, fencing, hockey), manufacturing
524129	marine insurance	813410	Masonic lodge
237990	marine landing stage facilities, construction	321216	Masonite™ (hardboard), manufacturing
712115	marine museums	416390	masonry bricks, blocks, tile and stone, builders' supply, wholesale
611510	marine navigational schools	419120	masonry bricks, blocks, tile and stone, builders' supply, wholesale agents and brokers
488331	marine or ship salvaging service	238140	masonry contractors
325510	marine paints, manufacturing	238140	masonry pointing, cleaning or caulking
332410	marine power boilers, manufacturing	238140	masonry, contractors
417990	marine propulsion machinery and equipment, wholesale	332210	masons' hand tools, manufacturing
334220	marine radio communications and earth station equipment, manufacturing	416390	masons' materials, wholesale
488331	marine salvage services	334610	mass reproduction of pre-packaged software
447190	marine service stations, retail	334512	mass spectrometers, manufacturing
114113	marine shellfish fishing (e.g., clam, crab, oyster, shrimp)	334512	mass spectroscopy instrumentation, manufacturing
488511	marine shipping agencies	812190	massage parlours
488511	marine shipping agency (e.g., inland, international, overseas)	611510	massage training school
441220	marine supply dealers, retail	446199	mastectomy prosthesis, retail
541990	marine surveyor (i.e., ship appraisal) services	512210	master recordings, leasing and licensing
524291	marine surveyors and settling agents (insurance inspectors and adjusters)	321999	masts, wood, manufacturing
488390	marine surveyors, cargo	812330	mat and rug launders
488339	marine vessel traffic reporting	325999	matches and match books, manufacturing
418110	marine wrecking, ships for scrap, wholesale	418990	matches, wholesale
339930	marionettes (puppets), manufacturing	333920	material handling equipment manufacturing
339940	marker and white boards, manufacturing	562920	material recovery facilities
339940	marker boards (i.e., whiteboards), manufacturing	238299	materials handling equipment in buildings, installation
339940	markers, soft tip (e.g., felt, fabric, plastic), manufacturing	238299	materials handling equipment, installation
541910	market analysis or research services	417230	materials handling equipment, wholesale
541619	market consulting services	532490	materials handling machinery and equipment, rental
111219	market gardening	541619	materials management consulting services
111419	market gardening, greenhouse	236210	materials recovery facilities, construction
524210	market insurance, agents and brokers	562920	materials recovery facility MRF (i.e., sorting non-metal recyclable materials)
		315249	maternity bras and corsets, cut and sewn from purchased fabric

622310	maternity hospitals	311614	meat extracts (except poultry and small game), made from purchased meat
448120	maternity shops, retail	311611	meat extracts (except poultry and small game), produced in slaughtering plants
541710	mathematics research and development services	561990	meat grading service, on contract
332619	mats and matting, made from purchased wire	333248	meat grinders (i.e., food manufacturing type), manufacturing
326290	mats and matting, rubber, manufacturing	445210	meat markets
337910	mattress manufacturing	311614	meat pastes (except poultry, small game and baby food), made from purchased meat
326290	mattress protectors, rubber, manufacturing	413190	meat pies, frozen, wholesale
811490	mattress renovating and repair shops (without retail sales of new equipment)	112391	meat poultry and egg farm combined
332619	mattress springs and spring units, made from purchased wire	413160	meat preparations (except canned), wholesale
442110	mattress stores (including custom made), retail	311614	meat products canning (except poultry, small game, pet food and baby food), made from purchased meat
337910	mattress stuffing, tufting and quilting, manufacturing	311111	meat products, dog and cat, pet food, canning, made from purchased carcasses
414390	mattresses and box springs, wholesale	413190	meat, canned, wholesale
337910	mattresses for waterbeds, manufacturing	311611	meat, cured or smoked (except poultry and small game), produced in slaughtering plants
326198	mattresses, air, plastics, manufacturing	311611	meat, fresh, chilled or frozen (except poultry and small game), produced in slaughtering plants
326290	mattresses, air, rubber, manufacturing	311614	meats, fresh, chilled or frozen (except poultry, small game, pet food, baby food), made from purchased meat
337910	mattresses, box spring, manufacturing	413160	meats, fresh, wholesale
332210	mauls, metal, manufacturing	413190	meats, packaged frozen, wholesale
812220	mausoleum	417230	mechanical and power transmission equipment, wholesale
311940	mayonnaise and prepared mustard, manufacturing	238220	mechanical contractors
913110	mayors' courts	541330	mechanical engineering services
913910	mayor's office	238299	mechanical equipment insulation (e.g., thermal pipe covering, heater boiler jackets)
336330	McPherson struts, manufacturing	313310	mechanical finishing men's and boys' clothing, for the trade
416320	mdf (medium density fibreboard), wholesale	313310	mechanical finishing women's and girls' clothing, for the trade
624210	meal delivery programs (e.g., meals on wheels), social services	334512	mechanical measuring instruments, industrial process type, manufacturing
311352	measurement of trees	339940	mechanical pencil refills, manufacturing
811210	measuring and controlling instrument repair, mechanical	339940	mechanical pencils, manufacturing
417930	measuring and measuring-controlling instruments, professional, wholesale	811310	mechanical power transmission equipment repair
416110	measuring and testing equipment, electrical (except automotive), wholesale	322111	mechanical pulp mills
334512	measuring instruments and meters, electric, manufacturing	326290	mechanical rubber goods (i.e., extruded, lathe-cut, moulded), manufacturing
334512	measuring instruments, industrial process control type, manufacturing	541380	mechanical testing, laboratories
332210	measuring tools, machinists' (except optical), manufacturing	333920	mechanics' creepers, manufacturing
334512	measuring wheels, manufacturing	325610	mechanics' hand soaps and pastes, manufacturing
334512	measuring, medical and controlling devices manufacturing	332210	mechanics' hand tools, non-powered, manufacturing
413160	meat (e.g., beef, pork), cooked or prepared (except canned), wholesale	416330	mechanics' tools, sold from mobile truck to tradesmen
311614	meat and bone meal, and tannage, processed in rendering plants		
419120	meat and meat products, wholesale agents and brokers		
413160	meat carcasses (e.g., beef, pork), wholesale		
311614	meat curing, drying, salting, smoking or pickling, made from purchased meat		

416330	mechanics' tools, wholesale	334512	medical equipment, ultrasonic, manufacturing
334512	mechanisms for clockwork operated devices, manufacturing	621410	medical family planning centres, services by nurses and other medical professionals (except doctors)
333310	mechanisms for coin-operated machines, manufacturing	414520	medical glass, wholesale
414410	medallions, wholesale	327215	medical glassware, made from purchased glass
339910	medals, precious or semi-precious metal, manufacturing	327214	medical glassware, made in glass-making plants
541840	media advertising representatives, independent	339110	medical instruments (e.g., bronchoscopes, cystoscopes, gastroscopes, otoscopes), (except electromedical), manufacturing
541840	media advertising representatives, offices of	339110	medical instruments and diagnostic devices for physicians (e.g., stethoscopes, stethographs, tongue depressors, pelvimeters), manufacturing
541830	media buying agencies	524299	medical insurance claims, processing of, contract or fee basis
541840	media representatives	621510	medical laboratories (clinical)
541840	media representatives, independent	621110	medical offices, general physicians
541840	media representatives, offices of	621110	medical offices, specialist and surgeons
912210	mediation and conciliation services, provincial government	339110	medical or dental laboratory equipment (e.g., hotplates, dryers, Bunsen burners), manufacturing
334110	media-to-media data conversion equipment, computer peripheral equipment, manufacturing	621110	medical pathologists' offices
325410	medical agents (i.e., analgesics, anti-migraines, anti-convulsives, mood stabilizers), manufacturing	621510	medical pathology laboratories
325410	medical agents such as psychoanaleptics (e.g., antidepressants, psychostimulants), manufacturing	541920	medical photography services
325410	medical agents such as psycholeptics (e.g., anxiolytics, antipsychotics, hypnotics, sedatives), manufacturing	325410	medical preparations (e.g., anabolic steroids, anti-inflammatories (NSAIDs)), manufacturing
561621	medical alarm, monitoring and service	325410	medical preparations (e.g., antirrhematics, muscle relaxants and bisphosphonates), manufacturing
621510	medical and diagnostic laboratories	325410	medical preparations for infections or infestations (i.e., antibiotics, antifungals, antivirals, vaccines), manufacturing
339110	medical and related instruments, apparatus and equipment (except electro-medical), manufacturing	325410	medical preparations for infections or infestations (i.e., antiparasitics, antiprotozoals and anthelmintics), manufacturing
325410	medical anticancer agents (i.e., antimetabolites, alkylating, spindle poisons, antineoplastic, topoisomerase inhibitors), manufacturing	334512	medical radiation therapy equipment, manufacturing
813920	medical associations	325410	medical respiratory preparations (i.e., decongestants, bronchodilators, cough medicines and h1 antagonist), manufacturing
325410	medical cardiac preparations (e.g., antianginals, antihypertensives, vasodilators, beta blockers), manufacturing	414520	medical rubber goods, wholesale
325410	medical cardiac preparations (e.g., calcium channel blockers, renin-angiotensin like ace inhibitors and antihyperlipidemics), manufacturing	611310	medical schools
621990	medical care management services	315220	medical service apparel, men's and boys', cut and sewn from purchased fabric
621990	medical case management services	315249	medical service apparel, women's, misses' and girls', cut and sewn from purchased fabric
339110	medical cleaning equipment, ultrasonic, manufacturing	339110	medical thermometers, manufacturing
621110	medical doctors, private practice	621510	medical X-ray services
339110	medical equipment and supplies manufacturing	417930	medical, surgical, hospital equipment, wholesale
532490	medical equipment rental and leasing, commercial and industrial		
811210	medical equipment repair (except electric)		
811210	medical equipment repair, electrical		

912910	medicare	812114	men's hair stylist shop
325410	medicinal chemicals, uncompounded, manufacturing	448110	men's wearing apparel, retail
414520	medicinal herbs, non-prescription, wholesale	622210	mental hospitals
414510	medicinals and botanicals, wholesale	912910	mental public health programs, provincial
414520	medicine cabinet sundries, wholesale	561450	mercantile credit reporting bureaus
611690	meditation instruction	333248	mercerizing machinery, manufacturing
321216	medium density fibreboard (MDF) baseboards, manufacturing	313310	mercerizing textile fibres and fabrics, for the trade
321216	medium density fibreboard (MDF), manufacturing	326111	merchandise or grocery bags, plastics film, single or multi-wall, manufacturing
212398	meerscham mining or quarrying	454110	merchandise retailing via Internet
531120	meeting hall operating	337215	merchandise storage and display racks or stands, manufacturing
325210	melamine resins, manufacturing	417920	merchandising machines, automatic, wholesale
313230	melt-blown nonwoven fabrics, manufacturing	454210	merchandising, automatic (sale of products through vending machines), retail
332319	melting pots, for metal, fabricated metal plate, manufacturing	522299	merchant banking
315220	melton jackets, men's and boys', cut and sewn from purchased fabric	813910	merchants' associations
315249	melton jackets, women's and misses', cut and sewn from purchased fabric	411190	merchants or dealers of raw farm products (except grain, field beans, and livestock), wholesale
813410	membership associations, civic or social	335990	mercury arc rectifiers (i.e., electrical apparatus), manufacturing
721111	membership hotel	325189	mercury chloride, manufacturing
812220	memorial gardens (i.e., burial place)	325189	mercury oxide, manufacturing
334410	memory boards, manufacturing	335120	mercury vapour lighting fixtures, manufacturing
334410	memory card for digital camera, personal digital assistant (PDA), laptop and cellular telephone), manufacturing	416210	mercury, wholesale
334410	memory chips, semiconductor, manufacturing	332619	mesh, made from purchased wire
313310	mending fabrics, for the trade	331490	mesh, wire, made in non-ferrous (except aluminum, copper) wire drawing plants
313310	mending purchased wool fabrics	331110	mesh, wire, made in steel mills
811310	mending service, fish net	561420	message service, telephone answering
414110	men's and boys' clothing and furnishings, wholesale	492110	messenger service, courier
315210	men's and boys' clothing contractors	325410	metabolite in vivo diagnostic substances, manufacturing
315190	men's and boys' coats, made in knitting mills	416390	metal buildings, wholesale
315220	men's and boys' custom made shirts	332431	metal can manufacturing
315220	men's and boys' cut and sew shirt manufacturing	333248	metal casting machinery, manufacturing
315220	men's and boys' cut and sew suit, coat and overcoat manufacturing	337127	metal chairs, folding and stacking, auditorium or theatre (portable), manufacturing
315220	men's and boys' cut and sew trouser, slack and jean manufacturing	238220	metal chimney liner installation, for oil to gas conversions, wood burning fireplace inserts
315220	men's and boys' cut and sew underwear and nightwear manufacturing	418920	metal concentrates and ores (ferrous), wholesale
315110	men's and boys' socks, knitting	418920	metal concentrates and ores, non-ferrous, wholesale
315190	men's and boys' suits and jackets, made in knitting mills	332210	metal cutting saw blades, manufacturing
315220	men's and boys' sweaters, cardigans, pullovers and similar garments, made from purchased knitted fabrics	418410	metal cyanides, wholesale
448110	men's clothing stores	333519	metal deposit forming machines, manufacturing
419120	men's clothing, wholesale agents and brokers	334512	metal detectors, manufacturing
316210	men's footwear (except orthopedic extension shoes), manufacturing	416390	metal doors, sash and trim, wholesale
		333519	metal forming machine tools, manufacturing
		238190	metal furring, contractors

339990	metal grave vault, manufacturing	541990	meteorological services
333990	metal melting furnaces, industrial process type, manufacturing	561990	meter reading services (e.g., water, gas, electricity), contract
213117	metal mining, prospect drilling for, on a contract basis	334512	metering devices (except electrical and industrial process control), manufacturing
333511	metal moulds (e.g., for working plastics, rubber, glass), manufacturing	334512	meters (except electrical and industrial process control), manufacturing
334410	metal oxide silicon (MOS) devices, manufacturing	416110	meters, demand and watt-hour, wholesale
238390	metal partitions (e.g., office, washroom), installation	334512	meters, electrical (i.e., graphic recording, panelboard, pocket, portable), manufacturing
333248	metal pickling equipment, manufacturing	334512	meters, industrial process control type, manufacturing
339990	metal picture frames, manufacturing	211113	methane gas extraction
325610	metal polishes (i.e., tarnish removers), manufacturing	325190	methanol (methyl alcohol), natural, manufacturing
332118	metal pressings (i.e., stampings) (except automotive, cans, coins), manufacturing	325320	methoxychlor insecticides, manufacturing
236210	metal refineries, construction	325190	methyl acetone, manufacturing
417230	metal refining machinery and equipment, wholesale	325210	methyl acrylate resins, manufacturing
418410	metal salts, wholesale	325190	methyl alcohol (methanol), synthetic, manufacturing
416120	metal sanitary ware, wholesale	325210	methyl cellulose resins, manufacturing
416210	metal service centres	325190	methyl chloride, manufacturing
416390	metal siding and roofing materials, wholesale	325210	methyl methacrylate resins, manufacturing
238170	metal siding, installation	325190	methyl perhydrofluorine, manufacturing
339950	metal signs and metal sign letters, manufacturing	325190	methyl salicylate, manufacturing
332118	metal stampings (except automotive, cans, coins), unfinished, manufacturing	325130	methyl violet toners, manufacturing
238120	metal storage tank erection	325190	methylamine, manufacturing
332420	metal tank (heavy gauge) manufacturing	325190	methylene chloride, manufacturing
332910	metal valve manufacturing	212398	mica mining
562920	metal waste and scrap recovery facilities	327990	mica products, manufacturing
332321	metal window and door manufacturing	212316	mica schist, crushed and broken stone, quarrying
337920	metal window blinds and associated hardware, manufacturing	212316	mica schist, dimension, quarrying
418410	metal working compounds, wholesale	311119	micro and macro feed premixes for animals (except dogs and cats), manufacturing
417230	metal working machinery, wholesale	325410	microbiology, virology and serology in vitro diagnostic substances, manufacturing
416340	metallic paints, wholesale	334110	microcomputers, manufacturing
325130	metallic pigments, inorganic, manufacturing	334410	microcontroller or microprocessor chips, manufacturing
325190	metallic soap, manufacturing	333310	microfilm and microfiche equipment (e.g., cameras, projectors, readers), manufacturing
313320	metallizing textile fabrics	417910	microfilm equipment and supplies, wholesale
541380	metallurgical testing laboratories	518210	microfilm recording and imaging service
238299	metallurgy machinery, installation	333248	micro-lithography equipment, semiconductor, manufacturing
416210	metals (except precious), wholesale	332210	micrometers, machinists' precision tools, manufacturing
419110	metals and ores, business-to-business (B2B) electronic markets, wholesale	334310	microphones, manufacturing
453220	metalwork, handicraft, retail	334512	microprobes (e.g., electron, ion, laser, X-ray), manufacturing
532490	metalworking machinery and equipment rental	333310	microscopes (except electron, proton), manufacturing
417230	metalworking machinery, wholesale	334512	microscopes, electron and proton, manufacturing
417230	metalworking tools, drills, taps, dies, grinding wheels, files, wholesale	811210	microscopes, repair
334512	meteorologic tracking systems, manufacturing		
811210	meteorological instrument repair		
334512	meteorological instruments, manufacturing		

339110	microsurgical and surgical instruments and apparatus (except electromedical), manufacturing	322220	milk carton board stock, made from purchased paperboard
339110	microtomes, manufacturing	322130	milk carton board, made in paperboard mills
237990	microtunneling contractors	322219	milk cartons, made from purchased paper or paperboard
335223	microwave and convection ovens, household (including portable), manufacturing	411190	milk cooling stations, operated by farm assemblers
443143	microwave and convection ovens, retail	112991	milk farm, cattle and pigs, raising
414220	microwave and convection ovens, wholesale	411190	milk marketing board
321999	microwave cabinets, free standing, wood, manufacturing	311511	milk processing (e.g., bottling, homogenizing, pasteurizing, vitaminizing)
517910	microwave communications resellers	333248	milk processing machinery (i.e., food manufacturing type), manufacturing
334410	microwave components, manufacturing	112420	milk production, goat farm
333310	microwave ovens, commercial type, manufacturing	417230	milk products manufacturing machinery and equipment, wholesale
414220	microwave ovens, household, wholesale	311511	milk substitutes, manufacturing
237130	microwave relay towers, construction	115210	milk testing for butterfat
334512	microwave test equipment, manufacturing	112991	milk, beef and pigs, producing
334220	microwave transmitting equipment (except telephone and telegraph), manufacturing	413190	milk, canned or dried, wholesale
334220	microwave transmitting equipment (telephone and telegraph), manufacturing	311515	milk, concentrated, condensed, dried, evaporated or powdered, manufacturing
517210	microwaves network system operator	311511	milk, fluid (except canned), manufacturing
326198	microwaveware, plastics, manufacturing	411190	milk, fluid, unprocessed, wholesale
315249	middies, girls', cut and sewn from purchased fabric	112991	milk, hogs, cattle, producing
315241	middies, infants', cut and sewn from purchased fabric	411190	milk, raw, wholesale
315249	middies, women's and misses', cut and sewn from purchased fabric	311515	milk, UHT (ultra-high temperature), manufacturing
621390	midwives' offices	311511	milk-based drinks (e.g., chocolate, acidophilus, buttermilk) (except dietary), manufacturing
313310	mildew proofing textile fabrics and products, for the trade	311515	milk-based drinks, dietary, manufacturing
611110	military academies, elementary	417110	milking machines and equipment, wholesale
611110	military academies, secondary	333110	milking machines, manufacturing
911110	military airdrome	311515	milkshake mixes, manufacturing
911110	military barracks and camps	451130	mill end stores, retail
911110	military bases and camps	314990	mill menders, contract, woven fabrics
911110	military courts	316990	mill strapping for textile mills, leather, manufacturing
911110	military defence services	417230	mill supplies, wholesale
315220	military dress uniforms, men's and boys', cut and sewn from purchased fabric	448150	millinery stores, retail
315249	military dress uniforms, tailored, women's and misses', cut and sewn from purchased fabric	414130	millinery supplies, wholesale
622111	military hospital	315990	millinery trimmings, made from purchased fabric
332999	military insignia, metal, manufacturing	315990	millinery, made from purchased fabric
314990	military insignia, textile, manufacturing	414110	millinery, wholesale
722410	military messes, non public funds (NPF)	311119	milling grain to make livestock feed
911110	military messes, public funds (PF)	333519	milling machines, metalworking, manufacturing
712115	military museums	238350	millwork installation
911110	military police	416320	millwork products, wholesale
611310	military training schools (university degree-granting)	321114	millwork, treating
445299	milk and other dairy products specialty stores	111190	milo farming
112110	milk breeding stock, raising	417910	mimeograph equipment, wholesale
		333920	mine conveyors, manufacturing
		334511	mine detectors, sending out and responding to a signal, manufacturing

213119	mine development for metal mining, on a contract basis	532410	mining machinery and equipment, rental
213119	mine development, on a contract basis	811310	mining machinery and equipment, repair
213119	mine exploration, metal, on a contract basis	419120	mining machinery and equipment, wholesale agents and brokers
213119	mine exploration, non-metallic minerals (except fuels), on a contract basis	212210	mining ore (i.e., ilmenite, limonite, siderite, taconite, brown ore)
333920	mine hoists, manufacturing	531190	mining property leasing
541690	mine lighting consultant	213119	mining support services (except oil and gas)
236210	mine loading and discharge station, construction	336110	mini-vans, assembling on chassis of own manufacture
321114	mine props and ties, wood, treating	531130	mini-warehouse rental or leasing
562910	mine reclamation services, integrated (e.g., demolition, hazardous material removal, soil remediation)	112510	minnow and trout farms, freshwater
213119	mine shaft sinking services for non-metallic minerals (except fuels), on a contract basis	411110	minnows, wholesale
213119	mine shaft sinking, metal mining, on a contract basis	339910	minting of coins
113311	mine timbers, cutting	238150	mirror installation
212398	mine, miscellaneous, non-metal	811490	mirror repair shops
413210	mineral and spring waters, wholesale	414390	mirrors (except automotive), wholesale
333130	mineral and stone beneficiating machinery, manufacturing	327215	mirrors, framed or unframed, made from purchased glass
417220	mineral beneficiation machinery, wholesale	333310	mirrors, optical, manufacturing
325130	mineral colours and pigments, manufacturing	323120	miscellaneous activities related to printing, such as punching and drilling, folding, embossing
212398	mineral pigment mining	561990	miscellaneous business services on contract
912910	mineral resources programs, provincial government	237990	miscellaneous heavy and civil engineering construction, construction management
533110	mineral rights, selling and leasing	523910	miscellaneous intermediation
523910	mineral royalties or leases, dealing	339990	miscellaneous plastic items, manufacturing
418310	mineral supplements, animal, wholesale	237990	missile facilities construction and/or maintenance, general contractors
445299	mineral water, retail	561611	missing person tracing service
312110	mineral waters, purifying and bottling	911410	missions established in foreign countries, federal government
327990	mineral wool products (e.g., board, insulation, tile), manufacturing	813110	missions, religious organization
418920	mineral, ore and precious metal, wholesale	418390	miticides, wholesale
335120	miners' lamps, manufacturing	332210	mitre boxes, manufacturing
713990	miniature golf courses	315190	mittens, knit, made in knitting mills
337920	mini-blinds, plastic, manufacturing	414110	mittens, men's and boys', wholesale
334110	minicomputers, manufacturing	414110	mittens, women's, children's and infants', wholesale
331110	mini-mills, steel	327320	mixed concrete (i.e., central, ready, transit, truck), manufacturing
333130	mining and oil and gas field machinery manufacturing	312140	mixed drinks, alcoholic, manufacturing
417220	mining and oil and gas well machinery, equipment and supplies, wholesale	325314	mixed fertilizer manufacturing
311940	mining and processing of table salt	111120	mixed oilseeds (except soybean) farming
236210	mining appurtenance construction, general contractors	111219	mixed vegetables growing
813910	mining associations	333120	mixers for concrete, mortar or slag, portable, manufacturing
333130	mining cars, manufacturing	311824	mixes (e.g., pancake, cake, cookie, dough, bread, roll), made from purchased flour
212233	mining copper bearing ores	325314	mixing purchased fertilizer materials
541330	mining engineering services	416330	mobile automotive mechanics tools, wholesale
333130	mining equipment rebuilding	722330	mobile beverage bars and carts
213119	mining exploration	722330	mobile canteens, food service
336510	mining locomotives and parts, manufacturing	811192	mobile car wash (trucks, cars)
417220	mining machinery (e.g., agitators, crushers, classifiers), wholesale	561740	mobile cleaning, carpets and rugs

334220	mobile communications equipment, manufacturing	236110	modular, panellized or prefabricated houses, assembly on site, by general contractors
517210	mobile data services	334512	modules for clocks and watches, manufacturing
722330	mobile food services	313110	mohair and wool yarn, twisting or winding purchased yarn
453930	mobile home dealers	313210	mohair fabrics, broad-woven, weaving
531190	mobile home park operating	112420	mohair production
236110	mobile home repair, on site, contractors	334512	moisture analysers, laboratory type, manufacturing
238990	mobile home site set up and tie down, contractors	334512	moisture meters, industrial process type, manufacturing
531190	mobile home sites, operators of	311310	molasses, blackstrap, manufacturing
484229	mobile home towing service, local	311310	molasses, manufacturing
484239	mobile home towing service, long distance	413190	molasses, wholesale
321991	mobile homes manufacturing	311710	mollusc cleaning and preparation for market, contract services
418990	mobile homes, wholesale	331317	molten aluminum, made from purchased aluminum
517210	mobile Internet service	212299	molybdenite, molybdite or wulfenite mining
517210	mobile messaging service (text, picture, video)	331490	molybdenum and molybdenum alloy bar, sheet, strip and tubing, made from purchased metal or scrap
562210	mobile PCB (polychlorinated biphenyl) destruction facilities	212299	molybdenum ore mining
712115	mobile scientific museum	331490	molybdenum rolling, drawing or extruding, from purchased metal or scrap
517210	mobile telephone communications carriers	331110	molybdenum silicon ferro-alloys, manufacturing
811192	mobile truck wash service	813110	monasteries (except schools)
517910	mobile virtual network operators (MVNO)	212299	monazite mining
811192	mobile wash unit (trucks, autos)	521110	monetary authorities - central bank
316210	moccasins, manufacturing	316990	money belts, any material, made from purchased fabric
414460	model building kits, wholesale	526914	money market funds
339930	model kits, manufacturing	332999	money or bank chests, metal, manufacturing
414460	model kits, wholesale	522390	money order issuance services
561310	model registries	316990	money pouches, personal (except metal), manufacturing
339930	model rocket engines, model building	541990	monitoring the treatment of laboratory animals
561320	model supply services	334512	monochrometers, laboratory type, manufacturing
339940	modeling clay, manufacturing	325190	monohydric alcohol, manufacturing
711410	modelling agents	334410	monolithic integrated circuits (solid-state), manufacturing
339940	modelling clay, manufacturing	325190	monomethylparaminophenol sulfate, manufacturing
541420	modelling services (for scale models)	237990	monorail construction
711512	models, independent	333920	monorail systems (except passenger), manufacturing
339930	models, toy and hobby (e.g., airplane, boat, ship, railroad equipment), manufacturing	485110	monorail transport, urban
334210	modems, carrier equipment, manufacturing	487110	monorails, scenic and sightseeing
334410	modems, personal computer, manufacturing	325190	monosodium glutamate, manufacturing
417320	modems, wholesale	212316	monumental and ornamental stone, marble, rough, mining
711120	modern dance companies	236220	monuments (i.e., buildings), construction
337213	modular and panel furniture systems, wood office, manufacturing	418990	monuments and grave markers, wholesale
321992	modular buildings, prefabricated, wood frame, manufacturing		
238390	modular furniture attachment and installation, partition installation, laboratory equipment furniture installation		
238390	modular furniture system attachment and installation		
236110	modular houses, assembly on site, by operative builders		
236110	modular housing assembly and installation on site, construction		
337214	modular or panel furniture systems, office (except wood), manufacturing		

327990	monuments and tombstones, cut stone (except finishing or lettering to order only), manufacturing	711512	motion picture directors, independent
453999	monuments, finished to custom order, retail	512120	motion picture distribution, without any production
333310	mop wringers, manufacturing	532490	motion picture equipment rental
415190	mopeds, wholesale	512130	motion picture exhibitors
339990	mops (e.g., dish, dust, floor), manufacturing	512130	motion picture exhibitors for airlines
325130	mordant dyes, manufacturing	519122	motion picture film libraries, archives
325610	mordants, manufacturing	512120	motion picture film libraries, commercial distribution
325410	morphine and derivatives (i.e., basic chemicals), manufacturing	512190	motion picture film library, stock footage
212323	mortar sands, mining	532230	motion picture film or tape rental to the general public
327120	mortars, clay refractory, manufacturing	493190	motion picture film shipping and storage
332999	mortars, manufacturing	325999	motion picture film, manufacturing
327120	mortars, nonclay refractory, manufacturing	512190	motion picture film, television tape and video processing, editing, titling and sub-titling
522310	mortgage and loan brokerages		motion picture laboratories
522310	mortgage and loan brokers' or agents' offices	512190	motion picture or video titling or sub-titling
522310	mortgage and non-mortgage loan brokers	512190	motion picture producers, independent
522299	mortgage banking (i.e., non-depository mortgage lending)	711512	motion picture production and distribution
526913	mortgage funds	512110	motion picture production special effects, post-production
524129	mortgage insurance or guaranty	512190	motion picture projectors and cameras, manufacturing
522299	mortgage investment companies	333310	motion picture studio and theatre equipment, wholesale
526989	mortgage investment funds (except REITs)	417920	motion picture studio equipment and supplies (production, development and duplication), wholesale
526989	mortgage REITs (except owning or operating property)	417920	motion picture studios, producing motion pictures and videos
526989	mortgage trust funds	512110	motion picture theatres, drive-ins
523910	mortgages, buying and selling (rediscounting)	512130	motion picture theatres, indoor
812210	morticians or undertakers	512130	motion picture theatres, outdoor
333245	mortisers, woodworking, manufacturing	335312	motor and generator manufacturing
812210	mortuaries	441220	motor bicycles, retail
327120	mosaic tile, ceramic, manufacturing	912910	motor carrier board, provincial administration
238340	mosaic work, contractors	485210	motor coach operation, interurban and rural
813110	mosques, religious	415120	motor coaches, wholesale
561710	mosquito eradication services	335315	motor control accessories (including overload relays), manufacturing
113210	moss (e.g., Spanish, sphagnum), gathering of	335315	motor controls, electric, manufacturing
115110	moss ginning service	416110	motor controls, electric, wholesale
411190	moss, wholesale	721112	motor court
561110	motel or hotel management, with no operating staff furnished (except complete operations of client business)	336310	motor cycle pistons and piston rings, manufacturing
721114	motel, accommodation services	484122	motor freight carrier, general, long distance, less-than-truckload
721114	motels	484121	motor freight carrier, general, long distance, truckload
325320	moth repellents, manufacturing	335312	motor generator sets (except automotive and turbogenerators), manufacturing
334290	motion detectors, manufacturing	532120	motor home rental
512120	motion picture and video distribution	336215	motor home, travel trailer and camper manufacturing
512130	motion picture and video exhibition	336215	motor homes, self-contained, assembling on purchased chassis
512190	motion picture and video post-production services		
512110	motion picture and video production		
512190	motion picture booking agencies		
417920	motion picture cameras, equipment and supplies, wholesale		
561310	motion picture casting bureau		
541690	motion picture consulting services		

336120	motor homes, self-contained, mounted on heavy truck chassis of own manufacture	336360	motor vehicle interior systems (e.g., headliners, panels, seats, trim), manufacturing
336110	motor homes, self-contained, mounted on light duty truck chassis of own manufacture	561990	motor vehicle licences, issuer, private franchise
415190	motor homes, wholesale	912910	motor vehicle license bureau, provincial government
721112	motor hotel	912910	motor vehicle licensing and inspection offices, provincial
335312	motor housings, manufacturing	336370	motor vehicle metal stamping
326290	motor mounting rings, rubber, manufacturing	336370	motor vehicle or automotive metal stampings body parts (e.g., fenders, hub caps, roofs, trims, mouldings, bumpers), manufacturing
324190	motor oil, hydraulic brake fluids and transmission fluids made from refined petroleum	811121	motor vehicle painting and body repair
325999	motor oils, synthetic, manufacturing	325510	motor vehicle paints, manufacturing
811310	motor repair, electric	419110	motor vehicle parts and accessories, new, business-to-business (B2B) electronic markets, wholesale
336990	motor scooters, mopeds and motorcycles, manufacturing	415290	motor vehicle parts and accessories, new, wholesale
441220	motor scooters, retail	326193	motor vehicle plastic parts (e.g., bumper components, lenses, mudguards), manufacturing
415190	motor scooters, wholesale	326193	motor vehicle plastic parts manufacturing
335315	motor starters, contactors and controllers, industrial, manufacturing	912910	motor vehicle registration services, provincial
912910	motor transport board, provincial administration	531120	motor vehicle repair space, rental
561590	motor travel clubs	336360	motor vehicle seating and interior trim manufacturing
333990	motor truck scales, manufacturing	336360	motor vehicle seats, manufacturing
488410	motor vehicle (automotive) towing and recovery	336360	motor vehicle seats, metal framed, manufacturing
811111	motor vehicle (except motorcycle), general repair service	415290	motor vehicle sound systems, new, wholesale
336390	motor vehicle air conditioning compressors, manufacturing	336330	motor vehicle steering and suspension components (except spring) manufacturing
441310	motor vehicle batteries, retail dealer	811119	motor vehicle suspension shops
336211	motor vehicle body manufacturing	326210	motor vehicle tires, manufacturing
336340	motor vehicle brake system manufacturing	488410	motor vehicle towing
441110	motor vehicle dealers, new and used cars-retail	336350	motor vehicle transmission and power train parts manufacturing
336320	motor vehicle electrical and electronic equipment manufacturing	336360	motor vehicle trimmings, fabric, manufacturing
811199	motor vehicle emissions testing, without repairs	419120	motor vehicles (except automobiles, trucks and buses), wholesale agents and brokers
336310	motor vehicle engine pistons, piston rings, intake and exhaust valves, manufacturing	811490	motor, outboard or inboard, repair and maintenance
811112	motor vehicle exhaust system replacement, repair and installation services	441220	motorboat dealers, retail
238299	motor vehicle garage and service station mechanical equipment (e.g., hoists, lifts), installation	336612	motorboats including fibreglass, inboard or outboard, manufacturing
336310	motor vehicle gasoline engine and engine parts manufacturing	419120	motorcycle agents and brokers
332510	motor vehicle hardware, metal, manufacturing	419110	motorcycle and parts, business-to-business (B2B) electronic markets, wholesale
326220	motor vehicle hoses and belts rubber, manufacturing	441220	motorcycle dealer, also retailing parts and accessories
326220	motor vehicle hoses, plastics, manufacturing	441220	motorcycle dealers, retail
334512	motor vehicle instruments (e.g., fuel level gauges, oil pressure, speedometers, tachometers, water temperature), manufacturing	333619	motorcycle engines, manufacturing
		415290	motorcycle parts, new, wholesale

415310	motorcycle parts, used, wholesale	336390	mufflers and resonators, automotive, truck and bus, manufacturing
711218	motorcycle race track operation	315190	mufflers, made in knitting mills
811490	motorcycle repair service	315990	mufflers, men's and boys', made from purchased fabric
441320	motorcycle tire dealers, new and used, retail	414110	mufflers, men's and boys', wholesale
488410	motorcycle towing and emergency road services	315990	mufflers, women's and girls', made from purchased fabric
532290	motorcycles and motor-scooters, rental and leasing	333110	mulchers, lawn and garden type, manufacturing
415190	motorcycles, wholesale	411110	mules, wholesale
335312	motors, electric (except starting motors), manufacturing	517112	multichannel multipoint distribution services (MMDS), wired telecommunications
416110	motors, electric, wholesale	236110	multifamily building construction, by general contractors
335312	motors, railway and vehicle, electric, ac and dc, manufacturing	524210	multi-line insurance sales
336320	motors, starter, for internal combustion engines, manufacturing	334610	multimedia products, pre-recorded, mass-reproducing
322299	moulded pulp products (e.g., egg cartons, food containers, food trays), manufacturing	334512	multimeters, manufacturing
322299	moulded sanitary pulp products (e.g., cups, dishes, trays), manufacturing	334210	multiplex equipment, telephone, manufacturing
238350	moulding or trim, wood or plastic, installation	517112	multipoint distribution systems (MDS), wired telecommunications
212323	moulding sand mining	624190	multiservice centres, neighbourhood
416320	moulding, wooden, wholesale	322220	multiwall shipping sacks, made from purchased uncoated paper
321919	mouldings, wood and covered wood, manufacturing	912910	municipal affairs, provincial government
333511	moulds for forming materials (e.g., plastics, rubber, glass), manufacturing	913910	municipal board/council
333511	moulds for metal casting (except steel ingots), manufacturing	331511	municipal castings (manhole covers, sewer gratings), iron, manufacturing
333511	moulds for plastics and rubber working machinery, manufacturing	913120	municipal correctional services
332510	mounting hardware for TV's, security cameras and monitors, manufacturing	913110	municipal courts of law
561910	mounting merchandise on cards	913140	municipal fire-fighting services
339910	mountings, gold and silver (e.g., pens, leather goods, umbrellas), manufacturing	913910	municipal health programs administration
314990	mouse pads (textile material laminated to a foam backing), manufacturing	913130	municipal police services
339990	mouthpieces, pipe (except rubber), manufacturing	913150	municipal regulatory services
325620	mouthwashes (except medicinal), manufacturing	221310	municipal water system operation
325410	mouthwashes, medicated, manufacturing	913910	municipal welfare programs administration
334512	movements, watch or clock, manufacturing	212396	muriate of potash, mining
532230	movie rental (video)	212398	muscovite mining
532290	moving supplies and equipment, rental	541490	museum exhibit design service
484210	moving used goods, office or institutional	111411	mushroom cellars or houses
417110	mowers, power, wholesale	111411	mushroom growing
561730	mowing services, highway and road	111411	mushroom production
334310	mp3 players, manufacturing	111411	mushroom spawn farming
325520	mucilage adhesives, manufacturing	519122	music archives
238110	mud-jacking contractors	711512	music arrangers, independent
722512	muffins produced and sold at location	512230	music books (i.e., bound sheet music), publishers or publishing
722512	muffins, coffee shop, pastries	512230	music books, printing and binding without publishing
811112	muffler (automotive) replacement shop, sale and installation	454110	music books, printing without publishing
		711311	music books, printing without publishing
		711322	music copyright buying and licensing
			music copyright, authorizing use
			music downloading websites
			music festival promoters, with facilities
			music festival promoters, without facilities

711130	music productions, live (except musical theatre)	325190	myrobalans extract, manufacturing
512230	music publishers		N
512230	music publishers or publishing		
519130	music publishing or publishers (exclusively on Internet)	333519	nail heading machines, manufacturing
611610	music school	325620	nail polish removers, manufacturing
451140	music store, retail	325620	nail polishes, manufacturing
512240	music studio recording services	321215	nailed-laminated lumber beams, manufacturing
611610	music teachers, own account	331222	nails and mesh, iron or steel, made in wire drawing plants
711512	music video disc jockey	332619	nails, brads and staples, made from purchased wire
512110	music video production	331490	nails, made in non-ferrous (except aluminum, copper) wire drawing plants
512110	music video, production with distribution	332999	name plate blanks, metal, manufacturing
512230	music, publishing and printing combined	814110	nanny housekeeper
323119	music, sheet, printing without publishing	541710	nanobiotechnologies research and experimental development laboratories
711130	musical artists, independent	325999	napalm, manufacturing
339990	musical boxes or chests, manufacturing	325190	naphtha, made by distillation of coal tar
711130	musical groups	324110	naphtha, made in petroleum refineries
711130	musical groups and artists	325190	naphthalene sulfonic acid, manufacturing
419120	musical instrument and accessory, wholesale agents and brokers	325190	naphthalene, made by distillation of coal tar
451140	musical instrument and supplies stores	325110	naphthalene, made from refined petroleum or natural gas liquids
316990	musical instrument cases, all materials, manufacturing	324110	naphthalene, made in petroleum refineries
532290	musical instrument rental (e.g., piano, guitar, violins, cellos)	325190	naphthenic acid soaps, manufacturing
418990	musical instruments (e.g., brass, reed, string, wind), wholesale	325190	naphthenic acids, made from refined petroleum or natural gas
811490	musical instruments (e.g., piano, organ) repairing and tuning (without retail sales of new equipment)	324110	naphthenic acids, made in petroleum refineries
339990	musical instruments (except toy), manufacturing	325190	naphthol, alpha and beta, manufacturing
339990	musical instruments accessories (e.g., reeds, mouthpieces, stands, synthesizers), manufacturing	325190	naphtholsulfonic acids, manufacturing
451140	musical instruments and supplies (e.g., drums, guitars, organs, pianos, sheet music, amplifying equipment), retail	812330	napkin, laundered, supply service, on contract basis
418990	musical instruments, accessories and supplies, wholesale	333248	napping machinery, textile, manufacturing
711511	musical instruments, artisanal production	313310	napping textile fabrics, for the trade
339930	musical instruments, toy, manufacturing	211113	naptha content from natural gas, recovery of
453310	musical instruments, used or second-hand, retail	414510	narcotic medicines, wholesale
512230	musical performance rights, publishing and licensing of	313220	narrow fabric mills and Schiffl machine embroidery
711112	musical theatre and opera companies	313310	narrow fabrics, dyeing and finishing of purchased
711130	musicians, independent	313310	narrow fabrics, dyeing and finishing, for the trade
313210	muslin fabrics, broad-woven, weaving	414130	narrow fabrics, wholesale
111120	mustard seed farming	911910	national aeronautics and space administration
413160	mutton (except frozen packaged), wholesale	912910	national assembly, provincial government
522291	mutual benefit associations (loan association)	911240	national credit union administration
523120	mutual fund agencies (i.e., brokerages)	522321	national office supervising credit unions (similar to oversight of banks by central bank)
523120	mutual fund agents (i.e., brokers), offices	712190	national parks
523920	mutual fund management companies	911910	national science foundation

311420	nationality specialty foods, canning	334511	navigational and guidance instruments manufacturing
311410	nationality specialty foods, frozen, manufacturing	417320	navigational equipment and devices, electronic, wholesale
327310	natural (i.e., calcined earth) cement, manufacturing	334511	navigational instruments (except electronic), manufacturing
212398	natural abrasives (except sand) mining	334511	navigational instruments, electronic, manufacturing
211113	natural butane, ethane, isobutane and propane production	414410	necklaces, precious metal, wholesale
313110	natural fibre (e.g., hemp, linen, ramie) thread, manufacturing	315190	neckties, made in knitting mills
211113	natural gas absorption plant	315990	neckties, men's and boys', made from purchased fabric
211113	natural gas cleaning and preparation plants	315990	neckties, women's, misses' and juniors', made from purchased fabric
221210	natural gas distribution	315210	neckwear, cut and sewn from materials owned by others
417220	natural gas field production equipment, wholesale	315990	neckwear, made from purchased fabric
211113	natural gas liquids recovering and mining	315190	neckwear, made in knitting mills
412110	natural gas liquids, wholesaling	448150	neckwear, men's and boys', retail
237120	natural gas pipelines, construction	414110	neckwear, men's and boys', wholesale
238220	natural gas piping, installation	315990	neckwear, women's, misses' and juniors', made from purchased fabric
237120	natural gas processing plant, construction	448150	neckwear, women's, retail
211113	natural gas production	313230	needle loomed felts, manufacturing
211114	natural gas production from surface shale or tar sands	339990	needles and pins, manufacturing
211113	natural gas pumping, mining	333248	needles for knitting machinery, manufacturing
493190	natural gas storage	339990	needles, hand knitting, manufacturing
211113	natural gas washing and scrubbing, mining	334410	needles, phonograph and stylus, manufacturing
211113	natural gasoline production	314990	needlework art, done on clothing owned by others
313220	natural hard fibre fabrics (e.g., flax, jute, hemp, ramie), narrow woven, weaving	451130	needlework stores, retail
313210	natural hard fibre fabrics (e.g., linen, jute, hemp, ramie), broad-woven, weaving	315190	negligees or slips, made in knitting mills
313110	natural hard fibre yarns (e.g., flax, hemp, jute, ramie, paper), made from purchased fibre	315249	negligees, girls', cut and sewn from purchased fabric
712115	natural history museums	315249	negligees, women's and misses', cut and sewn from purchased fabric
911910	natural resource conservation programs, federal government	624190	neighbourhood centres
813310	natural resource preservation organizations	813310	neighbourhood development advocacy groups
212323	natural sand, other than metal-bearing, manufacturing	624210	neighbourhood meal and soup kitchen services
712115	natural science museums	722410	neighbourhood pub
211113	natural sour gas processing, mining	339950	neon signs, manufacturing
712190	natural wonders, tourist attractions	417920	neon signs, wholesale
312110	naturally carbonated water, purifying and bottling	325120	neon, manufacturing
712190	nature centres	325210	neoprene, manufacturing
712190	nature parks	212326	nepheline syenite mining
712190	nature reserves	212326	nepheline syenite quarrying
621390	naturopaths' offices	334512	nephelometers (except meteorological), manufacturing
811210	nautical and navigational instrument, repair	334512	nephoscopes, manufacturing
334511	nautical instruments (except electronic), manufacturing	333248	net and lace making machinery, manufacturing
334511	nautical instruments, electronic, manufacturing	414130	net goods, wholesale
911110	naval base	313210	nets and nettings, broad-woven, weaving
336611	naval ships or submarines, building		
611510	navigation and fisheries school		

313240	netting made on a lace or net machine	511110	newspaper publishing and commercial printing combined
313240	netting, made in warp knitting mills	511110	newspaper publishing and job printing combined
326198	netting, plastics, manufacturing	454390	newspapers, home delivery
332619	netting, woven wire, made from purchased wire	511110	newspapers, publishing (except exclusively on Internet)
541514	network systems integration, computer	519130	newspapers, publishing (exclusively on Internet)
622310	neurological hospitals	511110	newspapers, publishing and printing
621110	neurologists' offices	414420	newspapers, wholesale
312140	neutral spirits, beverage (except fruit), manufacturing	322122	newsprint mills
312130	neutral spirits, beverage, fruit, manufacturing	322122	newsprint stock, manufacturing
334512	neutron activation analysis instruments, manufacturing	418220	newsprint, wholesale
419120	new and rebuilt auto parts, wholesale agents and brokers	419120	newsprint, wholesale agents and brokers
415110	new and used automobile and light-duty truck, wholesale	339940	nibs (i.e., pen points), manufacturing
451113	new bicycles combined with repair, repair as primary source of receipts, retail	331523	nickel alloy die-castings, unfinished, manufacturing
441110	new car dealers	325189	nickel ammonium sulphate, manufacturing
448320	new luggage and leather goods, retail and repair	331490	nickel and nickel alloy bar, sheet, strip and tubing, made from purchased metal or scrap
451140	new musical instruments combined with repair, repair as primary source of receipts, retail	416210	nickel and nickel alloy, primary forms and basic shapes, wholesale
541619	new product development and other marketing consulting services	335910	nickel cadmium storage batteries, manufacturing
519110	news agencies	325189	nickel carbonate, manufacturing
414420	news agents, wholesale	331529	nickel castings (except die-castings), unfinished, manufacturing
519190	news and press clipping service	331523	nickel die-castings, unfinished, manufacturing
711513	news correspondents, independent	332999	nickel foil, made from purchased foil
451310	news dealers, retail	212232	nickel ore dressing, beneficiating, milling and mining
519110	news feature syndicates	331490	nickel rolling, drawing and extruding, purchased metal or scrap
519110	news picture gathering and distributing service	331410	nickel smelting and primary refining
519110	news reporting service	325189	nickel sulphate, manufacturing
519110	news syndicates	331490	nickel, recovering from scrap and/or alloying purchased metals
519110	news ticker service	212232	nickel-copper concentrates
511120	newsletters publishing (except exclusively on Internet)	212232	nickel-copper ore mining
323119	newsletters, printing without publishing	325320	nicotine insecticides, manufacturing
511120	newsletters, publishing and printing combined	722410	nightclubs
541840	newspaper advertising representatives, independent	315249	nightgowns, girls', cut and sewn from purchased fabric
541840	newspaper advertising representatives, offices of	315241	nightgowns, infants', cut and sewn from purchased fabric
451310	newspaper and magazine stands or stores, retail	315249	nightgowns, women's and misses', cut and sewn from purchased fabric
511110	newspaper branch offices, editorial and advertising (except exclusively on Internet)	315220	nightshirts, men's and boys', cut and sewn from purchased fabric
711513	newspaper columnists, independent	315190	nightwear, made in knitting mills
454390	newspaper distributor, newspaper boy, retail	414110	nightwear, women's, children's and infants', wholesale
519110	newspaper feature syndicate	331410	niobium smelting and primary refining
333248	newspaper inserting equipment, manufacturing	326290	nipples and teething rings, rubber, manufacturing
511110	newspaper publishers		

332999	nipples, metal, made from purchased pipe	523990	nondeposit trust companies
325190	nitrate hydrocarbon derivatives, manufacturing	333416	non-electric household forced air furnaces, manufacturing
325313	nitric acid, manufacturing	333416	non-electric permanent mount room space heaters, manufacturing
325210	nitrile rubber, manufacturing	333416	non-electric swimming pool heaters (i.e., oil, gas or solar), manufacturing
325210	nitrile-butadiene rubber, manufacturing	325110	nonene, made from refined petroleum or natural gas liquids
325210	nitrile-chloroprene rubber, manufacturing	517910	non-facilities based Internet service provider (ISP)
325190	nitroaniline, manufacturing	311515	nonfat dry milk, manufacturing
325190	nitrobenzene, manufacturing	332113	non-ferrous (except copper and aluminum) forgings, unfinished, made from purchased non-ferrous metal
325210	nitrocellulose (i.e., pyroxylin) resins, manufacturing	331490	non-ferrous alloys (except aluminum, copper), made from purchased metals
325220	nitrocellulose fibres, manufacturing	331410	non-ferrous alloys, made in primary smelting and refining mills (except aluminum)
325120	nitrogen, manufacturing	331523	non-ferrous die-casting foundries
325313	nitrogenous fertilizer materials, manufacturing	331529	non-ferrous foundries (except die-casting)
325314	nitrogenous, phosphatic or potassic fertilizers, made by mixing purchased materials	331410	non-ferrous metal (except aluminum) smelting and refining
325920	nitroglycerin explosive materials, manufacturing	331529	non-ferrous metal (except aluminum, copper) castings (except die-castings), manufacturing
325190	nitrophenol, manufacturing	331529	non-ferrous metal (except aluminum, copper) foundries (except die-castings)
325190	nitrosated hydrocarbon derivatives, manufacturing	331490	non-ferrous metal (except aluminum, copper) powder, paste and flakes, made from purchased metals
325130	nitroso dyes, manufacturing	331490	non-ferrous metal (except aluminum, copper) shapes, made by rolling, drawing and extruding purchased metal
325190	nitrous ether, manufacturing	331490	non-ferrous metal (except aluminum, copper), recovering from scrap
325120	nitrous oxide, manufacturing	331490	non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying
311830	nixtamal milling	419120	non-ferrous metal and metal products, agents and brokers
325410	n-methylpiperazine, manufacturing	331523	non-ferrous metal die-casting foundries
313310	noils, wool and similar animal fibre, manufacturing	419120	non-ferrous metal ores and concentrates, agents and brokers
111330	non citrus fruit farming	418110	non-ferrous metal scrap, wholesale
541380	non destructive testing services	331410	non-ferrous metals (except aluminum), smelting and primary refining
562110	non hazardous recyclable material, collection	418920	non-ferrous ores and concentrates, wholesale
312120	non-alcoholic beer (e.g., near beer), brewing	511130	non-fiction books, publishers or publishing (except exclusively on Internet)
413210	non-alcoholic beverage merchant wholesalers	511130	non-fiction books, publishing and printing combined
419120	non-alcoholic beverages, wholesale agents and brokers	519130	non-fiction, professional or religious books, publishing (exclusively on Internet)
311919	non-baked snack foods (e.g., corn chips, tortilla chips, pretzels), manufacturing	533110	non-financial intangible assets leasing
325220	non-cellulosic fibres and filaments, manufacturing		
325220	non-cellulosic filament yarn, manufacturing		
325220	non-cellulosic staple fibres and filaments, manufacturing		
311340	non-chocolate confectionery manufacturing		
111330	non-citrus fruit and tree nut farming		
111330	non-citrus fruits (e.g., apricot, nectarine, peach), orchards and farms		
327120	nonclay refractories (e.g., block, brick, mortar, tile), manufacturing		
712111	non-commercial art museums and galleries		
211114	non-conventional oil extraction		
311515	non-dairy creamers, dry, manufacturing		
311511	non-dairy creamers, liquid, manufacturing		
311515	non-dairy drinks (i.e., soy and almond), manufacturing		

488990	non-government space flight operations centres (except providing space transportation)	541120	notary services (Québec)
721213	non-instructional summer camps with overnight stays	322230	notebooks (including mechanically bound by wire or plastic), made from purchased paper
713990	non-instructional summer day camps without overnight stay	322121	notebooks, made in paper mills
624120	non-medical home care for developmentally handicapped	453210	notepaper and notebooks, retail
562920	non-metal waste and scrap recovery facilities	451130	notions and piece goods store, retail
339990	nonmetallic mineral gaskets (i.e., asbestos gaskets), grease and oil seals, and packing, manufacturing	451130	notions, sewing thread and needles, retail
327990	non-metallic mineral products (e.g., barite, flint, pyrophyllite, talc), processing beyond beneficiating	414130	notions, wholesale
327990	non-metallic mineral products (e.g., kaolin, baryum, mica, feldspar), processing beyond beneficiating	419120	notions, wholesale agents and brokers
418920	non-metallic minerals and concentrates, crude (except petroleum), wholesale	316990	novelties (e.g., cigarette lighter covers, key fobs), leather, manufacturing
325410	non-prescription drug preparations, manufacturing	332999	novelties and specialties, non-precious metal, manufacturing
321991	non-residential building, manufacturing	332999	novelties and specialties, precious plated metal, manufacturing
531120	non-residential buildings, operators	322299	novelties, paper, manufacturing
326198	non-rigid hull inflatable plastic boats, manufacturing	418990	novelties, paper, wholesale
326198	non-rigid hull inflatable plastic dinghies, manufacturing	321999	novelties, wood fibre, manufacturing
326290	non-rigid hull inflatable rubber boats, manufacturing	339990	novelty desk sets, manufacturing
326290	non-rigid hull inflatable rubber dinghies, manufacturing	337126	novelty furniture, metal, manufacturing
481214	non-scheduled chartered air transportation	454110	novelty merchandise, mail order, retail
481215	non-scheduled specialty flying services	453220	novelty merchandise, retail
484110	non-specialized freight transportation, local	326198	nozzles, aerosol spray, plastics, manufacturing
524139	non-specialized reinsurance carriers	332910	nozzles, fire fighting, manufacturing
454390	non-store retailing, direct sales (door-to-door), retail	332910	nozzles, lawn hose, manufacturing
315220	non-tailored coats and jackets, men's and boys' (e.g., ski suits, windbreakers), manufacturing	325210	n-type rubber, manufacturing
526112	non-trusteed pension fund	332910	nuclear application valves, manufacturing
113210	nonwood forest products gathering	332410	nuclear bundles and control rods, made from purchased fuel
313230	nonwoven fabric mills	221113	nuclear electric power generation
313230	nonwoven fabric tapes, manufacturing	541690	nuclear energy consulting services
313230	nonwoven fabrics, manufacturing	325189	nuclear fuel scrap reprocessing
313230	nonwoven felts (e.g., hair, jute, pressed, punched, wool), manufacturing	325189	nuclear fuels, inorganic, manufacturing
311990	noodle mixes, made from purchased dried ingredients (e.g., pad thai noodle mix)	334512	nuclear instrument modules, manufacturing
311420	noodle mixes, made in dehydration plants	325410	nuclear medicine radioactive isotopes, manufacturing
611310	normal schools (teachers college)	237130	nuclear power plants, construction
339940	notarial seals, metal, engraved, manufacturing	334512	nuclear radiation detection instruments, manufacturing
541190	notaries public, private practice (outside Québec)	237130	nuclear reactor containment structure construction, general contractors
		332410	nuclear reactor control rod drive mechanisms, manufacturing
		332410	nuclear reactor steam supply systems, manufacturing
		332410	nuclear reactors, manufacturing
		541710	nuclear research reactors, operation of
		332319	nuclear shielding, fabricated metal plate, manufacturing
		332420	nuclear waste casks, heavy gauge metal, manufacturing
		237990	nuclear waste disposal site construction
		541710	nucleic acid chemistry research and experimental development laboratories
		721213	nudist camps
		339940	numbering machines, hand, manufacturing

339940	numbering stamps, with rubber type, hand, manufacturing	311340	nuts, covered (except chocolate covered), manufacturing
333519	numerically controlled metal cutting machine tools, manufacturing	311911	nuts, kernels and seeds, roasting and processing
453999	numismatic supplies, retail	332720	nuts, metal, manufacturing
453999	numismatist shops, retail	411190	nuts, unprocessed or shelled only, wholesale
334290	nurse call systems, manufacturing	313210	nylon fabrics, broad-woven, weaving
444220	nursery and garden centres selling primarily to other businesses but also selling to household consumers	325220	nylon fibres and filaments, manufacturing
		325210	nylon resins, manufacturing
111421	nursery and tree production	315110	nylons, sheer, women's, misses' and girls' full-length and knee-length, knitting
111421	nursery farm		
337126	nursery furniture, metal, manufacturing		O
337123	nursery furniture, wood, manufacturing		
624410	nursery or playschool		
411130	nursery stock and plant merchant wholesalers	325190	oak extract, manufacturing
419110	nursery stock and plants, business-to-business (B2B) electronic markets, wholesale	321999	oars, wood, manufacturing
		411120	oats, wholesale
111421	nursery stock growing	812910	obedience training services, pet
444220	nursery stock, seeds and bulbs, retail	453310	objects of art, antique, retail
411130	nursery stock, wholesale	713990	observation tower operation (e.g., coin-operated binoculars)
444220	nursery stores and garden centres		
611510	nurses' aides schools	541710	observatories, astronomical
813920	nurses' associations	622310	obstetrical hospital
611510	nurses' schools, practical	621110	obstetricians' offices
315249	nurses' uniforms, women's and misses', cut and sewn from purchased fabric	315190	occupational clothing, made in knitting mills
		315249	occupational clothing, women's, misses' and girls', cut and sewn from purchased fabric
621390	nurses, practical, private practice	541690	occupational health and safety consulting services
621390	nurses, registered and practical, offices of (except home health care services)	541690	occupational health and well being consultant
621390	nursing aide, nursing services, private practice	911240	occupational safety and health standards services, federal government
		912150	occupational safety and health standards services, provincial government
611510	nursing assistants' school	813920	occupational therapists' associations
623110	nursing care facilities	621340	occupational therapists, offices of
621390	nursing care, registered nurse, private practice	483115	ocean shipping, freight
		483115	ocean transportation, passenger
623110	nursing homes	483115	ocean-borne transportation (freight)
623310	nursing homes for the aged	483115	ocean-borne transportation (passengers)
611210	nursing schools	541370	oceanic surveying (except geophysical) services
621390	nursing services, registered nurse, private		
622310	nursing stations	541360	oceanic surveying, geophysical
332999	nut crackers and pickers, metal, manufacturing	541710	oceanographic research and development laboratories
331110	nut rods, iron or steel, made in steel mills	212398	ocher mining
331221	nut rods, made from purchased iron or steel	325130	ochre pigments, manufacturing
333110	nut shellers, farm type, manufacturing	621110	oculists' offices
445292	nut shops, retail	621110	oculists, private practice
325410	nutraceuticals, botanical based, manufacturing	334512	odometers, manufacturing
		624190	offender rehabilitation agencies
621390	nutritionists, offices of	624190	offender self-help organizations
411190	nuts and seeds, unshelled, wholesale	336990	off-highway tracked vehicles (except construction, armoured military), manufacturing
413190	nuts or seeds (e.g., canned, roasted, salted), merchant wholesalers		
311352	nuts, chocolate-covered, made from purchased chocolate		

561110	office administration services	453210	office paper and supplies, retail
531120	office and desk space, rental service	561320	office personnel services (personnel suppliers)
332311	office and factory buildings, prefabricated, metal, manufacturing	418210	office supplies (except furniture, machines), wholesale
531120	office and other commercial building rental and leasing	339940	office supplies (except paper) manufacturing
453210	office and school supplies (except furniture), retail	453210	office supplies and stationery stores
419110	office and store machinery and equipment, business-to-business (B2B) electronic markets, wholesale	453210	office supplies stores selling primarily to other businesses but also selling to household consumers
417910	office and store machinery and equipment, wholesale	322230	office supplies, die-cut, made from purchased paper or paperboard
419120	office and store machinery and equipment, wholesale agents and brokers	541212	offices of accountants
541514	office automation system design services	621310	offices of chiropractors
541514	office automation, computer systems integration	621210	offices of dentists
236220	office buildings and complexes, construction	541320	offices of landscape architects
811210	office business machines (e.g., typewriters, duplicating equipment, photocopiers, desk calculators), repair	541110	offices of lawyers
811420	office chair reupholstering and upholstery repair	621330	offices of mental health practitioners (except physicians)
561722	office cleaning service	541120	offices of notaries
454390	office coffee-break service	621320	offices of optometrists
453210	office equipment stores selling primarily to other businesses	621340	offices of physical, occupational, and speech therapists and audiologists
337215	office fixtures (except metal and wood), manufacturing	621110	offices of physicians
337214	office furniture (e.g., benches, chairs, rotating stools, desks, tables), manufacturing (except wood)	531320	offices of real estate appraisers
337214	office furniture (except wood), manufacturing	531212	offices of real estate brokers
484210	office furniture moving, used	621390	offices of shiatsu therapists
532420	office furniture rental	912910	official languages office, provincial government
811420	office furniture repair (without retail sales of new equipment)	333120	off-road trucks, manufacturing
442110	office furniture stores	323120	offset plate preparation services
238390	office furniture, modular systems, installation	323119	offset printing (except manifold business forms, quick printing, textile fabrics), without publishing
417910	office furniture, wholesale	323119	offset printing flexographic (except books, manifold business forms, printing grey goods, quick printing)
337213	office furniture, wood, padded, upholstered, or plain, manufacturing	333248	offset printing presses, manufacturing
561320	office help supply service	213111	offshore drilling, oil and gas, on contract basis
532420	office machinery and equipment rental and leasing	114113	offshore or deep sea finfish fishing
238299	office machinery, installation	532490	offshore tool rental
417910	office machines and equipment (except electronic data processing equipment), wholesale	713299	off-track betting parlours
561110	office management services	334512	ohmmeters, manufacturing
541330	office of engineers	311225	oil (e.g., rapeseed (canola), cottonseed, soybean, olive, peanut, linseed, palm-kernel, sunflower), made from purchased oils
322230	office paper (e.g., computer printer, photocopy, plain paper), cut sheet, made from purchased paper	311224	oil (e.g., rapeseed, safflower, flaxseed, coconut, castor, olive, cottonseed, lecithin, soybean), made in crushing mills
322121	office paper (e.g., computer printer, photocopy, plain paper), made in paper mills	325999	oil additive preparations, manufacturing
		324110	oil additives, made in petroleum refineries
		415290	oil additives, wholesale
		213111	oil and gas contract drilling
		211113	oil and gas exploration
		213118	oil and gas exploration on a contract or fee basis (except geophysical)

237120	oil and gas field distribution line construction	561110	oilfield crew supervisor (supervision)
333130	oil and gas field drilling machinery and equipment (except offshore floating platforms), manufacturing	811210	oilfield instrumentation repair service
213118	oil and gas field fire fighting services	811310	oilfield machinery (drilling and pumping), maintenance
237120	oil and gas pipeline and related structures construction	313320	oiling (i.e., waterproofing) purchased clothing
811310	oil and gas plant equipment repair	313320	oiling (i.e., waterproofing) purchased textile fabrics
531190	oil and gas rights, leasing (if lessors)	488490	oiling and salting roads for dust control
332420	oil and gas storage tanks, heavy gauge metal, manufacturing	325999	oils (e.g., cutting, lubricating), synthetic, manufacturing
561110	oil and gas well management, on contract	324110	oils (e.g., fuel, lubricating and illuminating), made in petroleum refineries
336611	oil and gas well offshore drilling and production platforms, building	418990	oils (except cooking), animal and vegetable, wholesale
333130	oil and gas well perforating guns, manufacturing	418990	oils and greases, animal or vegetable, wholesale
493190	oil and gasoline storage caverns (for hire)	413190	oils, cooking and salad, wholesale
416120	oil burners, wholesale	325190	oils, made by distillation of coal tar
335315	oil circuit reclosers and sectionalizers (including 25 k.V.), manufacturing	325610	oils, soluble (i.e., textile finishing assistants), manufacturing
418410	oil drilling muds, wholesale	325410	oils, vegetable and animal, medicinal, uncompounded, manufacturing
532410	oil field equipment rental and leasing	325190	oils, wood, made by distillation of wood
541360	oil gas field seismographic surveys	111120	oilseed (except soybean) farming
411120	oil kernels, wholesale	411120	oilseed and grain merchant wholesalers
523990	oil lease brokers, offices	418310	oilseed cake and meal, wholesale
333910	oil measuring and dispensing pumps, manufacturing	333248	oilseed crushing and extracting machinery, manufacturing
411190	oil nuts, wholesale	311224	oilseed crushing mills
331210	oil pipe and tube (e.g., casing, tubing, drill pipe), made from purchased iron or steel	311224	oilseed processing
531190	oil properties, lessors of	419110	oilseeds, business-to-business (B2B) electronic markets, wholesale
237120	oil refineries and petrochemical complexes, construction management	411120	oilseeds, wholesale
412110	oil refinery products, wholesale	912910	old age pensions board, provincial
417220	oil refining machinery and equipment, wholesale	911910	old age security program, federal government
523910	oil royalty dealing (acting as principals)	623310	old folks home
533110	oil royalty holders	623310	old soldiers' homes
111190	oil seed and grain farming, combination	325220	olefin fibres and filaments, manufacturing
562910	oil spill cleanup services	325110	olefins (alkenes), made from refined petroleum or natural gas liquids
325999	oil spill sorbents, manufacturing	325190	oleic acid esters, manufacturing
532410	oil well drilling machinery and equipment rental	325189	oleum (i.e., fuming sulphuric acid), manufacturing
213118	oil well fire control services	311420	olives, brined, manufacturing
213118	oil well logging, on a contract basis	212326	olivine (nongem) mining
417220	oil well machinery and equipment, wholesale	912910	ombudsman's office, provincial government
417220	oil well sucker rods, wholesale	334511	omnibearing instrumentation, manufacturing
417220	oil well supply houses, wholesale	236110	one-family house construction, general contractors
213118	oil well surveying, contract services (except seismographic)	812922	one-hour film or photo developing (photo finishing) services
311710	oil, fish and marine animal, manufacturing	812922	one-hour photo finishing
311225	oil, vegetable stearin, made from purchased oils	111219	onion (e.g., green or scallion, red, Spanish, shallot), farming
324190	oil-based additives, made from refined petroleum	311420	onions, pickled, manufacturing
325510	oil-based paints or stains, manufacturing	713299	on-line (Internet) gambling
313320	oilcloth, manufacturing		

561510	on-line travel agency	327215	optical fibres, strands, bundles and cables, unsheathed, made from purchased glass
813920	Ontario college of pharmacy (licensing bureau)	327214	optical fibres, strands, bundles and cables, unsheathed, made in glass-making plants
522190	Ontario Savings Office	417930	optical goods (except cameras), wholesale
212316	onyx marble, crushed and broken stone, quarrying	446130	optical goods stores
212316	onyx marble, dimension-quarrying	333310	optical gun sighting and fire control equipment and instruments, manufacturing
526914	open-ended money market mutual funds, open-ended mutual funds	333248	optical lens making and grinding machinery, manufacturing
315990	opera hats, made from purchased fabric	334110	optical readers and scanners, manufacturing
611610	opera school	334610	optical recording media, blank, manufacturing
711130	opera singers, independent	518210	optical scanning data services
519130	operating file sharing websites (e.g., textual, audio or video content)	333310	optical test and inspection equipment, manufacturing
221320	operating sewage treatment or disposal facilities	446130	opticians, retail
519130	operating social networking websites	334410	optoelectronic devices, manufacturing
511211	operating systems software, computer, publishing (including designing and developing), packaged	417930	optometric equipment and supplies, wholesale
111994	operation of maple sugar bush	813920	optometrists' associations
487110	operation of preserved railways	621320	optometrists, offices and clinics of
711213	operation of racing horse stables, on race track site	621210	oral pathologists, offices of
487110	operation of scenic and sightseeing railroads (except operation of preserved railroads)	111310	orange groves
541619	operations research consulting services	111310	orange groves and farms
236210	operative builders (i.e., building on own land, for sale), industrial buildings	722512	orange juice stand
236110	operative builders (i.e., building on own land, for sale), single-family housing	325999	orange oil, manufacturing
531190	operators of "permanent" trailer sites	418390	orchard care chemicals, wholesale
531111	operators of apartment buildings	115110	orchard fruit picking, hand
531111	operators of apartment hotel	115110	orchard spraying and dusting service
531120	operators of commercial and industrial buildings	711130	orchestras
325410	ophthalmic agents, uncompounded, manufacturing	454110	order taking offices of mail order houses, retail
339110	ophthalmic and intraocular lenses, manufacturing	561420	order-taking for clients over the Internet
339110	ophthalmic equipment (e.g., optometers, retinoscopes, ophthalmometers, ophthalmoscopes) manufacturing	212299	ore (e.g., antimony, beryllium, cerium, chromite, chromium, cobalt) mining
417930	ophthalmic goods (except cameras), wholesale	212299	ore (e.g., columbium, ilmenite, iridium, magnesium, manganese, palladium, roscoelite) mining
339110	ophthalmic goods, manufacturing	212299	ore (e.g., ruthenium, scheelite, tantalum, tin, titanium, tungsten, quicksilver, zirconium) mining
339110	ophthalmic instruments and apparatus (except laser surgery), manufacturing	333130	ore crushing, washing, screening and loading machinery, manufacturing
446130	ophthalmic or optical goods, retail and repair	212299	ore dressing and beneficiating (e.g., cobalt, manganese, tantalum, tungsten)
621110	ophthalmologists' offices	417220	ore dressing machinery, wholesale
325410	opium and opium derivatives (i.e., basic chemicals), manufacturing	236210	ore milling and metal processing plants, construction
333310	optical alignment and display instruments (except photographic), manufacturing	418410	organic chemicals, synthetic, wholesale
419120	optical and ophthalmic goods, wholesale agent	325130	organic pigments, dyes, lakes and toners, manufacturing
334110	optical disk drives, manufacturing	541612	organization development consulting services
		919110	organization for economic co-operation and development
		541611	organization management consultants

919110	organization of African Unity	621390	orthotics, prosthetics, and pedorthics patient care offices
919110	organization of American States, office in Canada	621390	orthotists' offices (e.g., centres, clinics)
919110	organization of oil producing and exporting countries, office in Canada	334512	oscillators (e.g., instrument type audiofrequency and radiofrequency), manufacturing
326198	organizers for closets, drawers and shelves, plastics, manufacturing	334512	oscilloscopes, manufacturing
325190	organo-inorganic compounds, manufacturing	111999	osier growing
325320	organo-phosphate base insecticides, manufacturing	212299	osmium, psilomelane, pyrolusite, rhodium or rhodochrosite mining
418990	organs, wholesale	334512	osmometers, manufacturing
321217	oriented strandboard (OSB), manufacturing	325999	ossein, manufacturing
112510	ornamental (non-food) aquaculture plants, greenhouse grown	621110	osteopathic physicians, offices and clinics of osteopaths' offices
327420	ornamental and architectural plaster work (e.g., columns, mantels, mouldings), manufacturing	621110	osteoporosis centres
416210	ornamental iron and steel products, wholesale	417930	ostomy supplies, wholesale
238190	ornamental metal work, installation, contractors	112399	ostrich or emu farming
332329	ornamental metal work, manufacturing	238190	other activities as part of structural work which may include cribbing
411130	ornamental plants and flowers, wholesale	111190	other grain farming for fodder
111421	ornamental plants, shrubs and trees, nursery grown	332619	other hand sieves, manufacturing
238140	ornamental stone, installation	237990	other heavy and civil engineering construction water project (e.g., dredging canals, channels, waterways, ditches)
327390	ornaments, concrete lawn and garden, manufacturing	526919	other open-ended funds
339910	ornaments, costume, manufacturing	323119	other printing on purchased labels and tags
316990	ornaments, shoe, manufacturing	331317	other rolling or drawing of purchased aluminum
623999	orphanages (crèches)	526989	other self insurance funds
912110	orphans' courts	332999	other weaponry and ordnances (e.g., aircraft artillery, cannons, rocket and grenade launchers, tank artillery, torpedoes, flame throwers), manufacturing
212398	orpiment mining	114113	otter trawling
325999	orris oil, manufacturing	441220	outboard motor dealers, retail
325190	orthodichlorobenzene, manufacturing	333619	outboard motors, electric, manufacturing
339110	orthodontic appliances, custom made in dental laboratories	417990	outboard motors, wholesale
446199	orthopaedic aids, retail	713990	outdoor adventure operations (e.g., white water rafting), without accommodation
417930	orthopaedic equipment and supplies, wholesale	721213	outdoor adventure retreats (with accommodation)
622310	orthopaedic hospitals	339950	outdoor electric billboard signs, manufacturing
621110	orthopaedists, private practice	337126	outdoor furniture (except wood or concrete), manufacturing
446199	orthopedic and artificial limb stores, retail	442110	outdoor furniture, household, retail
339110	orthopedic and prosthetic appliances, devices and supplies, manufacturing	337123	outdoor household furniture, wooden, manufacturing
339110	orthopedic canes, manufacturing	444210	outdoor power equipment (e.g., garden and lawn tractors, snowblowers, lawn mowers, blowers, hedge trimmers), retail
339110	orthopedic devices and materials (e.g., corsets, trusses, extension shoes, elastic hosiery), manufacturing	444210	outdoor power equipment (e.g., lawn blower or vacuum, hedge trimmer), retail
621110	orthopedic physicians, offices of	444210	outdoor power equipment stores
327420	orthopedic plaster, gypsum, manufacturing	315190	outerwear, made in knitting mills
316210	orthopedic shoes (except extension shoes), manufacturing	414110	outerwear, men's and boys', wholesale
541370	orthophoto mapping services		
621390	orthotherapists		
446199	orthotic devices, retail		

414110	outerwear, women's, children's, and infants', wholesale	416390	overhead doors sales, installation and service (except wood), wholesale
721212	outfitters (fishing and hunting)	444190	overhead doors sales, installation and service, wooden, retail
335930	outlet boxes (electric wiring devices), manufacturing	416320	overhead doors sales, installation and service, wooden, wholesale
335930	outlet receptacles, electrical, manufacturing	333310	overhead projectors (except computer peripherals), manufacturing
621420	out-patient detoxification centres, drug addiction centres, mental health centres etc. with medical doctors providing services	334110	overhead projectors, computer peripheral-type, manufacturing
621420	out-patient detoxification centres, drug addiction centres, mental health centres without medical doctors providing services	483115	overseas transport, freight, by water
621420	out-patient mental health and substance abuse centres	483115	overseas transport, passengers, by water
621420	out-patient mental health clinics	711213	owners of race horses (racehorses)
621420	out-patient treatment clinics for alcoholism and drug addiction	325190	oxalates (e.g., ammonium oxalate, ethyl oxalate, sodium oxalate), manufacturing
541612	outplacement consulting services	325190	oxalic acid, manufacturing
622310	outpost hospitals	812190	oxygen bar, day spa
624190	outreach programs	446199	oxygen tent sales and medical gas supplying, retail store
325610	oven cleaners, manufacturing	621990	oxygen tent service
236210	oven construction for industrial plants, general contractors	325120	oxygen, manufacturing
334512	oven temperature controls, non-industrial, manufacturing	454390	oxygen, medical, home distribution
333990	ovens (e.g., japanning, enamelling, sintering, lacquering), manufacturing	339110	oxygenators, oxygen tents and iron lungs, manufacturing
333248	ovens, bakery, manufacturing	112510	oyster breeding and propagation service
333990	ovens, industrial process type, manufacturing	413140	oysters, fresh or frozen (except frozen packaged), wholesale
333990	ovens, laboratory type, manufacturing	212398	ozokerite mining
417920	ovens, microwave, commercial, wholesale	333310	ozone machines for water purification, manufacturing
333310	ovens, ranges or stoves, commercial type, manufacturing		
327215	ovenware, made from purchased glass		
315241	overalls, infants', cut and sewn from purchased fabric	334512	pacemakers, manufacturing
315220	overalls, men's and boys', cut and sewn from purchased fabric	326290	pacifiers, rubber, manufacturing
315249	overalls, women's and misses', cut and sewn from purchased fabric	713990	pack trains (i.e., trail riding)
213119	overburden removal for bituminous coal, anthracite and lignite on a contract basis	541420	package design (industrial) services
213119	overburden removal, including iron ore, on a contract basis	413150	packaged cut salad vegetable, wholesale
213119	overburden removal, mines, on a contract basis	561910	packaging and labelling service (except packing and crating for transportation)
315249	overcoats (except fur, leather), girls', cut and sewn from purchased fabric	561910	packaging and labelling services
315249	overcoats (except fur, leather), women's and misses', cut and sewn from purchased fabric	418990	packaging and wholesaling potting soil
448199	overcoats, men's and boys', retail	326114	packaging film, plastics, single or multi-web, manufacturing
414110	overcoats, men's and boys', wholesale	561910	packaging jams for restaurants
315220	overcoats, tailored, men's and boys', cut and sewn from purchased fabric	333990	packaging machinery, manufacturing
333920	overhead conveyors, manufacturing	115110	packaging service, fresh or farm, dried fruits and vegetables
238350	overhead door installation, residential	561910	packaging services (except crating for transportation)
		561910	packaging toothpaste and brushes (individually)
		326198	packaging, plastics (e.g., blister, bubble), manufacturing
		325999	packers' fluids, manufacturing

P

488990	packing and crating service, transportable goods	339930	paint sets, children's, manufacturing
413150	packing house, fruit, fresh, wholesale	417230	paint spray equipment, industrial, wholesale
417230	packing machinery and equipment, wholesale	333990	paint spray guns, pneumatic, hand-held power-driven, manufacturing
321920	packing or shipping crates, wood, manufacturing	333910	paint sprayers (i.e., compressor and spray gun units), manufacturing
484210	packing used household goods, moving and storage	332999	paint sticks, metal, manufacturing
322230	padded envelopes, manufacturing	326198	paint sticks, plastics, manufacturing
314990	padding and wadding (except nonwoven fabric), manufacturing	321999	paint sticks, wood, manufacturing
313230	padding and wadding, nonwoven fabric, manufacturing	444120	paint stores
321999	paddles, wood, manufacturing	325510	paint thinner and reducer preparations, manufacturing
332510	padlocks, manufacturing	416340	paint thinners and removers, wholesale
339920	pads, athletic (e.g., football, basketball, soccer, lacrosse), manufacturing	416340	paint, glass and wallpaper, wholesale
322211	pads, corrugated and solid fibreboard, made from purchased paper or paperboard	419120	paint, glass and wallpaper, wholesale agents and brokers
322230	pads, desk, made from purchased paper	325510	paintbrush cleaners, manufacturing
339110	pads, incontinence and bed, manufacturing	339930	paint-by-number kits, manufacturing
339940	pads, inking and stamping, manufacturing	451120	paint-by-number sets, retail
314120	pads, protectors and covers (e.g., ironing board, mattress, table), made from purchased fabrics or felts	711511	painters (i.e., artists)
622112	paediatric hospitals	238320	painting and wall covering contractors
621110	paediatricians' offices	238320	painting contractors
334220	pagers, manufacturing	532490	painting equipment rental
517210	paging services	332810	painting metals and metal products, for the trade
321920	pails, coopered wood, manufacturing	811121	painting motor vehicles, service
417230	pails, metal, wholesale	237310	painting or marking lines (e.g., parking lots, highway lines, traffic lanes)
326198	pails, plastics, manufacturing	711511	painting restorers, independent
811121	paint and body shops, motor vehicle	238160	painting, spraying or coating of roofs
325510	paint and coating manufacturing	419120	paintings and artistic prints, wholesale agents and brokers
325510	paint and varnish removers, manufacturing	325510	paints (except artists), manufacturing
811420	paint and varnish stripping, furniture	339940	paints or colours, artists', manufacturing
444120	paint and wallpaper stores	325510	paints, emulsion (i.e., latex paint), manufacturing
444120	paint and wallpaper stores (e.g., brushes, rollers, sprayers, paint, wall covering), retail	325510	paints, oil and alkyd vehicle, manufacturing
444120	paint and wallpaper stores selling primarily to businesses but also selling to household consumers	416340	paints, wholesale
238320	paint and wallpaper stripping (removal), contractors	339940	palettes, artists', manufacturing
333990	paint baking and drying ovens, manufacturing	333920	pallet movers, manufacturing
339990	paint brushes (except artists), manufacturing	321920	pallet parts, wooden, manufacturing
416340	paint brushes, rollers, sprayers-wholesale	332999	pallets and pallets parts, metal, manufacturing
332431	paint cans, metal, manufacturing	321920	pallets and skids of wood, manufacturer repaired and recycled
416340	paint materials and supplies, wholesale	322211	pallets, corrugated and solid fibre, made from purchased paper or paperboard
416340	paint pigment colours, driers and colourants, wholesale	624190	palliative care assistance (providing aid and comfort to patient and family)
419110	paint pigments, driers and colourants, business-to-business (B2B) electronic markets, wholesale	325190	palmitic acid esters and amines, manufacturing
339990	paint rollers and parts, manufacturing	323120	pamphlets and magazines, binding without printing
		323119	pamphlets and textbooks, printing without publishing
		519130	pamphlets publishers or publishing (exclusively on Internet)

315990	panama hats, made from purchased fabric	315210	pants, men's and boys', cut and sewn from materials owned by others
311990	pancake syrup (except pure maple), manufacturing	315289	pants, rubber or rubberized fabric, manufacturing
321919	panel work, wood millwork, manufacturing	315249	pants, ski, women's and misses', cut and sewn from purchased fabric
334512	panelboard indicators, recorders and controllers and receiver, industrial process type, manufacturing	315220	pants, sweat, men's and boys', cut and sewn from purchased fabric
335315	panelboards (distribution, lighting and residential), manufacturing	315220	pants, sweat, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
416110	panelboards, electrical distribution, wholesale	315249	pants, sweat, women's and misses', cut and sewn from purchased fabric
416320	paneling, wood, wholesale	315220	pants, washable service type, men's and boys', cut and sewn from purchased fabric
238350	panelling installation	315241	pants, waterproof, infants', cut and sewn from purchased fabric
236110	panellized housing, assembly on site by operative builders	315289	pants, waterproof, men's and boys', cut and sewn from purchased fabric
236110	panellized housing, multifamily, assembly on site by general contractors	315289	pants, waterproof, women's and misses', cut and sewn from purchased fabric
332311	panels for prefabricated portable metal buildings, manufacturing	315210	pants, women's, misses' and girls', cut and sewn from materials owned by others
321992	panels for prefabricated wood buildings, manufacturing	448120	pants, women's, retail
335315	panels, electric control and metering, manufacturing	315249	pantsuits, girls', cut and sewn from purchased fabric
321211	panels, hardwood plywood, manufacturing	315249	pantsuits, women's and misses', cut and sewn from purchased fabric
238390	panels, metal, installation	315110	panty hose, manufacturing
416320	panels, plywood, overlaid or prefinished, wholesale	414110	panty-hose, women's, misses' and children's, wholesale
321212	panels, softwood plywood, manufacturing	322121	paper (except newsprint and uncoated groundwood) mills
416330	panic hardware, wholesale	322121	paper (except newsprint and uncoated groundwood) products, made in paper mills
315249	pantie girdles, women's, misses' and girls', cut and sewn from purchased fabric	322121	paper (except newsprint and uncoated groundwood) stock for conversion into paper products, manufacturing
315249	panties, girls', cut and sewn from purchased fabric	322121	paper (except newsprint and uncoated groundwood), coated, laminated or treated, made in paper mills
315249	panties, women's and misses', cut and sewn from purchased fabric	322121	paper (except newsprint and uncoated groundwood), manufacturing
332210	pantryware (e.g., bread boxes, canisters, cake carriers), fabricated metal, manufacturing	322121	paper (except newsprint) mills
315220	pants (except washable service type), men's and boys', cut and sewn from purchased fabric	322220	paper and cardboard, coating with varnish
448199	pants and slacks, men's and boys', retail	419120	paper and paper products (except newsprint and stationery and office supplies), wholesale agents and brokers
315249	pants outfits (except pantsuit), women's and misses', cut and sewn from purchased fabric	333247	paper and paperboard coating and finishing machinery, manufacturing
315220	pants, athletic (e.g., gymnasium, ski), men's and boys', cut and sewn from purchased fabric	333247	paper and paperboard converting machinery, manufacturing
315249	pants, athletic, women's and misses', cut and sewn from purchased fabric	333247	paper and paperboard corrugating machinery, manufacturing
315220	pants, dress, men's and boys', cut and sewn from purchased fabric	333247	paper and paperboard cutting and folding machinery, manufacturing
315241	pants, infants', cut and sewn from purchased fabric		
315281	pants, leather, men's and boys', manufacturing		
315281	pants, leather, women's and misses', manufacturing		

333247	paper and paperboard die-cutting and stamping machinery, manufacturing	333247	paperboard making machinery, manufacturing
418220	paper and products, wrapping or coarse, wholesale	322130	paperboard mills
322220	paper bag and coated and treated paper manufacturing	322130	paperboard mills (except building board mills), manufacturing
333247	paper bag making machinery, manufacturing	322130	paperboard products (e.g., containers), made in paperboard mills
322220	paper bags, coated, made from purchased paper	322220	paperboard, pasted, lined, laminated or surface coated, made from purchased paperboard
331222	paper clips, iron or steel, made in wire drawing plants	322299	paper-maché products, manufacturing
332619	paper clips, made from purchased wire	313210	papermakers' felts, broad-woven, wool and similar animal fibres, weaving
418220	paper cups, dishes, napkins, towels and patterns, wholesale	713990	para sailing
339940	paper cutter, office type, manufacturing	313210	parachute fabrics, broad-woven, weaving
418220	paper dealers, wholesale (except newsprint)	611620	parachute training for pleasure
322219	paper dishes (e.g., cups, plates), made from purchased paper or paperboard	314990	parachutes, manufacturing
323119	paper engraving (e.g., invitation, greeting, business)	453999	parachutes, retail
313210	paper fabrics, broad-woven, weaving	325110	paraffins (alkanes), made from refined petroleum or natural gas liquids
333247	paper industry machinery manufacturing	541190	paralegal services
332619	paper machine cloth, made from purchased wire	321215	parallel strand lumber (PSL), manufacturing
326198	paper machine forming fabric, plastic, manufacturing	541690	paramedic consultant
333247	paper making machinery, manufacturing	621390	paramedics, offices of
417230	paper manufacturing machinery, wholesale	325130	pararosaniline dyes, manufacturing
322230	paper office supplies, made from purchased paper	325320	parathion insecticides, manufacturing
339990	paper or paperboard gaskets made from purchased paper	485990	paratransit transportation services
322219	paper plates, made from purchased paper or paperboard	492110	parcel delivery service, courier
322230	paper products, die-cut office supplies, made from purchased paper or paperboard	492110	parcel delivery, private
322230	paper rolls or tapes (e.g., adding machine, cash register), made from purchased paper	492110	parcel delivery, private (air)
561990	paper shredding services	492110	parcel express service, courier
322121	paper stationery made in paper mills	561990	parcel pick-up centre for catalogue retailer
333247	paper stock preparation machinery, manufacturing	333990	parcel post scales, manufacturing
322220	paper, coated (except photographic and carbon), made from purchased paper	624190	parenting services
322220	paper, laminated, made from purchased paper	813410	parent-teachers associations
325999	paper, photographic sensitized, manufacturing	325320	Paris green insecticides, manufacturing
322220	paper, sensitized (except photographic), made from purchased paper	315220	parkas, men's and boys', cut and sewn from purchased fabric
418220	paperboard and products (except office supplies), wholesale	332810	parkerizing metals and metal products, for the trade
322299	paperboard backs for blister or skin packages, made from purchased paper or paperboard	236220	parking garages, construction
333247	paperboard box making machinery, manufacturing	336320	parking lights, automotive, manufacturing
		812930	parking lots and garages
		811310	parking meter and other commercial timing equipment repair
		334512	parking meters, manufacturing
		417930	parking meters, wholesale
		913910	parks and recreation commission, municipal government
		912910	parks commission, provincial government
		712130	parks, wild animal
		237310	parkway construction, general contractors
		911910	parliament, federal government
		611110	parochial schools, elementary
		611110	parochial schools, secondary
		912120	parole offices, provincial
		911220	parole services, federal government

321919	parquet flooring, hardwood (assembled), manufacturing	331110	paste, iron or steel, made in steel mills
238330	parquet or wood tile flooring, installation	331420	paste, made from purchased copper
321919	parquetry, hardwood, manufacturing	331221	paste, made from purchased iron or steel
334512	particle beam excitation instruments, laboratory type, manufacturing	331490	paste, non-ferrous metal (except aluminum, copper), made from purchased metals
321216	particle board and fibreboard mills	418220	pasted chipboard (paperboard), wholesale
333245	particle board forming machinery, manufacturing	339940	pastels and crayons (artists), manufacturing
321216	particle board, manufacturing	325520	pastes, adhesive, manufacturing
334512	particle size analyzers, manufacturing	311420	pastes, fruit and vegetable, canning
416320	particleboard, wholesale	333248	pasteurizing equipment (i.e., food manufacturing type), manufacturing
337215	partitions (except free-standing), metal, office and store, manufacturing	311814	pastries (e.g., danish, French), frozen, manufacturing
337215	partitions (except freestanding), wood, prefabricated, manufacturing	311814	pastries (e.g., danish, French), made in commercial bakeries
322211	partitions, corrugated and solid fibre, made from purchased paper or paperboard	321999	pastry boards, wood, manufacturing
337215	partitions, freestanding, metal, prefabricated, manufacturing	311824	pastry mixes, prepared, made from purchased flour
337215	partitions, freestanding, wood, prefabricated, manufacturing	413190	pastry, quick-frozen, packaged, wholesale
332619	partitions, made from purchased wire	541190	patent agent services (i.e., patent filing and searching services)
238390	partitions, moveable and/or demountable, installation	446110	patent and proprietary medicines, retail
332329	partitions, ornamental metal, manufacturing	541110	patent attorneys, private practice
417910	partitions, wholesale	541990	patent broker services (i.e., patent marketing services)
336990	parts (e.g., frames, gears, handlebars, saddles) for mopeds, scooters and motorcycles, manufacturing	533110	patent buying and licensing
812990	party and wedding planning or consulting service	533110	patent holders
532290	party supplies rental and leasing	533110	patent leasing
453999	party supplies store, retail	325410	patent medicine preparations, manufacturing
481110	passenger air transportation, scheduled	533110	patent owners
333920	passenger baggage belt loaders, manufacturing	621110	pathologists (M.D.), offices of
532112	passenger car (e.g., minivan, sport utility vehicles (SUV)) leasing, without drivers	621110	pathologists, private practice
532112	passenger car leasing	334512	patient monitoring equipment (e.g., intensive care, coronary care unit), manufacturing
532111	passenger car rental	417930	patient monitoring equipment, wholesale
532111	passenger cars (e.g., automobile, minivan, sport utility vehicle (SUV)), rental without driver, generally for short periods of time	327330	patio blocks, concrete, manufacturing
482114	passenger rail transportation	414390	patio furniture, wholesale
336611	passenger ships, building	112399	patridge production
485110	passenger transit systems, mixed mode	541990	patrolling (i.e., visual inspection) of electric transmission or gas lines
482114	passenger transportation services, railway	519130	pattern and plan (e.g., clothing patterns), publishers or publishing (exclusively on Internet)
541920	passport photography services	333245	pattern makers' machinery, woodworking, manufacturing
911410	passport services	332999	patterns (except shoe), industrial, manufacturing
311824	pasta and noodle mixes, made in dry pasta plants	339990	patterns and models, all materials, manufacturing
333248	pasta making machinery (i.e., food manufacturing type), manufacturing	323119	patterns and plans, printing without publishing
311990	pasta mixes, made from purchased dried ingredients (e.g., linguine with dried broccoli mix)	414130	patterns, clothing, wholesale
		511190	patterns, paper (i.e., clothing), publishing and printing combined
		511190	patterns, paper (i.e., clothing), publishing or publishers

237310	pavement of highways, roads, streets, bridges or airport runways and tarmacs	334512	pedometers, manufacturing
417210	pavers, wholesale	621390	podiatrists' offices (e.g., centres, clinics)
327330	paving blocks, concrete, manufacturing	113311	peeler logs, cutting
327990	paving blocks, cut stone, manufacturing	212326	pegmatite (feldspar) mining
327120	paving brick, clay, manufacturing	316990	pegs, leather shoe, manufacturing
237310	paving highway, street and bridge, contractors	321999	pegs, shoe, wood, manufacturing
416390	paving mixtures, wholesale	114113	pelagic fish, fishing
522299	pawn shops and brokers	333130	pellet making machinery, mining type, manufacturing
522299	pawnbrokers	114210	pelts or skins, wild animal, undressed (except seal skins), skinning
515210	pay and specialty television	453210	pen and pencil shops, retail
812990	pay telephone equipment concession operators	236220	penal complexes (e.g., penitentiaries, jails, prisons), construction
515210	pay television	339940	pencil leads, manufacturing
522390	payday lending services	339940	pencil sharpeners, manufacturing
541215	payment services, talent, entertainment industry	321999	pencil slats, wood, manufacturing
334210	PBX (private branch exchange) equipment, manufacturing	335120	pendant lamps, commercial, industrial and institutional, manufacturing
813310	peace advocacy groups	325610	penetrants, manufacturing
325130	peacock blue lake, manufacturing	325999	penetrating fluids, synthetic, manufacturing
311911	peanut butter, manufacturing	339940	penholders and parts, manufacturing
333110	peanut combines (i.e., diggers, packers, threshers), manufacturing	912120	penitentiaries, provincial government
111999	peanut farming	911220	penitentiary services, federal government
333248	peanut roasting machinery (i.e., food manufacturing type), manufacturing	339940	penpoints, gold, steel, or other metal, manufacturing
411190	peanuts, bulk, unprocessed or shelled only, wholesale	339940	pens and pen parts (e.g., meter, fountain, stylographic, ballpoint), manufacturing
111330	pear, plum or prune orchards and farms	526112	pension funds (except trustee)
325130	pearl essence pigment, synthetic, manufacturing	523920	pension funds, management
339910	pearl jewellery, manufacturing	524112	pension insurance carriers directly to group policy holders
331511	pearlitic castings, malleable iron, unfinished, manufacturing	524111	pension insurance carriers, directly to individual policy holders
339910	pearls, artificial or imitation, manufacturing	911910	pension payments, social insurance, federal
339910	pearls, drilling, sawing, or peeling of, manufacturing	332319	penstocks, fabricated metal plate, manufacturing
414410	pearls, wholesale	325190	pentachlorophenol, manufacturing
411120	peas, dry, wholesale	325190	pentaerythritol, manufacturing
212397	peat bog	325110	pentane, made from refined petroleum or natural gas liquids
212397	peat digging	211113	pentanes plus gas liquid, mining
212397	peat extraction mining	325110	pentene, made from refined petroleum or natural gas liquids
213119	peat extraction support services	913110	people's courts
212397	peat mining	111219	pepper farming (e.g., bell, chilli, green, hot, red, sweet)
212397	peat moss digging or harvesting	325999	peppermint oil, manufacturing
212397	peat moss harvesting, extraction, cutting	313210	percale fabrics, broad-woven, weaving
418990	peat moss, wholesale	325189	perchloric acid, manufacturing
327990	peat pots, manufacturing	325190	perchloroethylene, manufacturing
212397	peat, agglomerated, mining	335210	percolators, electric, manufacturing
212397	peat, fuel, mining	443143	percolators, electric, retail
212323	pebbles mining	414220	percolators, electric, wholesale
411190	pecan, wholesale	339990	percussion instruments and parts (e.g., cymbals, drums, marimbas, vibraphones), manufacturing
311940	pectin, manufacturing		
621110	pediatricians, offices of		
115210	pedigree service, animal		

339990	percussion instruments and parts (e.g., xylophones, drummer's traps, carillon bells, chimes), manufacturing	335210	personal care appliances, domestic, electric, manufacturing
418990	percussion instruments, wholesale	623110	personal care homes with health care
213118	performing well casings, on a contract basis	611510	personal care training school (geriatric)
711311	performing arts centres, promoting events	517210	personal communication services (PCS) (i.e., communications carriers)
711321	performing arts promoters (presenters) without facilities	443144	personal computers sales and service
611610	performing arts schools	334110	personal computers, manufacturing
912910	performing arts support programs, provincial	551113	personal corporation (as defined by income tax act), holding real estate
325190	perfume materials (i.e., basic synthetic chemicals such as terpineol), manufacturing	551113	personal corporation (as defined by income tax act), holding securities
414520	perfumes and fragrances, wholesale	522291	personal credit institutions
446120	perfumes, cosmetics and beauty supplies stores, retail	611690	personal development courses or schools
325620	perfumes, manufacturing	522291	personal finance and loan companies
519130	periodical or magazine publishing, exclusively on Internet (e.g., advertising, agricultural, comic book, financial, juvenile)	541690	personal growth consultant
511120	periodical publishers	811490	personal health care appliances repair (e.g., hearing aid, electric razor), without retail sales of new equipment
519130	periodical, journal and magazine publishing, exclusively on Internet (e.g., medical, newsletter, newspaper, professional, religious, scientific)	551113	personal holding companies
511120	periodicals, all formats, publishing (except exclusively on Internet)	523990	personal investment trusts, administration by trust companies
511120	periodicals, publishing and printing combined	523920	personal investment trusts, management (except by trust companies)
511120	periodicals, publishing and printing combined (except exclusively on Internet)	517210	personal mobile communications services
414420	periodicals, wholesale	812990	personal organizer services
443144	peripheral equipment, computer stores	812990	personal physical fitness trainer (except sports trainer)
333310	periscopes, manufacturing	561612	personal protection services
327990	perlite aggregates, manufacturing	812990	personal shopping service
212398	perlite mining	334220	personal video recorders (PVRs), manufacturing
327990	perlite, expanded, manufacturing	336990	personal watercraft (e.g., sea-doo, jet-ski), manufacturing
331529	permanent mould castings, aluminum, unfinished, manufacturing	813920	personnel management associations
331529	permanent mould castings, copper, unfinished, manufacturing	541612	personnel management consulting services
331529	permanent mould castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing	325320	pest (e.g., ant, rat, roach, rodent, termite) control poisons, manufacturing
333416	permanent mount electric space heaters (i.e., baseboard), manufacturing	115310	pest control services, forestry
325620	permanent wave preparations, manufacturing	418390	pesticides, agricultural, wholesale
238130	permanent wood foundations, installation	325320	pesticides, manufacturing
325189	peroxides, inorganic, manufacturing	453910	pet and pet supplies stores
325190	peroxides, organic, manufacturing	453910	pet animal care equipment, retail
325130	persian orange lake, manufacturing	112999	pet animal, raising
111330	persimmon orchards and farms	411110	pet animals, wholesale
814110	personal affairs management	812910	pet care (except veterinary), service
522111	personal and commercial banking industry	311119	pet food (except dogs and cats), manufacturing
443143	personal care appliance store	453910	pet food stores, retail
414220	personal care appliances (e.g., hair dryers, razors, toothbrushes), electric, wholesale	418310	pet food, wholesale
		812910	pet grooming services
		541940	pet hospitals
		322299	pet litter (paper based), manufacturing
		453910	pet shops, retail
		812910	pet sitting services
		453910	pet supplies (e.g., aquarium, cage, food, tank), retail

418990	pet supplies (except pet food), wholesale	325410	pharmaceutical preparations (i.e., haematinics, haematological agents, antacid, alteratives), manufacturing
314990	pet supplies (i.e. leashes, blankets, booties), textile fabric, manufacturing		
812910	pet training services	325410	pharmaceutical preparations (i.e., narcotics, analgesics, astringents, anaesthetics), manufacturing
812910	pet washing and grooming		
324110	petrochemical feedstocks, made in petroleum refineries	414510	pharmaceutical preparations, wholesale
325110	petrochemical manufacturing	419110	pharmaceuticals and pharmacy supplies, business-to-business (B2B) electronic markets, wholesale
238299	petro-chemical piping, installation		
325110	petrochemicals, made from refined petroleum or natural gas liquids	414510	pharmaceuticals and pharmacy supplies, wholesale
324110	petrochemicals, made in petroleum refineries	446110	pharmaceuticals or prescription medicines, retail
493190	petroleum and chemical bulk stations and terminals (for hire)	446110	pharmacies and drug stores
419120	petroleum brokers, wholesale	446110	pharmacies and drug stores (i.e., apothecary, dispensary), retail
412110	petroleum bulk stations and terminals, wholesale	561990	pharmacist working on contract
324110	petroleum coke, made in petroleum refineries	813920	pharmacists' associations
211113	petroleum condensates production, mining	541710	pharmacy research and development laboratories
324110	petroleum cracking and reforming		
417220	petroleum cracking catalysts and compounds, wholesale	334512	phase angle meters, manufacturing
324110	petroleum distillation	335312	phase converters (i.e., electrical equipment), manufacturing
541330	petroleum engineering services	112399	pheasant, geese, goose, duck, quail or guinea fowl farming
324190	petroleum jelly, made from refined petroleum	112991	pheasants (seasonal) and sheep farming
324110	petroleum jelly, made in petroleum refineries	325190	phenol, manufacturing
325210	petroleum polymer resins, manufacturing	325210	phenol-formaldehyde resins, manufacturing
412110	petroleum product merchant wholesalers	325210	phenol-furfural resins, manufacturing
417220	petroleum production machinery and equipment, wholesale	325210	phenolic resins, manufacturing
419110	petroleum products, business-to-business (B2B) electronic markets, wholesale	325210	phenoxy resins, manufacturing
324110	petroleum refineries	453999	philatelic supplies, retail
237120	petroleum refinery, construction	212398	phlogopite mining
333248	petroleum refining machinery, manufacturing	334512	phonocardiographs, manufacturing
332420	petroleum storage tanks, heavy gauge metal, manufacturing	453310	phonograph and phonograph record stores, second-hand, retail
412110	petroleum, crude, wholesale	443146	phonograph record stores, retail
211114	petroleum, from shale or sand, production	334610	phonograph records, manufacturing
486910	petroleum, refined, pipeline transport service	414440	phonograph records, wholesale
453910	pets (e.g., dog, cat, bird, fish), retail	334310	phonograph turntables, manufacturing
712130	petting zoos	414210	phonographs (except coin-operated), wholesale
337127	pews, church, manufacturing	417920	phonographs, coin-operated, wholesale
339910	pewter ware, manufacturing	325190	phosgene, manufacturing
325410	pharmaceutical and medicine manufacturing	212398	phosphate rock mining
541690	pharmaceutical consultant	418390	phosphate rock, ground, wholesale
236210	pharmaceutical manufacturing plant construction, general contractors	325313	phosphatic fertilizer materials, manufacturing
325410	pharmaceutical preparations (i.e., antispasmodics, barbiturates, sedatives), manufacturing	325130	phosphomolybdic acid lakes and toners, manufacturing
325410	pharmaceutical preparations (i.e., emetics, cathartics, diaphoretics, diuretic, emmenagogues), manufacturing	325190	phosphoric acid esters, manufacturing
		325313	phosphoric acid, manufacturing
		325189	phosphorus oxychloride, manufacturing
		325130	phosphotungstic acid lakes and toners, manufacturing
		812921	photo finishing laboratories (except one-hour)

323120	photocomposition services, for the printing trades	325999	photographic film, cloth, paper and plate, sensitized, manufacturing
417910	photocopy machines, wholesale	812921	photographic laboratories (except for the motion picture industry)
333310	photocopying (photocopier) machines, manufacturing	519122	photographic libraries, archives
418210	photocopying supplies, wholesale	812990	photographic machine operator, coin-operated
325999	photocopying toner cartridges, manufacturing	414430	photographic paper and cloth, wholesale
334410	photoelectric cells, solid state (e.g., electronic eye), manufacturing	541920	photographic services
333248	photoengraving machinery, manufacturing	326114	photographic, micrographic and X-ray plastics sheet and film (except sensitized), manufacturing
323120	photoengraving plate preparation services	611610	photography schools
414430	photofinishing equipment, wholesale	711511	photojournalist, freelance
812921	photofinishing services (except one-hour)	327214	photomask blanks, glass, made in glass-making plants
541370	photogrammetric mapping services	325999	photomasks, manufacturing
334512	photogrammetrical instruments, manufacturing	334512	photometers (except photographic exposure meters), manufacturing
812921	photograph developing, printing and enlarging services (except one-hour)	334410	photomultiplier tubes, manufacturing
322299	photograph folders, mats and mounts, manufacturing	334512	photonexcitation analyzers, manufacturing
711511	photographers (artistic)	334410	photonic integrated circuits (pic), manufacturing
335110	photographic bulbs, lamps and cubes, manufacturing	541710	photonics research and development services
333310	photographic camera equipment (i.e., lens hoods, flash apparatus), manufacturing	325999	photosensitized paper, manufacturing
443145	photographic camera parts and accessories, retail	323120	phototypesetting services
419110	photographic cameras, projectors, equipment and supplies, business-to-business (B2B) electronic markets, wholesale	334410	photovoltaic devices, solid-state, manufacturing
414430	photographic cameras, projectors, equipment and supplies, wholesale	335990	photovoltaic panels made from purchased cells
325999	photographic chemicals, manufacturing	325190	phthalic acid, manufacturing
414430	photographic chemicals, wholesale	325210	phthalic alkyd resins, manufacturing
333310	photographic equipment (except lenses), manufacturing	325210	phthalic anhydride resins, manufacturing
414430	photographic equipment and supplies, wholesale	325190	phthalic anhydride, manufacturing
419120	photographic equipment and supplies, wholesale agents and brokers	325130	phthalocyanine pigments, manufacturing
532290	photographic equipment rental	541619	physical distribution consulting services
333310	photographic equipment, coin operated, manufacturing	621499	physical examination service (except by physicians)
443145	photographic equipment, retail	713940	physical fitness centres or studios
443145	photographic film and plates (unexposed), retail	334512	physical properties testing and inspection equipment, manufacturing
414430	photographic film and plates, wholesale	621340	physical therapists, offices of
326114	photographic film base (except sensitized), manufacturing	621110	physicians (M.D.) (primarily specialists), offices and clinics of
333310	photographic film developing equipment (i.e., tanks and trays for fixing and washing, etc.), manufacturing	621390	physicians' assistants, offices of
333310	photographic film developing equipment, manufacturing	417930	physicians' equipment and supplies, wholesale
		621110	physicians' offices, general practice
		541690	physics consulting services
		621340	physiotherapists' offices, private practice
		621340	physiotherapy
		339110	physiotherapy equipment, electric, manufacturing
		325410	physostigmine and derivatives (i.e., basic chemicals), manufacturing
		332510	piano hardware, metal, manufacturing

418990	pianos, wholesale	238910	pile driving, contractors
333248	picker machinery for textiles, manufacturing	237990	pile driving, marine
333248	picker sticks for looms, manufacturing	313210	pile fabrics, broad-woven, weaving
113311	pickets and paling, round or split, cutting	313240	pile fabrics, weft knit, made in knitting mills
311710	picking crab meat	332319	pile shells, fabricated metal plate, manufacturing
333519	picklers and pickling machinery, metalworking, manufacturing	332329	pile shells, sheet metal, manufacturing
311420	pickles, manufacturing	333120	pile-driving equipment, manufacturing
413190	pickles, preserves and sauces, wholesale	321114	piles and pilings, foundation and marine construction, treating
332810	pickling metals and metal products, for the trade	238910	piling (i.e., bored, cast-in-place, drilled), building foundation, contractors
332210	picks or mattocks (i.e., hand tools), manufacturing	333120	piling extractors, manufacturing
336215	pickup canopies, caps or covers, manufacturing	331110	pilings, iron or steel plain sheet, made in steel mills
441310	pickup truck box covers and caps, retail	332991	pillow blocks, with ball or roller bearings, manufacturing
336110	pick-up trucks, light duty, assembling on chassis of own manufacture	414330	pillow cases and sheets, wholesale
441110	pickups and vans, new and used, retail	812320	pillow cleaning and renovating
713990	picnic grounds	314120	pillows, bed, made from purchased materials
326198	picnic jugs, plastics, manufacturing	488490	pilot car services (i.e., wide load warning service)
334511	pictorial situation instrumentation, manufacturing	488190	pilot, own account
442292	picture frames, retail	339910	pin stems (jewellery findings), manufacturing
339990	picture plaques, laminated, manufacturing	322299	pinata, manufacturing
311824	pie crust shells and pastries, uncooked, made from purchased flour	713120	pinball arcades
451130	piece goods (e.g., textile, cotton, linen, woollen), retail	713990	pinball machines concession operators, operated in place of business owned by others
414130	piece goods (e.g., textile, synthetic, cotton, silk, rayon), wholesale	339990	pinball machines, coin-operated, manufacturing
419120	piece goods, wholesale agents and brokers	337123	pine and oak furniture, manufacturing
414130	piece goods, woven (e.g., jute, cloth, linen, nylon), wholesale	325190	pine oil, manufacturing
327390	pier footings and piling, prefabricated concrete, manufacturing	111330	pineapple plantation or farming
713110	piers, amusement	325190	pinene, manufacturing
488310	piers, docks and wharves, maintenance	713990	ping-pong parlours
488310	piers, docks and wharves, operation	212326	pinite mining
311814	pies, dessert type (except ice cream), manufacturing	339910	pins, costume jewellery (except precious metal and gems), manufacturing
413190	pies, fruit, frozen, wholesale	339920	pin-setters, automatic, bowling, manufacturing
334410	piezoelectric crystals, manufacturing	712120	pioneer villages
334410	piezoelectric devices, manufacturing	331511	pipe and fittings, cast iron (e.g., soil, pressure), manufacturing
416210	pig and other primary iron, wholesale	332999	pipe and pipe fittings made from purchased other nonferrous metal pipe
112210	pig farming (i.e., swine, farrows, piglets, hogs, domestic boar, sows)	332999	pipe and pipe fittings, made from purchased metal pipe
331110	pig iron, manufacturing	333519	pipe and tube rolling mill machinery, metalworking, manufacturing
112399	pigeon or squab farming	332329	pipe bannisters, metal, manufacturing
339920	pigeons, clay (targets), manufacturing	326290	pipe bits and stems, tobacco, hard rubber, manufacturing
325130	pigment, scarlet lake, manufacturing	339990	pipe cleaners, manufacturing
325130	pigments (except animal black, bone black), organic, manufacturing	331511	pipe couplings, cast iron, manufacturing
325130	pigments (except bone, carbon and lamp black), inorganic, manufacturing	332999	pipe couplings, made from purchased metal pipe
311614	pigs' feet, cooked and pickled, made from purchased meat		

333519	pipe cutting and threading machines, metalworking, manufacturing	336310	pistons and piston rings (except aircraft, motor vehicle), manufacturing
332999	pipe fabricating (e.g., bending, cutting, threading), of purchased metal pipe	417230	pistons and valves, industrial, wholesale
238220	pipe fitting contractors, plumbing and heating	325190	pitch, made by distillation of coal tar
332910	pipe fittings, fluid power, manufacturing	324122	pitch, roofing, made from purchased asphaltic materials
416120	pipe fittings, wholesale	325190	pitch, wood, manufacturing
332329	pipe guards, metal, manufacturing	334512	pitometers, manufacturing
332999	pipe hangers and supports, metal, manufacturing	113311	pitprops, wooden, untreated, cutting
237120	pipe lining (except thermal insulating) contractors	311990	pizza, fresh, manufacturing
332329	pipe railings, metal, manufacturing	722511	pizzerias, full-service
325520	pipe sealing compounds, manufacturing	722512	pizzerias, pizza take-out
213118	pipe testing service, oil and gas field, on a contract basis	322291	place mats, paper, made from purchased paper
331317	pipe, aluminum, made from purchased aluminum	314120	placemats, all materials, made from purchased materials
416210	pipe, cast iron, wholesale	561310	placement services, casting bureaus
327120	pipe, chimney, clay, manufacturing	561310	placement services, employment agency
327330	pipe, concrete, manufacturing	813110	places of worship
331420	pipe, copper and copper alloy, made from purchased metal or scrap	238120	placing and tying reinforcing rods, construction
332319	pipe, fabricated metal plate, manufacturing	334410	planar cable connectors, manufacturing
326290	pipe, hard rubber, manufacturing	333120	planers, bituminous, manufacturing
331110	pipe, iron or steel, made in steel mills	333990	planers, hand-held power-driven, manufacturing
416210	pipe, iron, wholesale	333519	planers, metalworking, manufacturing
331490	pipe, made from purchased non-ferrous (except aluminum, copper) metal or scrap	333245	planers, woodworking type, stationary, manufacturing
326122	pipe, rigid plastics, manufacturing	332210	planes, hand-held, non-powered, manufacturing
332329	pipe, sheet metal, manufacturing	712119	planetariums
515110	piped-in music service, radio transmitted	321919	planing purchased lumber, planing mills
237990	pipe-jacking contractors	418990	plant food, wholesale
237110	pipeline (e.g., gas, oil, sewer, water), construction	325313	plant foods, mixed, made in plants producing nitrogenous fertilizer materials
541990	pipeline and power line inspection (i.e., visual inspection) services	325313	plant foods, mixed, made in plants producing phosphatic fertilizer materials
541380	pipeline and related facilities inspection services (except visual)	325320	plant growth regulators, manufacturing
237120	pipeline rehabilitation contractors	417110	planting machinery and equipment, wholesale
488990	pipeline terminal facilities independently operated	333110	planting machines, farm type, manufacturing
486110	pipeline transportation of crude oil	532290	plants, live, rental and leasing
486210	pipeline transportation of natural gas	323116	plants, potted, greenhouse grown
237120	pipeline wrapping contractors	339950	plaques, nameplates (except engraved), plastic, manufacturing
486910	pipelines transportation of refined petroleum products	333519	plasma jet spray metal forming machines, manufacturing
486990	pipelines, long distance transportation (except water treatment)	333519	plasma metal cutting machines (except welding machines), manufacturing
237120	pipelines, oil and gas, construction	333990	plasma welding equipment, manufacturing
416390	pipes (e.g., fibreglass, plastic, pvc), wholesale	621499	plasmapheresis centres
453999	pipes and smokers' supplies, retail	325410	plasmas, manufacturing
416210	pipes and tubes, metal, wholesale	327420	plaster of Paris products (e.g., columns, statuary, urns), manufacturing
418990	pipes for smoking tobacco, wholesale	327420	plaster of Paris, manufacturing
339990	pipes, smoker's, manufacturing	333120	plaster or sand mixers, manufacturing
		327420	plaster, gypsum, manufacturing

327420	plasterboard, manufacturing	325999	plasticizers, preparations, manufacturing
238310	plastering (e.g., ornamental, plain), contractors	333246	plastics and rubber working machinery, manufacturing
326198	plastic air cargo transportation containers, manufacturing	325210	plastics and synthetic resins, regenerating, precipitating and coagulating
417230	plastic and rubber industries machinery, equipment and supplies, wholesale	418410	plastics basic shapes, wholesale
326111	plastic bag and pouch manufacturing	326220	plastics belts and hoses (without fittings), manufacturing
326160	plastic bottle manufacturing	314910	plastics blanket bags - heat seamed, manufacturing
811121	plastic bumpers (auto), repair and installation	313320	plastics coating of textiles and clothing, own account
337920	plastic drapery rods, poles, and fixtures, manufacturing	326198	plastics counter tops, not fabricated at the construction site, manufacturing
326114	plastic film and sheet manufacturing	326193	plastics extrusions and mouldings, for making automobile parts, manufacturing
212326	plastic fire clay mining	326114	plastics film and un laminated sheet, manufacturing
337215	plastic furniture parts and frames, manufacturing	326111	plastics film bags, single or multi-wall, manufactured and printed in the same establishment
811310	plastic injection moulds, repair and maintenance	418410	plastics film, wholesale
336360	plastic motor vehicle interior panels and trim, manufacturing	418990	plastics foam, wholesale
335930	plastic non-current carrying wiring devices including plastic electrical conduit and fittings, plastic junction boxes, face plates, and similar, plastic pole line fittings, manufacturing	418410	plastics materials, wholesale
416340	plastic paints, wholesale	418410	plastics sheet and rods, wholesale
326198	plastic pallets, manufacturing	325520	plastics-based adhesives, manufacturing
326122	plastic pipe and pipe fitting manufacturing	325510	plastisol coating compounds, manufacturing
326191	plastic plumbing fixture manufacturing	524124	plate glass insurance
315289	plastic rainwear, men's and boys', cut and sewn from purchased fabric	331110	plate mill
315289	plastic rainwear, men's and boys', heat-sealed, manufacturing	416210	plate products, fabricated steel, wholesale
315289	plastic rainwear, women's and misses', cut and sewn from purchased fabric	333519	plate rolling mill machinery, metalworking, manufacturing
315289	plastic rainwear, women's and misses', heat-sealed, manufacturing	332319	plate work (e.g., bending, cutting, punching, shaping, welding), fabricated metal, manufacturing
321999	plastic shoe lasts, manufacturing	331420	plate, copper and copper alloy, made from purchased metal or scrap
314120	plastic shower curtains and table cloths made from purchased materials	331490	plate, made from purchased non-ferrous (except aluminum, copper) metal or scrap
326198	plastic strips, door hanging, manufacturing	332999	plated ware (e.g., ecclesiastical ware, holloware, toilet ware), manufacturing
621110	plastic surgeons' offices	414410	plated ware, precious metal, wholesale
339930	plastic toys, manufacturing	323120	platemaking, for the printing trades
337910	plastic water bed (waterbed) mattresses, manufacturing	335210	plates or grills, electric, domestic, manufacturing
811490	plastic welding	339950	plates, name (except engraved), wood, manufacturing
326196	plastic window and door manufacturing	416210	plates, non-ferrous metal, wholesale
337920	plastic window shades and blinds (except textile), manufacturing	326198	plates, plastics (except foam), manufacturing
337920	plastic window shades and blinds and associated hardware, manufacturing	416210	plates, sheets and strips, steel, wholesale
325510	plastic wood fillers, manufacturing	331110	plates, steel, manufacturing
332810	plastic, glass, or other media blasting services	332810	plating metals and metal products, for the trade
325190	plasticizers (i.e., basic synthetic chemicals), manufacturing	331490	platinum and platinum alloy bar, sheet, strip and tubing, made from purchased metal or scrap
418410	plasticizers and stabilizers, wholesale		

331490	platinum and platinum alloy rolling, drawing or extruding, from purchased metal or scrap	238220	plumbing and heating contractors
332999	platinum foil and leaf, made from purchased foil	416120	plumbing and heating equipment and supplies, wholesale
212299	platinum group ore mining	332910	plumbing and heating inline valves (e.g., check, cut-off, stop), manufacturing
331410	platinum smelting and primary refining	238220	plumbing contractors (plumber)
339910	platinum, or other precious metal articles (except laboratory or scientific)	532490	plumbing equipment rental
331490	platinum, recovering from scrap and/or alloying purchased metals	332910	plumbing fittings and couplings (e.g., compression fittings, metal unions, metal elbows), manufacturing
414460	play balls, wholesale	332910	plumbing fixture fittings and trim, all materials, manufacturing
238990	playground equipment, installation	326122	plumbing fixture fittings and trim, plastic, manufacturing
451119	playground equipment, retail	332113	plumbing fixture forgings, unfinished, made from purchased iron or steel
417990	playground equipment, wholesale	332113	plumbing fixture forgings, unfinished, made from purchased non-ferrous metal
323119	playing cards, printing without publishing	326191	plumbing fixtures (e.g., shower stalls, toilets, urinals), plastics or fibreglass, manufacturing
451120	playing cards, retail	238220	plumbing fixtures, installation
414460	playing cards, wholesale	332999	plumbing fixtures, metal, manufacturing
337126	playpens, children's, metal, manufacturing	327110	plumbing fixtures, vitreous china, manufacturing
337123	playpens, children's, wood, manufacturing	444190	plumbing supplies stores selling primarily to other businesses but also selling to household consumers
315249	playsuits, girls', cut and sewn from purchased fabric	444190	plumbing supplies, retail
315241	playsuits, infants', cut and sewn from purchased fabric	238220	plumbing, heating and air-conditioning contractors
315249	playsuits, women's and misses', cut and sewn from purchased fabric	416120	plumbing, heating and air-conditioning equipment and supplies, wholesale
711410	playwrights' brokers	419120	plumbing, heating and air-conditioning equipment, wholesale agents and brokers
711513	playwrights, independent	321211	plywood mills, hardwood
811490	pleasure boat repair, restoration and maintenance services, without sales	321212	plywood mills, softwood
336612	pleasure boats and rafts, manufacturing	321211	plywood, hardwood, faced with non-wood materials, manufacturing
532290	pleasure boats rental (canoes, rowboats, sailboats)	321212	plywood, overlaid, softwood, manufacturing
721113	pleasure resort (summer hotel)	321212	plywood, softwood, faced with non-wood materials, manufacturing
314990	pleating and hemstitching of made-up textile articles (except clothing)	416320	plywood, wholesale
326114	plexiglass (TM) (i.e., acrylic sheet), manufacturing	334512	pneumatic controllers, industrial process type, manufacturing
332210	pliers, hand tool, manufacturing	811310	pneumatic controls, oil field equipment, repair
327330	plinth blocks, precast terrazzo, manufacturing	238299	pneumatic conveyance systems, installation
334110	plotters, computer, manufacturing	333990	pneumatic cylinders, fluid power, manufacturing
333120	ploughs, construction (e.g., excavating and grading), manufacturing	332910	pneumatic hose fittings, fluid power, manufacturing
333110	ploughs, farm type, manufacturing	326220	pneumatic hose, without fittings, rubber or plastic, manufacturing
417110	ploughs, harrows and tillers, farm and garden, wholesale	333990	pneumatic pumps, fluid power, manufacturing
213118	plugging and abandoning wells, on a contract basis	334512	pneumatic relays, air-conditioning type, manufacturing
335930	plugs, electric wiring devices, manufacturing		
321999	plugs, wood, manufacturing		
416120	plumbers' brass goods, fittings and valves, wholesale		
332910	plumbers' brass goods, manufacturing		
332210	plumbers' hand tools, manufacturing		
325520	plumbers' putty, manufacturing		
416120	plumbers' supplies dealers, wholesale		
416330	plumbers' tools and equipment, wholesale		

333920	pneumatic tube conveyors, manufacturing	327910	polishing and grinding wheels, manufacturing
332910	pneumatic valves, fluid power, manufacturing	314990	polishing cloths, plain, manufacturing
333990	pneumatic, hand-held power tools, manufacturing	332810	polishing metals and metal products, for the trade
414420	pocket books, wholesale	811420	polishing of furniture
322230	pocket folders, made from purchased paper or paperboard	325610	polishing preparations, manufacturing
332210	pocket knives, manufacturing	418410	polishing preparations, wholesale
811430	pocketbook repair shop	813940	political action committees (PACs)
316990	pocketbooks, all materials (except precious metal), manufacturing	541910	political and public opinion polling services
316990	pocketbooks, men's, all materials, manufacturing	813940	political campaign organizations
315990	pockets (e.g., coats, suits), made from purchased fabric	541820	political consulting services
621390	podiatrists, offices and clinics of	813940	political organizations
813410	poetry associations	813940	political organizations and clubs
813410	poetry clubs	813940	political parties
711513	poets, independent	115110	pollinating service
337215	point of purchase display racks, wire, manufacturing	541710	pollution research services
339940	point protectors, pencil, manufacturing	541380	pollution testing service (except automotive emissions testing)
334110	point-of-sale (POS) terminals, manufacturing	339920	polo equipment (except apparel), manufacturing
339930	poker chips, manufacturing	315190	polo shirts, made in knitting mills
334512	polariscopes, manufacturing	315220	polo shirts, men's and boys', cut and sewn from purchased fabric
334512	polarizers, manufacturing	315249	polo shirts, women's and misses', cut and sewn from purchased fabric
334512	polarographic equipment, manufacturing	325210	polyacrylonitrile resins, manufacturing
237130	pole line construction, general contractors	325220	polyamide (e.g., nylon) fibres and filaments, manufacturing
335930	pole line hardware, manufacturing	325210	polyamide resins, manufacturing
416110	pole line hardware, wholesale	325210	polycarbonate resins, manufacturing
321999	poles (e.g., clothesline, flag, tent), wood, manufacturing	313210	polyester fabrics, broad-woven, weaving
113311	poles and pilings, wooden, untreated, cutting	325220	polyester fibres and filaments, manufacturing
418910	poles and pilings, wooden, untreated, wholesale	326114	polyester film and unlaminated sheet, manufacturing
327390	poles, concrete, manufacturing	325210	polyester resins, manufacturing
321114	poles, round wood, cutting and treating	313210	polyethylene fabrics, broad-woven, weaving
418910	poles, timber, wholesale	326114	polyethylene film and unlaminated sheet, manufacturing
315990	police caps and hats (except protective head gear), made from purchased fabric	325210	polyethylene resins, manufacturing
315220	police dress uniforms, men's, cut and sewn from purchased fabric	325210	polyethylene rubber, manufacturing
315249	police dress uniforms, tailored, women's and misses', cut and sewn from purchased fabric	325220	polyethylene terephthalate (PET) fibres and filaments, manufacturing
912130	police forces, provincial government	325210	polyethylene terephthalate (PET) resins, manufacturing
541380	police laboratories	334512	polygraph machines, manufacturing
913130	police protection services, local	561611	polygraph service
611510	police schools	325210	polyhexamethylenediamine adipamide resins, manufacturing
913130	police services department, municipal	325190	polyhydric alcohol esters and amines, manufacturing
453999	police supply stores, retail	325190	polyhydric alcohols, manufacturing
333990	polishers, hand-held power-driven tools, manufacturing	325210	polyisobutylene resins, manufacturing
418410	polishes (e.g., furniture, automobile, metal, shoe), wholesale	325210	polyisobutylene rubber, manufacturing
325610	polishes, cleaners and waxes (e.g., automobile, furniture, metal, shoe, floor), manufacturing	325210	polyisobutylene-isoprene rubber, manufacturing
		325210	polymethacrylate resins, manufacturing

325210	polymethylene rubber, manufacturing	337126	porch swings, metal, manufacturing
325220	polyolefin fibres and filaments, manufacturing	321919	porch work (e.g., columns, newels, rails, trellises), wood, manufacturing
313210	polypropylene fabrics, broad-woven, weaving	311420	pork and beans, canning
325220	polypropylene fibres and filaments, manufacturing	488310	port and harbour operations
326114	polypropylene film and unlaminated sheet, manufacturing	911910	port authorities and districts, nonoperating
325210	polypropylene resins, manufacturing	488310	port facilities operation
326140	polystyrene foam packaging, manufacturing	332311	portable buildings, prefabricated, metal, manufacturing
326140	polystyrene foam product manufacturing	332999	portable chemical toilets, metal, manufacturing
325210	polystyrene resins, manufacturing	334110	portable computer, manufacturing
325210	polysulfide rubber, manufacturing	333120	portable crushing, pulverizing and screening machinery, manufacturing
325210	polytetrafluoroethylene resins, manufacturing	334310	portable digital audio and video players, manufacturing
325510	polyurethane coatings, manufacturing	335120	portable lamps (electric), manufacturing
325220	polyurethane fibres and filaments, manufacturing	334310	portable stereo systems, manufacturing
326150	polyurethane foam products, manufacturing	334512	portable test meters, manufacturing
325210	polyurethane resins, manufacturing	326191	portable toilets, plastics, manufacturing
325210	polyvinyl alcohol resins, manufacturing	811310	portable welding shop (mobile)
325210	polyvinyl chloride (PVC) resins, manufacturing	812990	porter service
325220	polyvinyl ester fibres and filaments, manufacturing	413220	porter, wholesale
326114	polyvinyl film and unlaminated sheet, manufacturing	523920	portfolio management
325210	polyvinyl resins, manufacturing	316990	portfolios, manufacturing
325220	polyvinylidene chloride (i.e., saran) fibres and filaments, manufacturing	541920	portrait photography studios or services
111330	pomegranate orchards and farms	418990	portrait, wholesale
315289	ponchos and similar waterproof raincoats, cut and sewn from purchased fabric	334511	position indicators (e.g., for landing gear, stabilizers), airframe equipment, manufacturing
237990	pond construction, general contractors	336310	positive crankcase ventilation (PCV) valves, engine, manufacturing
336612	pontoon boats, building	334512	positive displacement meters, manufacturing
336410	pontoons, aircraft, manufacturing	334512	positron emission tomography (PET)
451119	pool and billiard table stores, retail	238130	scanners, manufacturing
488519	pool-car services	332210	post framing contractors
327214	pop or beer bottles, made in glass-making plants	332210	post hole diggers, non-powered, manufacturing
311990	popcorn (except popped), manufacturing	333120	post hole diggers, powered, manufacturing
335210	popcorn poppers for home use, electric, manufacturing	491110	post office box service
445292	popcorn stands, retail	491110	post office operation, contract
311919	popcorn, popped (except candy-covered), manufacturing	491110	post office operations
413190	popcorn, wholesale	333310	postage meters, manufacturing
313210	poplin fabrics, broad-woven, weaving	323119	postage stamps, printing without publishing
311520	pops, dessert, frozen (i.e., flavoured ice, fruit, pudding and gelatin), manufacturing	334110	postal code readers, manufacturing
711130	popular music artist, independent	484110	postal delivery service, local trucking, on contract (bulk)
711130	popular music groups	491110	postal service
415190	popup campers, wholesale	337215	postal service lock boxes, manufacturing
327110	porcelain parts, electrical and electronic devices, moulded, manufacturing	323119	postcards, printing without publishing
327110	porcelain, chemical, manufacturing	541850	poster advertising services
337920	porch shades, wood slat, manufacturing	519130	poster publishers or publishing (exclusively on Internet)
		442292	posters and prints, retail
		323119	posters, printing (except quick, digital) without publishing
		511190	posters, publishing and printing combined

511190	posters, publishing or publisher (except exclusively on Internet)	111999	potatoes and cauliflower growing, combination
323113	posters, screen printing without publishing	111999	potatoes and grain growing, combination
238990	posthole digging, contractors	111999	potatoes and holly growing, combination
491110	postmasters, rural	111999	potatoes and turnips growing, combination
323120	postpress services (e.g., bevelling, binding, bronzing, edging, foil stamping), on printed products	413150	potatoes, table, wholesale
327390	posts, concrete, manufacturing	334512	potentiometric instruments (except industrial process type), manufacturing
418910	posts, logs, hewn ties and poles, wholesale	334512	potentiometric instruments (except x-y recorders), industrial process type, manufacturing
416210	posts, metal, wholesale	335315	potheads, manufacturing
113311	posts, wood, hewn, round or split, producing	339990	potpourri, manufacturing
611210	post-secondary or non-university educational	332420	pots (e.g., annealing, melting, smelting), heavy gauge metal, manufacturing
512190	post-synchronization, sound dubbing (except in sound recording studios)	332210	pots and pans, fabricated metal, manufacturing
238220	potable water systems (except water well), installation	414390	pots and pans, metal, wholesale
212396	potash mining	327120	pots, glasshouse, clay refractory, manufacturing
212396	potash screening and pulverizing, mining	451120	pottery (unfinished pottery to be painted by customer on premises) stores
325189	potassium aluminum sulphate, manufacturing	327110	pottery products, manufacturing
325189	potassium bichromate and chromate, manufacturing	611690	pottery schools
325190	potassium bitartrate, manufacturing	442298	pottery stores, retail
325189	potassium bromide, manufacturing	327110	pottery, ceramics and plumbing fixture manufacturing
325181	potassium carbonate, manufacturing	711511	pottery, studio based production
325189	potassium chlorate, manufacturing	325314	potting soil, manufacturing
212396	potassium chloride (i.e., potash), mining and/or beneficiating	444220	potting soil, retail
325189	potassium chloride, manufacturing	311615	poultry (e.g., canned, cooked, fresh, frozen) processing (except baby or pet food)
325181	potassium hydroxide (i.e., caustic potash), manufacturing	311615	poultry (e.g., chickens, ducks, geese, turkey) slaughtering and dressing
325189	potassium hypochlorate, manufacturing	112991	poultry and beef operation
325189	potassium iodide, manufacturing	445210	poultry and egg dealers, retail
325189	potassium nitrate, manufacturing	413130	poultry and egg merchant wholesalers
325189	potassium permanganate, manufacturing	419110	poultry and eggs, business-to-business (B2B) electronic markets, wholesale
325189	potassium salts, manufacturing	419120	poultry and eggs, wholesale agents and brokers
325189	potassium sulphate, manufacturing	417110	poultry equipment, wholesale
493130	potato cellars	311614	poultry fat, rendering
413190	potato chips and related snacks merchant wholesalers	418310	poultry feeds, prepared, wholesale
311919	potato chips and sticks, manufacturing	112340	poultry hatcheries
115110	potato curing service	311615	poultry meat products (e.g., hot dogs, luncheon meats, sausages)
333110	potato diggers, harvesters and planters, manufacturing	332619	poultry netting, made from purchased wire
111211	potato farming	333110	poultry or chicken brooders, feeders and waterers, manufacturing
111211	potato farming (e.g., seed or table)	413190	poultry pies, frozen, wholesale
311211	potato flour, manufacturing	311615	poultry processing
333920	potato loaders, manufacturing	413130	poultry products, wholesale
332210	potato mashers manufacturing	411110	poultry, live, wholesale
321999	potato mashers, wood, manufacturing	413190	poultry, packaged frozen, wholesale
311990	potato or rice mixes, made from purchased dried ingredients	238110	poured concrete foundation and structure contractors
332210	potato peelers, non-electric, manufacturing		
311420	potato products (e.g., flakes, granules), dehydrating		

325620	powder (e.g., baby, body, face, talcum, toilet), manufacturing	336330	power steering pumps, manufacturing
332810	powder coating metals and metal products	336330	power steering pumps, rebuilding on a factory basis
325510	powder coatings, manufacturing	335990	power supplies, uninterruptible, manufacturing
333519	powder metallurgy forming presses, manufacturing	335315	power switching equipment, manufacturing
332118	powder metallurgy products, manufactured on a job or order basis	811411	power tools, repair (without retail sales of new equipment)
314990	powder puffs and mitts, manufacturing	335311	power transformers, manufacturing
331110	powder, iron or steel, made in steel mills	811310	power transformers, repair service
331420	powder, made from purchased copper	416110	power transformers, wholesale
331221	powder, made from purchased iron or steel	417230	power transmission equipment and supplies, mechanical, wholesale
331490	powder, non-ferrous metal (except aluminum, copper), made from purchased metals	416110	power transmission equipment, electric, wholesale
333990	powder-actuated hand-held power tools, manufacturing	333310	power washer cleaning equipment, manufacturing
413190	powders, dessert, wholesale	561799	power washing building exteriors
333910	power (i.e., pressure) washer units, manufacturing	336320	power window and door lock systems, automotive, truck and bus, manufacturing
237130	power and communication line and related structures construction	561730	power, communication and pipe lines, maintenance of rights of way
332410	power boiler and heat exchanger manufacturing	238910	power, communication and pipe lines, rights of way clearance (except maintenance)
238299	power boiler installation	335311	power, distribution and specialty transformers manufacturing
332410	power boilers, manufacturing	333990	power-driven hand tools, manufacturing
238299	power boilers, purchased, erection	444130	power-driven hand tools, retail
561799	power cleaning paved areas (except streets)	441220	powered snow sled dealers, retail
335315	power connectors, manufacturing	212398	pozzolana (volcanic ash), mining
335990	power conversion units (i.e., ac to dc), static-electric, manufacturing	315289	prayer shawls, cut and sewn from purchased fabric
334512	power factor meters, manufacturing	315190	prayer shawls, made in knitting mills
335315	power fuse devices, 600 volts and over, manufacturing	327330	precast concrete blocks, pipes and bricks, manufacturing
238299	power generating equipment installation, contractors	238120	precast concrete framing
237990	power generating stations, hydroelectric, construction	238120	precast concrete panels, slabs or forms, installation
221119	power generation, biomass	327330	precast concrete pipe, manufacturing
221119	power generation, geothermal	327390	precast concrete products (except block, brick, pipe), manufacturing
335312	power generators, manufacturing	331490	precious metal bar, sheet, strip and tubing, made from purchased metal or scrap
416330	power hand tools, wholesale	448310	precious metal jewellery, retail
417230	power house equipment (except electrical), wholesale	414410	precious metal jewellery, wholesale
416110	power house equipment, electrical, wholesale	418920	precious metal mill shapes, wholesale
812320	power laundries (except coin operated)	332810	precious metal plating of metals and metal products, for the trade
812320	power laundry and dry-cleaning plants (except coin-operated)	331490	precious metal rolling, drawing or extruding, from purchased metal or scrap
416110	power line wiring supplies, wholesale	418920	precious metals and alloys, primary forms and basic shapes, wholesale
334512	power measuring equipment, electrical, manufacturing	331410	precious metals smelting and primary refining
417230	power plant machinery, wholesale	331490	precious metals, recovering from scrap and/or alloying purchased metals
237130	power plants (except hydroelectric), construction	448310	precious stone jewellery, retail
336330	power steering hose assemblies, manufacturing		

414410	precious stone jewellery, wholesale	311119	prepared feeds for farm animal, including turkey and chicken (except pets), manufacturing
414410	precious stones (gems), finished, wholesale		
212398	precious stones mining	311211	prepared flour mixes, made in flour mills
339910	precious stones, cutting and polishing	311990	prepared meals, perishable, packaged for individual resale
811210	precision instrument repair		
417230	precision tools, machinists', wholesale	311940	prepared sauces (except tomato-based, gravy), manufacturing
332710	precision turned product, manufacturing (using automatic screw machines, rotary transfer, turning centres, computer numerically controlled (CNC) lathes)	313310	preparing textile fibres for spinning
		323120	prepress printing services (e.g., colour separation, imagesetting, photocomposition, typesetting)
413190	pre-cooked foods, quick-frozen, packaged, wholesale	323120	pre-press services to printers
334512	predetermined counters, manufacturing	414450	prerecorded digital video disc (DVD), wholesale
332311	pre-engineered metal buildings, manufacturing	334610	pre-recorded magnetic audio tapes and cassettes, mass-reproducing
236210	pre-engineered or prefabricated light industrial metal buildings, erection	443146	pre-recorded tape, compact disc and record stores
416390	prefabricated buildings, wholesale	454110	prerecorded tape, compact disc and record, mail order houses
238350	prefabricated door and window installation	414510	prescription drugs, wholesale
416390	prefabricated homes, wholesale	446130	prescription eyeglasses and contact lenses made on premises, retail (including lens grinding on the premises)
444190	prefabricated house and building dealers, retail		
238350	prefabricated kitchen and bath cabinet, residential-type, installation	414510	prescription medicines, wholesale
332311	prefabricated metal building and component manufacturing	111421	preseeded mats farming
327390	prefabricated modular panels composed of concrete, steel and expanded polyester	711311	presenters, arts events, with their own facilities
236110	prefabricated multifamily buildings, assembled on site by general contractors	311420	preserves (e.g., imitation), canning
236110	prefabricated multifamily buildings, assembled on site by operative builders	311420	preserves, jams and jellies (jelly), manufacturing
321992	prefabricated wood building manufacturing	812990	preserving cut flowers, service of
321992	prefabricated wood buildings, manufacturing	321114	preserving purchased wood and wood products
238130	prefabricated wood frame components (e.g., trusses), installation	313310	preshrinking broad-woven fabrics and clothing, for the trade
321215	prefabricated wood trusses, manufacturing	313310	preshrinking purchased fabrics (except wool and similar animal fibre)
321211	prefinished hardwood plywood, manufacturing	313310	preshrinking purchased fabrics, wool and similar animal fibre
321212	prefinished softwood plywood, manufacturing	325610	presoaks, manufacturing
325410	pregnancy test kits, manufacturing	561490	presorting mail services
112920	pregnant mares' urine (PMU), producing	333519	press brakes, metalworking, manufacturing
624410	pre-kindergarten or pre-school (except when part of elementary school system)	332113	press forgings, unfinished, made from purchased iron or steel
236110	premanufactured housing, single-family, assembled on site, general contractors	519110	press service (news syndicate)
334610	pre-packaged software, mass-reproducing	418220	pressed and moulded pulp goods, wholesale
611690	preparation for standardized exam instruction services	321999	pressed logs of sawdust and other wood particles, non-petroleum binder, manufacturing
611110	preparatory schools, elementary		
611110	preparatory schools, secondary	333519	presses (e.g., punching, shearing, stamping), metal forming, manufacturing
311420	prepared canned pasta products, such as canned spaghetti, including other ingredients to make a dish	333248	presses (i.e., food manufacturing type), manufacturing

333245	presses for making composite wood (e.g., hardboard, fibreboard, plywood, particleboard), manufacturing	416210	primary forms and basic shapes, non-ferrous metal, wholesale
333519	presses, drill, metal cutting, manufacturing	416210	primary forms and structural shapes, iron and steel, wholesale
333990	presses, metal baling, manufacturing	334512	primary oil burner controls (e.g., cadmium cells, stack controls), manufacturing
333310	pressing machines (except household type), manufacturing	334512	primary process temperature sensors, manufacturing
812320	pressing services, clothing (except permanent pressing for the trade)	331313	primary production of alumina and aluminum
336350	pressure and clutch plate assemblies, automotive, truck and bus, manufacturing	331313	primary refining of aluminum
334512	pressure and vacuum indicators, aircraft engine, manufacturing	331410	primary refining of non-ferrous metals (except aluminum)
332910	pressure control valves (except fluid power), industrial type, manufacturing	611110	primary schools
332910	pressure control valves, fluid power, manufacturing	331313	primary smelting of aluminum
334512	pressure controllers, air-conditioning system type, manufacturing	331410	primary smelting of non-ferrous metals (except aluminum)
332210	pressure cookers, household type, manufacturing	911910	prime minister's office, federal government
334512	pressure gauges (e.g., dial, digital), industrial process type, manufacturing	325510	primers, paint, manufacturing
334512	pressure instruments, industrial process type, manufacturing	442292	print and picture frame stores
327330	pressure pipe, reinforced concrete, manufacturing	323119	print shops, letterpress
322220	pressure sensitive paper and tape (except medical), made from purchased materials	323114	print shops, quick
418210	pressure sensitive tape, wholesale	323113	print shops, screen (except on textile fabrics), while you wait service
541380	pressure testing lines on site, service	334410	printed circuit assemblies, manufacturing
334512	pressure transducers, manufacturing	334410	printed circuit boards, bare (i.e., without mounted electronic components), manufacturing
321111	pressure treated lumber, made from logs or bolts	334410	printed circuit boards, loading
321114	pressure treated lumber, made from purchased lumber	417320	printed circuit boards, wholesale
334512	pressurestats, manufacturing	334410	printed circuit laminates, manufacturing
238120	pre-stressed concrete beams, slabs or other components, installation	541340	printed circuitry graphic layout
327330	prestressed concrete blocks, bricks and pipes, manufacturing	313310	printed fabrics, made from purchased fabric
327390	prestressed concrete products (except block, brick, pipe), manufacturing	326290	printers' blankets, rubber, manufacturing
722512	pretzel or bagel shops, for consumption on the premises	326290	printers' rolls, rubber, manufacturing
413190	pretzels (except frozen), wholesale	334110	printers, computer, manufacturing
311814	pretzels, soft, made in commercial bakeries	417310	printers, computer, wholesale
331313	primary aluminum production and manufacturing aluminum alloys	417230	printing and lithographing industries machinery, wholesale
331313	primary aluminum production and manufacturing aluminum shapes (e.g., bar, ingot, rod, sheet)	414430	printing apparatus, photographic, wholesale
335910	primary and storage batteries, manufacturing	323119	printing blank books, notebooks, diaries and albums
621110	primary care medical (M.D.) clinics	561990	printing brokers
334512	primary elements for process flow measurement (i.e., orifice plates), manufacturing	339940	printing dies, rubber, manufacturing
		325910	printing ink manufacturing
		325910	printing inks (e.g., duplicating, lithographic, flexographic, letterpress), manufacturing
		325910	printing inks (e.g., offset, gravure, inkjet), manufacturing
		323119	printing looseleaf fillers (e.g., refills for blankbooks, photo albums, scrapbooks, time planners/organizers, etc.)
		333248	printing machinery for textiles, manufacturing
		323116	printing manifold business or unit set forms (e.g., credit card slips)
		313310	printing on narrow fabrics, for the trade
		313310	printing on purchased broad-woven fabrics (except wool and similar animal fibre)

313310	printing on purchased broad-woven fabrics, wool and similar animal fibre	333248	processing machinery (i.e., butter, cheese, chocolate), manufacturing
313310	printing on purchased narrow fabrics	212393	processing of salt at the mine site
313310	printing on textile fabrics, for the trade	314990	processing of textile mill waste and recovering fibres
323113	printing on textile products (e.g., napkins, placemats, towels)	236210	processing plants (e.g., food, fish), construction
418220	printing paper, wholesale	311940	processing purchased salt into table salt, manufacturing
236210	printing plant construction	911910	procurement services, federal
333248	printing plate engraving machinery, manufacturing	445230	produce (e.g., fruit, vegetable) markets and stands, retail
323120	printing plate preparation services	419120	produce brokers, wholesale
333248	printing plates, blank (except photosensitized), manufacturing	413150	produce buyers, wholesale
323120	printing postpress services (e.g., bevelling, binding, bronzing, edging, foil stamping)	813910	producers' association
333248	printing press rollers, manufacturing	515110	producing and directing live radio programs
333248	printing presses (except textile printing machinery), manufacturing	561990	product assembling services for retailers, on contract
811310	printing trade machinery repair	541690	product quality consulting services (except quality control service)
417230	printing trades machinery and equipment, wholesale	561910	product sterilization and packaging service
333310	prisms, optical, manufacturing	541380	product testing services
911220	prison, federal government	334512	production counters, manufacturing
912120	prisons, provincial	522299	production credit associations, agricultural
334210	private branch exchange (PBX) equipment, manufacturing	541380	production equipment inspection service
561611	private detectives services	325314	production of compost from organic waste
238210	private driveway or parking area lighting contractors	562210	production of electricity through incineration of waste (waste remediation as primary source of revenue)
721111	private hotels	512110	production of instructional films, movies and animated cartoon films
814110	private households	711111	production of live theatrical entertainment
814110	private households employing domestic personnel	111994	production of maple sugars and syrups in a separate central facility
561611	private investigation services	512240	production of master recordings for musical performances
561430	private mail box rental centres	512240	production of master recordings for spoken word performances
561430	private mail centres	512210	production of master recordings, exclusive of distribution
813410	private members club	512290	production of radio programs (except done in broadcast facilities)
611110	private schools, elementary	512110	production of television show programs or commercials
611110	private schools, secondary	512110	production of television show programs or commercials (except in broadcast studios)
911910	privy council office	541619	production planning and control consulting services
912110	probate courts	541619	productivity improvement consulting services
911220	probation offices, federal government	611430	professional and management development training
912120	probation offices, provincial	511130	professional books, publishing and printing combined
212398	probertite mining	511130	professional books, publishing or publishers (except exclusively on Internet)
334512	probes, electric, medical, manufacturing	541690	professional career advancement consultant
325410	procaine and derivatives (i.e., basic chemicals), manufacturing	611610	professional dance school
541190	process server		
311515	processed cheese, manufacturing		
418310	processed feeds, wholesale (except pets)		
311614	processed meats (except poultry, small game, pet food and baby food), made from purchased meat		
414430	processing and finishing equipment, photographic, wholesale		
311614	processing dead stock or carrion for animal feed		

561330	professional employer organizations	332420	propane gas cylinders, manufacturing
415190	professional go-carts, motorized, wholesale	454312	propane gas sales and distribution, retail
419120	professional machinery and equipment, wholesale agents and brokers	324110	propane gases, made in petroleum refineries
417930	professional machinery, equipment and supplies, wholesale	532290	propane tanks, commercial and residential, rental
511120	professional magazines and periodicals, publishing and printing combined	454312	propane tanks, re-filling
511120	professional magazines and periodicals, publishing or publisher (except exclusively on Internet)	335210	propeller fans, window-type (household), manufacturing
611510	professional modelling schools	336350	propeller shaft assemblies, automotive, truck and bus, manufacturing
813920	professional organizations	333519	propeller straightening presses, manufacturing
611310	professional schools (e.g., dental, engineering, law, medical)	334512	propeller type meters with registers, manufacturing
315220	professional service apparel, washable, men's and boys', cut and sewn from purchased fabric	332999	propellers, ship and boat, machined, manufacturing
315249	professional service apparel, washable, women's, misses' and girls', cut and sewn from purchased fabric	237210	property development
711329	professional sports promoters (e.g., boxing, wrestling), without facilities	561799	property maintenance services on contract
813920	professional standards review boards	531310	property management, non residential
326130	profile shapes (e.g., plate, rod, sheet), laminated plastics, manufacturing	813990	property owners' association
326121	profile shapes (e.g., rod, tube), non-rigid plastics, manufacturing	524134	property reinsurance carriers
326140	profile shapes, polystyrene foam, manufacturing	541190	property tax assessment consulting services
334512	programmers, process type, manufacturing	913910	property tax assessors' offices
511211	programming languages and compilers, publishing	326290	prophylactics (i.e., condoms), rubber, manufacturing
511211	programming languages and compilers, publishing (including designing and developing), packaged	414510	proprietary (patent) medicines, wholesale
323119	programs, for sporting events, printing without publishing	336410	propulsion units and parts, guided missile and space vehicle, manufacturing
414430	projection equipment (e.g., motion picture, slide), photographic, wholesale	325190	propyl alcohol, manufacturing
532490	projection equipment rental	325190	propylcarbinol, manufacturing
414430	projection equipment, home movie apparatus and accessories, wholesale	324110	propylene (i.e., propene), made in petroleum refineries
334310	projection televisions, manufacturing	325110	propylene (propene), made from refined petroleum or natural gas liquids
332999	projectors (e.g., antisub, depth charge release, grenade, Livens, rocket), manufacturing	325190	propylene glycol, manufacturing
711311	promoters of arts events, with facilities	325210	propylene resins, manufacturing
711321	promoters of arts events, without facilities	213117	prospect drilling for metal mining, on a contract basis
561920	promoters of home shows, flower shows	213117	prospect drilling for non-metallic minerals (except fuels), on contract basis
711321	promoters of lecture series without facilities	339110	prosthesis, glass or plastic artificial eye, manufacturing
711321	promoters of live performing arts productions (e.g., concerts), without facilities	417930	prosthetic appliances and supplies, wholesale
711329	promoters, organizers or operators of sports events, without facilities	621390	prosthetists' office (e.g., centres, clinics)
561410	proofreading service	812330	protective apparel launderer
454312	propane dealer, retail	416120	protective covers for gas valves and fittings, wholesale
		335315	protective equipment for electric lighting distribution and control, manufacturing
		315289	protective wear for fishermen, cut and sewn from purchased fabric
		334512	protein analyzers, laboratory type, manufacturing
		325220	protein fibres and filaments, manufacturing
		325210	protein plastics, manufacturing
		339990	prototypes (ship models), manufacturing

561110	providing a range of services to run the day to day office administrative operations (goes beyond basic secretarial services to include bookkeeping etc.)	912910	public health service programs, provincial government
912910	provincial civil service	813310	public interest groups (e.g., environment, conservation, human rights, wildlife)
912120	provincial correctional services	541910	public opinion research services
912110	provincial courts of law (civil and criminal)	911910	public property management service, federal
912140	provincial fire-fighting services	541820	public relations agencies
912210	provincial labour and employment services	541820	public relations consultants, offices of
712190	provincial parks	541820	public relations services
912130	provincial police services	813310	public safety advocacy groups
912910	provincial premier's office, provincial	813310	public safety promotion association
912150	provincial regulatory services	611110	public schools, elementary
912910	provincial taxation administration	611110	public schools, secondary
912910	provincial-federal fiscal relations, provincial government	911910	public service commission, federal government
912910	provincial-federal relations, provincial government	912910	public service commission, provincial government
334511	proximity warning (i.e., collision avoidance) equipment, manufacturing	911910	public service staff relations board, federal government
561730	pruning and tree surgery service	813410	public speaking improvement clubs
325130	prussian blue pigments, manufacturing	611690	public speaking schools
332210	pry bars, manufacturing	493110	public storage (except self storage)
622210	psychiatric and substance abuse hospitals	813910	public utility associations
621420	psychiatric clinics, run by medical staff	912910	public utility commissions, provincial government
621110	psychiatrists' offices	551113	public utility holding companies
812990	psychic services (e.g., astrologers, fortune teller, palm reader)	531190	public utility property, lessors of
621110	psychoanalysts' offices	236220	public warehouse construction
624190	psychological and moral support for cancer patients	912910	public welfare assistance programs, provincial government
813920	psychologists' associations	624190	public welfare centres, offices of
621330	psychologists' offices	911910	public welfare promotion, federal administration
541720	psychology research and development services	911910	public works programs, federal government
621330	psychology social workers, offices of	541840	publishers' advertising representatives, independent
621330	psychotherapists (except M.D.), offices of	519130	publishers or publishing exclusively on Internet (e.g., art, calendar, catalog of collections, coloring book)
541212	public accountants, offices of	519130	publishers or publishing exclusively on Internet (e.g., diary, time scheduler, discount coupon book, greeting card)
811210	public address equipment, repair and maintenance	511110	publishers or publishing of newspaper, combined with printing
532490	public address system rental	541840	publishers' representatives, advertising, offices of
334310	public address systems and equipment, manufacturing	519130	publishing maps and street guides (exclusively on Internet)
417320	public address systems and equipment, wholesale	511190	publishing and printing greeting cards
238210	public address systems, installation	512210	publishing and reproducing audio materials in integrated facilities
515120	public broadcasting television	511211	publishing and reproducing software in integrated facilities
337127	public building furniture, manufacturing	511130	publishing maps, street guides and atlases (except exclusively on Internet)
414390	public building furniture, wholesale	511211	publishing packaged software (except video games)
236220	public buildings construction (e.g., telephone exchange or stations, post office, fire station, dome, civic centre, bank, auditorium), general contractors		
911910	public debt management, federal administration		
621494	public health clinic units		

511211	publishing packaged software (except video games), including designing and developing	336310	pumps for mounting on internal combustion engines
722410	pubs	416120	pumps, electrical (except industrial), wholesale
311990	puddings, dessert, manufacturing	333910	pumps, for railroad equipment lubrication systems, manufacturing
413190	puddings, dessert, wholesale	333910	pumps, industrial and commercial type, general purpose, manufacturing
333920	pulleys (except power transmission), metal, manufacturing	417990	pumps, measuring and dispensing, gasoline and oil, wholesale
321999	pulleys, wood, manufacturing	333910	pumps, oil well and oil field, manufacturing
315190	pullovers, made in knitting mills	811310	pumps, repairing (except service station)
322122	pulp and newsprint (including uncoated groundwood) combined, manufacturing	333910	pumps, sump or water, residential type, manufacturing
322121	pulp and paper (except newsprint and uncoated groundwood) combined, manufacturing	332210	punches (except paper), manufacturing
333247	pulp and paper dryers, manufacturing	333519	punches, for use with machine tools, manufacturing
417230	pulp and paper industry machinery, wholesale	333519	punching machines, metalworking, manufacturing
322130	pulp and paperboard combined, manufacturing	711111	puppet theatres
333247	pulp making machinery, manufacturing	522299	purchasers of accounts receivable and commercial paper
322112	pulp mills, chemical (except those making paper or paperboard)	419120	purchasing agents, wholesale trade
322111	pulp mills, mechanical or semi-chemical (except those making paper or paperboard)	912910	purchasing services, provincial government
322299	pulp products, moulded, manufacturing	332329	purlins, metal, manufacturing
333247	pulp washers and thickeners, manufacturing	414110	purses for women's (ladies'), misses' and children, wholesale
322112	pulp, chemical, manufacturing	336990	pushcarts (peddler carts), manufacturing
322112	pulp, kraft, manufacturing	333519	pushers (i.e., machine tool accessory), manufacturing
322112	pulp, made from rags or cotton linters	332210	putty knives, manufacturing
333247	pulp, paper and paperboard moulding machinery, manufacturing	451120	puzzles (game), retail
337127	pulpits (except stone), manufacturing	414460	puzzles, wholesale
327990	pulpits, stone, manufacturing	315249	pyjamas, girls', cut and sewn from purchased fabric
113312	pulpwood and timber cutting on contract	315241	pyjamas, infants', cut and sewn from purchased fabric
113311	pulpwood camps	315220	pyjamas, men's and boys', cut and sewn from purchased fabric
113311	pulpwood logs, cutting	315249	pyjamas, women's and misses', cut and sewn from purchased fabric
418910	pulpwood, wholesale	325320	pyrethrin insecticides, manufacturing
334512	pulse (i.e., signal) generators, manufacturing	334512	pyrheliometers, manufacturing
334512	pulse analyzers, nuclear monitoring, manufacturing	212398	pyrites mining
311211	pulse flour milling	325190	pyroligneous acids, manufacturing
417230	pulverizing machinery and equipment, industrial, wholesale	327110	pyrometer tubes, manufacturing
327990	pumice (except abrasives), processing beyond beneficiating	334512	pyrometers, industrial process type, manufacturing
327910	pumice and pumicite abrasives, manufacturing	327110	pyrometric cones, earthenware, manufacturing
212398	pumicite mining	212398	pyrophyllite mining
333910	pump and compressor manufacturing	332999	pyrotechnic pistols and projectors, manufacturing
237110	pumping stations, water, construction	325999	pyrotechnics (e.g., flares, flashlight bombs, signals), manufacturing
336410	pumps (e.g., fuel, oil, water), aircraft engine, manufacturing	325210	pyroxylin (i.e., nitrocellulose) resins, manufacturing
336310	pumps (e.g., fuel, oil, water), mechanical, automotive and truck gasoline engine (except power steering), manufacturing		
316210	pumps (i.e., dress shoes), manufacturing		
417230	pumps and pumping equipment, wholesale		

212398	pyrrhotite mining	711218	racing teams (e.g., automobile, motorcycle, snowmobile, stock)
	Q	334410	rack and panel connectors, manufacturing
236110	quadruplexes, construction	336330	rack and pinion steering assemblies, manufacturing
561990	quality control (product inspection), service	336330	rack and pinion steering assemblies, rebuilding on factory basis
541990	quantity surveyor services	339920	rackets and frames, sports (e.g., tennis, badminton, squash, racquetball, lacrosse), manufacturing
327120	quarry tile, clay, manufacturing	336390	racks (e.g., bicycle, luggage, ski, tire), automotive, truck and bus, manufacturing
212315	quarry, dolomite	332319	racks (e.g., trash), fabricated metal plate, manufacturing
333130	quarrying machinery and equipment, manufacturing	321999	racks for drying meat, wood, manufacturing
417210	quarrying machinery and equipment, wholesale	337123	racks, book and magazine, wood, manufacturing
212398	quartz crystal mining (pure)	332619	racks, household type, made from purchased wire
334410	quartz crystals, electronic applications, manufacturing	334511	radar detectors, manufacturing
212317	quartzite, crushed and broken stone, quarrying	417320	radar equipment, wholesale
212317	quartzite, quarrying	517910	radar station operation
325190	quebracho extract, manufacturing	911110	radar stations, defence
325190	quercitron extract, manufacturing	334511	radar systems and equipment, manufacturing
323114	quick printing (except photocopy service)	334512	radar testing instruments, electric, manufacturing
323114	quick printing combined with photocopy services	334512	radiac (radiation detection, identification and computation) equipment, manufacturing
323114	quick printing	238220	radiant floor heating equipment, installation
451130	quilting materials and supplies, retail	621499	radiation and oncological out-patient services
314990	quilting of textiles	334512	radiation detection and monitoring instruments, manufacturing
711511	quilting, artisanal	541380	radiation dosimetry laboratories
314120	quilts, made from purchased materials	812330	radiation protective garments supply service
111330	quince orchards and farms	339110	radiation shielding aprons, gloves and sheeting, manufacturing
523990	quotation services, securities	541380	radiation testing services
523990	quotation services, stock	325999	radiator additive preparations, manufacturing
	R	326220	radiator and heater hoses, plastics, manufacturing
311615	rabbits slaughtering, processing and dressing (i.e., fresh, frozen, canned or cooked)	326220	radiator and heater hoses, rubber, manufacturing
711218	race car drivers and owners	415290	radiator compounds, automotive, wholesale
336990	race cars parts, manufacturing	811119	radiator repair shops, motor vehicle
336990	race cars, manufacturing	332329	radiator shields and enclosures, sheet metal, manufacturing
511190	race track programs, publisher or publishing (except exclusively on Internet)	333416	radiators (except motor vehicle, portable electric), manufacturing
511190	race track programs, publishing and printing combined	336390	radiators and cores, automotive, truck and bus, manufacturing
711213	racehorse trainers	416120	radiators and parts, heating, wholesale
332991	races, ball or roller bearing, manufacturing	416120	radiators, heating equipment, wholesale
519130	racetrack form or program publishers or publishing (exclusively on Internet)	336390	radiators, motor vehicle, rebuilding on a factory basis
335930	raceway unit, electrical, manufacturing	335210	radiators, portable electric, manufacturing
323119	racing forms, printing without publishing		
511190	racing forms, publishing and printing combined, or publishing only		
511190	racing forms, publishing or publishers (except exclusively on Internet)		

811210	radio (automobile) installation, repair or replacement, without sale	511120	radio schedules and guides, publishing and printing combined
541840	radio advertising representatives, independent	515110	radio stations
414210	radio and record player combinations, wholesale	561410	radio transcription service
236220	radio and television broadcast studio or station construction	335920	radio wire and cable, insulated, manufacturing
334220	radio and television broadcasting and wireless communications equipment manufacturing	511120	radio, TV, transport, and similar timetables, publishing (except exclusively on Internet)
611510	radio and television broadcasting schools	325189	radioactive elements, manufacturing
326198	radio and television cabinets, plastic, manufacturing	541360	radioactive geophysical surveying services
443143	radio and television supplies, retail	325410	radioactive in vivo diagnostic substances, manufacturing
332319	radio and television tower sections, fabricated structural metal, manufacturing	325189	radioactive isotopes, manufacturing
237130	radio and television transmitting tower construction, general contractors	212291	radioactive ore mining
488339	radio beacon service, ship navigation	414510	radioactive pharmaceutical isotopes, wholesale
515110	radio broadcasting	562210	radioactive waste disposal and treatment
334220	radio broadcasting equipment, manufacturing	334512	radioactivity detection, identification and computation (radiac) equipment, manufacturing
515110	radio broadcasting network services	334512	radiofrequency measuring equipment, manufacturing
515110	radio broadcasting services	334512	radiofrequency oscillators, manufacturing
321999	radio cabinets and cases, wood, manufacturing	541380	radiographic testing services
711512	radio commentators, independent	621510	radiological laboratory services, medical
417320	radio communications equipment, wholesale	621110	radiologists' offices
541690	radio consulting services	441310	radios (including C.B. or GRS), motor vehicle, retail
417320	radio frequency identification (RFID) equipment, merchant wholesalers	415290	radios and tape decks, motor vehicle, new, wholesale
334410	radio frequency identification tags (RFID), manufacturing	414210	radios, household-type, wholesale
519130	radio guide and schedule publishers or publishing (exclusively on Internet)	212291	radium bearing ore milling
511120	radio guide, publishing or publishers (except exclusively on Internet)	325189	radium chloride, manufacturing
334310	radio headphones, manufacturing	334512	radium equipment, manufacturing
326198	radio housings, plastic, manufacturing	325189	radium luminous compounds, manufacturing
334511	radio magnetic instrumentation (RMI), manufacturing	212291	radium, uranium and yttrium ore mining
334290	radio or infrared remote control devices, manufacturing	238990	radon mitigation contractors
541840	radio or television advertising representatives, offices of	541380	radon testing services
511120	radio or television guides, publishing and printing combined	418190	rags (including washing and reconditioning), wholesale
517210	radio paging communications carriers	418190	rags, paper, rubber and bottles (scrap), wholesale
334310	radio receivers (including satellite), manufacturing	335930	rail bonds, electric, for propulsion and signal circuits, manufacturing
417320	radio receiving and transmitting tubes, wholesale	561722	rail cars (passengers) interior cleaning service
334310	radio receiving sets, manufacturing	331110	rail joints and fastenings, made in steel mills
811210	radio repair shop	336510	rail laying and tamping equipment, manufacturing
511120	radio schedules and guides, publisher or publishing (except exclusively on Internet)	485110	rail transportation, commuter
		416390	railings, hand and guard, metal and/or plastic, wholesale
		332329	railings, metal, manufacturing
		416320	railings, wooden, wholesale
		911910	railroad and warehouse commissions
		332113	railroad bumping posts, forged, unfinished, made from purchased iron or steel

333619	railroad car journal bearings, plain, manufacturing	313320	raincoats, oiling (i.e., waterproofing)
488210	railroad car loading and unloading	315289	raincoats, rubber or rubberized fabric, manufacturing
532410	railroad car rental (except financial)	315289	raincoats, waterproof, children's, cut and sewn from purchased fabric
488210	railroad car repair shops (except factory rebuilding of rolling stock)	315289	raincoats, waterproof, men's and boys', cut and sewn from purchased fabric
336510	railroad cars and car equipment, manufacturing	315289	raincoats, waterproof, women's and misses', cut and sewn from purchased fabric
336510	railroad cars, rebuilding	315241	raincoats, water-repellent, infants', cut and sewn from purchased fabric
336510	railroad cars, self-propelled, manufacturing	315220	raincoats, water-repellent, non-tailored, men's and boys', cut and sewn from purchased fabric
417990	railroad cars, wholesale	315249	raincoats, water-repellent, non-tailored, women's and misses', cut and sewn from purchased fabric
237990	railroad construction	315220	raincoats, water-repellent, tailored, men's and boys', cut and sewn from purchased fabric
331110	railroad crossings, iron or steel, made in steel mills	315241	raincoats, water-resistant, infants', cut and sewn from purchased fabric
417990	railroad equipment and supplies, wholesale	315220	raincoats, water-resistant, non-tailored, men's and boys', cut and sewn from purchased fabric
417990	railroad locomotive machinery and equipment parts, wholesale	315249	raincoats, water-resistant, non-tailored, women's and misses', cut and sewn from purchased fabric
336510	railroad locomotives and parts (except diesel engines), manufacturing	315220	raincoats, water-resistant, tailored, men's and boys', cut and sewn from purchased fabric
531190	railroad property leasing	315241	raincoats, water-resistant, women's and misses', cut and sewn from purchased fabric
336510	railroad rolling stock manufacturing	315220	raincoats, women's and children's, wholesale
336360	railroad seating, manufacturing	112120	raising dairy cattle for both milking and meat production
238210	railroad signalling equipment, installation	813210	raising funds for specific health related research and disease prevention (e.g., American heart association or march of dimes)
334290	railroad signalling equipment, manufacturing	333110	rakes, hay, manufacturing
488210	railroad terminals	333120	rakes, mechanical, land clearing, manufacturing
321114	railroad ties (i.e., bridge, cross, switch), wood, treating	332210	rakes, non-powered hand tool, manufacturing
113311	railroad ties, hewn, cutting	334410	ram (random access memory) chips, manufacturing
336510	railroad track equipment (e.g., rail layers, ballast distributors), manufacturing	316990	rands and quarters (i.e., shoe cut stock), leather, manufacturing
333990	railroad track scales, manufacturing	333416	range boilers, manufacturing
487110	railroads, scenic and sightseeing, local	333310	range finders, photographic, manufacturing
321999	rails (except rough), wood fence, manufacturing	414220	ranges and stoves, electric, wholesale
416210	rails and accessories, metal, wholesale	333310	ranges, commercial type, manufacturing
113311	rails, fence, round or split, cutting	443143	ranges, gas and electric, retail
331110	rails, iron or steel, made in steel mills	416120	ranges, stoves and furnaces (except electric), wholesale
331317	rails, made from purchased aluminum	335210	rangettes, electric, manufacturing
331110	rails, rerolled or renewed in steel mills		
532410	railway car leasing (except financial)		
237990	railway construction (track, roadbed, trestles, signals, interlockers)		
335315	railway motors and control equipment, electric, manufacturing		
332319	railway or highway bridge sections, prefabricated metal, manufacturing		
237990	railway roadbed construction		
332510	railway rolling stock hardware, manufacturing		
482112	railway transportation, freight, short-haul		
482114	railways, passenger (except urban transit and scenic and sightseeing)		
334512	rain gauges, manufacturing		
448199	raincoat stores, retail		
315241	raincoats (i.e., waterproof, non-tailored), infants', cut and sewn from purchased fabric		
414110	raincoats, men's and boys', wholesale		

624190	rape crisis centres	531111	real estate investment trusts (REITs), operating residential buildings (except social housing)
336510	rapid transit cars and equipment, manufacturing	531130	real estate investment trusts (REITs), operating self-storage and mini-warehouses
453310	rare book stores	541110	real estate law, private practice
325189	rare earth salts, manufacturing	531310	real estate management
212299	rare earths mine	531310	real estate managers, non residential
212299	rare-earths ore mining	531310	real estate managers, residential
332210	rasps, hand-held, manufacturing	531120	real estate operating, non-residential buildings
332210	ratchets, non-powered, manufacturing	531310	real estate property managers
334511	rate-of-climb instrumentation, manufacturing	531212	real estate sales and brokerage services
335311	ratio transformers, manufacturing	611510	real estate schools
414390	rattan furniture, wholesale	237210	real estate subdividers, residential
321999	rattan ware (except furniture), manufacturing	524129	real estate title insurance
112999	rattlesnake production	541190	real estate title searching and consulting
112120	raw fluid milk or cream, production	237210	real property (except cemeteries) subdivision
411190	raw leaf tobacco, wholesale	531212	realty companies
313310	raw stock dyeing and other finishing, for the trade	333519	reamers (i.e., machine tool accessory), manufacturing
411190	raw sugar, wholesale	417230	reamers, wholesale
313210	rayon fabrics, broad-woven, weaving	333519	reaming machines, metalworking, manufacturing
325220	rayon fibres and filaments, manufacturing	336390	rear-view mirrors in mountings, motor vehicle, manufacturing
313310	rayon tops, combing and converting	332314	rebar (deformed steel bars for concrete reinforcement), manufacturing
414130	rayon yarns, wholesale	332314	rebar (i.e., concrete reinforcing bar), manufacturing
331221	razor blade strip steel, made from purchased steel	238120	rebars (deformed steel bars for concrete reinforcement), installation
316990	razor strops, manufacturing	323120	rebinding books, magazines, or pamphlets
332210	razors (except electric), manufacturing	336310	rebuilding automotive and truck gasoline engines
414520	razors and blades, non-electric, wholesale	335910	rebuilding batteries (storage)
335210	razors or shavers, electric, manufacturing	333611	rebuilding hydraulic turbines
414220	razors, electric, wholesale	333519	rebuilding machine tools, metal cutting types
332319	reactor containment vessels, fabricated metal plate, manufacturing	333519	rebuilding machine tools, metal forming types
335311	reactors, current limiting, manufacturing	336320	rebuilding motor vehicle electrical equipment (e.g., alternators, generators and distributors)
813110	reading rooms, promoting a religion	335312	rebuilding motors, electric, other than automotive
327320	ready-mix concrete manufacturing and distribution	417230	recapping machinery, for tires, wholesale
336211	ready-mix concrete trucks, assembling on purchased chassis	326210	recapping tires
311230	ready-to-serve breakfast and instant hot cereal foods, manufacturing	541990	receivership services
531390	real estate advisory and consulting services	334220	receiver-transmitter units (i.e., transceivers), manufacturing
531212	real estate agencies	416110	receptacles, electrical, wholesale
531211	real estate agents	531120	reception hall rental or leasing
523910	real estate as a trading stock of the seller, buying and selling of	524129	reciprocal interinsurance exchanges, surety and fidelity insurance
561990	real estate auction performed by auctioneer	333910	reciprocating pumps, general purpose, manufacturing
531211	real estate auction performed by real estate agents	314990	reclaimed wool, processing
813910	real estate boards		
531212	real estate brokers		
531120	real estate investment trusts (REITs), operating non-residential buildings (except mini-warehouses)		
531190	real estate investment trusts (REITs), operating real estate other than buildings		

331110	reclaiming iron and steel scrap from slag	911910	recreational programs, federal
326290	reclaiming rubber from waste or scrap	713990	recreational sports clubs or teams (except operating sports facilities)
332999	recoil mechanisms, gun (i.e., 30 mm or less; 1.18 inch or less), manufacturing	713990	recreational summer day camp
332999	recoil mechanisms, gun (i.e., more than 30 mm; more than 1.18 inch), manufacturing	621340	recreational therapist, private practice
332999	recoilless rifles, manufacturing	336215	recreational travel trailers, manufacturing
811310	reconditioning metal drums and shipping containers	441210	recreational vehicle (RV) dealers
321216	reconstituted wood boards, panels and sheets (except waferboard), manufacturing	441210	recreational vehicle (RV) dealers (e.g., campers, motor homes, trailers, travel trailers), retail
312220	reconstituting tobacco	721211	recreational vehicle (RV) parks
561990	record management service	721211	recreational vehicle (RV) parks and campgrounds
512240	record musical performances in studio	441210	recreational vehicle (RV) parts and accessories, retail
334310	record players, manufacturing	532120	recreational vehicle (RV) rental
443143	record players, retail	237990	recreational vehicle park construction
711512	record producers, independent	484239	recreational vehicles (RVs) delivery service, long distance
512210	record production	336215	recreational vehicles (RVs), self-contained, manufacturing
512210	record production (except independent record producers), without duplication or distribution	415190	recreational vehicles (RVs), wholesale
512220	record production and distribution combined	541380	recreational watercraft safety inspection
512210	record production companies (producing only)	561990	recruiting medical employees
334512	recorders, industrial process control type, manufacturing	335311	rectifier transformers, manufacturing
334512	recorders, oscillographic, manufacturing	335990	rectifiers (electrical apparatus), manufacturing
417230	recording instruments and accessories, wholesale	334410	rectifiers, electronic component-type (except semiconductor), manufacturing
512290	recording of books on tape or disc (except publishing)	334410	rectifiers, electronic component-type, manufacturing
711512	recording technicians, independent	417320	rectifiers, electronic, wholesale
561490	records management (filing system), on a contract basis	333248	rectifying equipment, chemical, manufacturing
541611	records management consulting services	418190	recyclable bottles, wholesale
532290	records rental	562110	recyclable empty bottles, collection
314990	recovered fibre, processing	418190	recyclable empty bottles, merchant wholesalers
331490	recovering and refining non-ferrous metals (except aluminum, copper) from scrap	417920	recyclable industrial food containers, wholesale
331490	recovering silver from used photographic film or X-ray plates	562110	recyclable material (e.g., glass, metal, oils, paper), collection
912910	recreation and athletic support programs, provincial administration	562110	recyclable material, collection, hazardous
532290	recreation and sports equipment rental	418190	recyclable materials (e.g., glass, oils, textiles), wholesale
237990	recreation areas (open space), construction	418110	recyclable metal, merchant wholesalers
721213	recreation camps (except fishing and hunting camps)	418110	recyclable metal, wholesale
339920	recreation equipment, manufacturing	418120	recyclable paper and paperboard, wholesale
911910	recreation policy and planning, federal government	418120	recyclable paperboard, paper and boxes, wholesale
913910	recreation programs, municipal administration	418190	recyclable plastic, wholesale
721213	recreational (except hunting and fishing) and vacation camps	418190	recyclable textile, wholesale
541320	recreational area planning and designing services (e.g., ski, golf course, waterparks)	419120	recycled materials (except auto parts), wholesale agents and brokers
721113	recreational hotels	324190	recycling (i.e., re-refining) used motor and lubricating oils
		325610	recycling drycleaning fluids

811210	recycling or refilling ink jet cartridges	333416	refrigerated lockers and showcases, manufacturing
322112	recycling paper (i.e., making pulp from waste and scrap paper)	493120	refrigerated warehousing and storage
325999	recycling services for degreasing solvents (e.g., engine, machine part)	417910	refrigeration and cooling equipment and supplies, commercial, wholesale
621990	red cross blood depot	334512	refrigeration controls, residential and commercial type, manufacturing
624120	red cross, homemaker service	333416	refrigeration equipment, industrial and commercial type, manufacturing
413160	red meat and meat product merchant wholesalers	415290	refrigeration units, motor vehicle, wholesale
419110	red meat and meat product, fresh, business-to-business (B2B) electronic markets, wholesale	333416	refrigeration units, truck type, manufacturing
334512	redox (i.e., oxidation-reduction potential) instruments, manufacturing	334512	refrigeration/air-conditioning defrost controls, manufacturing
332910	reducer returns, pipe, manufacturing	811412	refrigerator repair service, electric (without retail sales of new equipment)
333619	reduction gears and gear units (except automotive and aircraft power transmission equipment), manufacturing	443143	refrigerators and stoves and related electric and gas appliances, retail
321999	reed ware (except furniture), manufacturing	414220	refrigerators, electric, domestic, wholesale
333248	reeds, loom, manufacturing	416120	refrigerators, gas, domestic, wholesale
322219	reels, fibre, made from purchased paperboard	335223	refrigerators, household, manufacturing
339920	reels, fishing, manufacturing	624190	refugee services
332999	reels, metal, manufacturing	911320	refugee settlement, federal government
326198	reels, plastics, manufacturing	624230	refugee shelters and camps
321999	reels, wood, manufacturing	562210	refuse and rubbish disposal, incinerator and combuster
238140	refactory brick construction, contractors	562210	refuse and rubbish disposal, landfill
541990	referees in bankruptcy	562110	refuse collection service
624190	referral services for personal and social problems	325220	regenerated cellulosic fibres, manufacturing
412110	refined petroleum products, wholesale	913910	regional board/council, local government
416210	refinery shapes and secondary forms, non-ferrous metals, wholesale	522329	regional clearinghouse associations (cheques)
331410	refining non-ferrous metals (except aluminum), primary	911910	regional economic expansion program, federal
811420	refinish office furniture	621494	regional health services centres
811420	refinishing furniture	911910	regional industrial development programs, federal government
335120	reflectors, for lighting equipment, metal	911910	regional planning and development programs, federal administration
333310	reflectors, optical, manufacturing	913910	regional planning and development, local
912120	reformatories, provincial government	912910	regional planning and development, provincial
325991	reformulating plastics resins from recycled plastics products	624190	regional social services centre
334512	refractometers, manufacturing	541212	registered industrial accountants' offices
327120	refractories (e.g., block, brick, mortar, tile), manufacturing	621499	registered massage therapy clinic
327120	refractory cement and mortar, manufacturing	621390	registered nurse services, private practice
327120	refractory cement and mortar, nonclay, manufacturing	621390	registered nurses' offices
417230	refractory material, wholesale	332329	registers, air, metal, manufacturing
722512	refreshment booths or stands	561990	registries agent, privatized
722512	refreshment room	561310	registries, employment (e.g., maid, nurses, teachers)
333416	refrigerated counters and display cases, manufacturing	911240	regulation and inspection of agricultural products
311824	refrigerated doughs, made from purchased flour	912150	regulation of utilities, provincial
484229	refrigerated goods trucking, local	335315	regulators, power, manufacturing
484239	refrigerated goods trucking, long distance	336320	regulators, voltage, motor vehicle, manufacturing
		813990	regulatory athletic associations

911240	regulatory services, general, federal government	451130	remnant stores, retail
912150	regulatory services, general, provincial government	236110	remodelling and renovating residential buildings, by general contractors
621420	rehabilitation centres, out-patient (medical treatment)	236110	remodelling and renovating residential buildings, by operative builders
621420	rehabilitation clinics for alcohol and substance abuse, out-patient	236110	remodelling and renovating single-family houses
911220	rehabilitation services (correctional institution), federal government	236210	remodelling industrial buildings, general contractors
912120	rehabilitation services, provincial government (correctional)	334290	remote control units (e.g., garage door, television) manufacturing
112999	reindeer, elk and deer farming	334512	remote sensing instruments, manufacturing
322220	reinforced paper, made from purchased paper	541360	remote sensing, geophysical surveying services
416210	reinforcement mesh, wire, wholesale	213118	removal of condensate gasoline from field (gathering) lines, contract
332619	reinforcing mesh, concrete, made from purchased wire	562210	removal of dead fish and eels from rivers
238120	reinforcing rods, bars, mesh and cage, installation	311614	rendering and meat processing from carcasses
416210	reinforcing rods, steel, wholesale	311614	rendering plants (except poultry)
238120	reinforcing steel contractors	811310	reneedling work (repair of textile machinery)
623110	related care institutes (related to hospitals)	912910	renewable resource programs, provincial
334512	relays (except electrical, electronic), instrument, manufacturing	335315	renewal elements for cartridge fuses, manufacturing
335315	relays, electrical, manufacturing	325190	rennet, manufacturing
335315	relays, magnetic multipole, manufacturing	418410	rennet, wholesale
335315	relays, manufacturing	236220	renovating and remodelling buildings, commercial and institutional, construction
416110	relays, wholesale	236110	renovating buildings, residential (except single-family), general contractors
512220	release, promotion, and distribution of musical recordings	236110	renovating single-family buildings, general contractors
624190	relief services, temporary	236110	renovation, residential, general contractor
511130	religious books, publishers or publishing (except exclusively on Internet)	532490	rent commercial sound equipment
511130	religious books, publishing and printing combined	912150	rent control agencies, provincial government
414420	religious books, wholesale	532210	rent portable radios
236220	religious buildings construction (e.g., churches, synagogues, temples, mausoleums)	532120	rent trailers boats
453999	religious goods stores (except books), retail	532111	rent-a-car service
453999	religious goods stores selling primarily to businesses but also selling to household consumers	531390	rental accommodation referral service
511120	religious magazines and periodicals, publisher or publishing (except exclusively on Internet)	532490	rental agency, theatrical equipment (except costumes)
511120	religious magazines and periodicals, publishing and printing combined	532290	rental and leasing art objects
813110	religious organizations	531111	rental and leasing of private property dwelling
418990	religious supplies, wholesale	532490	rental and sales of public address systems
311420	relishes, canning	531390	rental listing service (e.g., home hunters)
325999	remanufactured toner cartridges for computer printers	532420	rental of business machines
562910	remediation and clean-up of contaminated buildings, mines sites, or ground water	532220	rental of clothing (e.g., formal wear, fur, costumes, shirts, tuxedo)
562910	remediation services	532490	rental of coin-operated machines
		518210	rental of computer time
		532210	rental of consumer audio-visual equipment (including rent-to-own)
		532290	rental of dishes, silverware, tables and banquet accessories
		532310	rental of floor waxing and sanding machines

532410	rental of forestry and logging machinery and equipment, without operator	811210	repair of global positioning system (GPS) devices
721310	rental of furnished rooms	811310	repair of industrial cooling and refrigeration equipment
532290	rental of furniture (rent-to-own)	811310	repair of industrial furnaces
532290	rental of golf carts	811210	repair of industrial process control equipment and instruments
488119	rental of hangar space	811310	repair of machinery for food, beverage and tobacco processing
532490	rental of industrial machinery and equipment	811210	repair of optical instruments
532490	rental of mobile radio systems	811310	repair of paperboard or paper making machinery
532410	rental of oil field equipment (without operator)	811490	repair of pinball machines and other coin-operated games, and similar equipment
532410	rental of pallets and containers	811411	repair of power tools and sale of parts
532490	rental of public address equipment (p.a.)	811310	repair of pulse generator
532410	rental of scaffolding (including mobile platforms)	811310	repair of pumps and compressors (except for refrigeration)
532410	rental of scaffolding and platforms	811310	repair of rubber or plastic industry machinery
532290	rental of strollers	811310	repair of taps and valves
531120	rental of theatres, auditoriums	811310	repair of textile, apparel and leather production machinery
532490	rental of theatrical scenery	811310	repair of wooden components of commercial or industrial machinery (e.g., spools and similar parts of textile machinery)
532310	rental of tools, consumer	811310	repair welding and custom fabrication
532120	rental of travel, camping, or recreational trailers	236110	repairing buildings, residential (except single-family), general contractors
484229	rental of truck, with driver	811420	repairing furniture (without retail sales of new equipment)
531120	rental operation of commercial buildings	237310	repairing highways, roads, streets, or airport runways
532310	rental or range of commercial and industrial equipment (contractor and builder tools)	811490	repairing horse-drawn wagon
532310	rent-all centres	811121	repairing motor vehicle bodies
532410	rentals, heavy machinery and equipment (except construction with operator)	811310	repairing pallets (except wooden)
532490	renting amusement equipment (except coin-operated)	811490	repairing sails
532310	renting and leasing power tools	334210	repeater and transceiver equipment, carrier line, manufacturing
541611	reorganization consulting service	711111	repertory or stock companies, theatrical
522299	repackaging loans for sale to others (e.g., private conduits)	417320	replacement parts, electronic, wholesale
811210	repair and maintenance of computers and related equipment	322230	report covers, made from purchased paper or paperboard
811310	repair and maintenance of metal cutting and forming machine tools and accessories	711513	reporters, independent
811310	repair and maintenance of metallurgy machinery, including foundry machinery	561430	reprographic services
811490	repair and maintenance of motors for boats (without retail sales of new equipment)	712130	reptile exhibits, live
811310	repair fertilizer and chemical storage bags	411110	reptiles and amphibians, wholesale
339990	repair kit for tubeless tire or tire tube, manufacturing	541514	requirements analysis, computer hardware
415210	repair materials, tire and tube, wholesale	311225	re-refining purchased fats and oils
811490	repair of bowling alley equipment	321919	resawing purchased lumber
811310	repair of cracked castings (welding service)	541710	research and development in the physical, engineering and life sciences
811310	repair of electrical switchgear and control equipment	541720	research and development in the social sciences and humanities
811310	repair of electricity distribution and control apparatus	541710	research and development laboratories or services, engineering
811490	repair of furs and other garments for individuals	541710	research and development laboratories or services, life sciences
811210	repair of gas meters		
811310	repair of gas welding equipment		

541710	research and development laboratories or services, physical sciences	238330	resilient floor tiles or sheets (e.g., vinyl, rubber, linoleum), installation only
911910	research grants, health sciences, distribution, federal administration	325210	resin and synthetic rubber manufacturing
912910	research programs, provincial administration (except economic and space)	325210	resins, plastics (except custom compounding purchased resins), manufacturing
911910	research support programs, federal administration (except economic and space)	418410	resins, plastics, wholesale
517910	resellers, long-distance telephone communications (except satellite)	418410	resins, synthetic (except rubber), wholesale
517410	resellers, satellite telecommunications	418410	resins, synthetic rubber, wholesale
517910	resellers, telephone communications (except satellite)	334512	resistance measuring equipment, manufacturing
517910	reselling dial-up or broadband Internet service provider (ISP) services	334512	resistance thermometers and bulbs, industrial process type, manufacturing
325410	reserpines (i.e., basic chemicals), manufacturing	333990	resistance welding and cutting equipment, manufacturing
561590	reservation service (e.g., airline, bus, car rental, hotel)	334410	resistors, electronic, manufacturing
522321	reserve and liquidity services (except central bank)	417320	resistors, electronic, wholesale
237110	reservoir construction	335312	resolvers, manufacturing
721310	residence clubs operated by organizations for members only	334512	resonance instruments, laboratory type, manufacturing
721310	residence, college or university (if separate establishment from college or university)	334410	resonant reed devices, electronic, manufacturing
236110	residential building (e.g., cabin, cottage, vacation home) construction, by general contractors	325190	resorcinol, manufacturing
236110	residential building construction	721113	resort hotel
531310	residential building management	721113	resort management services (i.e., providing management and operating staff to run resort)
236110	residential buildings, custom construction	721113	resorts
531111	residential buildings, real estate, operating	721113	resorts with integrated health spa facilities
236110	residential buildings, semi-custom construction	334512	respiratory analysis equipment, electromedical, manufacturing
236110	residential buildings, tract builders	339110	respiratory protection equipment, personal, manufacturing
561722	residential cleaning services	621499	respiratory therapy clinics
721310	residential clubs	621610	respite worker services, with nursing skills
236110	residential construction, single-family houses, by general contractors	624120	respite worker services, without nursing skills
623210	residential developmental handicap facilities	814110	respite worker, employed by private household
531111	residential hotels operators	623310	rest homes, with health care incidental
236110	residential house construction	561722	rest room cleaning services
238320	residential house painting, including interior or exterior	812990	rest room operation
236110	residential remodelling contractor	813910	restaurant association
236110	residential renovation, contractors	337127	restaurant cart, manufacturing
531111	residential rental units	541420	restaurant equipment design services
236110	residential restoration, single-family, general contractor	532490	restaurant equipment, rental and leasing
623221	residential substance abuse facilities	417920	restaurant furniture, wholesale
326198	resilient floor coverings (e.g., sheet, tile), manufacturing	561722	restaurant kitchen cleaning services
442210	resilient floor tiles or sheets (e.g., linoleum, rubber, vinyl), installation combined with selling	541619	restaurant management consulting services
		611510	restaurant operation schools
		337127	restaurant tables, manufacturing
		722511	restaurant with bar, primarily restaurant
		722511	restaurant with lounge, primarily restaurant
		722511	restaurant with tavern, primarily restaurant
		722512	restaurant, fast food outlet
		722310	restaurants, industrial
		811420	restoration and repair of antique furniture
		811490	restoration and repair of antiques (except furniture and automobiles)

711511	restoration services for organs and similar instruments	334410	rheostats, electronic, manufacturing
339110	restraints, patient, manufacturing	335315	rheostats, industrial control, manufacturing
811490	restringing tennis rackets (without retail sales of new equipment)	414130	ribbon, textile, wholesale
561410	resume writing service	339940	ribbons, inked (e.g., typewriter, adding machine, cash register), manufacturing
237310	resurfacing and surfacing highways, roads, streets, bridges or airport runways	314990	ribbons, made from purchased fabrics
238330	resurfacing hardwood floors	313220	ribbons, made in narrow woven fabric mills
339110	resuscitators, manufacturing	313230	ribbons, made in nonwoven fabric mills
441120	retail automobile auctions including auctioneers, with own facilities and open to the general public	111160	rice (except wild rice) farming
311811	retail bakeries	311214	rice bran, flour and meal, manufacturing
531120	retail establishments, property operation only	111160	rice farming
813910	retailers' associations	311214	rice milling
444190	retailers of ceramic floor and wall tiles	311214	rice milling and malt manufacturing
448310	retailing and repairing new jewellery, clocks, and watches, repair as primary source of revenue	311214	rice mixes, made in rice mills
441320	retailing and repairing tires	311214	rice, brewers', manufacturing
443143	retailing new and repairing consumer electronics with repair as primary source of receipts	413190	rice, polished, wholesale
442291	retailing new blinds and shades in combination with repair, repair as primary source of receipts	411120	rice, unpolished, wholesale
443143	retailing new electrical appliances, combined with repair services, repair as primary source of receipts	611620	riding academies and schools
443143	retailing new non-electrical appliances, combined with repair services, repair as primary source of receipts	448199	riding apparel stores, retail
444210	retailing new outdoor power equipment, in combination with repair, repair as primary source of receipts	813940	riding association, political party
238140	retaining wall construction, block, stone, or brick, contractors	315220	riding clothes, men's and boys', cut and sewn from purchased fabric
237990	retaining walls, anchored (e.g., with piles, soil nails, tieback anchors), construction	315249	riding clothes, women's and misses', cut and sewn from purchased fabric
238110	retaining walls, poured concrete, construction	713990	riding clubs, recreational
325999	retarders (e.g., flameproofing agents, mildewing agents), manufacturing	451119	riding goods and equipment, retail
813410	retirement associations, social	713990	riding stables (except racing)
526111	retirement compensation arrangement trust	339930	rifles, toy, manufacturing
531111	retirement hotels, operators of	333519	rifling machines, metalworking, manufacturing
332420	retorts, heavy gauge metal, manufacturing	213118	rig building, repairing and dismantling, on a contract basis
326210	retreading materials, tire, manufacturing	238299	rigging large-scale equipment
813110	retreat houses, religious	238910	rights of way, cutting (except maintenance)
811420	reupholstery and furniture repair	561730	rights of way, maintenance
911910	revenue ministry, federal government	336612	rigid hull inflatable boats, manufacturing
912910	revenue ministry, provincial government	332319	rigmats, fabricated metal plate, manufacturing
237990	revetment construction	323119	ring binders, looseleaf binders and related device, manufacturing
811490	reweaving of damaged garments	339910	rings and pins, precious metal, manufacturing
335312	rewinding stators	339910	rings, finger, gold plated wire, manufacturing
331410	rhodium smelting and primary refining	339910	rings, jewellery, manufacturing
		212316	riprap (except limestone and granite), quarrying
		237990	riprapping installation, stone work erection
		483213	river freight transportation (except using the St. Lawrence seaway)
		483213	river passenger transportation (except ferries)
		713990	river rafting, recreational
		713210	riverboat casinos
		333990	riveting guns, hand-held power-driven, manufacturing
		333519	riveting machines, metalworking, manufacturing

332720	rivets, metal, manufacturing	331490	rod, made from purchased non-ferrous (except aluminum, copper) metal or scrap
416330	rivets, wholesale	326121	rod, non-rigid plastics, manufacturing
417210	road building machinery and equipment, wholesale	112999	rodent (pet and laboratory) raising
711111	road companies, theatrical	325320	rodenticides, manufacturing
417210	road construction and maintenance machinery, wholesale	418390	rodenticides, wholesale
324190	road oils, made from refined petroleum	532290	rodeo animal rental
324110	road oils, made in petroleum refineries	339920	rods and rod parts, fishing, manufacturing
488490	road sanding and salting, on contract	416210	rods, bars and angles, steel, wholesale
311911	roasted nut and peanut butter manufacturing	326290	rods, hard rubber, manufacturing
335223	roasters, electric, manufacturing	331110	rods, iron or steel, made in steel mills
333248	roasting machinery (i.e., food manufacturing type), manufacturing	416210	rods, non-ferrous metal, wholesale
414110	robes and gowns, women's and children's, wholesale	334512	rods, surveyors', manufacturing
315249	robes, lounging, girls', cut and sewn from purchased fabric	332118	roll forming of metal products
315241	robes, lounging, infants', cut and sewn from purchased fabric	238160	roll roofing installation
414110	robes, men's and boys', wholesale	331221	rolled steel products, made from purchased steel
333248	robots for automobile assembly, manufacturing	332991	roller bearings (e.g., needle, linear, cylindrical, thrust, tapered), manufacturing
453999	rock and stone specimens, retail	337920	rollers and fittings, window shades, wooden, manufacturing
333120	rock crushing machinery, portable, manufacturing	417210	rollers and packers, road building, wholesale
333130	rock crushing machinery, stationary, manufacturing	333120	rollers, road construction and maintenance machinery, manufacturing
333130	rock drill bits, oil and gas field type, manufacturing	321999	rollers, wood, manufacturing
417210	rock drilling machinery and equipment, wholesale	332321	rolling doors for industrial buildings and warehouses, metal, manufacturing
711130	rock music artists, independent	333519	rolling mill machinery and equipment, metalworking, manufacturing
711130	rock music groups	331511	rolling mill rolls, iron, manufacturing
237990	rock removal, underwater, contractor	331514	rolling mill rolls, steel, manufacturing
212393	rock salt mining	321999	rolling pins, wood, manufacturing
212393	rock salt processing at the mine site	331490	rolling, drawing and extruding purchased non-ferrous metal (except aluminum, copper)
213119	rock washing on a contract basis	326290	rolls and roll coverings (e.g., industrial, papermill, painters', steelmill), rubber, manufacturing
336310	rocker arms and assemblies, automotive and truck gasoline engine, manufacturing	315241	rompers, infants', cut and sewn from purchased fabric
332319	rocket casings, fabricated metal plate, manufacturing	332329	roof deck, sheet metal, manufacturing
336410	rocket engines, aircraft, manufacturing	238160	roof membrane, installation
336410	rocket engines, guided missile, manufacturing	336390	roof racks, automobile, manufacturing
332999	rocket launchers, manufacturing	238160	roof spraying, painting, or coating, contractors
336410	rockets (guided missiles), space and military, complete, manufacturing	238130	roof truss contractor (wood only)
337123	rocking chairs, household, wooden, manufacturing	321215	roof trusses, wood, manufacturing
339930	rocking horses, manufacturing	326290	roofing (e.g., single-ply rubber membrane), manufacturing
333519	rod rolling mill machinery, metalworking, manufacturing	238160	roofing contractors
331420	rod, copper and copper alloy, made from purchased metal or scrap	238160	roofing installation
331317	rod, made from purchased aluminum	444190	roofing material dealers, retail
		416390	roofing materials (except wooden), wholesale
		416390	roofing materials, dealers (except wooden)
		416320	roofing materials, wood, wholesale
		327390	roofing tile, concrete, manufacturing
		416390	roofing, asphalt and sheet metal, wholesale

332329	roofing, sheet metal, manufacturing	911230	Royal Canadian Mounted Police (RCMP)
327990	roofing, slate, manufacturing	326220	rubber and plastic hose and belting manufacturing
334512	room thermostats, manufacturing	417230	rubber and plastic industries machinery, equipment and supplies, wholesale
721310	rooming and boarding houses	333246	rubber and plastics industry machinery manufacturing
721310	rooming houses	326290	rubber bands, manufacturing
721310	rooming houses operated by organizations for members only	326220	rubber belts and hoses (without fittings), manufacturing
325320	root removing chemicals, manufacturing	316210	rubber boots, manufacturing
314990	rope (except wire rope), manufacturing	325520	rubber cement, manufacturing
333248	rope and cordage (except wire) machinery, manufacturing	326198	rubber floor coverings, manufacturing
332999	rope fittings, manufacturing	339990	rubber gaskets, packing, oil seals and washers, manufacturing
418990	rope, binder twine and string, wholesale	417230	rubber goods, mechanical, wholesale
416210	rope, wire (except insulated), wholesale	325999	rubber processing preparations (e.g., accelerators, stabilizers), manufacturing
332619	rope, wire, made from purchased wire	418190	rubber scrap and scrap tires, merchant wholesalers
416210	rope, wire, wholesale	453210	rubber stamp stores, retail
339910	rosaries and other small religious articles (except precious metal), manufacturing	339940	rubber stamps, manufacturing
339910	rosaries and other small religious articles, precious metal, manufacturing	313220	rubber thread and yarns, fabric-covered, manufacturing
111421	rose bushes, growing	337910	rubber water bed (waterbed) mattresses, manufacturing
325210	rosin (i.e., modified resins), manufacturing	418990	rubber, crude, wholesale
325190	rosin, made by distillation of pine gum or pine wood	325210	rubber, synthetic, manufacturing
418410	rosin, wholesale	811199	rubberized coatings for truck beds, installation
813410	rotary club	313320	rubberizing fabrics and clothing
335312	rotary converters (electrical equipment), manufacturing	562110	rubbish collection
333110	rotary hoes, manufacturing	484239	rubbish hauling without collection, long distance
333519	rotary indexing tables, machine tool, manufacturing	212398	ruby mining
333130	rotary mining rail car dumper, manufacturing	336410	rudders, aircraft, manufacturing
333990	rotary pumps, fluid power, manufacturing	811490	rug and carpet repair
333910	rotary pumps, general purpose (except fluid power), manufacturing	418410	rug cleaning compounds, wholesale
333110	rotary tillers, farm type, manufacturing	325610	rug cleaning preparations, manufacturing
334512	rotary type meters, consumption registering, manufacturing	561740	rug cleaning services
325320	rotenone insecticides, manufacturing	451120	rug hooking supplies, retail
323119	rotogravure printing	442210	rug stores, retail
323120	rotogravure printing plates and cylinders preparation services	313110	rug yarn, wool, mohair or similar animal fibre, spinning
335312	rotor retainers and housings, manufacturing	339920	rugby equipment, manufacturing
321920	round stave baskets (e.g., fruit, vegetable), manufacturing	321999	rulers and rules (except slide), wood, manufacturing
321919	rounds or rungs, furniture, hardwood, manufacturing	332210	rulers, metal, manufacturing
418910	roundwood, wholesale	326198	rulers, plastics, manufacturing
213118	roustabout mining services, on a contract basis	334512	rules, slide, manufacturing
333990	routers, hand-held power-driven, manufacturing	336390	running boards, automotive, truck and bus, manufacturing
333248	roving machinery, textile, manufacturing	316210	running shoes, manufacturing
236110	row house construction, by operative builders	485210	rural bus service (except school bus)
441220	rowboats, retail	491110	rural mail carrier service
339920	rowing machines, manufacturing	418410	rust inhibitors, wholesale

325999	rust preventative preparations, manufacturing	336612	sailboats, built in boat yard
332810	rust proofing metals and metal products, for the trade	417990	sailboats, wholesale
325610	rust removers, manufacturing	336611	sailing ships, built in shipyard
324190	rust-arresting petroleum compounds, made from refined petroleum	451119	sails and tents, retail
418410	rustproofing chemicals, wholesale	314910	sails, made from purchased fabrics
238320	rustproofing contractor, buildings and structures (except automotive)	325181	sal soda (i.e., washing soda), manufacturing
811199	rustproofing service, automotive	311990	salad and coleslaw, fresh or refrigerated, manufacturing
212299	rutile, scheelite, tantalite or wolframite mining	311420	salad dressing mixes, dry, made in dehydration plants
311211	rye, semolina or sorghum flour, manufacturing	413190	salad dressing, wholesale
		311940	salad dressings, manufacturing
		561990	sale employee recruiting, on contract
		453992	sale of beer and/or wine making supplies and use of brewing equipment
		523140	sale of carbon credits on a fee basis
		541190	sale tax consultant
		419120	sales agency, general, wholesale
		531211	sales agents, real estate
		911910	sales and excise taxes, collection, federal
		522220	sales finance companies
		522220	sales financing
		541619	sales management consulting services
		444190	sales of aluminum doors and installation
		418210	sales or receipt books, wholesale
		541810	sales promotion campaign services
		912910	sales tax collection, provincial government
		611430	sales training
		325190	salicylic acid (except medicinal), manufacturing
		325410	salicylic acid, medicinal, uncompounded, manufacturing
		212398	salines mining (except common salt)
		325999	salt (except table), manufacturing
		212393	salt brining (deposit extraction)
		212393	salt mining
		212393	salt mining, common
		212393	salt refining at the mine site
		413140	salt water fish, fresh or frozen (except frozen packaged), wholesale
		114113	salt water fishing
		114113	salt water fishing (e.g., bluefish, cod, haddock, herring, mackerel, menhaden, pilchard)
		114113	salt water fishing (e.g., pollack, shark, squid, tuna)
		114113	salt water fishing (i.e., gill netting, jigging, danish or purse seining, pound netting or weir fishing)
		213118	salt water, impounding (in connection with petroleum products)
		114113	salt water, seaweed or sponge gathering or catching turtles and frogs in the wild
		311940	salt with seasoning additives, manufacturing
		413190	salt, evaporated, wholesale
		311940	salt, substitute, manufacturing
		411190	salting and pressing hides

S

325190	saccharin, manufacturing
325620	sachet, scented, manufacturing
322220	sacks, multiwall, made from purchased uncoated paper
314990	saddle cloths, manufacturing
713990	saddle horse rental services, recreational
325610	saddle soaps, manufacturing
321999	saddle trees, wood, manufacturing
332999	saddlery parts, metal, manufacturing
811430	saddlery repair
418990	saddlery, wholesale
316990	saddles and parts, leather, manufacturing
711511	saddles, artisanal production
332510	safe and vault locks (except time), manufacturing
332999	safe deposit boxes and chests, metal, manufacturing
532290	safe deposit boxes, rental
332999	safe doors and linings, metal, manufacturing
332999	safes, metal, manufacturing
339110	safety and industrial clothing (e.g., fire resistant, protective, cool suits), manufacturing
316990	safety belts, leather, manufacturing
541690	safety consulting services
453999	safety equipment, retail
417930	safety equipment, wholesale
325920	safety fuses, blasting, manufacturing
327215	safety glass (including motor vehicle), made from purchased glass
327214	safety glass (including motor vehicle), made in glass-making plants
339110	safety hats, metal, manufacturing
238990	safety net systems, erecting and dismantling
339110	safety or hard hats, plastic, manufacturing
339990	safety pins, manufacturing
416110	safety switches, wholesale
111120	safflower and sunflower farming
441220	sailboat, retail

418410	salts, industrial, wholesale	418220	sanitary food containers (e.g., dishes and cups in paper, paperboard or disposable plastics), wholesale
112510	saltwater shellfish farming, including the production of cultured pearl	562210	sanitary landfill operation
561990	salvaging of damaged merchandise, service only	322291	sanitary napkins and tampons, made from purchased paper
813110	salvation army	322121	sanitary napkins and tampons, made in paper mills
334512	sample analysis instruments (except medical), manufacturing	322130	sanitary paper goods made in paperboard mills
316990	sample cases, all materials, manufacturing	322291	sanitary paper product manufacturing
334512	sample changers, nuclear radiation, manufacturing	322291	sanitary paper products (e.g., diapers, tampons, napkins), made from purchased textile fibres
339110	sample preparation apparatus, laboratory type, manufacturing	322121	sanitary paper products, made in paper mills
541910	sampling services, statistical	418220	sanitary paper products, wholesale
622310	sanatorium, tuberculosis	322121	sanitary paper stock (e.g., for making towels, serviettes, tampons), manufacturing
444190	sand and gravel dealers, retail	322291	sanitary products, made from purchased sanitary paper stock
212323	sand and gravel mining and quarrying	414520	sanitary products, personal, wholesale
238990	sand blasting building exteriors	913910	sanitary services, non operating government administration only
331529	sand castings, aluminum, unfinished, manufacturing	237110	sanitary sewers, construction
331529	sand castings, copper, unfinished, manufacturing	332999	sanitary ware (e.g., bathtubs, lavatories, sinks), metal, manufacturing
331529	sand castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing	327110	sanitary ware, vitreous china, manufacturing
332999	sand cores, foundry, manufacturing	416120	sanitary ware, wholesale
212323	sand pit or quarry	541620	sanitation consulting services
416390	sand, construction, wholesale	418410	sanitation preparations, wholesale
416390	sand, gravel and cement, builders' supply, wholesale	212398	sapphire mining
332810	sandblasting metals and metal products, for the trade	332321	sash, door and window, metal, manufacturing
333990	sanders, hand-held power-driven, manufacturing	321911	sash, door and window, wood and covered wood, manufacturing
333310	sanding machines, floor, manufacturing	416320	sash, door, planing mill products, wholesale
333245	sanding machines, woodworking type, stationary, manufacturing	316990	satchels, all materials, manufacturing
327990	sand-lime products (e.g., brick, blocks), manufacturing	334220	satellite antennas, manufacturing
333247	sandpaper making machinery, manufacturing	517410	satellite communication service
444130	sandpaper store, retail	238299	satellite dish (household), installation and service
327910	sandpaper, manufacturing	417320	satellite dishes, wholesale (sale only, no service or installation)
212317	sandstone crushing, on contract	517910	satellite earth stations facilities operators
212317	sandstone mining and quarrying	443143	satellite ground station receivers, retail
212317	sandstone mining or quarrying	517910	satellite or missile tracking stations, operated on a contract basis
212317	sandstone, bituminous, quarrying	812921	satellite photographs, processing
212317	sandstone, monumental and ornamental	515110	satellite radio networks
722512	stone, rough, mining	237130	satellite receiving stations, construction
722512	sandwich bar or shop	517410	satellite service resellers
311940	sandwich spreads, manufacturing	517410	satellite telecommunications
311614	sandwich spreads, meat, made from purchased meat	517910	satellite telemetry operation on a contract or fee basis
311990	sandwiches, fresh (i.e., assembled and packaged for the wholesale market), manufacturing	517410	satellite telephone services
413190	sandwiches, wholesale	515210	satellite television networks
313310	sanforizing fabrics, for the trade	517910	satellite terminal stations

517910	satellite tracking stations	417210	scaffolding, dismantable, wholesale
334220	satellites, communications, manufacturing	238990	scaffolds, erecting and dismantling
325130	satin white pigments, manufacturing	332329	scaffolds, metal, manufacturing
335311	saturable reactors, manufacturing	811310	scale, non-electronic, repair
322121	saturated felts, made in paper mills	339940	scalars, for gummed tape, hand, manufacturing
311940	sauce (e.g., horseradish, soy and tartar), manufacturing	334512	scalars, nuclear radiation, manufacturing
311420	sauce mixes, dry, made in dehydration plants	333990	scales (i.e., apothecary, chemical, scientific), manufacturing
311420	saucers (e.g., chili, salsa, barbecue, tomato-base), canning	812990	scales, coin-operated, operation of
311940	saucers for meat, seafood and vegetables (except tomato-based, gravy), manufacturing	417910	scales, wholesale
413190	saucers, wholesale	413140	scallops, fresh or frozen (except frozen packaged), wholesale
311420	sauerkraut, manufacturing	812190	scalp treatment service
416120	sauna equipment, wholesale	333245	scarfing machines, woodworking type, manufacturing
416120	sauna heaters (except electric), wholesale	333519	scarfing units, rolling mill machinery, manufacturing
335210	sauna heaters, electric, manufacturing	333120	scarifiers, road, manufacturing
321992	sauna rooms, prefabricated, wood, manufacturing	325130	scarlet 2 r lake, manufacturing
812190	saunas or bath houses	414110	scarves and neckwear, women's, misses' and children's, wholesale
311614	sausage casings, collagen, made from purchased hides	315990	scarves, made from purchased fabric
311611	sausage casings, natural, produced in slaughtering plants	315190	scarves, made in knitting mills
326121	sausage casings, plastics, manufacturing	315990	scarves, men's and boys', made from purchased fabric
413160	sausage casings, wholesale	414110	scarves, men's and boys', wholesale
311614	sausages and similar cased products, made from purchased meat	315990	scarves, women's, misses' and girls', made from purchased fabric
311611	sausages and similar products, produced in slaughtering plants	336350	scattershield, engine, manufacturing
332210	saw blades, all types, manufacturing	711512	scenery designers, theatrical, independent
416330	saw blades, wholesale	487110	scenic and sightseeing bus transportation (scheduled), local
321111	sawdust and shavings, made from logs or bolts	487110	scenic and sightseeing transportation, land
321999	sawdust, regrinding	487210	scenic and sightseeing transportation, water
418990	sawdust, wholesale	487110	scenic railroad, local, operation
333519	sawing machines, metalworking, manufacturing	481110	scheduled air transportation
113311	sawlogs, cutting	485990	scheduled special needs transportation (elderly, handicapped, etc.) using specially equipped vehicle as necessary
333245	sawmill and woodworking machinery manufacturing	323119	schedules (e.g., radio, television, transportation), printing without publishing
417230	sawmill and woodworking machinery, equipment and supplies, wholesale	313220	Schiffli machine embroideries, manufacturing
333245	sawmill equipment, manufacturing	333248	Schiffli machinery, manufacturing
532490	sawmill machinery rental service	511120	scholarly journals, publishing and printing combined
321111	sawmills	511120	scholarly journals, publishing or publisher (except exclusively on Internet)
321111	sawmills (except shingle and shake mills)	813210	scholarship trusts
416320	sawn timber, wholesale	511120	scholastic magazines and periodicals, publishing and printing combined
333245	saws, bench and table, power, woodworking type, manufacturing	511120	scholastic magazines and periodicals, publishing or publisher (except exclusively on Internet)
332210	saws, hand, non-powered, manufacturing	485410	school and employee bus transportation
333990	saws, hand-held power-driven, manufacturing	316990	school bags, all materials, manufacturing
333519	saws, metal cutting (except hand-held), manufacturing	611110	school boards, elementary
333245	saws, woodworking type, stationary, manufacturing		

611110	school boards, secondary	332999	scouring pads, soap impregnated, manufacturing
485410	school bus service	813410	scouting organization
415120	school buses, wholesale	532410	scow leasing (except financial) without operator
722310	school cafeteria service	331317	scrap and dross aluminum, refining into ingot
417930	school classroom equipment and supplies (except stationery), wholesale	451120	scrapbooking supplies, retail
611510	school for telephone operators	418210	scrapbooks, wholesale
417930	school furniture, wholesale	333130	scraper loaders, underground mining type, manufacturing
414420	school manuals, wholesale	333120	scrapers, construction type, manufacturing
414420	school manuals, wholesale	321999	scratching posts, for cats, manufacturing
624210	school milk program	333120	screeds and screeding machines, manufacturing
611710	school noon-hour supervision, service	332321	screen doors, metal frame, manufacturing
611510	school of jewellery	323113	screen printing labels and tags
541920	school photography (i.e., portrait photography) services	323113	screen printing newspapers
418210	school supplies (except furniture and fixtures), wholesale	323113	screen printing on clothing (e.g., caps, T-shirts)
453210	school supplies, retail	448199	screen printing on clothing, while-you-wait for the customer
511130	school textbooks, publishing (except exclusively on Internet)	323113	screen printing on made up textile products, including apparel findings
511130	school textbooks, publishing and printing combined	323113	screen printing on metal
611210	school, normal, post-secondary non-university	323113	screen printing paper documents (e.g., pictures, large-format banners), without publishing
611210	school, technical, post-secondary non-university	323113	screen printing without publishing (except textile products, labels or newspaper)
611620	schools and day camps, sports instructional	325910	screen process inks, manufacturing
611110	schools for the physically handicapped (elementary)	333990	screening and sifting machines, general industrial type, manufacturing
611110	schools for the physically handicapped (secondary)	417230	screening machinery and equipment, industrial, wholesale
611710	school-yard monitoring services	333120	screening machinery, portable, manufacturing
712115	science and technology museums	333130	screening machinery, stationary, manufacturing
339930	science kits (e.g., microscopes, chemistry sets, natural science sets), manufacturing	212397	screening peat
414460	science kits or sets, wholesale	326198	screening, window, plastics, manufacturing
611310	sciences education, university	332619	screening, woven, made from purchased wire
327215	scientific apparatus glassware, made from purchased glass	711513	screenplay writers, independent
811210	scientific instrument, repair	323120	screens for printing, preparation services
417930	scientific instruments and apparatus, wholesale	337123	screens, privacy, wood, manufacturing
813920	scientist membership associations	333310	screens, projection (i.e., motion picture, slide, overhead), manufacturing
334512	scintillation detectors, manufacturing	333519	screw and nut slotting machines, metalworking, manufacturing
335210	scissors, electric, manufacturing	333920	screw conveyors, manufacturing
332210	scissors, non-powered, manufacturing	332720	screw eyes, metal, manufacturing
321999	scoops or spoons, wood, manufacturing	332210	screw jacks, manufacturing
332210	scoops, metal, hand (except kitchen), manufacturing	333519	screwdowns and boxes machinery, metal, manufacturing
339930	scooters, children's, manufacturing	333990	screwdrivers and nut drivers, hand-held power-driven, manufacturing
339950	scoreboards, electric, manufacturing	332210	screwdrivers, non-powered, manufacturing
212398	scoria mining		
313310	scouring and combing textile fibres		
325610	scouring cleansers (e.g., pastes, powders), manufacturing		
418410	scouring cleansers, wholesale		

333519	screwdriving machines, manufacturing	336360	seating for buses, railway cars and aircraft, manufacturing
332720	screws, metal, manufacturing	337215	seats for metal household furniture, manufacturing
711513	script writers, independent	337215	seats, chair, wooden, manufacturing
238220	scrubbers (i.e., for air-purification) installation	321999	seats, toilet, wood, manufacturing
611620	scuba and skin diving instruction	488310	seaway operation
339920	scuba diving equipment (except clothing), manufacturing	311710	seaweed processing (e.g., dulse)
711511	sculptors (artistic)	111419	seaweed, grown under cover
611610	sculpture teachers, own account	325190	sebacic acid esters, manufacturing
327420	sculptures (e.g., gypsum, plaster of Paris), manufacturing	325190	sebacic acid, manufacturing
332210	scythes, manufacturing	522299	secondary market financing (i.e., buying, pooling and repackaging loans for sale to others)
212398	scythestone quarrying	331490	secondary refining (i.e., of purchased metal and scrap), non-ferrous metal (except aluminum, copper)
114113	sea urchin and shrimp fishing	331490	secondary refining (i.e., of purchased metal and scrap), precious metals
114113	sea worm gathering	611110	secondary teachers, own account
541370	seafloor imaging services	453310	second-hand clothing and shoe stores, retail
311710	seafood and seafood products, canning or curing	419120	second-hand goods (except machinery and auto parts), wholesale agents and brokers
311710	seafood and seafood products, fresh prepared or frozen, manufacturing	418930	second-hand goods (except machinery and automotive), wholesale
311710	seafood dinners (e.g., fish and chips), frozen, manufacturing	453310	second-hand merchandise, retail
311710	seafood product preparation and packaging	611410	secretarial schools
311710	seafood, fresh, chilled or frozen, manufacturing	561410	secretarial service
413140	seafood, frozen (except packaged), wholesale	611110	sectarian schools (elementary)
413190	seafood, packaged frozen, wholesale	332311	sections for prefabricated buildings, portable, metal, manufacturing
114113	seal hunting (sealing)	332311	sections for prefabricated metal buildings (except portable), manufacturing
339940	seal presses, notary, hand, manufacturing	321992	sections, prefabricated wood buildings, manufacturing
335110	sealed beam lamps, manufacturing	523210	securities and commodity exchanges
325520	sealing compounds for pipe threads and joints, manufacturing	523120	securities brokerage
417230	seals, gaskets and packing, wholesale	523120	securities brokers, offices
332999	seals, metal (except gaskets), manufacturing	523990	securities custodians
333990	seam welding equipment, manufacturing	523110	securities distributing (acting as a principal in dealing securities to investors)
611690	search and rescue training	523210	securities exchanges
335120	searchlights, manufacturing	523110	securities floor traders (acting as a principal in dealing securities to investors)
721113	seasonal hotel	523110	securities flotation companies
561730	seasonal property maintenance services (i.e., snow ploughing in winter, landscaping during other seasons)	523110	securities originating (acting as a principal in dealing new securities to investors)
311940	seasoning and dressing manufacturing	911240	securities regulation commissions
316990	seat belts, leather, manufacturing	523990	securities transfer agencies
336360	seat belts, motor vehicle and aircraft, manufacturing	526981	securitization vehicles
415290	seat belts, wholesale	238210	security and fire systems, installation only
811121	seat cover and auto upholstery shop (custom work)	336211	security cars and trucks, armoured, assembled on purchased chassis
415290	seat covers, automotive, wholesale	541690	security consulting services
336360	seat covers, fabric, motor vehicle and aircraft, manufacturing	561612	security guard and patrol services
321999	seat covers, rattan, manufacturing	561621	security system, installation
337215	seat cushions and backs for wheelchairs, manufacturing		
336410	seat ejector devices, aircraft, manufacturing		

561621	security systems services (except locksmiths)	623999	self-help group homes for persons with social or personal problems
416110	security systems, merchant wholesalers	624190	self-help organizations, alcoholics and gamblers
212397	sedge peat mining		
237990	sediment control system construction	447190	self-serve gasoline stations
212315	sedimentary rock quarry	812310	self-service laundry and dry cleaning
333130	sedimentation machinery, mineral, manufacturing	531130	self-storage mini-warehouses
115110	seed bed preparation service	531130	self-storage rental and leasing
115110	seed cleaning service, agricultural	412110	selling heating oil to bulk stations for resale
115110	seed drilling service, agricultural	517910	selling of prepaid phone cards
322230	seed packets, made from purchased paper	517910	selling of prepaid telephone calling cards
418320	seed processing and packaging (except processing for the grower)	454390	selling vacuums, door-to-door
115110	seed processing for propagation	541850	sells advertising on rented billboards
541380	seed testing laboratories	411190	semen, bovine, wholesale
115110	seed treating service, chemical	212114	semianthracite mine
325320	seed treatment preparations, manufacturing	212114	semianthracite surface mining
418320	seed, wholesale	322111	semi-chemical wood pulp, manufacturing
333110	seeders, farm type, manufacturing	333248	semiconductor assembly and packaging machinery, manufacturing
561730	seeding highway strips	419110	semiconductor chips, business-to-business (B2B), electronic markets wholesale
561730	seeding lawns	334410	semiconductor circuit networks (i.e., solid-state integrated circuits), manufacturing
418320	seeds (e.g., field, garden, flower), wholesale	334410	semiconductor devices (e.g., wafers), manufacturing
311911	seeds and nuts, snack (e.g., canned, cooked, roasted, salted), manufacturing	417320	semiconductor devices, wholesale
419110	seeds, farm and garden, business-to-business (B2B) electronic markets, wholesale	333248	semiconductor making machinery, manufacturing
419120	seeds, wholesale agents and brokers	417230	semiconductor manufacturing equipment, wholesale
526930	segregated (except pension) funds	334512	semiconductor test equipment, manufacturing
526930	segregated funds (except pension), of life insurance carriers	236110	semi-detached houses, construction
526112	segregated pension funds, of life insurance carriers	333619	semi-diesel engines, manufacturing
541360	seismic brokerage consultant	334410	semifinished dice or wafers, semiconductor, manufacturing
541360	seismic brokerage services	611110	seminaries, below university grade
541360	seismic geophysical surveying services	212398	semiprecious stones mining
541360	seismic surveys, oil and gas field, on a contract basis	336212	semi-trailers, manufacturing
213118	seismographic exploration (except surveying), oil and gas on a contract basis	911910	senate
334512	seismographs, manufacturing	624120	senior citizen centres
334512	seismometers, manufacturing	485990	senior citizen transportation service
334512	seismoscopes, manufacturing	236110	senior citizen's apartments, construction
212395	selenite mining	624120	senior citizens associations
331490	selenium bar, sheet, strip and tubing, made from purchased metal or scrap	813410	senior citizens' club
325189	selenium dioxide, manufacturing	333310	sensitometers, photographic, manufacturing
331410	selenium smelting and primary refining	334512	sentinels, cardiac, manufacturing
331490	selenium, recovering from scrap and/or alloying purchased metals	333110	separators, grain and berry, farm type, manufacturing
611620	self defence instruction	238910	septic systems, replacement and repair
526989	self insurance for health and welfare	562990	septic tank cleaning and pumping services
447190	self serve gas bar	416390	septic tanks (except concrete), wholesale
114210	self-employed hunting business	238910	septic tanks and weeping tile, installation
624190	self-help action group	332420	septic tanks, heavy gauge metal, manufacturing
		326198	septic tanks, plastics or fibreglass, manufacturing

327390	septic tanks, prefabricated concrete, manufacturing	237110	sewage collection and disposal line construction
334512	sequencing controls for electric heating equipment, manufacturing	237110	sewage treatment and disposal plants, construction
335990	series capacitors (except electronic), manufacturing	333310	sewage treatment equipment, manufacturing
621990	serological services, blood bank laboratory	221320	sewage treatment facilities
212316	serpentine, crushed and broken stone, quarrying	237110	sewage treatment plant, construction management
212316	serpentine, dimension-quarrying	416390	sewer and water pipes, wholesale
325410	serums (except diagnostic substances), manufacturing	562990	sewer cleaning and rodding services
611310	service academies (college)	238220	sewer hook-ups and connections for buildings, contractors
315249	service apparel, washable (e.g., maids', nurses', waitresses'), women's, misses' and girls', made from purchased fabric	237110	sewer mains, pipes and connections, construction
315220	service apparel, washable, men's, cut and sewn from purchased fabric	327120	sewer pipe and fittings, clay, manufacturing
518210	service bureaus, computer	331511	sewer pipe, cast iron, manufacturing
416110	service entrance equipment, electrical, wholesale	416390	sewer pipe, clay, wholesale
417920	service establishment machinery, equipment and supplies, wholesale	327330	sewer pipe, concrete, manufacturing
813910	service industries associations	562990	sewer, storm and catch basin cleaning services
417920	service industries machinery and equipment, wholesale	414130	sewing accessories, wholesale
237120	service lines, gas and oil, construction	339990	sewing and mending kits, assembling
419120	service machinery and equipment, wholesale agents and brokers	316990	sewing cases (except metal), manufacturing
447190	service station (gasoline, lubricating oils and greases), retail	611510	sewing instructor
561722	service station cleaning and degreasing service	321999	sewing machine cabinets and cases, wood, manufacturing
417990	service station equipment and supplies, wholesale	811412	sewing machine repair shops
238299	service station equipment installation contractors	443143	sewing machine stores, retail
238299	service station equipment maintenance and repair	333248	sewing machines and attachments, household, manufacturing
624120	services for the elderly and persons with disabilities	333248	sewing machines and attachments, industrial, manufacturing
213118	services to oil and gas extraction	337126	sewing machines cabinets, plastic, manufacturing
813310	services to promote hunting and trapping	414220	sewing machines, electric, domestic, wholesale
237210	servicing of raw land for subsequent sale	443143	sewing machines, household, retail
213118	servicing oil and gas wells, on a contract basis	417230	sewing machines, industrial, wholesale
322291	serviettes or napkins, paper, made from purchased paper	451130	sewing supplies, retail
337126	serving carts, household, metal, manufacturing	414130	sewing thread (except industrial), wholesale
335312	servomotors, manufacturing	313110	sewing thread of any textile material (e.g., cotton, nylon, polyester, rayon, silk), manufacturing
541490	set design, theatrical (except independent)	451130	sewing, needlework and piece goods stores
711512	set designers, independent	453999	sex shops, retail
624190	settlement houses	334511	sextants (except surveying), manufacturing
541190	settlement offices, real estate	334512	sextants, surveying, manufacturing
322130	set-up boxboard stock, manufacturing	314910	shades, outdoor, made from purchased fabrics
418220	set-up paperboard boxes, wholesale	339110	shakers and stirrers, laboratory, manufacturing
		321112	shakes (i.e., hand split shingles), manufacturing
		212326	shale mining
		211114	shale oil mining
		212326	shale, clay and refractory mineral mining and quarrying

327990	shale, expanded, manufacturing	331420	sheet, copper and copper alloy, made from purchased metal or scrap
313210	shantung fabrics, broad-woven, weaving	416210	sheet, non-ferrous metal, wholesale
416320	shaped or turned wood products, wholesale	326114	sheet, plastics, unlaminated, manufacturing
333245	shapers, woodworking type, manufacturing	331110	sheet, steel, made in steel mills
524129	share insurance	326290	sheeting, rubber, manufacturing
812990	shared accommodation registry	314120	sheets and pillow cases, made from purchased fabrics
811490	sharpening saws, lawn mowers, knives and scissors (without retail sales of new equipment)	416210	sheets, galvanized or other coated, wholesale
333519	shaving machines, metalworking, manufacturing	416210	sheets, metal, wholesale
325620	shaving preparations (e.g., creams, gels, lotions, powders), manufacturing	414330	sheets, textile, wholesale
414520	shaving preparations, wholesale	416330	shelf hardware, wholesale
315990	shawls, made from purchased fabric	311119	shell crushing and grinding for animal feed
315190	shawls, made in knitting mills	212398	shell mining
333519	shearing machines, metal forming, manufacturing	339990	shell novelties, manufacturing
333990	shears and nibblers, hand-held power-driven, manufacturing	331110	shell slugs, steel, made in steel mills
332210	shears, non-powered, manufacturing	325510	shellac, manufacturing
238130	sheathing (house, building, structure), wood, construction	416340	shellacs, wholesale
322121	sheathing paper, made in paper mills	114114	shellfish digging or fishing, freshwater
324122	sheathing, asphalt saturated, made from refined petroleum	112510	shellfish farming
112991	sheep and dairy, farming	114113	shellfish, fishing, salt water
115210	sheep dipping and shearing services	311710	shellfish, fresh prepared or frozen, manufacturing
112410	sheep farming	337215	shelving angles and slotted bars, manufacturing
333110	sheep shears, powered, manufacturing	417910	shelving for office and store, wholesale
411110	sheep, wholesale	238390	shelving, metal, constructed on site
315281	sheepskin linings, manufacturing	337215	shelving, office and store, manufacturing
326140	sheet (i.e., board), polystyrene foam insulation, manufacturing	332619	shelving, wire, made from purchased wire
238390	sheet metal countertops, fabricated at the site of construction	238350	shelving, wood, constructed on site
332329	sheet metal countertops, not fabricated at the site of construction	332810	sherardizing metals and metal products, for the trade
333519	sheet metal forming machines, manufacturing	332999	shims, metal, manufacturing
419120	sheet metal products, iron and steel, agents and brokers	321999	shims, railway, wood, manufacturing
416390	sheet metal roofing materials, wholesale	321112	shingle and shake mills
238160	sheet metal roofing, installation	113311	shingle bolts, cutting
332329	sheet metal work (except stamped), manufacturing	321112	shingle mills, wood
512230	sheet music publishing	416390	shingles (except wood), wholesale
512230	sheet music, publishing and printing combined	416320	shingles and shakes, wooden, wholesale
418990	sheet music, wholesale	416390	shingles, asbestos cement, wholesale
332319	sheet piling, fabricated metal plate, manufacturing	417990	ship and boat machinery, equipment and parts, wholesale
416210	sheet piling, steel, wholesale	488390	ship breaking or dismantling done on a floating dry dock
331110	sheet pilings, plain, iron or steel, made in steel mills	336611	ship building and repairing
327420	sheet rock, manufacturing	418990	ship chandlers (i.e., outfitter), wholesale
331221	sheet steel, made from purchased steel	483213	ship chartering with operator, inland (freight)
		483213	ship chartering with operator, inland (passengers)
		333920	ship cranes and derricks, manufacturing
		561310	ship crew agencies
		561310	ship crew registries
		418110	ship dismantling (except at floating drydocks and shipyards), merchant wholesalers
		336611	ship dismantling at shipyards
		337127	ship furniture, manufacturing

238350	ship joinery, contractors	315220	shirts, outerwear (except washable service type), unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
488332	ship piloting service		
488390	ship repair and maintenance (except in shipyards)	315249	shirts, outerwear, girls', cut and sewn from purchased fabric
336611	ship repair, done in a shipyard	315241	shirts, outerwear, infants', cut and sewn from purchased fabric
488390	ship scaling services	315190	shirts, outerwear, women's and girls', made in knitting mills
336611	ship scaling services, done at a shipyard	315249	shirts, outerwear, women's and misses', cut and sewn from purchased fabric
332319	ship sections, prefabricated metal, manufacturing	315220	shirts, underwear, men's and boys', cut and sewn from purchased fabric
488320	ship tank and hold cleaning	315210	shirts, women's, misses' and girls', cut and sewn from materials owned by others
483115	ship voyage chartering with operator for deep sea and coastal freight transportation	336330	shock absorbers, automotive, truck and bus, manufacturing
483115	ship voyage chartering with operator for deep sea and coastal passenger excursions	414120	shoe accessories, wholesale
488519	shipping agents, freight forwarding	326290	shoe and boot parts (e.g., heels, soles, soling strips), rubber, manufacturing
314910	shipping bags, made from purchased woven or knitted materials	322130	shoe board, manufacturing
332439	shipping barrels, drums, kegs and pails, light gauge metal, manufacturing	322219	shoe boxes, set-up, made from purchased paperboard
321920	shipping cases and drums, wood, wirebound, manufacturing	811430	shoe clinic
237990	shipping channel construction	326198	shoe cut stock, plastic, manufacturing
813910	shipping company associations	541490	shoe design services
811310	shipping container (cargo) repair service	321999	shoe display forms, all materials, manufacturing
532410	shipping containers, leasing	316990	shoe heels, bows, stays and trimming leather, manufacturing
322211	shipping containers, made from purchased paperboard	417920	shoe heels, wholesale
326150	shipping pads and shaped cushioning, foam plastics (except polystyrene), manufacturing	316990	shoe kits (i.e., cases), all materials, manufacturing
326140	shipping pads and shaped cushioning, polystyrene foam, manufacturing	333248	shoe making and repairing machinery, manufacturing
511140	shipping register, publishing (except exclusively on Internet)	417920	shoe patterns, wholesale
511140	shipping register, publishing and printing combined	335210	shoe polishers, electric, manufacturing
323119	shipping registers, printing without publishing	811430	shoe rebuilding
418220	shipping supplies, paper and disposable plastics (e.g., cartons, gummed tapes), wholesale	417920	shoe repair equipment and supplies, wholesale
419110	ships and aircrafts, business-to-business (B2B) electronic markets, wholesale	417920	shoe repair materials, wholesale
336360	ships and floating structure seats, manufacturing	811430	shoe repair shops
417990	ships, wholesale	326290	shoe soling strips, rubber, manufacturing
517210	ship-to-shore broadcasting communications carriers	448210	shoe stores
336611	shipyard	321999	shoe stretchers, manufacturing
339910	shirt studs, precious metal and precious or semiprecious stones, manufacturing	321999	shoe trees, manufacturing
315190	shirts and shorts, underwear, made in knitting mills	316210	shoes (except extension shoes), men's, manufacturing
315220	shirts and t-shirts, men's and boys', cut and sewn from purchased fabric	316210	shoes, cleated or spiked, all materials, manufacturing
315210	shirts, men's and boys', cut and sewn from material owned by others	316210	shoes, theatrical, manufacturing
448199	shirts, men's and boys', retail	812990	shoes, wooden, manufacturing
414110	shirts, men's and boys', wholesale	339920	shoeshine service
		713990	shooting equipment (except fire-arms, ammunition), manufacturing
		213118	shooting galleries or ranges
			shooting wells, on a contract basis

511120	shoppers and real estate guides, publishing and printing (except exclusively on Internet)	326191	shower stalls, plastics or fibreglass, manufacturing
811310	shopping cart repair, service	333110	shredders, farm type, manufacturing
531120	shopping centre operating	212397	shredding peat mining
531120	shopping centres, property operation only	813110	shrines, religious
238990	shoring, construction	561910	shrink wrapping services
522299	short term inventory credit lending	313310	shrinking broad-woven fabrics, for the trade
311224	shortening, cooking and vegetable oils, made in oilseed crushing mills	313310	shrinking purchased broad-woven fabrics (except wool and similar animal fibres)
311225	shortening, made from purchased fats and oils	313310	shrinking purchased broad-woven wool fabrics
413190	shortening, vegetable, wholesale	313310	shrinking purchased narrow woven fabrics
482112	short-haul freight rail transportation	313310	shrinking textile fabrics and products (including clothing), for the trade
315220	shorts (briefs), underwear, men's and boys', cut and sewn from purchased fabric	334610	shrink-wrapped computer software, mass-reproducing
315220	shorts (e.g., bermuda, jamaica, gym), men's and boys', cut and sewn from purchased fabric	444220	shrubs and trees, ornamental, retail (except nurseries)
315249	shorts, outerwear (e.g., Bermuda, gym), girls', cut and sewn from purchased fabric	311710	shucking and packing fresh shellfish
315249	shorts, outerwear (e.g., bermuda, gym), women's and misses', cut and sewn from purchased fabric	334512	shunt instrument, manufacturing
315220	shorts, outerwear, men's and boys', cut and sewn from purchased fabric	488490	shunting of trailers in truck terminal
315190	shorts, outerwear, men's and boys', made in knitting mills	332321	shutters, door and window, metal, manufacturing
315190	shorts, outerwear, women's and girls', made in knitting mills	321911	shutters, door and window, wood and covered wood, manufacturing
332810	shot peening metals and metal products, for the trade	238190	shutters, installation
332999	shot, lead, manufacturing	326198	shutters, plastics, manufacturing
332999	shot, pellet, manufacturing	485990	shuttle services (except employee bus)
238110	shotcrete contractors	333248	shuttles for textile weaving machinery, manufacturing
213118	shot-hole drilling service, oil and gas field, on a contract basis	332210	sickles, manufacturing
315990	shoulder pads (e.g., coats, suits), made from purchased fabric	238170	siding (aluminum, steel, asbestos, cement, plastic, hardboard), installation
414130	shoulder pads, wholesale	238170	siding contractors
238910	shovel equipment work, construction, rental with operator	321111	siding mills, wood
333120	shovels, power, manufacturing	238170	siding, contractors (installation and repair)
417210	shovels, power, wholesale	321111	siding, dressed lumber, manufacturing
417910	show cases, refrigerated, wholesale	326198	siding, plastics, manufacturing
411110	show horses, importing	238120	siding, precast concrete, installation
337215	showcase, partition, shelving and locker manufacturing	332329	siding, sheet metal, manufacturing
337215	showcases (except refrigerated), manufacturing	212398	sienna mining
314120	shower curtains, napkins, linens made from purchased materials (except plastic)	325130	sienna pigments, manufacturing
332910	shower heads, plumbing, manufacturing	333248	sieves and screening equipment, chemical processing type, manufacturing
332999	shower receptors, metal, manufacturing	333248	sieves and screening equipment, food manufacturing type, manufacturing
332999	shower rods, metal, manufacturing	333990	sieves and screening equipment, general industrial type, manufacturing
316210	shower sandals or slippers, rubber and plastic, manufacturing	332210	sieves, hand, manufacturing
332999	shower stalls, metal, manufacturing	333248	sifting machinery (i.e., food manufacturing type), manufacturing
		333310	sights, telescopic, manufacturing
		487210	sightseeing boat excursion operation
		487110	sightseeing services, human-drawn vehicle
		237310	sign erection (e.g., highway, street, road, bridge) contractors
		238990	sign erection and maintenance on building

541930	sign language services	313110	silk-type spun yarns, made from purchased fibre (e.g., acetate, acrylic, modacrylic, nylon, polyester, polypropylene, rayon)
339950	sign manufacturing		
541899	sign painting and lettering services	313110	silk-type yarns made from purchased artificial or synthetic fibres
332329	sign posts, metal, manufacturing	212326	sillimanite mining
335920	signal and control cable, non-ferrous, manufacturing	327390	sills, concrete, manufacturing
334512	signal generators and averagers, manufacturing	321919	silo staves, wood, manufacturing
336320	signalling devices, motor vehicle, manufacturing	327390	silos, prefabricated concrete, manufacturing
334290	signalling equipment (i.e., traffic, pedestrian), manufacturing	332311	silos, prefabricated metal, manufacturing
416110	signalling equipment, electrical, wholesale	332311	silos, prefabricated, metal, manufacturing and installation
335311	signalling transformers, electric, manufacturing	331490	silver and silver alloy bar, sheet, strip and tubing, made from purchased metal or scrap
339950	signboards, wood, manufacturing	339910	silver articles, with or without precious stones, manufacturing
418990	signs (except electric), wholesale	332999	silver beating (i.e., to manufacture leaf and foil)
541850	signs and displays space, rental service	325189	silver bromide, manufacturing
323119	signs and notices, paper, printing (except quick, digital) without publishing	212220	silver bullion, produced at mine site
339950	signs and signboards, non-electric, of wood, manufacturing	325189	silver chloride, manufacturing
339950	signs of plastic, wood or glass, manufacturing	212220	silver concentrates
417920	signs, electrical, including electronic billboards, wholesale	332999	silver foil and leaf, made from purchased foil
325189	silica gel, manufacturing	331490	silver foil, made by rolling purchased metal or scrap
327120	silica refractories, manufacturing	325189	silver nitrate, manufacturing
212323	silica sand, mining	418920	silver ore, wholesale
325189	silica, amorphous, manufacturing	212220	silver ores mining and milling
325189	silicofluorides, manufacturing	333248	silver recovery equipment, electrolytic, manufacturing
331110	silico-manganese ferro-alloys, manufacturing	331490	silver rolling, drawing or extruding, purchased metal or scrap
327910	silicon carbide abrasives, manufacturing	331410	silver smelting and primary refining
334410	silicon wafers, chemically doped, manufacturing	339910	silversmith
334410	silicon waveguides, manufacturing	448310	silverware and plated ware, retail
325190	silicone (except resins), manufacturing	414410	silverware and plated ware, wholesale
325210	silicone resins, manufacturing	811490	silverware cleaning, repairing and replating
325210	silicone rubber, manufacturing	339910	silverware, solid silver or clad, manufacturing
112999	silk (raw) production and silkworm farms	115310	silviculture
313310	silk carding	333310	simulation equipment, manufacturing
313210	silk fabrics, broad-woven, weaving	711130	singers, independent
541430	silk screen design service (serigraphy)	813410	singing societies
333248	silk screen machinery for textiles, manufacturing	812990	singing telegram services
414130	silk thread, wholesale	236110	single-family home improvements, general contractors
313110	silk yarn, spooling, throwing, twisting or winding purchased yarn	236110	single-family homes, built on others' land, by general contractors
313110	silk yarns made from purchased yarn, manufacture of synthetic or artificial filament yarns	236110	single-family homes, built on own land, for sale, by operative builders
414130	silk yarns, wholesale	236110	single-family house construction, by operative builders
411190	silk, raw, wholesale	326191	sinks, plastics, manufacturing
313110	silk-type filament yarns (e.g., polyester, polypropylene, nylon, rayon, acrylic, modacrylic, etc.), throwing, twisting, texturizing or winding purchased yarn	327110	sinks, vitreous china, manufacturing
		212210	sintering iron ore produced at the mine
		334290	sirens (e.g., air raid, industrial, marine, vehicle), manufacturing
		333990	sirens, steam and air, manufacturing

238910	site preparation contractors	339920	skin diving equipment (except clothing), manufacturing
562910	site remediation	339110	skin grafting equipment, manufacturing
541620	site remediation consulting services	561611	skip tracers services
541611	site selection consulting services	315249	skirts (except leather, tennis), girls', cut and sewn from purchased fabric
313310	sizing of fabric, for the trade	315249	skirts (except leather, tennis), women's and misses', cut and sewn from purchased fabric
316210	skate boots, without blades or wheels, manufacturing	315241	skirts, infants', cut and sewn from purchased fabric
339920	skate covers, manufacturing	315281	skirts, leather, women's and misses', manufacturing
811490	skate sharpening	315190	skirts, made in knitting mills
339920	skates, ice or roller (boots and blades or wheels assembled), manufacturing	448120	skirts, retail
339920	skating equipment, manufacturing	315249	skirts, tennis, women's and misses', cut and sewn from purchased fabric
611620	skating instruction, ice or roller	414110	skirts, wholesale
713940	skating rinks, ice or roller	315210	skirts, women's, misses' and girls', cut and sewn from materials owned by others
713990	skeet shooting facilities	339920	skis and skiing equipment (except apparel), manufacturing
331110	skelp, iron or steel, made in steel mills	339920	skis, manufacturing
711511	sketch artists, independent	811310	ski-tows and lifts, maintenance and repair
321999	skewers, wood, manufacturing	481215	sky writing, using general purpose aircraft
339920	ski bags, manufacturing	238160	skylights, installation
339920	ski boots, manufacturing	332321	skylights, metal frame, manufacturing
451112	ski equipment and supply specialty stores	331313	slab, primary aluminum, manufacturing
532290	ski equipment rental	331110	slab, steel, made in steel mills
315249	ski jackets and pants, girls', cut and sewn from purchased fabric	416210	slabs, steel, wholesale
315249	ski jackets and pants, women's and misses', cut and sewn from purchased fabric	448120	slacks and pants, women's, retail
713920	ski lift and tow operation	315190	slacks or pants, men's and boys', made in knitting mills
721113	ski lodges and resorts	315190	slacks or pants, women's and girls', made in knitting mills
315190	ski pants and suits, men's and boys', made in knitting mills	315249	slacks, girls', cut and sewn from purchased fabric
315190	ski pants and suits, women's and misses, made in knitting mills	315210	slacks, men's and boys', cut and sewn from materials owned by others
315220	ski pants, men's and boys', cut and sewn from purchased fabric	315220	slacks, men's and boys', cut and sewn from purchased fabric
332329	ski racks, outdoor, metal, manufacturing	315249	slacks, women's and misses', cut and sewn from purchased fabric
532290	ski rental concessions	315210	slacks, women's, misses' and girls', cut and sewn from materials owned by others
713920	ski resorts, without accommodations	238140	slate (i.e., exterior work), contractors
315249	ski suits, girls', cut and sewn from purchased fabric	416390	slate and slate products, wholesale
315220	ski suits, men's and boys', cut and sewn from purchased fabric	212316	slate mining or quarrying
315249	ski suits, women's and misses, cut and sewn from purchased fabric	327990	slate products, manufacturing
237990	ski tow erection, general contractors	332210	sledgehammers, manufacturing
532410	skidder rental	448199	sleep and lounge wear, men's and boys', retail
332999	skids, metal, manufacturing	337215	sleeping mechanisms, for convertible beds, manufacturing
321920	skids, pallets and pallet containers, wood or wood and metal combination, manufacturing	314990	sleeping bags, manufacturing
611620	skiing and snowboarding instruction	721111	sleeping car operation on a contract basis
451112	skiing equipment, retail	315241	sleepwear or nightwear, infants', cut and sewn from purchased fabric
414470	skiing equipment, wholesale		
713920	skiing facilities		
811490	skin and scuba diving tank re-filling		
561910	skin blister packaging services		
414520	skin care preparations, wholesale		
451119	skin diving and scuba equipment, retail		

315220	sleepwear or nightwear, men's and boys', cut and sewn from purchased fabric	811310	small electric motor repair
414110	sleepwear or nightwear, men's and boys', wholesale	335210	small electrical appliance manufacturing
448130	sleepwear, children's, retail	811411	small engine repair shops
315249	sleepwear, women's and misses', cut and sewn from purchased fabric	413150	small fruit (berries, grapes), fresh, wholesale
414110	sleepwear, women's, misses' and children's, wholesale	811411	small gas engines, repair (without retail sales of new equipment)
448120	sleepwear, women's, retail	111190	small grains including mixed (except wheat) farming
316990	sleeves and leggings, welders', leather, manufacturing	522291	small loan companies (i.e., unsecured cash loans)
339930	sleighs (sleds) for children, manufacturing	414130	smallwear, textile, wholesale
333248	slicing machinery (i.e., food manufacturing type), manufacturing	334110	smart boards, electronic, manufacturing
313220	slide fastener tapes, weaving	417310	smart boards, electronic, wholesale
332619	slings, lifting, made from purchased wire	334110	smart card readers, manufacturing
212326	slip clay mining	236210	smelters, construction
414330	slip covers (furniture), wholesale	331410	smelters, non-ferrous metals (except aluminum)
335312	slip rings for motors and generators, manufacturing	417230	smelting machinery and equipment, wholesale
314120	slipcovers, all materials, made from purchased materials	331410	smelting of non-ferrous metals (except aluminum), primary
316210	slipper socks, made from purchased socks	333990	smelting ovens, manufacturing
315110	slipper socks, made in knitting mills	332420	smelting pots and retorts, manufacturing
316210	slippers, manufacturing	315249	smocks, women's, misses' and girls', cut and sewn from purchased fabric
315249	slips, girls', cut and sewn from purchased fabric	414220	smoke detectors, electric, household, wholesale
315249	slips, women's and misses', cut and sewn from purchased fabric	334290	smoke detectors, manufacturing
313220	slit fabrics (i.e., edged with selvages), weaving	332999	smoke generators (i.e., ordnance), manufacturing
713299	slot machines parlours	238210	smoke sensors electrical installation
713990	slot-car race tracks	453999	smoke shop
333519	slotting machines, metalworking, manufacturing	413160	smoked meat, wholesale
314990	slubs and nubs (cutting up fibres for use in tweeds), manufacturing	418990	smokers' supplies, wholesale
327330	slumped brick, manufacturing	332319	smokestacks, fabricated metal boiler plate, manufacturing
486990	slurry pipeline transport service	337126	smoking stands, metal, manufacturing
213118	slush pits and cellars, excavation of, on a contract basis	337123	smoking stands, wood, manufacturing
541940	small animal veterinary services	333310	snack and confection vending machines, manufacturing
332999	small arms (e.g., revolvers), manufacturing	722512	snack bar
332999	small arms percussion caps and primers, ammunition (i.e., 30 mm. or less; 1.18 inch or less), manufacturing	311919	snack food (e.g., cheese curls or puffs, pork rinds), manufacturing
332999	small arms, hand-held (e.g., pistols (except toy), rifles, machine guns, tranquilizer guns, shotguns, revolvers), manufacturing	722330	snack truck operation
111330	small berry fruit farming (e.g., blackberry, blueberry, currant, dewberry, loganberry, raspberry)	335930	snap switches (i.e., electric wiring devices), manufacturing
912910	small business administration, provincial	811411	snow- and leaf-blower, repair service (without retail sales of new equipment)
912910	small business support programs, provincial government	336120	snow blowers and ploughs, special purpose motor vehicle (except graders), assembling on chassis of own manufacture
912110	small claims court, provincial government	336211	snow blowers and ploughs, special purpose motor vehicle (except graders), assembling on purchased chassis
		488490	snow clearing, highways and bridges, road transport service

321919	snow fence lath, made by resawing purchased lumber	339920	soccer equipment (except apparel), manufacturing
321111	snow fence lath, made from logs or bolts	451119	soccer equipment, retail
333416	snow making machinery, manufacturing	813310	social advocacy organizations
238210	snow melting cable, electric, installation	911910	social assistance, cost-sharing, federal
238220	snow melting systems (hot water or glycol), installation	722320	social catering services (weddings, parties)
561799	snow ploughing services, parking lots and driveways (except combined with any other service)	813310	social change organizations
488490	snow removal, highway	813410	social club
315220	snow suits, men's and boys', cut and sewn from purchased fabric	911910	social development services, federal government
333110	snowblowers and throwers, residential type, manufacturing	531112	social housing projects, operators of
321999	snowfence, in sections or rolls, wire and wood lath, manufacturing	813410	social organization, civic and fraternal
441220	snowmobile dealers, also retailing parts and accessories	912910	social policy, provincial administration
333619	snowmobile engines, manufacturing	541720	social science research and development services
415290	snowmobile engines, wholesale	541720	social science research, noncommercial
484229	snowmobile operation, freight	813310	social service advocacy organizations
336990	snowmobile parts, manufacturing	624190	social service centres
415290	snowmobile parts, wholesale	911910	social service programs, federal administration
711218	snowmobile race track operation	624120	social services, home-maker
315220	snowmobile suits, men's and boys', cut and sewn from purchased fabric	813920	social workers' associations
315249	snowmobile suits, women's and misses', cut and sewn from purchased fabric	624190	social workers' offices
336215	snowmobile trailers (for transport of snowmobiles), manufacturing	541720	sociological research and development services
336990	snowmobile, manufacturing	541720	sociological research, noncommercial
441220	snowmobiles, retail	335930	sockets (lamp holders), manufacturing
415190	snowmobiles, wholesale	332210	sockets and socket sets, manufacturing
713990	snowmobiling, recreational	339110	socks, stump, manufacturing
333120	snowplough attachments (except lawn and garden type), manufacturing	561730	sod laying services
339920	snowshoes, manufacturing	444220	sod, retail
315249	snowsuits, girls', cut and sewn from purchased fabric	325181	soda ash (i.e., disodium carbonate), manufacturing
315241	snowsuits, infants', cut and sewn from purchased fabric	212398	soda ash mining
315249	snowsuits, women's and misses', cut and sewn from purchased fabric	333416	soda fountain cooling and dispensing equipment, manufacturing
335930	snubbers for CATV systems, manufacturing	417920	soda fountain fixtures (except refrigerated), wholesale
325610	soap and cleaning compound manufacturing	417910	soda fountain fixtures, refrigerated, wholesale
327110	soap dishes, vitreous china and earthenware, manufacturing	325190	sodium acetate, manufacturing
332999	soap dispensers, metal, manufacturing	325190	sodium alginate, manufacturing
414520	soap, toilet (toiletries), wholesale	325189	sodium aluminate, manufacturing
332999	soap-impregnated steel wool pads, manufacturing	325189	sodium aluminum sulphate, manufacturing
325610	soaps (e.g., bar, chip, powder), manufacturing	325189	sodium antimoniate, manufacturing
418410	soaps, detergents and cleansers, household and commercial, wholesale	325320	sodium arsenite insecticides, manufacturing
		325189	sodium arsenite, manufacturing
		325190	sodium benzoate, manufacturing
		325181	sodium bicarbonate (i.e., baking soda), manufacturing
		325189	sodium bichromate and chromate, manufacturing
		325189	sodium borate, manufacturing
		325189	sodium borohydride, manufacturing
		325189	sodium bromide, manufacturing
		325181	sodium carbonate (i.e., soda ash), manufacturing

325189	sodium chlorate, manufacturing	325190	softwood distillates, manufacturing
325410	sodium chloride pharmaceutical preparations, manufacturing	321919	softwood flooring, manufacturing
212398	sodium compounds, natural (except common salt) mining	321212	softwood plywood composites, manufacturing
325190	sodium glutamate, manufacturing	321212	softwood veneer and plywood mills
325189	sodium hydrosulphite, manufacturing	321212	softwood veneer or plywood, manufacturing
325181	sodium hydroxide (i.e., caustic soda), manufacturing	238910	soil compacting service, contractors
325189	sodium hypochlorite, manufacturing	325320	soil conditioning preparations, manufacturing
325189	sodium molybdate, manufacturing	418390	soil insecticides, agricultural, wholesale
325190	sodium pentachlorophenate, manufacturing	331511	soil pipe, cast iron, manufacturing
325189	sodium perborate, manufacturing	115110	soil preparation services (e.g., hoeing, ploughing, rototilling, weeding), agricultural
325189	sodium peroxide, manufacturing	562910	soil remediation services
325189	sodium phosphate, manufacturing	238910	soil test drilling (for building construction)
325189	sodium polyphosphate, manufacturing	334512	soil testing and analysis instruments, manufacturing
325410	sodium salicylate preparations, manufacturing	325999	soil testing kits, manufacturing
325189	sodium silicate, manufacturing	541380	soil testing services
325189	sodium silicofluoride, manufacturing	444220	soil, top, retail
325189	sodium stannate, manufacturing	417320	solar cell (i.e., photovoltaic cell), wholesale
212398	sodium sulphate mining	334410	solar cells, manufacturing
325189	sodium sulphate, manufacturing	237130	solar central receiving structure, construction
325190	sodium sulphoxalate formaldehyde, manufacturing	333416	solar energy heating equipment (e.g., panels, mirrors), manufacturing
325189	sodium tetraborate, manufacturing	541330	solar energy units (designing)
325189	sodium thiosulfate, manufacturing	221119	solar farms
325189	sodium tungstate, manufacturing	416120	solar heating panels and equipment, wholesale
325189	sodium uranate, manufacturing	238220	solar heating plant installation
337121	sofas (including sofa beds), manufacturing	333416	solar heating systems, manufacturing
416390	soffit, building, wholesale	238160	solar reflecting coatings, application onto roofs
312110	soft drink and ice manufacturing	238310	solar reflecting insulation film, contractors
332431	soft drink cans, metal, manufacturing	416390	solar reflective film, wholesale
311930	soft drink concentrates (i.e., soda fountain syrup), manufacturing	334512	solarimeters, manufacturing
722512	soft drink stand	332311	solariums, prefabricated, metal, manufacturing
333310	soft drink vending machines, manufacturing	331490	solder wire, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
312110	soft drinks or soda pop, manufacturing	332210	soldering guns and irons, hand-held (including electric), manufacturing
413210	soft drinks, wholesale	332210	soldering iron tips and tiplests, manufacturing
333246	soft plastics and rubber working machinery, manufacturing	333990	soldering non-electric equipment (except hand-held), manufacturing
561990	soft water service (conditioning)	335990	solenoid and coil windings, manufacturing
339920	softball equipment, manufacturing	335315	solenoid switches industrial, manufacturing
451119	softball equipment, retail	332910	solenoid valves (except fluid power), industrial type, manufacturing
321216	softboard, cellular fibre or hard pressed wood, manufacturing	332910	solenoid valves, fluid power, manufacturing
325610	softeners, leather or textile, manufacturing	334410	solenoids for electronic applications, manufacturing
541514	software consulting, integration of multiple software packages within users' systems	336320	solenoids, automotive, rebuilding, on a factory basis
541514	software installation services	417920	soles, shoe, wholesale
541514	software programming, custom	322211	solid fibre boxes, made from purchased paper or paperboard
511211	software publishers		
519130	software publishing (exclusively on Internet)		
541514	software systems analysis and design, custom		
511211	software, computer, packaged, publishers or publishing		

325410	solid pharmaceutical preparations (e.g., pills, capsules, tablets, suppositories, extracts, powders), manufacturing	311990	soup mixes, dry, made from purchased dry ingredients
711130	soloists, musical, independent	311420	soup mixes, made in dehydration plants
325130	solvent dyes, manufacturing	413190	soup, frozen, wholesale
325999	solvents recovery service, on a contract or fee basis	311410	soups, frozen (except seafood), manufacturing
324110	solvents, made in petroleum refineries	413190	soups, wholesale
334511	sonar buoys, manufacturing	311511	sour cream substitutes, manufacturing
417320	sonar equipment, wholesale	311511	sour cream, manufacturing
334511	sonar fish finders, manufacturing	311224	soybean crushing mills
334511	sonar systems and equipment, manufacturing	111110	soybean farming
711513	song writers, independent	325220	soybean fibres and filaments, manufacturing
512230	songs, publisher or publishing	311224	soybean oil mills
512230	songs, publishing	311224	soybean oil, cake and meal, made in crushing mills
512230	songs, publishing and printing combined	311224	soybean oil, crude, manufacturing
325610	soot removing chemicals, manufacturing	311224	soybean oil, deodorized, made in crushing mills
311520	sorbets or sherbets, manufacturing	311224	soybean oil, refined, made in crushing mills
325190	sorbitol, manufacturing	325210	soybean plastics, manufacturing
813410	sororities (except residential)	311224	soybean protein concentrates, manufacturing
721310	sorority houses	311224	soybean protein isolates, made in crushing mills
721310	sorority or fraternity residential houses	111110	soybeans (soya beans), growing
115110	sorting farm products (for the grower)	411120	soybeans, wholesale
337215	sorting racks, mail, manufacturing	336410	space capsules, manufacturing
562920	sorting, cleaning, and baling of commingled non-metal recyclable materials (except hazardous)	335210	space heaters, portable, electric, manufacturing
532490	sound and lighting equipment rental	417990	space propulsion units and parts, wholesale
238910	sound barriers (earth mounds), construction	911910	space research and development, federal government
238990	sound barriers (fences), construction	334220	space satellites, communications equipment, manufacturing
512190	sound dubbing service for film or motion picture (except in sound recording studios)	332319	space simulation chambers, fabricated metal plate, manufacturing
512190	sound dubbing service, motion picture	339110	space suits, manufacturing
238210	sound equipment installation	334511	space vehicle guidance systems and equipment, manufacturing
443143	sound equipment, components and parts, retail	336410	space vehicle propulsion units, manufacturing
416390	sound proofing materials, wholesale	336410	space vehicles, complete, manufacturing
512240	sound recording studio	332210	spades and shovels, hand-held, manufacturing
512240	sound recording studios (except combined with production and distribution)	413190	spaghetti, wholesale
512240	sound recording studios (except integrated record company)	313210	spandex fabrics, broad-woven, weaving
512240	sound recording studios, operating on a contract or fee basis	325220	spandex fibre, filaments and yarn, manufacturing
414440	sound recording, wholesale	327110	spark plug insulators, porcelain, manufacturing
512220	sound recordings, integrated production, reproduction, release and distribution	334512	spark plug testing instruments, electric, manufacturing
441310	sound systems or stereos, motor vehicle, retail	336320	spark plugs, for internal combustion engines, manufacturing
414210	sound systems, domestic, wholesale	321999	spars, wood, manufacturing
415290	sound systems, motor vehicle, new, wholesale	316990	spats, leather, manufacturing
238310	soundproofing contractors	326290	spatulas, rubber, manufacturing
722512	soup and sandwich shop		
332431	soup cans, manufacturing		

711410	speakers' bureaus, agents or managers	333619	speed changers or reducers (i.e., power transmission equipment), manufacturing
912910	speaker's office, provincial		
711512	speakers, independent	611690	speed or improvement reading courses or schools
339920	spearguns, manufacturing		
325999	spearmint oil, manufacturing	441310	speed shops, retail
339920	spears, fishing, manufacturing	334511	speed, pitch and roll navigational instruments and systems, manufacturing
711512	special effect technicians, independent		
512190	special effects for motion picture, post production	334512	speedometers, manufacturing
		711218	speedway operation
485990	special needs passenger transportation service	621990	sperm banks
		445299	spice and herb stores, retail
812990	special occasion greeting service	111999	spice farming (except greenhouse grown)
911910	special retraining programs, federal	311940	spice grinding and blending
621110	specialist physicians and surgeons	311940	spices and spice mixtures, manufacturing
238299	specialized medical machinery, installation	413190	spices, wholesale
213118	specialized services to contract oil and gas well drillers	331110	spiegeleisen ferro-alloys, manufacturing
		321999	spigots, wood, manufacturing
336510	special-purpose self-propelled railroad equipment (e.g., rail layers), manufacturing	331110	spike rods, made in steel mills
		332619	spikes, made from purchased wire
622310	specialty (except psychiatric and substance abuse) hospitals	237990	spillways, floodwater, construction
		333248	spindles for textile machinery, manufacturing
541891	specialty advertising distribution services (creating and organizing the production of specialty advertising products)	333519	spinning machines, metalworking, manufacturing
541891	specialty advertising distributors	333248	spinning machines, textile, manufacturing
481215	specialty flying services, using general purpose aircraft	332118	spinning unfinished metal products
		332619	spiral cloth, made from purchased wire
419110	specialty food, business-to-business (B2B) electronic markets, wholesale	445310	spirit (beverage), retail
		413220	spirits (e.g., distilled, neutral, brandy), wholesale
413190	specialty food, wholesale		
515210	specialty television (e.g., music, sports, news) channels	333519	spline rolling machines, manufacturing
		339110	splints, manufacturing
335311	specialty transformers, manufacturing	212398	spodumene mining
334512	specific ion measuring instruments, laboratory type, manufacturing	321999	spokes, wood, manufacturing
		331110	sponge iron, manufacturing
621990	specimen collection centres	326198	sponges, plastics, manufacturing
238390	spectator seating installation, contractors	326290	sponges, rubber, manufacturing
334512	spectrofluorometers, manufacturing	332999	sponges, scouring, metal, manufacturing
334512	spectrographs, manufacturing	418990	sponges, wholesale
334512	spectrometers (e.g., electron diffraction, mass, NMR, Raman), manufacturing	313310	sponging or shrinking textiles for tailors and dressmakers
334512	spectrometers (e.g., liquid scintillation, nuclear), manufacturing	313310	sponging textile fabrics, for the trade
		321999	spools (except for textile machinery), wood, manufacturing
334512	spectrophotometers (e.g., atomic absorption, atomic emission, flame, fluorescence, infrared, Raman, visible), manufacturing		
		333248	spools for textile machinery, manufacturing
334512	spectrum analyzers, manufacturing	315220	sport and short coats, tailored (except fur, leather), men's and boys', cut and sewn from purchased fabric
212210	specular hematite concentrate, mining		
236210	speculative builders (i.e., building on own land, for sale), industrial buildings	453999	sport cards, retail
		813990	sport leagues
621340	speech clinicians, offices of	315220	sport shirts, men's and boys', cut and sewn from purchased fabric
621340	speech defect clinics		
541930	speech interpretation services, language	336110	sport utility vehicles assembling on chassis of own manufacture
621340	speech pathologists, offices of		
621340	speech therapy clinics	339920	sporting and athletic goods manufacturing
561410	speech writing service	339920	sporting equipment, manufacturing
		532290	sporting goods rental
		414470	sporting goods, wholesale

711410	sports agents	333110	sprayers and dusters, farm type, manufacturing
448199	sports apparel stores, retail	417110	sprayers and dusters, farm, wholesale
316990	sports bags, manufacturing	333910	sprayers, manually-pumped units, general purpose type, manufacturing
315220	sports clothing (except team uniforms), non-tailored, men's and boys', cut and sewn from purchased fabric	418390	sprays, chemical and crop, wholesale
315249	sports clothing (except team uniforms), women's and misses', cut and sewn from purchased fabric	333110	spreaders, farm type, manufacturing
315190	sports clothing, men's and boys', made in knitting mills	332611	spring (heavy gauge) manufacturing
315190	sports clothing, women's and misses', made in knitting mills	337121	spring cushions, manufacturing
713940	sports clubs, physical fitness facilities	337910	spring filled mattresses, manufacturing
811490	sports equipment repair and maintenance (e.g., bicycles, golf clubs, snowboards, etc.), without retail sales of new equipment	332720	spring pins, metal, manufacturing
414470	sports equipment, wholesale	332720	spring washers, metal, manufacturing
236220	sports facilities, recreational (e.g., arenas, indoor gymnasium and tennis courts), construction	312110	spring waters, purifying and bottling
712119	sports hall of fame	333519	spring winding and forming machines, metalworking, manufacturing
611620	sports instructors, independent	332611	springs (except motor vehicle and railroad), heavy-gauge, manufacturing
414110	sports jackets and slacks, men's and boys', wholesale	332619	springs and spring units (except clock and watch), light gauge, made from purchased wire
711319	sports organizers and operators with facilities	337910	springs, assembled, bed and box, manufacturing
711319	sports stadiums or arenas, promoting events	334512	springs, clock and watch, made from purchased wire
711211	sports teams and clubs	416210	springs, general purpose, steel, wholesale
713990	sports teams and leagues, recreational or youth	332611	springs, motor vehicle and railroad, heavy-gauge, manufacturing
711211	sports teams or clubs, professional or semi-professional (e.g., baseball, basketball, football, hockey, soccer)	332619	springs, precision (except clock and watch), manufacturing
561590	sports ticket offices	333990	sprinkler systems, automatic fire, manufacturing
453999	sports trading cards shop, retail	238220	sprinkler systems, lawn and garden, installation
711218	sports trainer and advisor	416120	sprinkler systems, wholesale
711218	sports trainers, independent	332910	sprinklers, lawn, manufacturing
315289	sports uniforms, cut and sewn from purchased fabric	333619	sprockets, power transmission equipment, manufacturing
448199	sportswear (except uniforms), women's, retail	417230	sprockets, wholesale
448199	sportswear, men's and boys' (except uniforms), retail	213111	spudding in oil and gas wells on a contract basis
414110	sportswear, men's and boys', wholesale	313230	spun laid nonwoven fabrics, manufacturing
414110	sportswear, women's (ladies) and children's, wholesale	313230	spunbonded fabrics, manufacturing
419110	sportswear, women's and children's, business-to-business (B2B) electronic markets, wholesale	332210	squares, carpenter, metal, manufacturing
325610	spot removers (except laundry presoaks), manufacturing	339920	squash equipment, manufacturing
333990	spot welding equipment, manufacturing	336410	stabilizers, aircraft, manufacturing
336320	spotlights, vehicular, manufacturing	325999	stabilizers, chemical preparations, manufacturing
332329	spouts, sheet metal, manufacturing	332999	stabilizing bars, cargo, metal, manufacturing
333990	spray guns, pneumatic, manufacturing	333920	stackers, industrial truck type, manufacturing
		417230	stackers, industrial, wholesale
		236220	stadium construction, general contractors
		531120	stadium operating
		711319	stadium or arena operators, promoting events
		337127	stadium seating, manufacturing
		339990	stage hardware and equipment (except lighting equipment), manufacturing

335120	stage lighting equipment, manufacturing	333920	stands, ground servicing aircraft, manufacturing
711512	stage sets, erecting and dismantling	711512	standup comedians, independent
327215	stained glass and stained glass products, made from purchased glass	325189	stannic and stannous chloride, manufacturing
327214	stained glass and stained glass products, made in glass-making plants	339940	staple removers, manufacturing
711511	stained glass artists	333990	staplers and nailers, hand-held power-driven, manufacturing
238150	stained glass, installation	339940	staplers, office, manufacturing
416210	stainless steel fabricated products, wholesale	331222	staples, spikes and tacks, iron or steel, made in wire drawing plants
332420	stainless steel tanks for food manufacturing	416330	staples, wholesale
331110	stainless steel, made in steel mills	332619	staples, wire, made from purchased wire
325510	stains (except biological), manufacturing	325520	starch glues, manufacturing
325130	stains, biological, manufacturing	311221	starches (i.e., root, rice, potato, grain, corn or vegetable) (except laundry), manufacturing
416340	stains, wood, wholesale	413190	starches, wholesale
332329	stair railings, metal, manufacturing	112310	started pullet farms
332329	stair treads, metal, manufacturing	811119	starter and generator repair, automotive
326290	stair treads, rubber, manufacturing	336320	starters and starter parts, for internal combustion engine, manufacturing
332329	staircases, metal, manufacturing	335930	starters for fluorescent lamps, manufacturing
332329	stairs, metal, manufacturing	336410	starters, aircraft, manufacturing
238120	stairs, precast concrete, installation	335315	starters, electric motor, manufacturing
321919	stairs, prefabricated wood, manufacturing	335312	starting equipment, for street cars, manufacturing
327390	stairs, steps and landings, prefabricated concrete, manufacturing	335930	starting switches, fluorescent lamp, manufacturing
416320	stairs, wooden, wholesale	911410	state and official visits, organization of, federal government
333920	stairways and walkways, moving, manufacturing	334410	static converters, integrated circuit, manufacturing
238190	stairways, metal, installation	334410	static power supply converters for electronic applications, manufacturing
238350	stairways, wood, installation	334512	static pressure regulators, manufacturing
321919	stairwork (e.g., newel posts, railings, staircases, stairs), wood, manufacturing	333247	stationary log debarking machinery, log splitters, and similar machinery manufacturing
336211	stake bodies, truck, manufacturing	418210	stationery and office supplies, wholesale
336212	stake trailer, manufacturing	419120	stationery and office supplies, wholesale agents and brokers
321999	stakes, surveyors', wood, manufacturing	419110	stationery and stationery supplies, business-to-business (B2B) electronic markets, wholesale
333110	stalk choppers (i.e., shredders), manufacturing	418210	stationery and stationery supplies, wholesale
332329	stalls, metal, manufacturing	327110	stationery articles, pottery, manufacturing
453999	stamp collection sets, retail	322230	stationery product manufacturing
332118	stamping	322130	stationery products, made in paperboard mills
339940	stamping devices, hand operated (e.g., time, date, postmark, cancelling, shoe and textile marking), manufacturing	453210	stationery stores, retail
333519	stamping machines, metalworking, manufacturing	322230	stationery, made from purchased paper
332118	stampings (except automotive, cans, coins), metal, unfinished, manufacturing	323119	stationery, printing (except quick) on a job-order basis
453999	stamps philatelist, retail (except mail order)	911910	statistical agency, federal government
418990	stamps, for collectors, wholesale	335312	stators, for motors, manufacturing
418990	stamps, philatelist, wholesale	327420	statuary (e.g., gypsum, plaster of Paris), manufacturing
418210	stamps, rubber and metal, wholesale		
334512	standards and calibration equipment for electrical measuring, manufacturing		
334512	standing wave ratio measuring equipment, manufacturing		
337215	stands and racks, merchandise display, wire, manufacturing		

327110	statuary, clay and ceramic, manufacturing	236210	steel mills, construction
327990	statuary, marble, manufacturing	331210	steel pipe and tubing, made from purchased steel
418990	statuary, wholesale		
238990	statues, erection	416210	steel pipe, wholesale
321920	staves, barrel, sawed or split, manufacturing	416210	steel posts, wholesale
221330	steam and air-conditioning supply	331110	steel products (e.g., bar, plate, rod, sheet, structural shapes), made in steel mills
812190	steam bath		
561799	steam cleaning of building exteriors	332319	steel railroad car racks (i.e., for transporting motor vehicles), manufacturing
332410	steam condensers, manufacturing	327910	steel shot abrasives, manufacturing
333310	steam cookers, commercial type, manufacturing	416210	steel strapping, wholesale
336510	steam engines (i.e., railroad locomotives), manufacturing	331514	steel tube fittings, made from purchased steel
238220	steam fitting contractors	416210	steel wire cloth (screening), wholesale
332910	steam fittings and specialties, metal, manufacturing	331222	steel wire drawing
		332999	steel wool, manufacturing
416120	steam fittings, heating equipment, wholesale	416210	steel wool, wholesale
221330	steam generation plant	331110	steel, manufacturing
333416	steam heating equipment, manufacturing	416210	steel, wholesale
221330	steam heating systems (i.e., suppliers of heat)	238160	steep slope roofing installation
		238990	steeplejack work
812320	steam laundry	311221	steepwater concentrate, manufacturing
334512	steam pressure controls, residential and commercial type, manufacturing	336330	steering boxes, manual and power assist, manufacturing
221330	steam production and distribution		
333990	steam separating machinery, manufacturing	336330	steering columns, automotive, truck and bus, manufacturing
221330	steam supply systems (including geothermal)	336330	steering wheels, automotive, truck and bus, manufacturing
333310	steam tables, manufacturing	327215	stemware, made from purchased glass
487110	steam train excursions, local	325910	stencil inks, manufacturing
332910	steam traps, industrial type, manufacturing	339940	stencil paper, manufacturing
333611	steam turbine generator set units, manufacturing	339940	stencils, printing, manufacturing
		561410	stenographic services (except court or stenographic reporting)
333611	steam turbines, manufacturing		
417990	steamboats, wholesale	333310	stenography machines, manufacturing
335210	steamers and vaporizers, electric, manufacturing	561490	stenography services, public
		561490	stereotype reporting services
488511	steamship agency	332999	stepladders, metal, manufacturing
532410	steamship leasing (except financial) without operator	321999	stepladders, wood, manufacturing
		321999	stereo cabinets, wood, manufacturing
325190	stearic acid esters, manufacturing	811210	stereo equipment (including automotive), repair service
325190	stearic acid salts, manufacturing		
311614	stearin, animal, rendering	414210	stereo equipment wholesale
212398	steatite mining	443143	stereo equipment, retail
327110	steatite porcelain insulators, manufacturing	325210	stereorubber, manufacturing
331110	steel balls, made in steel mills	339110	sterilizers, hospital, surgical and laboratory type, manufacturing
331221	steel basic shapes (except pipe, tube or wire), made from purchased steel		
332431	steel cans, manufacturing	339110	sterilizers, laboratory type, manufacturing
331222	steel chain, made in wire drawing plants	418390	sterilizing compounds and disinfectants, agricultural, wholesale
332113	steel forgings, unfinished, made from purchased steel	325410	steroids, uncompounded, manufacturing
		488320	stedoring service
331514	steel foundries	311710	stew, fish and seafood, manufacturing
238130	steel framing (except structural) contractors	339920	sticks, sports (e.g., hockey, lacrosse), manufacturing
331514	steel investment foundries		
332319	steel joists, manufacturing	325130	stillbene dyes, manufacturing
331110	steel mills	324110	still gases, made in petroleum refineries

333248	stitchers and trimmers (i.e., bookbinding equipment), manufacturing	484210	storage of household goods, combined with local trucking
314990	stitching, decorative and novelty, on clothing owned by others	493190	storage of household goods, for the trade
523120	stock brokers, offices	493120	storage plant, cold
711218	stock car race track operation	493130	storage service, non-refrigerated agricultural produce
523210	stock exchanges	493120	storage service, refrigerated goods
112991	stock farming, livestock combination	327390	storage tanks, concrete, manufacturing
512190	stock footage, film libraries	332420	storage tanks, heavy gauge metal, manufacturing
523120	stock option brokerages	237120	storage tanks, natural gas or oil, construction
523210	stock or commodities options exchanges	493190	storage, furniture (except used uncrated household furniture)
519190	stock photo agencies or libraries	493110	storage, general
112110	stock raising, dairy animal	493110	storage, special (except farm product, cold storage, household goods)
561990	stock taking	337127	store cabinets, portable, manufacturing
321919	stock, chair, unfinished hardwood, manufacturing	541850	store display advertising services
315110	stockings, manufacturing	417910	store equipment (except furniture), wholesale
112110	stockyards (exclusively for fattening cattle)	417910	store fixtures (except refrigerated), wholesale
488990	stockyards (exclusively holding for the purpose of transport)	238190	store fronts, metal or metal frame, installation
238140	stone cutting and setting, construction	332321	store fronts, prefabricated, metal, manufacturing
332210	stone cutting saw blades, manufacturing	337127	store furniture, manufacturing
238340	stone flooring, installation	417910	store furniture, wholesale
212315	stone quarrying, limestone	236220	storehouses, construction
313310	stone washing purchased mens' and boys' pants and jeans	332321	storm doors and windows, metal, manufacturing
313310	stone washing purchased womens' and girls' pants and jeans	321911	storm doors and windows, wood framed, manufacturing
333248	stone working machinery, manufacturing	237110	storm sewers, construction
416390	stone, crushed or broken, wholesale	444190	storm windows and sash, wood or metal, retail
327990	stone, cut products (e.g., blocks, statuary), manufacturing	711512	storytellers, independent
332210	stonecutters' hand tools, non-powered, manufacturing	332329	stove boards, sheet metal, manufacturing
453999	stones, crystalline, rough, retail	327120	stove lining, clay, manufacturing
448310	stones, precious, retail	332329	stove pipe and flues, sheet metal, manufacturing
339910	stones, preparation of real and imitation gems for settings, manufacturing	416120	stoves, cooking (except electric), wholesale
212326	stoneware clay mining	414220	stoves, cooking or heating, household, electric, wholesale
238140	stonework erection, contractors	335223	stoves, domestic, electric or non-electric, manufacturing
337126	stools, household (except wood), manufacturing	414220	stoves, electric, domestic, wholesale
337123	stools, household, wood, manufacturing	333416	stoves, heating, manufacturing
621990	stop smoking clinic	416120	stoves, heating, wood burning, wholesale
334512	stop watches, manufacturing	335223	stoves, ranges or ovens (e.g., coal, wood, oil, gas, domestic, cooking), manufacturing
332910	stopcocks, drain, plumbing, manufacturing	416120	stoves, space and water heating, non-electric, wholesale
321999	stoppers, cork, manufacturing	333920	straddle carriers, mobile, manufacturing
326290	stoppers, rubber, manufacturing	332910	straightway (i.e., y-type) valves, industrial type, manufacturing
417230	storage batteries, industrial, wholesale	336390	strainers, oil, motor vehicle, manufacturing
335312	storage battery chargers, engine generator type, manufacturing		
335910	storage cells, manufacturing		
334110	storage devices, computer, manufacturing		
493110	storage of goods at foreign trade zones		
493110	storage of goods, in bond, general merchandise		

333990	strainers, pipeline, manufacturing	331110	strip, galvanized iron or steel, made in steel mills
332619	stranded wire, uninsulated, made from purchased wire	331110	strip, iron or steel, made in steel mills
316990	strap work, harness, manufacturing	416210	strip, metal, wholesale
332999	strapping, metal, manufacturing	331490	strip, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
316990	straps, leather, manufacturing		
541611	strategic planning consulting services	321919	strips, hardwood, flooring, manufacturing
321999	straw baskets, manufacturing	334512	stroboscopes, manufacturing
315990	straw hats, manufacturing	335110	strobotrons, manufacturing
418310	straw, wholesale	212398	strontianite mining
111330	strawberries, growing	325189	strontium carbonate, manufacturing
322219	straws, drinking, made from purchased paper or paperboard	212398	strontium minerals, mining
488490	street cleaning service	325189	strontium nitrate, manufacturing
511130	street guides, publishing and printing combined	416390	structural assemblies, prefabricated (except wood), wholesale
416110	street lighting equipment, wholesale	416390	structural assemblies, prefabricated, wood, wholesale
335120	street lighting fixtures and equipment (except traffic signals), manufacturing	444190	structural clay products, retail
323119	street map guides, printing without publishing	327120	structural clay tile, manufacturing
485110	street railway operation	321114	structural lumber and timber, treating
237990	streetcar line construction	321215	structural members, glued-laminated or pre-engineered wood, manufacturing
336510	streetcars and car equipment (urban transit), manufacturing	332319	structural metal work, manufacturing
336120	street-cleaning motor vehicles (e.g., street flushers, sprinklers, sweepers), assembling on chassis of own manufacture	333519	structural rolling mill machinery, metalworking, manufacturing
336211	street-cleaning motor vehicles (e.g., street flushers, sprinklers, sweepers), assembling on purchased chassis	416210	structural shapes and plates, wholesale
713940	strength development centres	331110	structural shapes, iron and steel, made in steel mills
336211	stretch limousines, assembling on purchased chassis	416210	structural shapes, iron and steel, wholesale
339110	stretchers, medical, manufacturing	331317	structural shapes, made from purchased aluminum
333519	stretching machines, metalworking, manufacturing	238120	structural steel and precast concrete contractors
314990	string, manufacturing	238120	structural steel erection, contractors
418990	string, wholesale	332319	structural steel, fabricated, manufacturing
339990	stringed chordophones instruments and parts (e.g., banjos, cellos, electric or nonelectric guitars, harps, mandolins, ukuleles, violas, violins, zithers), manufacturing	416210	structural steel, prefabricated products, wholesale
339920	strings, tennis rackets, manufacturing	339930	structural toy sets, manufacturing
213119	strip mining for non-metallic minerals (except fuels), on a contract basis	321215	structural wood members, prefabricated (e.g., arches, trusses, I-joists and parallel chord ceilings), manufacturing
212114	strip mining, bituminous coal (except on a contract basis)	321215	structural wood product, manufacturing
213119	strip mining, metal, on a contract basis	325410	strychnine and derivatives (i.e., basic chemicals), manufacturing
331221	strip steel, made from purchased steel	327990	stucco and stucco products, manufacturing
416210	strip steel, wholesale	238140	stucco application contractors
331317	strip, aluminum, made from purchased aluminum	416390	stucco, wholesale
331420	strip, copper and copper alloy, made from purchased metal or scrap	321111	stud mills
		115210	stud services, farm animal
		238130	stud walls, wood or steel, installation
		611710	student exchange programs
		721310	student residence
		813410	students' associations
		813410	students club
		813410	students' unions

334220	studio equipment, radio and television broadcasting, manufacturing	311310	sugar, clarified, granulated and raw, made in sugarcane mills
515120	studio operation, television	311221	sugar, made by wet-milling corn
532490	studio property rental for motion picture film production	311310	sugar, manufacturing
321919	studs, made by resawing purchased lumber	413190	sugar, refined, wholesale
332329	studs, sheet metal, manufacturing	111930	sugarcane farming
339930	stuffed toys (including animals), manufacturing	624190	suicide crisis centre
711512	stuntman, independent	315990	suit and coat parts (e.g., coat fronts, pockets), made from purchased fabric
561990	styling wigs for the trade	315210	suit and coat parts (e.g., coat fronts, pockets), men's and boys', cut and sewn from materials owned by others
325210	s-type rubber, manufacturing	315210	suit and coat parts (e.g., coat fronts, pockets), women's, misses' and girls', cut and sewn from materials owned by others
325210	styrene resins, manufacturing	315990	suit trimmings, made from purchased fabric
325110	styrene, made from refined petroleum or natural gas liquids	332510	suitcase hardware, metal, manufacturing
324110	styrene, made in petroleum refineries	316990	suitcases, all materials, manufacturing
325210	styrene-acrylonitrile resins, manufacturing	315190	suits and jackets, made in knitting mills
325210	styrene-butadiene rubber, containing less than 50% styrene, manufacturing	414110	suits and pant suits, women's, misses' and children's, wholesale
325210	styrene-chloroprene rubber, manufacturing	315249	suits, coats, tailored jackets and skirts, women's and girls', cut and sewn from purchased fabric
325210	styrene-isoprene rubber, manufacturing	315249	suits, custom tailoring, women
491110	sub post office	315241	suits, infants', cut and sewn from purchased fabric
212115	subbituminous coal mining	315210	suits, men's and boys', cut and sewn from materials owned by others
212115	subbituminous coal preparation plant	315220	suits, men's and boys', cut and sewn from purchased fabric
237210	subdividing and servicing land owned by others	315190	suits, men's and boys', made in knitting mills
531120	subleasing of non-residential buildings (except mini-warehouses) to others	448199	suits, men's and boys', retail
332999	submachine guns, manufacturing	414110	suits, men's and boys', wholesale
237990	submarine rock removal, general contractors	315220	suits, non-tailored (e.g., jogging, snow, ski, warm-up), men's and boys', cut and sewn from purchased fabric
722512	submarine sandwich shops	315249	suits, non-tailored (e.g., jogging, snow, warm-up), women's and misses', cut and sewn from purchased fabric
333519	subpresses, machine tool, manufacturing	315249	suits, tailored, girls', cut and sewn from purchased fabric
334210	subscriber loop equipment, telephone, manufacturing	315249	suits, tailored, women's and misses', cut and sewn from purchased fabric
515210	subscription television, network	315210	suits, women's, misses' and girls', cut and sewn from materials owned by others
551114	subsidiary management offices	448199	suits, women's, retail
813310	substance abuse prevention advocacy groups	212398	sulfur, native, mining
237130	substation and switching station construction	339930	sulkies, baby (vehicles), manufacturing
336510	subway cars, manufacturing	325189	sulphides and sulphites, manufacturing
237990	subway construction	325189	sulphocyanides, manufacturing
237990	subway construction, general contractors	325410	sulphonamides, uncompounded, manufacturing
485110	subway systems, stand alone	325190	sulphonated derivatives, manufacturing
313310	sueding textile fabrics, for the trade	325189	sulphur chloride, manufacturing
311310	sugar (e.g., granulated, liquid, powdered), manufacturing	325189	sulphur dioxide, manufacturing
413190	sugar and chocolate preparation (confectionery), wholesale	325189	sulphur hexafluoride gas, manufacturing
111999	sugar beet farming		
413190	sugar candy, wholesale		
111930	sugar cane farming		
311310	sugar manufacturing		
333248	sugar refining machinery, manufacturing		
325999	sugar substitutes (i.e., synthetic sweeteners blended with other ingredients), made from purchased synthetic sweeteners		

325320	sulphur insecticides, manufacturing	335990	surge suppressors, manufacturing
211113	sulphur, extraction from natural gas	621110	surgeons' offices
212398	sulphur, ground or otherwise treated	115110	surgery on orchard trees and vines
325189	sulphur, recovering or refining (except from sour natural gas)	541940	surgery services, veterinary
418410	sulphur, wholesale	417930	surgical and medical instruments, wholesale
311420	sulphured fruit and vegetables, manufacturing	339110	surgical and orthopedic dressings, gauzes, sponges and stockinettes, manufacturing
325189	sulphuric acid, manufacturing	811210	surgical instrument repair
418410	sulphuric acid, wholesale	339110	surgical instruments (e.g., knives, probes, saws, clamps, forceps, retractors), manufacturing
325190	sumac extract, manufacturing	339110	surgical instruments for bone (e.g., plates, screws, rongeurs, drills), manufacturing
721113	summer resort hotel	334512	surgical support systems (e.g., heart-lung machines) (except iron lungs), manufacturing
711111	summer theatres (except theatre-dinner)	912110	surrogate courts
238220	sump pump installation and servicing, contractors	238210	surveillance systems, installation only
336390	sunroofs and parts, automotive, truck and bus, manufacturing	334512	surveying and geophysical instruments, manufacturing
236110	sun-room additions, residential	541370	surveying and mapping services (except geophysical)
325620	sunscreen and suntan lotions and oils, manufacturing	811210	surveying instrument repair
315241	sunsuits, infants', cut and sewn from purchased fabric	321999	surveyors' stakes, wood, manufacturing
331110	superalloys, iron or steel, made in steel mills	611690	survival schools
331490	superalloys, non-ferrous based, made from purchased metals or scrap	238310	suspended (drop) ceiling installation on metal structures, including the installation of ceiling tiles
332410	superheaters for boilers, manufacturing	332329	suspended ceilings, metal, manufacturing
445110	supermarkets, grocery, retail	315990	suspenders, made from purchased fabric
325313	superphosphates, manufacturing	336330	suspension kits, for raising and lowering automotive, truck and bus, manufacturing
332910	supply line assemblies, plumbing (i.e., flexible hose with fittings), manufacturing	213118	swabbing wells, on a contract basis
483115	supply vessels to drilling rigs	335120	swag lamps, manufacturing
115110	support activities for crop production	333519	swaging machines, metalworking, manufacturing
115310	support activities for forestry	323120	swatches and samples, mounting for the trade
323120	support activities for printing	417110	swathers and windrowers, farm, wholesale
488210	support activities for rail transportation	336330	sway bars and assemblies, automotive, truck and bus, manufacturing
213119	support services for iron ore mining	315990	sweat bands, hat and cap, made from purchased fabric
213119	support services for lignite mining	315220	sweat pants, men's, boys' and unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
213119	support services for metal (uranium or thorium) mining	315249	sweat shirts, girls', cut and sewn from purchased fabric
213119	support services for other non ferrous metal ore (except uranium and thorium), mining	315220	sweat shirts, men's and boys', cut and sewn from purchased fabric
213119	support services to salt mining	315220	sweat shirts, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
339110	supports, orthopedic (e.g., abdominal, ankle, arch, kneecap), manufacturing	315249	sweat shirts, women's and misses', cut and sewn from purchased fabric
911210	Supreme Court of Canada	315249	sweat suits and pants, girls', cut and sewn from purchased fabric
325610	surface active agents, manufacturing		
418410	surface active agents, wholesale		
334512	surface area analyzers, manufacturing		
334512	surface burner controls, temperature, manufacturing		
333120	surface mining machinery (except drilling), manufacturing		
333130	surface mining machinery, mineral beneficiation type, manufacturing		
333248	surface mount machinery, for making printed circuit boards, manufacturing		
811192	surface treating, motor vehicle service		

315249	sweat suits and pants, women's and misses', cut and sewn from purchased fabric	315249	swimsuits, girls', cut and sewn from purchased fabric
315241	sweat suits, infants', cut and sewn from purchased fabric	315220	swimsuits, men's and boys', cut and sewn from purchased fabric
315190	sweater jackets, made in knitting mills	315249	swimsuits, women's and misses', cut and sewn from purchased fabric
315220	sweater jackets, men's and boys', cut and sewn from purchased fabric	448199	swimwear stores, retail
315249	sweater jackets, women's, misses' and girls', cut and sewn from purchased fabric	448199	swimwear, men's and boys', retail
315190	sweater vests, made in knitting mills	112991	swine and cattle, raising
315220	sweater vests, men's and boys', cut and sewn from purchased fabric	112991	swine and poultry combination farms
448130	sweaters, children's, retail	337123	swings, porch, wood, manufacturing
315190	sweaters, knitting on a contract basis	335930	switch boxes and covers, electrical, manufacturing
315190	sweaters, made in knitting mills	335930	switch boxes, electric, manufacturing
315210	sweaters, men's and boys', cut and sewn from materials owned by others	335315	switchboards and parts, power, manufacturing
315220	sweaters, men's and boys', cut and sewn from purchased fabric	416110	switchboards, electrical distribution, wholesale
448199	sweaters, men's and boys', retail	416110	switchboards, wholesale
315241	sweaters, waterproof, infants', cut and sewn from purchased fabric	416110	switches (except electronic), wholesale
315210	sweaters, women's, misses' and girls', cut and sewn from materials owned by others	335930	switches (including outlet box mounting), manufacturing
315249	sweaters, women's, misses' and girls', cut and sewn from purchased fabric	335930	switches for electric wiring (e.g., snap, tumbler, pressure, pushbutton), manufacturing
448120	sweaters, women's, retail	335315	switches, electric power (except snap, push button, tumbler and solenoid), manufacturing
334512	sweep generators, manufacturing	334410	switches, for electronic applications, manufacturing
417210	sweepers and snow removal equipment, wholesale	334512	switches, pneumatic positioning remote, manufacturing
325610	sweeping compounds, absorbent, manufacturing	334512	switches, thermostatic, manufacturing
418410	sweeping compounds, wholesale	416110	switchgear and protective equipment, electrical, wholesale
111219	sweet corn growing	335315	switchgear and switchboard, and relay and industrial control apparatus manufacturing
311990	sweetening syrups (except pure maple), made from purchased sweeteners	335315	switchgear and switchgear accessories, manufacturing
611620	swimming instruction	334210	switching equipment, telephone, manufacturing
325999	swimming pool chemical preparations, manufacturing	488210	switching services, railroad
561799	swimming pool cleaning and maintenance service	339920	swivels (fishing equipment), manufacturing
236220	swimming pool construction (indoor)	332210	swords, non-precious and precious plated metal, manufacturing
326198	swimming pool covers and liners, plastic, manufacturing	212314	syenite (except nepheline) and granite, crushed and broken stone, quarrying
314910	swimming pool covers, made from purchased canvas	212314	syenite (except nepheline), dimension, quarrying
333310	swimming pool filter systems, manufacturing	212314	syenite (except nepheline), quarrying
238990	swimming pool screen enclosures, construction	212220	sylvanite mining
713940	swimming pools	711130	symphony orchestras
414470	swimming pools, equipment and supplies, wholesale	813110	synagogues
238990	swimming pools, outdoor nonresidential-type, construction	335312	synchronous motors and condensers, manufacturing
339920	swimming pools, prefabricated, manufacturing	334512	synchrosopes, manufacturing
453999	swimming pools, retail	523910	syndicates, investment

315190	tank tops, women's and girls', made in knitting mills	417230	tapping attachments, wholesale
336212	tank trailers, liquid and dry bulk, manufacturing	333519	tapping machines, metalworking, manufacturing
334512	tank truck meters, manufacturing	333519	taps and dies (i.e., machine tool accessory), manufacturing
336211	tank trucks (e.g., fuel oil, milk, water), assembling on purchased chassis	325210	tar acid resins, manufacturing
532410	tanker leasing (except financial) without operator	325190	tar and tar oils, made by distillation of wood
417990	tanks and tank components, wholesale	322121	tar paper made in paper mills
327110	tanks, flush, vitreous china, manufacturing	324122	tar paper, building and roofing, made from purchased asphaltic materials and paper
811119	tanks, gasoline, automobile, repair	322121	tar paper, building and roofing, made in paper mills
332420	tanks, heavy gauge metal, manufacturing	324122	tar roofing cements and coating compounds, made from purchased asphaltic materials
336990	tanks, military (including factory rebuilding), manufacturing	211114	tar sand mining for oil extraction
811310	tanks, repairing (heavy gauge)	325190	tar, made by distillation of coal tar
326198	tanks, storage, plastic or fibreglass, manufacturing	324110	tar, made in petroleum refineries
321920	tanks, wood, coopered, manufacturing	336410	target drones, aircraft, manufacturing
316110	tanneries, leather, manufacturing	339920	target shooting equipment (except small arms and ammunition), manufacturing
333248	tannery machinery, manufacturing	339920	targets, archery, rifle, shooting, manufacturing
325190	tannic acid (i.e., tannins), manufacturing	336410	targets, trailer type, aircraft, manufacturing
325189	tanning agents, inorganic, manufacturing	911910	tariff board
325190	tanning agents, synthetic organic, manufacturing	541619	tariff consulting services
325190	tanning extracts and materials, natural, manufacturing	314910	tarpaulins, made from purchased fabrics
812190	tanning salon	237310	tarring roads
417920	tanning studio equipment and supplies, wholesale	325190	tartaric acid, manufacturing
331410	tantalum smelting and primary refining	314990	tassels, textile, manufacturing
711120	tap dance companies	812190	tattoo parlours
334610	tape cleaners, magnetic, manufacturing	561440	tax collection services on a contract or fee basis
339940	tape dispensers, off, manufacturing	913910	tax collection, local administration
417910	tape dispensing machines, wholesale	541110	tax law attorneys, private practice
332210	tape measures, metal, manufacturing	523910	tax liens dealing (i.e., acting as principals)
414210	tape players and recorders, household, wholesale	541213	tax preparation services
334310	tape players and recorders, household-type, manufacturing	911910	tax sharing arrangements, federal administration
443143	tape recorders and players, retail	911910	tax violation investigation, federal
561990	tape slitting for the trade (i.e., cutting plastic, leather, other materials into widths)	911910	taxation, federal government
334110	tape storage units (e.g., drives, backups), computer peripheral equipment, manufacturing	485310	taxi dispatching service
414130	tape, textile, wholesale	485310	taxi service
322220	tapes (e.g., cellophane, masking, pressure sensitive), gummed, made from purchased paper or other materials	541850	taxicab card advertising services
334512	tapes, surveyors', manufacturing	485310	taxicab fleet owners
313320	tapes, varnished and coated (except magnetic), made from purchased fabric	485310	taxicab operation
313220	tapes, weaving	485310	taxicab owner-operator
414330	tapestries, household furnishings, wholesale	485310	taxicab service
442291	tapestries, household, retail	711511	taxidermists, independent
311221	tapioca, manufacturing	418990	taxidermy supplies, wholesale
		334512	taximeters, manufacturing
		813310	taxpayers advocacy organizations
		813310	taxpayers' associations
		445299	tea and coffee, retail
		111999	tea farming
		332210	tea kettles and coffee pots, fabricated metal (except electric, glass), manufacturing

327214	tea kettles, glass and glass ceramic, made in glass-making plants	325610	teeth whiteners (e.g., pastes, gels), manufacturing
337126	tea wagons, metal, manufacturing	332810	teflon coating metals and metal products
337123	tea wagons, wood, manufacturing	517111	telecommunication network, wired telecommunications
413190	tea, wholesale	541710	telecommunication research and development
813920	teacher associations (except bargaining)	517910	telecommunication resellers
912910	teacher certification bureaus, provincial	237130	telecommunication transmission lines, construction
912910	teacher development programs, provincial	517210	telecommunications carriers, cellular telephone
611310	teachers' colleges	541330	telecommunications engineering consulting
611690	teaching financial education	238210	telecommunications equipment installation, contractors
333310	teaching machines (e.g., flight simulators), manufacturing	334512	telecommunications line testing equipment, manufacturing
417930	teaching machines (except computers), electronic, wholesale	541619	telecommunications management consulting services
721310	teaching residence	417320	telegraph equipment, wholesale
315220	team and club jackets, men's and boys', cut and sewn from purchased fabric	237130	telegraph line construction, general contractors
315249	team and club jackets, women's and misses', cut and sewn from purchased fabric	561420	telemarketing bureaus
332999	tear gas devices and equipment, manufacturing	561420	telemarketing service on a contract or fee basis
325190	tear gas, manufacturing	334512	telemetering instruments, industrial process type, manufacturing
313310	teaselling textile fabrics, for the trade	517910	telemetry and tracking system operation on a contract or fee basis
325410	technetium medicinal preparations, manufacturing	334410	telephone and telegraph transformers, electronic component type, manufacturing
414420	technical and professional books, wholesale	238210	telephone and telephone equipment installation, contractors
611510	technical and trade schools	417910	telephone answering equipment, wholesale
511130	technical books, publishing and printing combined	334210	telephone answering machines, manufacturing
511130	technical books, publishing or publishers (except exclusively on Internet)	561420	telephone answering services
541690	technical consultant services	334210	telephone apparatus manufacturing
611110	technical high schools	561722	telephone booths, cleaning and maintenance of
611210	technical institute, post-secondary	561420	telephone call centre
334410	technical laminates, manufacturing	334210	telephone carrier line equipment, manufacturing
511120	technical magazines and periodicals, publishing and printing combined	334210	telephone carrier switching equipment, manufacturing
511120	technical magazines and periodicals, publishing or publisher (except exclusively on Internet)	517111	telephone carrier, facilities-based (except wireless), wired telecommunications
323119	technical manuals and papers (books), printing without publishing	517410	telephone communications carriers, satellite
511130	technical manuals and papers, publishing and printing combined	517111	telephone companies, wired telecommunications
511130	technical manuals and papers, publishing or publishers (except exclusively on Internet)	624190	telephone counselling service
611210	technical school, post-secondary non-university	323119	telephone directories, printing without publishing
711513	technical writers, independent	511140	telephone directories, publishing (except exclusively on Internet)
315249	teddies, girls', cut and sewn from purchased fabric	511140	telephone directories, publishing and printing combined
315241	teddies, infants', cut and sewn from purchased fabric		
315249	teddies, women's and misses', cut and sewn from purchased fabric		
448199	tee shirts, custom printed, retail		

541870	telephone directory distribution services, door-to-door	332319	television tower sections, prefabricated structural metal, manufacturing
417320	telephone equipment and apparatus, wholesale	443143	television, radio and stereo stores
237130	telephone line construction, general contractors	443143	television, radio, stereo and appliances stores
237130	telephone line stringing	331410	tellurium smelting and primary refining
561420	telephone message service	813310	temperance organizations
454390	telephone selling of merchandise (retailing by home solicitation)	334512	temperature controls, automatic, residential and commercial type, manufacturing
334210	telephone sets, refurbishing on a factory basis	334512	temperature instruments (except glass and bimetal thermometers), industrial process type, manufacturing
561420	telephone solicitation service on a contract or fee basis	334512	temperature sensors for motor windings, manufacturing
337123	telephone stands, wood, manufacturing	327215	tempered glass, made from purchased glass
443143	telephone stores, retail	327214	tempered glass, made in glass-making plants
335920	telephone wire and cable, insulated, manufacturing	332810	tempering metals and metal products, for the trade
519190	telephone-based recorded information services	813110	temples, religious
334210	telephones (except cellular telephones), manufacturing	561320	temporary employment services
334210	telephones, coin operated, manufacturing	561320	temporary help service
334110	teleprinters (i.e., computer terminals), manufacturing	532490	temporary road signs, rental
512190	teleproduction services	314910	temporary shelters (e.g., garages), woven fabrics, manufacturing
333310	telescopes, manufacturing	453999	temporary shelters for automobile, polypropylene, retail
453999	telescopes, retail	532290	temporary shelters for automobile, wood, rental
414210	television (TV) games, electronic, wholesale	813310	tenant advocacy associations
334310	television (TV) sets, manufacturing	813990	tenant associations (except advocacy)
541840	television advertising representatives, independent	339930	tenders, baby (vehicles), manufacturing
334220	television broadcast equipment, manufacturing	713940	tennis courts, outdoor and indoor
515120	television broadcasting	414470	tennis equipment and supplies, wholesale
515120	television broadcasting network services	339920	tennis equipment, manufacturing
515120	television broadcasting stations	451119	tennis goods and equipment, retail
321999	television cabinets, wood, manufacturing	315220	tennis shirts, men's and boys', cut and sewn from purchased fabric
561310	television employment agencies	315190	tennis shirts, men's and boys', made in knitting mills
511120	television guides, publishing or publishers (except exclusively on Internet)	316210	tennis shoes, rubber or plastic sole with fabric upper, manufacturing
326198	television housings, plastic, manufacturing	315190	tennis skirts, made in knitting mills
517112	television operation, closed circuit	334512	tens (transcutaneous electrical nerve stimulators), manufacturing
334220	television or radio transmitting antennas and ground equipment, manufacturing	334512	tensile strength testing equipment, manufacturing
334410	television picture tubes, manufacturing	321999	tent poles, wood, manufacturing
711512	television producers, independent	811490	tent repair shops (without retail sales of new equipment)
417320	television receiving and transmitting tubes, wholesale	451119	tent shops, retail
532210	television rental and leasing	336215	tent trailers (hard top and soft top), manufacturing
811210	television repair shops	415190	tent trailers, wholesale
443143	television sales and service, retail	314910	tents, made from purchased fabrics
414210	television sets, wholesale	532290	tents, rental
512120	television show syndicators	493130	terminal elevator service (storage only)
512190	television tape services (e.g., editing, transfers)		

561710	termite control services	316990	textile leathers (e.g., apron picker leather, mill strapping), manufacturing
331110	terneplate, made in steel mills	417230	textile machinery and equipment, wholesale
416210	terneplate, wholesale	238299	textile machinery installation
331110	ternes, iron and steel, long or short, made in steel mills	532490	textile machinery rental or leasing
325190	terpineol, manufacturing	333248	textile making machinery (except sewing machines), manufacturing
416390	terra cotta, wholesale	339940	textile marking stamps, manufacturing
327390	terrazzo products, precast (except block, brick and pipe), manufacturing	313220	textile mills, narrow woven fabric
238340	terrazzo work, contractors	417230	textile printers' supplies, wholesale
238340	terrazzo, pouring, setting and finishing	325910	textile printing inks, manufacturing
912110	territorial courts	313240	textile products (except apparel) made in lace or warp knitting mills
325190	tert-butylated bis (p-phenoxyphenyl) ether fluid, manufacturing	313220	textile products (except clothing), made in narrow woven fabric mills
213117	test drilling for metal mining, on a contract basis	419110	textile raw materials, business-to-business (B2B) electronic markets, wholesale
213117	test drilling for non-metallic minerals mining (except fuels), on a contract basis	322219	textile reels and bobbins, fibre, made from purchased paperboard
334512	test equipment for electronic and electrical circuits and equipment, manufacturing	811310	textile roll covering repair service
334512	test sets, ignition harness, manufacturing	325610	textile scouring agents, manufacturing
334512	testers for checking hydraulic controls on aircraft, manufacturing	493190	textile warehousing
334512	testing equipment (e.g., abrasion, shearing strength, tensile strength, torsion), manufacturing	313320	textile waterproofing, for the trade
417990	testing equipment, electrical, automotive, wholesale	337920	textile window blinds or shades and associated hardware (e.g., vertical and venetian), manufacturing
541380	testing laboratories	414130	textiles, woven, wholesale
621510	testing laboratories, medical, analytic or diagnostic	325220	texturizing cellulosic yarn, made in the same establishment
541380	testing laboratory (except medical or dental)	333248	texturizing machinery for textiles, manufacturing
333990	testing, weighing and inspecting packaging machinery, manufacturing	325220	texturizing non-cellulosic yarn, made in the same establishment
325190	tetrachloroethylene, manufacturing	313110	texturizing purchased monofilament yarn
325190	tetraethyl lead, manufacturing	213118	thawing and cleaning wellheads in oil fields
313310	textile and fabric finishing	711111	theatre (except musical) companies
314990	textile and wool waste, processing	611610	theatre arts school
313210	textile articles made in broadwoven fabric mills, weaving as primary activity	531120	theatre buildings (ownership and operation)
314910	textile bag and canvas mills	417920	theatre equipment and supplies (including projection equipment), wholesale
418410	textile chemicals, wholesale	711311	theatre festival promoters, with facilities
561990	textile cutting service	711322	theatre festival promoters, without facilities
541490	textile design services	337127	theatre furniture, manufacturing
451130	textile fabrics, retail	711311	theatre operators, promoting events
414130	textile fabrics, wholesale	813920	theatre producers associations
419120	textile fabrics, wholesale agents and brokers	711111	theatre production agencies
325610	textile finishing assistants, manufacturing	417920	theatre seats, wholesale
333248	textile finishing machinery (e.g., bleaching, dyeing, mercerizing), manufacturing	417920	theatre supplies, wholesale
561910	textile folding and packaging services	531120	theatre, real estate operation
419110	textile for knitting, business-to-business (B2B) electronic markets, wholesale	339990	theatrical accessories, manufacturing
327214	textile glass fibres, made in glass-making plants	711111	theatrical and other staged entertainment services
327110	textile guides, porcelain, manufacturing	711321	theatrical booking agencies (except motion picture)
		711111	theatrical companies, amateur
		532490	theatrical equipment (except costumes), rental

711111	theatrical production, live	334512	thermostats (e.g., air-conditioning, appliance, comfort heating, refrigeration), manufacturing
711321	theatrical promoters, without facilities	336390	thermostats, automotive, truck and bus, manufacturing
339990	theatrical scenery, manufacturing	334512	thickness gauging instruments, ultrasonic, manufacturing
711410	theatrical talent agents	332999	thimbles, wire rope, manufacturing
561590	theatrical ticket agencies or offices	334410	thin film integrated circuits, manufacturing
541370	thematic mapping services	333248	thin layer deposition equipment, semiconductor, manufacturing
325410	theobromine and derivatives (i.e., basic chemicals), manufacturing	115110	thinning of crops, mechanical and chemical
334512	theodolites or transits, surveying, manufacturing	325189	thiocyanate, manufacturing
333310	theodolites, manufacturing	325190	thioglycolic acid, manufacturing
611310	theological colleges or seminary (degree-granting)	325210	thiol rubber, manufacturing
417930	therapeutic beds, wholesale	212299	thorium ore mining
532490	therapeutic equipment rental, non-consumer	711213	thoroughbred and standardbreds race tracks
334512	therapeutic X-ray apparatus and tubes (e.g., medical, industrial, research), manufacturing	313220	thread and yarn, elastic, fabric-covered, manufacturing
417930	therapy equipment, wholesale	313310	thread bleaching, dyeing and finishing
334512	thermal analysis instruments, laboratory type, manufacturing	333519	thread cutting dies (i.e., a machine tool accessory), manufacturing
212114	thermal coal, bituminous, mining	333248	thread making machinery, manufacturing
212115	thermal coal, subbituminous, mining	313110	thread mills
334512	thermal conductivity instruments and sensors, manufacturing	333519	thread rolling machines, metalworking, manufacturing
334512	thermal conductivity instruments, industrial process type, manufacturing	326290	thread, rubber (except fabric covered), manufacturing
326140	thermal insulation, polystyrene foam, manufacturing	414130	thread, wholesale
237130	thermal power plants, construction	333519	threading machines, metalworking, manufacturing
541380	thermal testing, laboratories	333519	threading toolholders, manufacturing
334410	thermistors (except industrial process type), manufacturing	417230	threading tools, wholesale
334512	thermistors, industrial process type, manufacturing	333110	threshing machinery, farm type, manufacturing
334512	thermocouples, manufacturing	115110	threshing service, agricultural crop and plant
335990	thermo-electric generators, manufacturing	333248	through-hole machinery, for loading printed circuit boards, manufacturing
333990	thermoform, blister and skin packaging machinery, manufacturing	325220	throwing cellulosic yarn, made in the same establishment
333246	thermoforming machinery for plastics, manufacturing	325220	throwing non-cellulosic yarn, made in the same establishment
541380	thermography services (testing for heat loss in buildings)	334512	thrust power indicators, aircraft engine, manufacturing
334512	thermogravimetric analyzers, manufacturing	334410	thyristors, manufacturing
334512	thermometers, filled system, industrial process type, manufacturing	325320	tick and flea powder or spray, manufacturing
334512	thermometers, liquid-in-glass and bimetal types (except medical), manufacturing	561590	ticket agencies, amusement (except theatrical)
417930	thermometers, wholesale	561590	ticket agencies, sports or transportation
325210	thermoplastic resins and plastics materials, manufacturing	561590	ticket sales agency (e.g., theatrical, sports)
326198	thermos bottles, plastic, manufacturing	113311	tie bolts, cutting
325210	thermosetting plastics resins, manufacturing	331110	tie plates, iron or steel, made in steel mills
325210	thermosetting vulcanizable elastomers, manufacturing	336330	tie rods, tie rod ends and assemblies, manufacturing
811210	thermostat repair	448150	tie shops, retail
332910	thermostatic traps, industrial type, manufacturing	331222	tie wires, iron or steel, made in wire drawing plants

327390	ties, concrete railroad, manufacturing	334512	timers for industrial use, clockwork mechanism, manufacturing
315990	ties, men's and boys', hand sewn	561590	time-share condominium exchanges
414110	ties, men's and boys', wholesale	236110	time-share condominiums, construction, by operative builders
113311	ties, railroad, hewn, producing	326220	timing belts, plastics, manufacturing
321111	ties, railroad, made from logs or bolts	326220	timing belts, rubber, manufacturing
335120	tiffany lamps, manufacturing	336310	timing gears and chains, automotive and truck gasoline engine, manufacturing
315110	tights, knitting	417930	timing instruments, wholesale
325520	tile adhesives, manufacturing	335312	timing motors, synchronous, electric, manufacturing
327120	tile and pipe, sewer, clay, manufacturing	335315	timing relay, mechanical and solid-state (except clockwork), manufacturing
238340	tile and terrazzo contractors	331490	tin and tin alloy bar, sheet, strip and tubing, made from purchased metal or scrap
419120	tile carpets, wholesale agents and brokers	416210	tin and tin alloys, primary forms and basic shapes, wholesale
238340	tile laying, ceramic	416210	tin and tin base metals, shapes, forms, wholesale
333248	tile making machinery (except kilns), manufacturing	325189	tin chloride, manufacturing
327990	tile, acoustical, mineral wool, manufacturing	332999	tin foil, made from purchased foil
416390	tile, clay or other ceramic (except refractory), wholesale	331110	tin free steel, made in steel mills
419120	tile, clay or other ceramic (except refractory), wholesale agents and brokers	325189	tin oxide, manufacturing
321999	tile, cork, manufacturing	332431	tin plate cans, manufacturing
327120	tile, roofing and drain, clay, manufacturing	416210	tin plate, wholesale
321919	tiles, hardwood, flooring, manufacturing	331490	tin rolling, drawing or extruding, purchased metal or scrap
113311	timber (product of logging camps)	325189	tin salts, manufacturing
419110	timber and building materials, business-to-business (B2B) electronic markets	331410	tin smelting and primary refining
419120	timber brokers, wholesale	331490	tin, recovering from scrap and/or alloying purchased metals
115310	timber cruising and valuation	331410	tin-based alloys, made in primary smelting and refining mills (except aluminum)
113312	timber cutting and yarding on contract	325410	tincture of iodine preparations, manufacturing
113311	timber pole cutting (e.g., telephone poles)	332210	tinners' snips, manufacturing
418910	timber products, rough, wholesale	331110	tinplate, made in steel mills
237990	timber removal underwater, general contractors	339990	tinsel, manufacturing
113110	timber tract operations	332999	tinsmiths (i.e., artisans)
113110	timber tracts operations for the purpose of selling standing timber	238220	tinsmiths, duct work, construction
321111	timber, made from logs or bolts	238160	tinsmiths, roof work, construction
321215	timber, structural, glued-laminated or pre-engineered wood, manufacturing	325999	tint and dye preparations, household type (except hair), manufacturing
113311	timbers, mine, hewn, producing	325620	tints, dyes and rinses, hair, manufacturing
113311	timbers, round mine, cutting	442298	tinware stores, retail
334512	time clocks and time recording devices, manufacturing	416330	tinware, wholesale
334512	time cycle and program controllers, industrial process type, manufacturing	332619	tire chains, made from purchased wire
334512	time locks, manufacturing	314990	tire cord and fabric, of all materials, manufacturing
417910	time program controls, air-conditioning system type, manufacturing	336360	tire covers, made from purchased fabric
417910	time recording devices (punch clocks), wholesale	417230	tire customizing machine, wholesale
561590	time share exchange services	441320	tire dealers
334512	time stamps, containing clock mechanisms, manufacturing	333246	tire making machinery, manufacturing
335315	time switches, electrical switchgear apparatus, manufacturing	326210	tire manufacturing
416110	time switches, wholesale	333310	tire mounting machines, motor vehicle, manufacturing

333246	tire recapping machinery, manufacturing	316990	tobacco pouches (except metal), manufacturing
326210	tire repair materials, manufacturing	333248	tobacco processing machinery (except farm type), manufacturing
811199	tire repairing	312220	tobacco product manufacturing
326210	tire retreading, recapping or rebuilding	312220	tobacco products (e.g., chewing, smoking, snuff), manufacturing
333246	tire shredding machinery, manufacturing	419120	tobacco products, wholesale agents and brokers
441320	tire stores selling primarily to other businesses but also selling to household consumers	312220	tobacco sheeting services
332910	tire valves and parts (e.g., tire valve cores), manufacturing	312210	tobacco stemming and redrying
415210	tire, wholesale	493130	tobacco warehousing, storage
415210	tires and tubes (e.g., automobile, truck, motor vehicle), wholesale	419110	tobacco, business-to-business (B2B) electronic markets, wholesale
415210	tires and tubes for motorcycle, wholesale	413310	tobacco, cured or processed, wholesale
326198	tires, plastics, manufacturing	453999	tobacconists, retail
326210	tires, solid rubber, manufacturing	339920	toboggans, manufacturing
415210	tires, used (except scrap), wholesale	448130	toddlers clothing, retail
419120	tires, wholesale agents and brokers	311990	tofu (except frozen desserts), manufacturing
322121	tissue paper stock, manufacturing	311520	tofu frozen desserts, manufacturing
418220	tissue paper, toilet and facial, wholesale	332720	toggle bolts, metal, manufacturing
322291	tissues, cleansing, made from purchased paper	419120	toilet (toiletries) soaps and preparations, wholesale agents and brokers
327110	titania porcelain insulators, manufacturing	414520	toilet articles (toiletries), wholesale
212299	titaniferous-magnetite ores, valued chiefly for titanium content, mining	325610	toilet bowl cleaners, manufacturing
331490	titanium and titanium alloy bar, sheet, strip and tubing, made from purchased metal or scrap	416120	toilet bowls and tanks, wholesale
325130	titanium based pigments, manufacturing	332999	toilet fixtures, metal, manufacturing
331529	titanium castings (except die-castings), unfinished, manufacturing	326191	toilet fixtures, plastics, manufacturing
331523	titanium die-castings, unfinished, manufacturing	327110	toilet fixtures, vitreous china, manufacturing
325189	titanium dioxide, manufacturing	316990	toilet kits and cases (except metal), manufacturing
332113	titanium forgings, unfinished, made from purchased titanium	322291	toilet paper, made from purchased paper
331490	titanium rolling, drawing or extruding, purchased metal or scrap	322121	toilet paper, made in paper mills
331410	titanium smelting and primary refining	325620	toilet preparation manufacturing
541190	title abstract and search companies, real estate	446120	toilet preparations (toiletries), retail
541190	title reconveyance companies, real estate	414520	toilet preparations (toiletries), wholesale
512190	titling or sub-titling of motion picture film or video	332910	toilet tank fittings, manufacturing
334512	titrimeters, manufacturing	332999	toilet ware, precious plated metal, manufacturing
335210	toasters, electric (including sandwich toasters), manufacturing	325620	toilet water (toiletries), manufacturing
413310	tobacco (e.g., pipe, chewing, smoking, snuff (powder)), wholesale	414520	toilet waters and colognes, wholesale
411190	tobacco auctioning, wholesale	414520	toiletries, wholesale
111910	tobacco farming	325620	toiletory preparations (e.g., cosmetics, deodorants, perfumes), manufacturing
115110	tobacco grading service	562990	toilets, portable, rental, leasing and pumping
333110	tobacco harvesters, manufacturing	488490	toll bridge operation
321920	tobacco hogsheads, manufacturing	488490	toll roads, operation of
312210	tobacco leaf processing and aging	334210	toll switching equipment, telephone, manufacturing
115110	tobacco picking service	325110	toluene, made from refined petroleum or natural gas liquids
		324110	toluene, made in petroleum refineries
		325190	toluidines, manufacturing
		333110	tomato harvesters, manufacturing
		311420	tomato paste, manufacturing
		453999	tombstone engraving services
		453999	tombstones, retail

418990	tombstones, wholesale	334512	totalizing fluid meters, manufacturing
417230	toner cartridges and ink, wholesale	334512	totalizing meters (except aircraft), consumption registering, manufacturing
325999	toner cartridges, manufacturing		tote bags, manufacturing
325999	toner cartridges, manufacturing or rebuilding	316990	tour operators
325130	toners (except electrostatic, photographic), manufacturing	561520	tourism development programs, local
325999	toners (i.e., photographic), manufacturing	913910	tourism development programs, provincial government
325999	toners for photocopiers, laser printers and similar electrostatic printing devices, manufacturing	912910	tourism promotion programs, federal government
332210	tongs, oyster, manufacturing	911910	tourist camp
321919	tongue and groove lumber, made by resawing purchased lumber	721213	tourist camping park
316990	tongues, boot and shoe, leather, manufacturing	721211	tourist camps (campground)
332439	tool boxes, light gauge metal, manufacturing	721211	tourist courts and cabins, accommodations
321999	tool handles, turned and shaped wood, manufacturing	721192	tourist guide services
331110	tool steel, made in steel mills	713990	tourist information bureaus
417230	toolholders (e.g., chucks, turrets), wholesale	561590	tow targets, aircraft, manufacturing
333519	toolholders (i.e., machine tool accessory), manufacturing	336410	tow truck service
333519	tools and accessories for machine tools, manufacturing	488410	tow trucks (including tilt and load), assembling on purchased chassis
444130	tools and builders' hardware, retail	336211	towboats or tugboats, building and repairing
416330	tools, carpenters', mechanics', plumbers' and other trades, wholesale	336611	towel bar holders, vitreous china and earthenware, manufacturing
332210	tools, hand-held, non-powered (except kitchen type), manufacturing	327110	towel supply service
333120	tooth, bucket and scarifier, manufacturing	812330	towelettes, premoistened, manufacturing
414520	toothbrushes (except electric), wholesale	325620	towels and washcloths, made from purchased fabrics
335210	toothbrushes, electric, manufacturing	314120	towels, paper, made from purchased paper
414220	toothbrushes, electric, wholesale	322291	towels, paper, made in paper mills
414520	toothpaste, wholesale	322121	towels, wholesale
325610	toothpastes, gels and tooth powders, manufacturing	414330	towers, power distribution and communication, construction
321999	toothpicks, wood, manufacturing	237130	towing bars and systems, manufacturing
316990	top and heel lifts, boot and shoe, leather, manufacturing	336390	town house and row-house (i.e., single-family type) construction, by general contractors
418990	top soil or potting soil, wholesale	236110	townhouse construction, general contractors
418990	top soil, wholesale	325410	toxoids (e.g., diphtheria, tetanus), manufacturing
212326	topaz (nongem) mining	451120	toy and game stores, retail
315220	topcoats, men's and boys', cut and sewn from purchased fabric	414460	toy and hobby goods, wholesale
325410	topical pharmaceutical agents (e.g., antiseptics, antipruritics like corticosteroids and demulcents), manufacturing	339930	toy furniture and household equipment, manufacturing
325410	topical pharmaceutical agents (i.e., ointments, lip balms and zinc oxide creams), manufacturing	414460	toy furniture and household equipment, wholesale
541370	topographic mapping and surveying services	339930	toy guns and pistols, manufacturing
332999	torpedo tubes, manufacturing	326290	toy inflatable rubber swimming pool rafts, manufacturing
336350	torque converters, automotive, truck and bus, manufacturing	532290	toy library (i.e., renting toys)
335312	torque motors, electric, manufacturing	335311	toy transformers, manufacturing
334512	torsion testing equipment, manufacturing	451120	toy vehicles, children's, retail
311830	tortilla, manufacturing	339930	toy vehicles, miniature, manufacturing
		811490	toys and dolls repairing
		419120	toys and hobby goods, wholesale agents and brokers
		451120	toys stores, electronic
		339930	toys, electric (including parts), manufacturing

339930	toys, manufacturing	334290	traffic advisory communication highway signs, manufacturing
333519	tracing and tapering machine tool attachments, manufacturing	541330	traffic consultants, engineering services
339920	track and field athletic equipment (except apparel and footwear), manufacturing	912110	traffic courts
451119	track and field equipment, retail	519110	traffic reporting services (road)
414470	track sports equipment and supplies, wholesale	238210	traffic signal installation
484229	tracked vehicle freight transportation, local	237310	traffic signalling and lighting installation contractors (if they are specialized in this activity only)
487110	tracked vehicle, passenger, sightseeing operation	237990	trail building, general contractors
517910	tracking missiles by telemetry and photography on a contract basis	415190	trailers and semi-trailers, motor vehicle, commercial, wholesale
417210	tracklaying equipment, wholesale	415190	trailers for passenger automobiles, wholesale
336510	trackless trolley buses (electric power from overhead or underground wires), manufacturing	415190	trailers for trucks, new and used, wholesale
339110	traction apparatus, manufacturing	336212	trailers, fifth-wheel type, for transporting horses, manufacturing
811310	tractor (farm) repair	417230	trailers, industrial, wholesale
417220	tractor mounted mining equipment, wholesale	532120	trailers, rental and leasing
532120	tractor rental (truck), without drivers	419120	trailers, wholesale agents and brokers
417110	tractors (farm), new or used, wholesale	611510	train engineer (locomotive) instruction
333120	tractors and attachments, construction type, manufacturing	611430	training courses for executives, soft skills (e.g., leadership, teamwork, conflict resolution, communication, problem solving)
333110	tractors and attachments, lawn and garden type, manufacturing	115210	training horses (except racehorses)
417210	tractors, construction, wholesale	611690	training in raising small animals
333120	tractors, crawler, manufacturing	315241	training pants (i.e., underwear), infants', cut and sewn from purchased fabric
417110	tractors, farm and garden, wholesale	711213	training racehorses (race horse trainers)
333920	tractors, industrial, manufacturing	624310	training services in sheltered workshops
417230	tractors, industrial, wholesale	339930	trains and equipment, toy, electric or mechanical, manufacturing
333120	tractors, tracklaying, manufacturing	713990	trampoline facilities, recreational
336120	tractors, truck, for highway use, assembled on chassis of own manufacture	485110	tramway operation, commuter
813910	trade associations	487110	tramways (except aerial), scenic and sightseeing
323120	trade binding services	485110	tramways, aerial (except sightseeing and scenic)
561920	trade fairs promoters	325410	tranquilizers preparations, manufacturing
511120	trade journals, publishing and printing combined	336350	transaxles, automotive, truck and bus, manufacturing
511120	trade journals, publishing or publisher (except exclusively on Internet)	334220	transceivers (i.e., transmitter-receiver units), manufacturing
511120	trade magazines and periodicals, publishing and printing combined	561410	transcription services
511120	trade magazines and periodicals, publishing or publisher (except exclusively on Internet)	334512	transcutaneous electrical nerve stimulators (tens), manufacturing
238390	trade show exhibit installation and dismantling	334410	transducers (except pressure), manufacturing
561920	trade show management	484110	transfer (trucking) service, general freight, local
561920	trade show organizers	541330	transformer engineering services
561920	trade show promoters	335311	transformer parts, manufacturing
813930	trade unions	237130	transformer stations and substations, electric power, construction
533110	trademark copyright licensing	416110	transformers, electric, wholesale
533110	trademark holders	334410	transformers, electronic component type, manufacturing
533110	trademark lessors		
533110	trademark owners		

335311	transformers, for electronic meters, manufacturing	236220	transportation facilities building construction (e.g., bus shelter, terminals, hangars, stations)
335311	transformers, ignition, for use on domestic fuel burners, manufacturing	561613	transportation guard services
335311	transformers, reactor, manufacturing	911910	transportation licensing, federal administration
334410	transistors, manufacturing	417990	transportation machinery, equipment and supplies (except motor vehicles), wholesale
417320	transistors, wholesale	541619	transportation management consulting services
541850	transit advertising services	483115	transportation of freight on bays and sounds of the oceans
485110	transit system, mixed mode	911910	transportation of freight using government space vehicles and systems
485110	transit system, operation of	484210	transportation, used uncrated goods (household, museum, hospital, factory)
623991	transition homes for women	484229	transporting automobiles and other motor vehicles, local
541930	translation and interpretation services	484229	transporting mobile homes, local
541930	translation services (translator)	339920	trap racks (clay targets)
335315	transmission accessories, electric, manufacturing	212316	trap rock, crushed and broken stone, quarrying
335311	transmission and distribution voltage regulators, manufacturing	212316	trap rock, dimension, quarrying
316990	transmission belting, leather, manufacturing	414470	trap shooting equipment and supplies, wholesale
326220	transmission belts, rubber, manufacturing	332619	traps, animal and fish, made from purchased wire
336390	transmission coolers, manufacturing	339920	traps, shooting equipment, manufacturing
416110	transmission equipment, electrical, wholesale	713990	trapshooting facilities, recreational
325999	transmission fluids, synthetic, manufacturing	333310	trash and garbage compactors, commercial type, manufacturing
221121	transmission of electric power	562110	trash collection
336350	transmission rebuilding on a factory basis	335229	trash compactors, household, manufacturing
811119	transmission repair and replacement, motor vehicle	326198	trash containers, plastics, manufacturing
332319	transmission tower sections, prefabricated structural metal, manufacturing	562210	trash disposal, landfill
332319	transmission towers and masts, prefabricated, manufacturing	332319	trash racks, fabricated metal plate, manufacturing
336350	transmissions and parts, automotive, truck and bus, manufacturing	561510	travel agencies
811119	transmissions, automotive, installation, repair, or sale and installation	519130	travel guide, publishers or publishing (exclusively on Internet)
334512	transmitters, industrial process control type, manufacturing	511130	travel guide, publishing (except exclusively on Internet)
417320	transmitters, wholesale	511130	travel guide, publishing and printing combined
333110	transplanters, farm type, manufacturing	561510	travel information services
488519	transport clearinghouse	561510	travel planning and arranging services
911910	transportation and communication research, federal	561520	travel tour services, tour operators
911910	transportation and communications standards	721211	travel trailer parks
488519	transportation brokerage (multi modal)	415190	travel trailers (e.g., tent trailers), wholesale
488519	transportation brokers	624190	traveler's aid centres
481214	transportation by space vehicle	334410	traveling wave tubes, manufacturing
913910	transportation commission, local administration	522390	travellers' cheque issuance services
541330	transportation consultants (consulting engineering)	316990	travelling bags, all materials, manufacturing
912910	transportation control and safety programs, provincial administration	212315	travertine, quarrying
417230	transportation equipment industries, machinery, equipment and supplies, wholesale	114113	trawling and trolling, seafish
		321920	trays, carrier, wood, manufacturing
		414390	trays, household, wholesale

335210	trays, warming, electric, manufacturing	336990	tricycles, children's, metal, manufacturing
332619	trays, wire, made from purchased wire	325190	tridecyl alcohol, manufacturing
321999	trays, wood, wicker and bagasse, manufacturing	238350	trim and finish, contractors
326210	tread rubber (e.g., camelback), manufacturing	332321	trim, metal, manufacturing
339920	treadmills, manufacturing	326193	trim, motor vehicle, plastic mouldings and extrusions, manufacturing
911910	treasury board secretariat, federal government	416390	trim, sheet metal, wholesale
912910	treasury board, provincial administration	321919	trim, wood and covered wood, manufacturing
812330	treated mats and rugs, supply service	315990	trimmings for clothing, made from purchased fabric
812330	treated mops, dust cloths and tool covers, supply service	339910	trimmings, cane, umbrella, precious metals, manufacturing
238160	treating roofs (by spraying, painting or coating)	339990	trimmings, feather, manufacturing
321114	treating wood products with creosote or other preservatives	313220	trimmings, made in narrow fabric weaving mills
562210	treatment and filtration of hazardous industrial waste water	316990	trimmings, shoe, leather, manufacturing
111421	tree and shrub farming (except forestry), short rotation growing and harvesting cycle	326198	trims for appliances, plastic, manufacturing
113311	tree felling, bucking, cutting	325920	trinitrotoluene (TNT), manufacturing
413150	tree fruit (apples, pears, peaches, plums, cherries), wholesale	325190	triphenyl and tricresyl phosphate, manufacturing
111330	tree fruit farming	236110	triplexes, construction
333120	tree harvesting equipment, manufacturing	333310	tripods, camera and projector, manufacturing
111421	tree nursery	212398	tripoli mining
111330	tree nut (e.g., almond, filbert, hazelnut, macadamia, pecan, pistachio, tung nut, walnut) groves and farms	335311	tripping transformers
311225	tree nut oils (e.g., tung, walnut), made from purchased oils	335315	trolley duct-feeders, manufacturing
311224	tree nut oils (e.g., tung, walnut), made in crushing mills	335930	trolley line material, overhead, manufacturing
115110	tree planting (except forestry services)	485110	trolley operation, commuter
115310	tree planting (forestry services)	487110	trolley operation, scenic and sightseeing (scheduled)
561730	tree removal services	212398	trona mining
113210	tree seeds gathering	332999	trophies and holloware, precious plated metal, manufacturing
333110	tree shakers (e.g., nuts, soft fruits, citrus), manufacturing	332999	trophies, non-precious metal, manufacturing
561730	tree surgery service	339910	trophies, precious metal (except plated), manufacturing
411130	trees, bushes and plants, wholesale	414410	trophies, wholesale
321919	trellises, wood, manufacturing	321999	trophy bases, wood, manufacturing
333120	trenching machines, manufacturing	453999	trophy shops, retail
237990	trenching, underwater	112510	tropical aquarium fish farms, freshwater
237310	trestle bridge construction, general contractors	111422	tropical foliage and green plants, greenhouse grown
332319	trestles, steel, manufacturing	111330	tropical fruit farms
325220	tri-acetate fibres and yarns, manufacturing	213111	troubleshooting, natural gas and oil well, on a contract basis
541190	trial consulting services	332329	troughs, elevator, sheet metal, manufacturing
914110	tribal courts	332319	troughs, industrial, fabricated metal plate, manufacturing
914110	tribal police	335210	trouser pressers, electric, domestic, manufacturing
914110	tribe council	315190	trousers, made in knitting mills
325190	trichloroethylene, manufacturing	315220	trousers, men's and boys', cut and sewn from purchased fabric
325190	trichlorophenoxyacetic acid, manufacturing	414110	trousers, men's and boys', wholesale
339930	tricycles, children's toy (except metal), manufacturing	315249	trousers, women's and misses', cut and sewn from purchased fabric
		332210	trowels, manufacturing

336211	truck bodies and cabs, manufacturing	316990	trunks (i.e., luggage), all materials, manufacturing
336211	truck bodies, assembling on purchased chassis	332319	truss plates, fabricated metal plate, manufacturing
415190	truck boxes (e.g., dump, utility, service), wholesale	321215	trusses, glue-laminated or pre-engineered wood, manufacturing
488990	truck broker (without truck expenses)	321215	trusses, wood, metal-plate-connected, manufacturing
336215	truck campers (i.e., slide-in campers), manufacturing	321215	trusses, wood, roof or floor, manufacturing
335315	truck controls, industrial battery, manufacturing	522111	trust companies, depository
811111	truck engine repair shops	523990	trust companies, non-depository
111219	truck farming	522111	trust company branches, chartered, providing personal and commercial banking services
532120	truck finance leasing	522299	trust deeds, purchase and sale of
454390	truck jobber (huckster)	526111	trusteed pension funds
488490	truck loading and unloading service	813210	trusts (e.g., religious, educational, charitable, philanthropic), awarding grants
811121	truck or trailer body repair	523990	trusts administration
532120	truck rental (except industrial), without drivers	526989	trusts, estates, and agency accounts
811111	truck repair shops, general	448199	T-shirts shops
447190	truck stops	315190	t-shirts, made in knitting mills
336120	truck tractors for highway use, assembling on chassis of own manufacture	315210	t-shirts, men's and boys', cut and sewn from materials owned by others
336211	truck tractors, for highway use, assembling on purchased chassis	315249	t-shirts, outerwear, girls', cut and sewn from purchased fabric
415120	truck tractors, road, wholesale	315241	t-shirts, outerwear, infants', cut and sewn from purchased fabric
336212	truck trailer manufacturing	315220	t-shirts, outerwear, men's and boys', cut and sewn from purchased fabric
415190	truck trailers, wholesale	315220	t-shirts, outerwear, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
488990	truck transportation brokers	315249	t-shirts, outerwear, women's and misses', cut and sewn from purchased fabric
484210	truck transportation of art objects, displays and exhibits	315249	t-shirts, underwear, girls', cut and sewn from purchased fabric
811192	truck washing	315241	t-shirts, underwear, infants', cut and sewn from purchased fabric
488490	truck weighing station operation	315220	t-shirts, underwear, men's and boys', cut and sewn from purchased fabric
415120	truck, truck tractor and bus, wholesale	315249	t-shirts, underwear, women's and misses', cut and sewn from purchased fabric
532120	truck, utility trailer and recreational vehicles (RVs) rental and leasing	315190	t-shirts, women's and girls', made in knitting mills
813910	trucking (truckers) association	315210	t-shirts, women's, misses' and girls', cut and sewn from materials owned by others
484229	trucking building materials for housing construction, local	325610	tub and tile cleaning preparations, manufacturing
484210	trucking service, used goods, household, office or institutional	332910	tube and hose fittings, non-ferrous, fluid power, manufacturing
488490	trucking terminals, independent, with or without maintenance facilities	333519	tube rolling mill machinery, metalworking, manufacturing
484229	trucking, automobiles, local	331110	tube rounds, iron or steel, made in steel mills
484122	trucking, general freight, long distance, less than truckload	331317	tube, aluminum, made from purchased aluminum
484239	trucking, hazardous materials, using specialized equipment, long distance	331110	tube, iron or steel, made in steel mills
415120	trucks and buses, wholesale		
419120	trucks and buses, wholesale agents and brokers		
415290	trucks parts, new, wholesale		
336120	trucks, heavy (except off-highway), assembling on chassis of own manufacture		
417230	trucks, industrial (plant and warehouse), wholesale		
336110	trucks, light duty, assembling on chassis of own manufacture		

326121	tube, non-rigid plastics, manufacturing	334512	turbine flow meters, industrial process type, manufacturing
325410	tuberculin (i.e., tuberculo-protein derived), manufacturing	333611	turbine generator set unit, manufacturing
622310	tuberculosis hospital	334512	turbine meters, consumption registering, manufacturing
417320	tubes, electronic (e.g., receiving, transmitting, industrial), wholesale	333611	turbines (except aircraft type), manufacturing
332999	tubes, made from purchased metal pipe	336390	turbocharger air coolers, manufacturing
331210	tubes, pipes or conduits (e.g., heavy riveted, lock joint, seamless, welded), made from purchased iron or steel	111421	turf (sod) farming
331420	tubing, copper and copper alloy, made from purchased metal or scrap	561730	turf installation (except artificial)
416210	tubing, iron and steel, wholesale	112330	turkey and turkey egg production
331490	tubing, made from purchased non-ferrous (except aluminum, copper) metal or scrap	112330	turkey production
416210	tubing, metal, wholesale	325610	turkey red oil, manufacturing
326290	tubing, rubber (except extruded, lathe-cut, moulded), manufacturing	812190	turkish baths
326290	tubing, rubber, manufacturing	332720	turnbuckles, manufacturing
331110	tubing, seamless steel, made in steel mills	416320	turned or shaped wood products, wholesale
313210	tubing, seamless, cotton, broad-woven, weaving	332720	turned product and screw, nut and bolt manufacturing
331110	tubing, wrought iron or steel, made in steel mills	333519	turning machines (i.e., lathes), metalworking, manufacturing
332999	tubs, laundry and bath, metal, manufacturing	321919	turnings, furniture, unfinished wood, manufacturing
327390	tubs, laundry, concrete, manufacturing	334512	turnstiles, equipped with counting mechanisms, manufacturing
238140	tuck pointing, contractors	418410	turpentine and resin, chemicals, wholesale
333248	tufting machinery for textiles, manufacturing	325190	turpentine, made by distillation of pine gum or pine wood
532410	tugboat leasing (except financial) without operator	212398	turquoise mining
488339	tugboat service, harbour operations	333519	turret lathe, metalworking, manufacturing
326198	tumblers, plastics, manufacturing	112510	turtle and other freshwater animal aquaculture
332810	tumbling (i.e., cleaning and polishing) metals and metal products, for the trade	112510	turtle and other salt water animal aquaculture
325189	tungstates (e.g., ammonium tungstate, sodium tungstate), manufacturing	611690	tutors, private
331490	tungsten bar, sheet, strip and tubing, made from purchased metal or scrap	315220	tuxedos, cut and sewn from purchased fabric
331490	tungsten carbide powder, made by metallurgical process	313210	twill fabrics, cotton or man-made fibre, broad-woven, weaving
331410	tungsten smelting and primary refining	314990	twine (except paper), manufacturing
237990	tunnel construction	314990	twine, paper, manufacturing
333920	tunnel kiln cars, manufacturing	418990	twine, wholesale
238210	tunnel lighting contractors	417230	twist drills, wholesale
332319	tunnel lining, fabricated metal plate, manufacturing	517210	two-way paging communications carriers
488490	tunnel operation, vehicular	811210	two-way radio system repair
332319	tunnels, wind, fabricated metal plate, manufacturing	443143	two-way radios, home or auto, retail
315990	tuques, made from purchased fabric	323120	typesetting (i.e., computer-controlled, hand, machine), for the printing trade
315190	tuques, made in knitting mills	333248	typesetting machinery, manufacturing
334512	turbidity instruments, industrial process type, manufacturing	418210	typewriter and other office machine paper, wholesale
334512	turbidimeters, laboratory type, manufacturing	333310	typewriters, manufacturing
333611	turbine and turbine generator set unit manufacturing	417910	typewriters, wholesale
		561410	typing services
			U
		711511	Ukrainian eggs, hand-painting
		212398	ulexite mining

335110	ultra violet lamps, manufacturing	315210	underwear and nightwear, men's and boys, cut and sewn from materials owned by others
336410	ultra-light aircraft, manufacturing		
325130	ultramarine pigments, manufacturing	315210	underwear and nightwear, women's, misses' and girls', cut and sewn from materials owned by others
333519	ultrasonic boring, drilling and milling machines, metalworking, manufacturing	448130	underwear, children's, retail
335990	ultrasonic cleaning equipment (except medical and dental), manufacturing	315249	underwear, girls', cut and sewn from purchased fabric
339110	ultrasonic dental equipment, manufacturing	315241	underwear, infants' (e.g., slips, panties), cut and sewn from purchased fabric
333519	ultrasonic metal forming machines, manufacturing	315190	underwear, made in knitting mills
334512	ultrasonic scanning devices, medical, manufacturing	315220	underwear, men's and boys', cut and sewn from purchased fabric
334512	ultrasonic testing equipment (except medical), manufacturing	414110	underwear, men's and boys', wholesale
333990	ultrasonic welding equipment, manufacturing	315249	underwear, women's and misses', cut and sewn from purchased fabric
335120	ultraviolet lamp fixtures, manufacturing	414110	underwear, women's, misses' and children's, wholesale
561710	ultraviolet radiation of mollusc, on contract	523110	underwriters, securities
334512	ultraviolet-type analytical instruments, manufacturing	418920	unfinished precious stones, wholesale
212398	umber mining	315990	uniform hats and caps (except protective head gear), made from purchased fabric
325130	umber, manufacturing	315249	uniform shirts (except team athletic), women's and misses', cut and sewn from purchased fabric
339910	umbrella handles and trimmings, precious metal	315220	uniform shirts (except team athletic, washable service), men's and boys', cut and sewn from purchased fabric
448150	umbrella stores, retail	315289	uniform shirts, team athletic, men's and boys', cut and sewn from purchased fabric
339990	umbrellas (e.g., beach, garden), manufacturing	315289	uniform shirts, team athletic, women's and misses', cut and sewn from purchased fabric
414110	umbrellas, men's and boys', wholesale	315220	uniform shirts, washable service type, men's and boys', cut and sewn from purchased fabric
448199	underclothing, men's and boys', retail	812330	uniform supply and laundering service
324122	undercoating for motor vehicles, made from purchased asphaltic materials	315220	uniforms (e.g., fire fighter, military, police), men's and boys', cut and sewn from purchased fabric
811199	undercoating service, automotive	315249	uniforms (e.g., maids', military, nurses', police, waitresses'), women's, misses' and girls', made from purchased fabric
448199	undergarments, women's, retail	448199	uniforms (except athletic), men's and boys', retail
237130	underground cable (e.g., cable television, electricity, and telephone) laying	448199	uniforms (except athletic), women's, retail
333130	underground mining machinery, manufacturing	315249	uniforms and work clothing, retail
238910	underground tank (except hazardous material) removal	315249	uniforms, dress, tailored (e.g., firefighter, military, police), women's and misses', cut and sewn from purchased fabric
541380	underground utility lines (e.g., telephone, cablevision, hydro), locating on contract	414110	uniforms, men's and boys', wholesale
326150	underlay, carpet and rug, foam plastics (except polystyrene), manufacturing	315220	uniforms, non-tailored, men's and boys', cut and sewn from purchased fabric
326290	underlay, carpet and rug, foam rubber, manufacturing	315190	uniforms, non-tailored, men's and boys', made in knitting mills
237310	underpass construction, general contractors		
238990	underpinning, construction		
417920	undertakers' equipment and supplies, wholesale		
561990	underwater diving services		
335120	underwater lighting fixtures (e.g., swimming pool), manufacturing		
334511	underwater navigational systems, manufacturing		
336612	underwater ROV (remotely operated vehicle), manufacturing		
414470	underwater sports equipment, wholesale		

315220	uniforms, non-tailored, washable service type, men's, cut and sewn from purchased fabric	333519	upsetters (i.e., forging machines), manufacturing
315190	uniforms, non-tailored, women's and girls', made in knitting mills	212291	uranium ore milling
315249	uniforms, non-tailored, women's, misses' and girls', cut and sewn from purchased fabric	212291	uranium ore mining
414110	uniforms, women's and children's, wholesale	325189	uranium oxide, manufacturing
813930	union organizations	331410	uranium smelting and primary refining
315190	union suit or long underwear (longjohn's), men's and boys', made in knitting mills	325189	uranium, enriched, manufacturing
315220	union suits, men's and boys', cut and sewn from purchased fabric	485110	urban and suburban passenger transit system operation
526989	union trust funds	913910	urban community council
332910	unions, pipe, metal (except made from purchased pipe), manufacturing	913130	urban community police force
448140	unisex clothing stores, retail	522299	urban mortgage company
414110	unisex clothing, wholesale	485110	urban transit system
812116	unisex hair salons	325313	urea (except fertilizer), manufacturing
812116	unisex hair stylist shops	325210	urea resins, manufacturing
812116	unisex hairdressers	325313	urea, manufacturing
316210	unisex sabot, manufacturing	326150	urethane foam products, manufacturing
416110	unit substations, wholesale	325210	urethane rubber, manufacturing
813210	united fund councils	238190	urethane slabjacking contractors
919110	United Nations, office in Canada	238190	urethane soil stabilization contractors
336410	universal joints, aircraft, manufacturing	621499	urgent medical care centres and clinics (except hospitals)
336350	universal joints, automotive, truck and bus, manufacturing	332999	urinals, metal, manufacturing
611310	universities	327110	urinals, vitreous china, manufacturing
912910	universities commission, provincial administration	416120	urinals, wholesale
813410	university clubs	621510	urinalysis laboratories
912910	university support program, provincial	621110	urologists, offices of
611310	university teachers, own account	334110	USB flash drives (e.g., thumbdrives, jumpdrives), manufacturing
326121	unlaminated plastic profile shape manufacturing	419120	used (recycled) auto parts, wholesale agents and brokers
311814	unleavened bread, made in commercial bakeries	453310	used appliances, household, retail
337121	upholstered household furniture manufacturing	415310	used automotive parts (recyclers), wholesale
414390	upholstered household furniture, wholesale	441310	used automotive parts, retail
811420	upholsterer	441120	used car dealers
417920	upholsterers' equipment and supplies, wholesale	453310	used furniture, retail
561740	upholstery cleaning on customers' premises	484210	used household and office goods moving
561740	upholstery cleaning services	453310	used merchandise dealers (except motor vehicles)
451130	upholstery fabric, retail	453310	used merchandise stores
417920	upholstery filling and padding, wholesale	415310	used merchandise stores
314990	upholstery filling, textile (except nonwoven fabric), manufacturing	415310	used motor vehicle parts and accessories, wholesale
811420	upholstery repair	453310	used office equipment, retail
811121	upholstery repair, automotive	441120	used or second-hand motor vehicle dealers (e.g., automobiles, pickups, vans), retail
332619	upholstery springs and spring units, made from purchased wire	418190	used plastic milk jugs and similar plastic containers, wholesale
332113	upset forgings, unfinished, made from purchased iron or steel	453310	used rare collector's items (e.g., autograph, coins, card, stamps) shops
		484210	used uncrated goods, moving and storage
		339910	utensils and cutlery (e.g., spoons, knives, forks), precious metal (except plated), manufacturing
		321999	utensils, wood, manufacturing
		541619	utilities management consulting services

332311	utility buildings, prefabricated, metal, manufacturing	332420	vacuum tanks, heavy gauge metal, manufacturing
326198	utility containers (e.g., baskets, bins, boxes, buckets, dishpans, pails), plastics, manufacturing	327215	vacuum tube blanks, glass, made from purchased glass
237130	utility line (e.g., communication and electric power), construction	327214	vacuum tube blanks, glass, made in glass-making plants
237110	utility line (i.e., sewer and water), construction	334410	vacuum tubes, manufacturing
511211	utility software, computer, packaged, publishers or publishing	488119	vacuuming of airport runways
532120	utility trailer rental	333110	vacuums, yard, manufacturing
336215	utility trailers, manufacturing	812320	valet apparel services, laundry and drycleaning
441220	utility trailers, retail	812930	valet parking services
	V	812320	valet service, cleaning and pressing clothing
		325190	valonia extract, manufacturing
		321999	valve discs, cork, manufacturing
		333519	valve grinding machines, metalworking, manufacturing
721213	vacation camps (except hunting and fishing camps)	417230	valves and fittings (except plumbers'), wholesale
526989	vacation funds for employees	416120	valves and fittings, plumbers', wholesale
236110	vacation homes, construction, by operative builders	332910	valves, for nuclear applications, manufacturing
115210	vaccinating livestock (except by veterinarians)	332910	valves, for water works and municipal water systems, manufacturing
115210	vaccinating pets and other animal specialties (except by veterinarians)	332910	valves, hydraulic and pneumatic, fluid power, manufacturing
541940	vaccination services, animal	332910	valves, industrial type (e.g., gate, globe, check, pop safety, relief), manufacturing
325410	vaccines (i.e., bacterial, viral), manufacturing	416120	valves, plumbing and heating, wholesale
332439	vacuum bottles, light gauge metal, manufacturing	416120	valves, water and steam systems, wholesale
336340	vacuum brake boosters, automotive, truck and bus, manufacturing	316990	vamps, leather, manufacturing
326220	vacuum cleaner belts and hoses, plastics, manufacturing	336215	van and mini-van conversions, on purchased chassis
326220	vacuum cleaner belts and hoses, rubber, manufacturing	336211	van bodies (cube), manufacturing
443143	vacuum cleaner stores, retail	811121	van conversions on a custom basis
443143	vacuum cleaners retail sales and service	484210	van lines, moving and storage service
414220	vacuum cleaners, electric, domestic, wholesale	212291	vanadium ore mining
335210	vacuum cleaners, household, manufacturing	325190	vanillin, synthetic, manufacturing
414220	vacuum cleaners, household, wholesale	337126	vanities, household, metal, manufacturing
333310	vacuum cleaners, industrial and commercial type, manufacturing	316990	vanity cases (except leather and precious metal), manufacturing
238299	vacuum cleaning systems, built-in, contractors	316990	vanity cases, leather, manufacturing
333990	vacuum furnaces and ovens, manufacturing	337123	vanity dressers, manufacturing
332810	vacuum plating metals and metal products, for the trade	485990	vanpool operation
333910	vacuum pumps (except laboratory), manufacturing	336110	vans, commercial and passenger, light duty, assembling on chassis of own manufacture
339110	vacuum pumps, laboratory type, manufacturing	335210	vaporizers, electric, manufacturing
335315	vacuum relays, manufacturing	334512	vapour heating controls, manufacturing
414220	vacuum systems (built-in-type), household, wholesale	335110	vapour lamps, manufacturing
		333990	vapour separating machinery, manufacturing
		334512	variable control instruments, industrial process type, manufacturing
		452999	variety and dollar stores, retail
		311611	variety meats (i.e., edible organs), produced in slaughtering plants
		445120	variety, convenience or confectionary stores
		334410	varistors, manufacturing

325510	varnishes, manufacturing	339930	vehicles (except bicycles), children's, manufacturing
416340	varnishes, stains, lacquers and shellacs, wholesale	414470	vehicles, children's, wholesale
332810	varnishing metals and metal products	415190	vehicles, recreational and special purpose, wholesale
327420	vases or urns (e.g., gypsum, plaster of Paris), manufacturing	336320	vehicular lighting fixtures, manufacturing
327215	vases, made from purchased glass	313210	velvet fabrics, cotton, man-made fibre or silk, broad-woven, weaving
327110	vases, pottery (e.g., china, earthenware and stoneware), manufacturing	454210	vending machine merchandise, non-store, retail
325130	vat dyes, synthetic, manufacturing	454210	vending machine operators
332420	vats, heavy gauge metal, manufacturing	811310	vending machine service and repair
332439	vats, light gauge metal, manufacturing	238299	vending machines installation
711111	vaudeville companies	333310	vending machines, manufacturing
332999	vault doors and linings, metal, manufacturing	532490	vending machines, rental only
332999	vaults (except burial), metal, manufacturing	333245	veneer and plywood forming machinery, manufacturing
417910	vaults and safes, wholesale	333248	veneer drying machinery, manufacturing
238299	vaults, safes and banking machine, installation contractor	113311	veneer logs, logging
326220	V-belts, plastics, manufacturing	321211	veneer mills, hardwood
326220	V-belts, rubber, manufacturing	321212	veneer mills, softwood
413160	veal (except frozen packaged), wholesale	416320	veneer stock, plain or spliced, wholesale
111219	vegetable (e.g., asparagus, bok choy, pumpkin, rhubarb, squash), farming	321999	veneer work, inlaid, manufacturing
111219	vegetable (e.g., broccoli, Brussels sprout, cabbage, carrot, cauliflower), farming	321211	veneer, hardwood, manufacturing
111219	vegetable (e.g., celery, cucumber, lettuce, radish, rutabaga), farming	321920	veneer, manufacturing and converting into containers (e.g., fruit or vegetable baskets, boxes, hampers, bushel baskets)
111219	vegetable (e.g., spinach, tomato, table turnip), farming	321212	veneer, softwood, manufacturing
325410	vegetable alkaloids (i.e., caffeine, codeine, morphine, nicotine and derivatives), basic chemicals, manufacturing	416320	veneer, wholesale
413150	vegetable and fruit importers or shippers, wholesale	321919	venetian blind slats, wood, manufacturing
111219	vegetable bedding plants, growing of	337920	venetian blinds (wood), manufacturing
418310	vegetable cake and meal, wholesale	561722	venetian blinds cleaning
311225	vegetable cooking and table oils, made from purchased oils	337920	venetian blinds, metal, manufacturing
413190	vegetable cooking oil, wholesale	238390	ventilated wire shelving (i.e., closet organizing-type) installation
111219	vegetable farming, other than potato (except field crops)	416120	ventilating equipment and supplies, wholesale
111419	vegetable farming, under cover	335210	ventilating fans, electric, household-kitchen, manufacturing
111419	vegetable food crops grown in greenhouses	333413	ventilating fans, industrial and commercial type, manufacturing
413190	vegetable juices, wholesale	238220	ventilating work, contractors
333248	vegetable oil processing machinery, manufacturing	332329	ventilators, sheet metal, manufacturing
413150	vegetable packing shed, wholesale	523910	venture capital companies
111219	vegetable seed growing	212316	verde' antique, crushed and broken stone, quarrying
411190	vegetables and fruits, crude, unprocessed, wholesale	212316	verde' antique, dimension-quarrying
413190	vegetables, canned, wholesale	212398	vermiculite mining
413190	vegetables, dried, wholesale	327990	vermiculite, exfoliated, manufacturing
311990	vegetables, fresh (i.e., cut, peeled, polished or sliced), manufacturing	325410	vermifuge preparations, manufacturing
561990	vehicle license issuing on a contract or fee basis	325130	vermilion pigments, manufacturing
321919	vehicle stock, hardwood, manufacturing	414390	vertical blinds wholesale
		442291	vertical blinds, retail
		517410	very small aperture terminal (VSAT) services
		332420	vessels, heavy gauge metal, manufacturing
		315289	vestments (e.g., academic, clerical or church), cut and sewn from purchased fabric

315220	vests, non-tailored, men's and boys', cut and sewn from purchased fabric	417320	video conference equipment, wholesale
315249	vests, non-tailored, women's and misses', cut and sewn from purchased fabric	414210	video disc players, wholesale
315220	vests, tailored, men's and boys', cut and sewn from purchased fabric	532230	video disk or tape rental to the general public
315249	vests, tailored, women's and misses', cut and sewn from purchased fabric	713299	video gambling device concession operators (i.e., supplying and servicing in others' facilities)
911910	veterans' benefits program, federal government	713120	video game arcades (except gambling machines)
622111	veterans' hospital	334310	video game consoles (games run from DVD or CD-ROM), manufacturing
813410	veterans' organization	339930	video game consoles (pre-programmed games in the unit), manufacturing
813310	veterans' rights associations	511212	video game designing and developing (with publishing)
417930	veterinarians' equipment and supplies, wholesale	541515	video game designing and developing (without publishing)
339110	veterinarians' instruments, manufacturing	339930	video game machines (except coin-operated), manufacturing
541940	veterinarians, offices of	334610	video game software cartridges, mass-reproducing
541940	veterinary clinics	511212	video game software publishing
325410	veterinary medicinal preparations, manufacturing	511212	video game software publishing (including designing and developing)
325410	veterinary medicine uncompounded, manufacturing	451120	video games (plug and play), retail
339110	veterinary operating tables, manufacturing	453310	video games trading shop, retail
541940	veterinary practices or clinics	419110	video games, business-to-business (B2B) electronic markets, wholesale
541710	veterinary research and development laboratories	339930	video games, manufacturing
541940	veterinary services	414210	video games, wholesale
541940	veterinary testing laboratories	333310	video graphics (e.g., commercial projectors), manufacturing
523910	viatical settlement companies	515210	video on demand (VOD) channels
417220	vibrating and screening equipment, mine, wholesale	515210	video on demand (VOD) programming
532490	vibrating beds or chairs, rental	517112	video on demand (VOD), distribution by cable
335210	vibrating devices (e.g., safety apparatus, technical aids, massagers), electric, manufacturing	519130	video on demand (VOD), distribution on the Internet
532490	vibrating devices (e.g., safety apparatus, technical aids, massagers), rental	541920	video photography services, portrait
238390	vibration isolation contractor	532210	video recorder and player rental and leasing
334512	vibration meters, analyzers and calibrators, manufacturing	811210	video recorder or player repair
541380	vibration testing services	414210	video recorder, domestic, wholesale
333120	vibrators, concrete, manufacturing	443143	video recorders, retail
335311	vibrators, interrupter, manufacturing	532230	video rentals from kiosk
518210	video and audio streaming services	532230	video store rental of tapes machines
519122	video archives	532230	video tape and disc rental
443143	video camera stores, retail	512190	video tape and motion picture stock footage, film libraries
334310	video cameras, household-type, manufacturing	334610	video tape or disk, mass-reproducing
334310	video cassette recorders (VCR), manufacturing	443146	video tape stores, retail
532230	video cassette rental	541920	video taping services (e.g., weddings, special events)
414450	video cassette, wholesale	512190	video, film and tape conversion services (i.e., transfer between formats)
414450	video cassettes or tapes (i.e., movies), recorded, wholesale	519122	videotheques
334610	video cassettes, blank, manufacturing	311940	vinegar and cider vinegar, manufacturing
334610	video cassettes, pre-recorded, mass-reproducing	111330	vineyards
		325190	vinyl acetate (except resins), manufacturing

326114	vinyl and vinyl copolymer film and unlaminated sheet, manufacturing	624310	vocational rehabilitation counselling and training services
325190	vinyl chloride (chloroethylene), manufacturing	624310	vocational rehabilitation services
313320	vinyl coated fabrics, manufacturing	611510	vocational schools (except high schools, data processing or business)
444190	vinyl doors and windows, retail	561420	voice mail box services
325220	vinyl fibres and filaments, manufacturing	517112	voice over Internet Protocol (VoIP) services
326198	vinyl floor coverings, manufacturing		providers, cable, wired telecommunications
238330	vinyl floor tile and sheet installation, contractors	517910	voice over Internet protocol (VoIP) services, access-independent (non-managed)
325210	vinyl resins, manufacturing	313210	voiles fabrics, cotton, man-made fibre or silk, broad-woven, weaving
238170	vinyl siding, soffit and fascia, installation	212398	volcanic ash mining
416390	vinyl snow fence, wholesale	212316	volcanic rock, crushed and broken stone, quarrying
326196	vinyl window and door manufacturing	212316	volcanic rock, dimension, quarrying
325220	vinylidene chloride fibres and filaments, manufacturing	212316	volcanic rock, quarrying
325210	vinylidene resins, manufacturing	416110	voltage regulators (except motor vehicle), wholesale
418990	violins, wholesale	336320	voltage regulators, automotive, rebuilding, on a factory base
325410	viral in vitro diagnostic test substances, manufacturing	336320	voltage regulators, for internal combustion engines, manufacturing
713299	virtual gambling website operators	334410	voltage regulators, integrated circuit, manufacturing
451120	virtual reality game equipment, household, retail	334512	voltmeters, manufacturing
334110	virtual reality helmets, manufacturing	813920	voluntary health care standards associations
325410	virus vaccines, manufacturing	813210	voluntary health organization
325220	viscose fibres, bands, strips and yarn, manufacturing	561310	volunteer employment centre
325220	viscose rayon fibres and filaments, manufacturing	913140	volunteer fire-fighter
334512	viscosimeters (except industrial process type), manufacturing	333310	voting machines, manufacturing
334512	viscosity instruments, industrial process type, manufacturing	417920	voting machines, wholesale
332210	vises (except machine attachments), manufacturing	322219	vulcanized fibre products, made from purchased paperboard
333519	vises (i.e., machine tool accessory), manufacturing	325210	vulcanized oils, manufacturing
337214	visible records equipment (e.g., filing cabinets, boxes and cases), office (except wood), manufacturing	333246	vulcanizing machinery, manufacturing
337213	visible records equipment (e.g., filing cabinets, boxes and cases), wood office, manufacturing		
621610	visiting nurse associations		W
911320	visitor admissions services	339920	wading pools, plastic coated fabric
561590	visitor information centres or bureaus	332999	wads, ammunition, manufacturing
541430	visual communication, design consultants	333248	wafer processing equipment, semiconductor, manufacturing
325410	vitamin preparations, manufacturing	321217	waferboard mills
446191	vitamin stores, retail	334410	wafers (i.e., semiconductor devices), manufacturing
325410	vitamins, uncompounded, manufacturing	414220	waffle irons, electric, wholesale
414510	vitamins, wholesale	339930	wagons and sleighs (toys), manufacturing
711130	vocalist, independent	321919	wainscoting, wood, manufacturing
611510	vocational apprenticeship training	315990	waistbands, trouser, made from purchased fabric
611710	vocational counselling (except rehabilitation)	561420	wake-up call services
611710	vocational guidance centres	339930	walkers, baby, manufacturing
611110	vocational high schools	339990	walking sticks, manufacturing
		238310	wall cavities and attic space, insulating
		334512	wall clocks, manufacturing

238320	wall covering or removal contractors	315210	washable service apparel, men's and boys', cut and sewn from materials owned by others
414390	wall decorations, household, wholesale		
335930	wall plates, electrical, manufacturing	315210	washable service apparel, women's, misses' and girls', cut and sewn from materials owned by others
416390	wallboard (except wooden), wholesale		
321216	wallboard, cellular fibre or hard pressed wood, manufacturing	321999	washboards, wood and part wood, manufacturing
327420	wallboard, gypsum, manufacturing		
416320	wallboard, wooden, wholesale	314120	washcloths, made from purchased fabrics
316990	wallets (except metal), manufacturing	236210	washeries construction, mining, general contractors
321999	wall-mounted hat and coat racks, wood, manufacturing	212114	washeries, anthracite
325610	wallpaper cleaners, manufacturing	532210	washers and dryers, rental
444120	wallpaper stores	333130	washers, aggregate and sand, stationary, manufacturing
322220	wallpaper, made from purchased paper or other materials		
712115	war museums	416330	washers, hardware, wholesale
316990	wardrobe bags (i.e., luggage), manufacturing	332720	washers, metal, manufacturing
337123	wardrobes, household, wood, manufacturing	812320	washerwomen, own account
236220	warehouse (e.g., commercial, industrial, manufacturing, public or private) construction	418410	washing compounds, industrial, wholesale
452910	warehouse club or store (food and general merchandise), retail	414220	washing machines, electric, domestic, wholesale
452910	warehouse club or store, primarily food, retail	335229	washing machines, household (including coin-operated), manufacturing
452910	warehouse clubs	443143	washing machines, household, retail
238220	warehouse refrigeration, installation	333310	washing machines, laundry (except household type), manufacturing
493120	warehouse service, refrigerated		
417230	warehouse trucks and supplies, wholesale	561722	washroom sanitation service
332311	warehouses, prefabricated, metal, manufacturing	562110	waste collection
813910	warehousing association	562110	waste collection, solid
493110	warehousing of goods at foreign trade zones	562210	waste disposal facilities
493190	warehousing service, furniture and household goods (except used uncrated goods)	562210	waste treatment and disposal
493110	warehousing, general	562210	waste treatment facilities combined with collection and/or local hauling of waste
531130	warehousing, self-storage	322219	wastebaskets, fibre, made from purchased paperboard
334511	warfare countermeasures equipment, manufacturing	316990	watch bands or straps (except metal), manufacturing
416120	warm air heating and cooling equipment, wholesale	339910	watch bracelets, metal, manufacturing
238220	warm air heating systems, installation	334512	watch cases, manufacturing
315249	warm-up suits, girls', cut and sewn from purchased fabric	327215	watch crystals, made from purchased glass
315220	warm-up suits, men's and boys', cut and sewn from purchased fabric	326198	watch crystals, plastics, manufacturing
315249	warm-up suits, women's and misses', cut and sewn from purchased fabric	334512	watch jewels, manufacturing
414130	warp knit fabrics, wholesale	339910	watchbands, base metal, manufacturing
333248	warping machinery, manufacturing	339910	watchbands, precious metal, manufacturing
524129	warranty insurance, automobile	414410	watchcases, wholesale
524129	warranty insurance, home	334512	watches and parts (except crystals), manufacturing
315220	washable service apparel (e.g., barbers', hospital, professional), men's and boys', cut and sewn from purchased fabric	414410	watches, wholesale
315249	washable service apparel (e.g., maids', nurses', waitresses'), women's, misses' and girls', cut and sewn from purchased fabric	237110	water and sewer line and related structures construction
		221310	water board, local government
		327110	water closet bowls, vitreous china, manufacturing
		332999	water closets, metal, manufacturing
		221310	water collection, treatment and distribution systems
		453999	water conditioning equipment, retail

561990	water conditioning service	333310	water softening equipment, manufacturing
333416	water coolers, manufacturing	417920	water sterilization equipment, wholesale
221310	water cooperatives	237110	water storage tanks and towers, construction
325410	water decontamination or purification tablets, manufacturing	221310	water supply and irrigation
237110	water desalination plant construction	221122	water supply and irrigation systems
221310	water distribution for irrigation	221310	water supply pipelines, long distance
221310	water filtration plant operation	221310	water supply systems, operation
334512	water heater controls, manufacturing	238220	water system balancing and testing, contractors
238220	water heater installation	335229	water tank heaters, domestic, oil, manufacturing
333310	water heaters (except boilers), commercial type, manufacturing	332420	water tanks, heavy gauge metal, manufacturing
416120	water heaters (except electric), wholesale	483115	water taxi service, coastal waters
416120	water heaters, electric, wholesale	483213	water taxi service, inland waterways
335229	water heaters, household (including non-electric), manufacturing	483115	water transportation of freight to noncontiguous territories
326220	water hoses, plastic, manufacturing	332910	water traps, manufacturing
326220	water hoses, rubber, manufacturing	333310	water treatment and purification equipment, manufacturing
334512	water leak detectors, manufacturing	237110	water treatment plant construction
237110	water main line construction, general contractors	333611	water turbines, manufacturing
237110	water mains and hydrants, construction	237110	water well drilling (except water intake wells in oil and gas fields)
334512	water meters, consumption registering, manufacturing	333130	water well drilling machinery, manufacturing
238220	water meters, installation	237110	water well pumps and well piping systems, installation
416120	water meters, wholesale	312110	water, purifying and bottling
325190	water pigments for finishing leather, manufacturing	414390	waterbeds, wholesale
331511	water pipe, cast iron, manufacturing	442110	waterbeds-retail
238299	water pipes, insulating	441220	watercraft, retail
238220	water piping systems (except water well), installation	488310	waterfront terminal operation
912910	water pollution control programs, provincial	326198	watering cans, plastics, manufacturing
335210	water pulsating devices, electric, domestic, manufacturing	325610	waterless hand soaps, manufacturing
238220	water pump installation and servicing, contractors	414110	waterproof outer garments, men's and boys', wholesale
417230	water pumps, industrial, wholesale	414110	waterproof outer garments, women's and children's, wholesale
334512	water quality monitoring and control systems, manufacturing	313320	waterproofing clothing
313310	water repellency finishing of textile fabrics and products, for the trade	313320	waterproofing fabrics, for the trade
325510	water repellent coatings for wood, concrete and masonry, manufacturing	313320	waterproofing, coating, impregnating, etc. of apparel products for others
237110	water sampling station installation	238390	waterproofing, contractors
454390	water selling, home distribution, retail	315249	water-resistant or water-repellent overcoats (except fur, leather), women's and misses', cut and sewn from purchased fabric
713990	water slides, operation of	334512	watt-hour and time switch meters, combined, manufacturing
238220	water softeners, installation	325190	wattle extract, manufacturing
325999	water softeners, manufacturing	334512	wattmeters, manufacturing
532210	water softeners, rental	713940	wave pools
416120	water softeners, wholesale	334512	waveform measuring and/or analyzing equipment, manufacturing
561990	water softening and conditioning services	712119	wax museums
418410	water softening compounds, wholesale	325610	wax removers, manufacturing
416120	water softening equipment (except commercial), wholesale	322220	waxed paper for non-packaging applications, made from purchased paper
417920	water softening equipment, commercial, wholesale		

322220	waxed paper for packaging applications, made from purchased paper	812190	weight-reduction centres (non-medical)
418220	waxed paper, wholesale	561590	welcome centres
324190	waxes, petroleum, made from refined petroleum	541899	welcoming services (i.e., advertising services)
324110	waxes, petroleum, made in petroleum refineries	331222	welded wire fabric, iron or steel, made in wire drawing plants
325610	waxes, polishing (e.g., floor, furniture), manufacturing	316990	welders' aprons, leather, manufacturing
418410	waxes, wholesale	339110	welders' hoods, manufacturing
811192	waxing and polishing, automotive	453999	welding clothing and gloves, retail
112210	weanling pig operations	417930	welding clothing and gloves, wholesale
336990	weapons, self-propelled, manufacturing	238190	welding contractors, operating at site of construction
541990	weather forecasting services	417230	welding electrodes and wire, wholesale
332321	weather strip, metal, manufacturing	333990	welding electrodes, manufacturing
416390	weather stripping materials, wholesale	444130	welding equipment and supplies, retail
334512	weather tracking equipment, manufacturing	532490	welding equipment, rental
335920	weatherproof wire and cable, non-ferrous	811310	welding equipment, repair and maintenance
238390	weatherstripping installation	541380	welding inspection service
314990	weatherstripping made from purchased textiles	417230	welding machinery and equipment, wholesale
326290	weatherstripping, rubber, manufacturing	444130	welding machinery, equipment and supplies selling primarily to businesses, but also selling to household consumer
313220	weaving and finishing narrow fabrics	333519	welding positioners (i.e., jigs), manufacturing
313210	weaving broad-woven felts	811310	welding repair services (except construction)
313220	weaving fabrics (e.g., fibreglass, silk, man-made fibre), narrow woven (i.e., 30 cm/12 in. or less in width)	331490	welding rod, uncoated, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
313210	weaving fabrics (except wool and similar animal fibre), more than 30 cm (12 inches) in width	811310	welding shop
333248	weaving machinery, manufacturing	333990	welding wire or rod (i.e., coated or cored), manufacturing
313220	weaving narrow fabrics	332319	weldments, manufacturing
519130	web broadcasting	912910	welfare administration, nonoperating, provincial
519130	web communities, operating	624190	welfare centre
518210	web hosting	331210	well casing (e.g., heavy riveted, lock joint, welded, wrought), made from purchased iron or steel
541514	web page design and development	331110	well casings, iron or steel, made in steel mills
541430	web page layout design (without programming)	213118	well foundation building, at oil and gas wells, on a contract basis
519130	web search portals, operating	211113	well head condensate (natural gas liquid), extracting
321999	webbing, cane, reed and rattan, manufacturing	213118	well plugging and abandoning, oil and gas wells, on a contract basis
313220	webbing, narrow woven, weaving	417210	well points (drilling equipment), wholesale
812990	wedding chapels (except churches)	213118	well pumping, oil and gas, on a contract basis
315249	wedding dresses, women's and misses', cut and sewn from purchased fabric	213118	wells, cleaning out, bailing, swabbing, oil field
541920	wedding photography services	332329	wells, light, sheet metal, manufacturing
561730	weed control and fertilizing services (except for crops)	316990	welting, leather (i.e., shoe cut stock), manufacturing
115110	weed control service, chemical, agriculture	448140	western wear retail
333110	weeding machines, farm type, manufacturing	335910	wet and dry batteries, manufacturing
414130	weft knit fabrics, wholesale	413190	wet corn milling products, wholesale
811210	weighing equipment repair and maintenance (i.e., electronic scales)	311221	wet corn milling
561990	weighing services (except connected to transportation)		
812190	weight control clinic		
713940	weight training centres		

313230	wet laid nonwoven fabrics, manufacturing	331529	white metal castings (except die castings), unfinished, manufacturing
322130	wet machine board mills	417910	whiteprinting equipment, wholesale
339920	wet suits, rubber, manufacturing	238320	whitewashing, contractors
325610	wetting agents, manufacturing	114113	whiting fishing
311710	whale meat production (factory ship)	212315	whiting mining, crushed and broken stone, quarrying
311710	whale slaughtering	325130	whiting, manufacturing
487210	whale watching excursions	419120	wholesale agents and brokers of ceramic floor and wall tiles
337123	whatnot shelves, wood, manufacturing	413160	wholesale butchers
111140	wheat (i.e., spring, winter and durum) growing or farming	561520	wholesale tour operators
411120	wheat board	419120	wholesale trade agents and brokers
419120	wheat brokers, wholesale	813910	wholesalers' associations
111140	wheat cereal grain farming	313220	wicks, manufacturing
111140	wheat farming	334210	wide (WAN) and local area network (LAN) communication equipment (e.g., bridges, gateways, routers), manufacturing
411120	wheat, wholesale		wieners, sausages, luncheon meats and other prepared meat products (except poultry), produced in slaughtering plants
811119	wheel alignment, automotive	311611	wieners, sausages, luncheon meats and other processed meat products (except poultry and small game), made from purchased meat
336370	wheel centres and trim, motor vehicle, metal, stamping	311614	wigs, wiglets, toupees, hair pieces and braids, manufacturing
339110	wheel chairs, invalid chairs and their parts, manufacturing		wild berry picking
334511	wheel position indicators and transmitters, aircraft, manufacturing	448150	wig, toupee and wiglet stores, retail
332210	wheel pullers, hand tools, manufacturing	418990	wigs and hairpieces, wholesale
336390	wheel side rings, lock rings, rims, weights and spacers, manufacturing	339990	wigs, wiglets, toupees, hair pieces and braids, manufacturing
333519	wheel turning equipment (i.e., machine tool accessory), manufacturing	113210	wild boar, raising
333920	wheelbarrows, manufacturing	112999	wild rice gathering
336390	wheels (i.e., rims), automotive, truck and bus, manufacturing	113210	wild rice, farming
327910	wheels, abrasive, manufacturing	111190	wilderness camps (except hunting and fishing camps)
336410	wheels, aircraft, manufacturing	721213	wildlife artists, independent
331110	wheels, car and locomotive, iron or steel, made in steel mills	711511	wildlife conservation programs, federal
415290	wheels, motor vehicle, new, wholesale	911910	wildlife conservation programs, provincial government
327910	whetstones, manufacturing	912910	wildlife preservation advocacy organizations
311515	whey, condensed, dried, evaporated and powdered, manufacturing	813310	willow ware (except furniture), manufacturing
311515	whey, raw, liquid, manufacturing	321999	winches, manufacturing
311515	whipped topping, dry mix, manufacturing	417230	winches, wholesale
311410	whipped topping, frozen, manufacturing	339990	wind chimes, manufacturing
311511	whipped toppings (except frozen or dry mix), manufacturing	334512	wind direction indicators, manufacturing
335210	whippers and mixers, household-type, electric, manufacturing	237130	wind energy equipment, construction
311511	whipping cream, manufacturing	339990	wind instruments and parts (e.g., bugles, accordions, clarinets, cornets, flutes, trombones, trumpets), manufacturing
316990	whips, horse, manufacturing	417110	wind machines (frost protection equipment), wholesale
316990	whipstocks, manufacturing	335312	wind power electric generators, manufacturing
339110	whirlpool baths (i.e., hydrotherapy equipment), manufacturing	333611	wind powered turbine-generator sets, manufacturing
453999	whirlpool baths, retail	333611	wind turbines (i.e., windmills), manufacturing
332210	whisks (i.e., kitchen utensils), fabricated metal, manufacturing		
493190	whisky warehousing		
325130	white extender pigments (e.g., barytes, blanc fixe, whiting), manufacturing		

315249	windbreakers (except leather), girls', cut and sewn from purchased fabric	336390	windshield wiper blades and refills, manufacturing
315220	windbreakers (except leather), men's and boys', cut and sewn from purchased fabric	336320	windshield wiper systems, automotive, truck and bus, manufacturing
315249	windbreakers (except leather), women's and misses', cut and sewn from purchased fabric	326198	windshields, plastics, manufacturing
315281	windbreakers, leather, women's and girls', manufacturing	314990	windsocks (except wind direction indicators), manufacturing
333248	winding machinery for textiles, manufacturing	312130	wine (grape, berry or other fruit), manufacturing
333110	windmills, farm type, manufacturing	445310	wine and liquor stores (60% or more sold to businesses)
321911	window and door frames and sash, wood and covered wood, manufacturing	419110	wine and spirits, business-to-business (B2B) electronic markets, wholesale
337215	window backs, store and lunchroom, prefabricated, wood, manufacturing	722410	wine bars
561721	window cleaning or washing services	312130	wine concentrate, made in a winery
325610	window cleaning preparations, manufacturing	413220	wine coolers, alcoholic, wholesale
561721	window cleaning services	339990	wine making equipment, manufacturing
541899	window dressing or trimming services	453992	wine making supplies, retail
332321	window moulding and trim (except motor vehicle), metal, manufacturing	453992	wine storage cooler (wine making equipment), retail
238150	window panes or sheets, installation	445310	wine stores, retail
332619	window screening, made from purchased wire	312130	wineries
332321	window screens, metal frame, manufacturing	312130	wines (e.g., ice, vermouth, fortified, non-alcoholic, sparkling, cooler), manufacturing
321911	window screens, wood framed, manufacturing	316210	winter boots, rubber and plastic protective footwear, manufacturing
811490	window shade repair shops (without retail sales of new equipment)	336390	winterfronts, motor vehicle, manufacturing
238390	window shades and blinds installation, contractors	325999	wintergreen oil, manufacturing
414390	window shades and blinds, wholesale	336390	wipers, windshield, automotive, truck and bus, manufacturing
337920	window shades or blinds, textile (except canvas), manufacturing	313230	wipes, nonwoven fabric, manufacturing
326130	window sheeting, laminated plastics, manufacturing	314990	wiping rags, manufacturing
326114	window sheeting, unlaminated plastics, manufacturing	333248	wire and cable insulating machinery, manufacturing
811122	window tinting, automotive	416110	wire and cables, interior, wholesale
442291	window treatment stores	331222	wire cages, iron or steel, made in wire drawing plants
442291	window treatment stores (e.g., curtains, draperies), retail	331222	wire carts (e.g., household, grocery, industrial), iron or steel, made in wire drawing plants
321919	window trim, wood and covered wood mouldings, manufacturing	331222	wire cloth, iron or steel, made in wire drawing plants
321911	window units, wood and covered wood, manufacturing	331490	wire cloth, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
332329	window wells, sheet metal, manufacturing	333519	wire drawing and straightening dies, metalworking, manufacturing
416390	windows and doors (except wooden), wholesale	333519	wire drawing machines, metalworking, manufacturing
416320	windows and sashes, wooden, wholesale	416390	wire fences, gates and accessories, wholesale
326196	windows and window frames, plastics, manufacturing	331222	wire garment hangers, iron or steel, made in wire drawing plants
321911	windows, louvre, wood, manufacturing	332619	wire mesh, concrete reinforcing, made from purchased wire
336320	windshield washer pumps, automotive, truck and bus, manufacturing		

331110	wire products, iron or steel, made in steel mills	315249	women's and girls' cut and sew blouse and shirt manufacturing
416210	wire rods, ferrous, wholesale	315249	women's and girls' cut and sew dress manufacturing
416210	wire rods, steel, wholesale	315249	women's and girls' cut and sew lingerie, loungewear and nightwear manufacturing
416210	wire rods, wholesale	315249	women's and girls' cut and sew suit, coat, tailored jacket and skirt manufacturing
333920	wire rope hoists, manufacturing	315249	women's and girls' sweaters, cardigans, pullovers and similar garments, made from purchased knitted fabrics
416110	wire rope or cable, insulated, wholesale	813410	women's auxiliary
416210	wire screening, ferrous, wholesale	448120	women's clothing, retail
331490	wire screening, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap	448120	women's clothing, stores
416210	wire screening, wholesale	316210	women's footwear (except orthopedic extension shoes), manufacturing
519110	wire services, news	622111	women's hospital
332619	wire ties (for vegetable bags), manufacturing	448120	women's ready-to-wear store, retail
331317	wire, aluminum, made in wire drawing plants	315210	women's, misses' and girls' clothing contractors
331420	wire, copper and copper alloy, made in wire drawing plants	325190	wood alcohol, natural, manufacturing
335920	wire, copper, electric, manufacturing	325190	wood alcohol, synthetic, manufacturing
331221	wire, flat, rolled strip, made from purchased iron or steel	337127	wood chairs, folding and stacking, auditorium or theatre (portable), manufacturing
416110	wire, insulated, wholesale	113311	wood chips produced in the forest
331222	wire, iron or steel (e.g., armoured, bare or insulated), made in wire drawing plants	321111	wood chips, made in sawmill
331222	wire, iron or steel, electric, made in wire drawing plants	418910	wood chips, wholesale
331420	wire, mechanical, copper and copper alloy, made in wire drawing plants	321920	wood container and pallet manufacturing
331490	wire, non-ferrous metal (except aluminum, copper), made in wire drawing plants	332210	wood cutting saw blades, manufacturing
416110	wire, telephone and telegraph cable, wholesale	325190	wood distillates, manufacturing
331420	wire, uninsulated, copper and copper alloy, made in wire drawing plants	321114	wood fence parts (i.e., pickets, poling, posts, rails), treating
517111	wired telecommunications carriers (except cable)	416320	wood fibre board, wholesale
517112	wireless cable television operators	325510	wood fillers, manufacturing
517210	wireless data communications carriers	238330	wood floor finishing (e.g., coating, sanding)
517210	wireless telecommunications carriers (except satellite)	238330	wood flooring, finished, installation
517210	wireless telephone communications carriers	442210	wood flooring, installation combined with selling
517210	wireless video service	321999	wood flour, manufacturing
335110	wires, lead-in, for electric bulbs, manufacturing	238130	wood frame components (e.g., truss), fabrication on site
335930	wiring device manufacturing	454319	wood fuel dealers, retail
416110	wiring devices and related electrical supplies, wholesale	337123	wood furniture, household (i.e., porch, lawn, garden, beach), manufacturing
336320	wiring harness and ignition sets, for internal combustion engines, manufacturing	321999	wood heel blocks, manufacturing
416110	wiring materials, interior, wholesale	321999	wood heels, finished, manufacturing
325190	witch hazel extract, manufacturing	321215	wood I-joists, manufacturing
212398	withrite mining or quarrying	337110	wood kitchen cabinet and counter top manufacturing
419120	women's and children hosiery, underwear and accessories wholesale agents and brokers	321999	wood novelty items, manufacturing
419120	women's and children outerwear, wholesale agents and brokers	337213	wood office furniture (e.g., benches, chairs, stools, desks, table), manufacturing
		337213	wood office furniture, including custom architectural woodwork, manufacturing
		325190	wood oils, manufacturing
		321999	wood pellets, briquettes and firelogs made from compressed sawdust or shavings

561990	wood piling (non logging)	313110	woolen-type yarns made from purchased fibre
321114	wood preservation	313110	woolen-type yarns made from purchased yarn, manufacturing
322111	wood pulp (e.g., mechanical, thermo-mechanical (TMP), semi-chemical), manufacturing	451130	woollen yarn, retail
419110	wood pulp, business-to-business (B2B) electronic markets, wholesale	311940	Worcestershire sauce, manufacturing
322112	wood pulp, sulphate and soda, manufacturing	333310	word processing machines, dedicated, manufacturing
322112	wood pulp, sulphite, manufacturing	561410	word processing service
418990	wood pulp, wholesale	337127	work benches, industrial, manufacturing
418990	wood shavings for horse and livestock bedding, wholesale	316210	work boots and shoes, manufacturing
561910	wood shavings, bailing	448210	work boots and shoes, retail
321919	wood shutters (except door and window), manufacturing	316210	work boots and shoes, women's, manufacturing
238170	wood siding, installation	812330	work clothing supply services, industrial
416320	wood siding, wholesale	448199	work clothing, men's and boys', retail
325510	wood stains, manufacturing	414110	work clothing, men's and boys', wholesale
333416	wood stoves, manufacturing	624310	work experience centres
418410	wood treating preparations, wholesale	315190	work gloves and mittens, made in knitting mills
321911	wood window and door frames and sash, manufacturing	315990	work gloves, leather, manufacturing
321911	wood window and door manufacturing	315220	work pants (except dungarees, jeans), men's and boys', cut and sewn from purchased fabric
418990	wood, fuel, wholesale dealers	333920	work platforms, elevated, manufacturing
442298	woodburning stoves, retail	911240	work safety and health program administration, federal government
811310	wooden barrels, vats and other coopers' products, repairing	912150	work safety and health program administration, provincial
321920	wooden boxes for ammunition or shell, manufacturing	315220	work shirts, men's and boys', cut and sewn from purchased fabric
339990	wooden mirror and picture frames, manufacturing	721310	workers' camp or hostel (at work site)
321920	wooden shipping and packing cases, manufacturing	524129	workmen's compensation, insurance
339930	wooden toys, manufacturing	624310	workshop for the handicapped
321999	woodenware, kitchen and household, manufacturing	624310	workshops for the developmentally handicapped
221112	wood-fuelled electric power generation	334110	workstations, computer, manufacturing
321919	woodwork, interior and ornamental (e.g., windows, doors, sash, cornices, mantels), manufacturing	919110	world bank, office in Canada
532490	woodworking machinery and equipment rental	813310	world peace and understanding advocacy groups
333245	woodworking machines (except hand-held), manufacturing	114210	worm gathering
493130	wool and mohair warehousing	411110	worms, wholesale
333248	wool and worsted finishing machinery, manufacturing	313210	worsted fabrics, broad-woven, weaving
313210	wool fabrics, broad-woven, weaving	313110	worsted-type (combed) fibres yarns made from purchased yarns
313210	wool felts, broad-woven, weaving	313110	worsted-type yarns (combed), either with wool or artificial or synthetic fibres, manufacturing
115210	wool grading service	333990	wrapping (i.e., packaging) machinery, manufacturing
112410	wool production, farming	418220	wrapping paper (except giftwrap), wholesale
313310	wool tops and noils, manufacturing	488410	wrecker service (towing), motor vehicle
411190	wool tops and noils, wholesale	238910	wrecking, buildings or other structures, contractors
414130	woolen and worsted piece goods, wholesale	332210	wrenches, hand tools, non-powered, manufacturing
414130	woolen and worsted yarns, wholesale	711218	wrestlers, independent, professional

711319	wrestling promoters, with facilities	111211	yam and sweet potato farming
335229	wringers, domestic, manufacturing	451130	yard goods (textile fabric), retail
315190	wristlets, made in knitting mills	414130	yard goods, textile, wholesale
711513	writers, independent	332210	yardsticks, metal, manufacturing
418210	writing and printing paper, cut to size or packaged, wholesale	321999	yardsticks, wood, manufacturing
813410	writing clubs	414130	yarn and thread, wholesale
418210	writing ink, wholesale	333248	yarn texturizing machinery, manufacturing
322230	writing paper and envelopes, boxed sets, made from purchased paper	325220	yarn, cellulosic filament, manufacturing
322230	writing paper, cut sheet, made from purchased paper	327214	yarn, fibreglass, made in glass-making plants
453210	writing paper, retail	325220	yarn, monofilament, man-made, manufacturing
337126	wrought iron furniture, manufacturing	325220	yarn, monofilament, man-made, manufacturing and texturizing
332999	wrought iron or steel pipe and tubing, made from purchased metal pipe	325220	yarn, non-cellulosic fibres and filaments, manufacturing
331110	wrought iron or steel pipe and tubing, made in steel mills	325220	yarn, non-cellulosic fibres and filaments, manufacturing and texturizing
212398	wurtzilite mining	419110	yarns for knitting, business-to-business (B2B) electronic markets, wholesale
	X	414130	yarns for knitting, wholesale
325320	xanthone insecticides, manufacturing	519130	yearbook (e.g., high school, college, university), publishers or publishing (exclusively on Internet)
334512	X-ray apparatus and tubes (e.g., control, industrial, medical, research), manufacturing	511190	yearbooks (i.e., high school, college, university), publishing or publisher (except exclusively on Internet)
325999	X-ray films and plates, sensitized, manufacturing	323119	yearbooks, printing without publishing
334512	X-ray generators, manufacturing	511190	yearbooks, publishing and printing combined
541380	X-ray inspection service	311814	yeast raised goods, made in commercial bakeries
334512	X-ray irradiation equipment, manufacturing	413190	yeast, wholesale
621510	X-ray laboratories, medical	611690	yoga instruction, camps or schools
417930	X-ray machines and parts, medical, wholesale	311511	yogurt (except frozen), manufacturing
417930	X-ray machines and related equipment and supplies, wholesale	311515	yogurt mix, manufacturing
334512	X-ray tubes, manufacturing	311520	yogurt, frozen, manufacturing
621510	X-ray, MRI, cat/ct scan, ultrasound and other medical imaging centres with medical doctors	813410	young peoples organization, fraternal
621510	X-ray, MRI, cat/ct scan, ultrasound and other medical imaging centres without medical doctors	624110	youth centre (if community centre)
334512	X-Y recorders (i.e., plotters (except computer peripheral equipment)), manufacturing	624110	youth centres
325110	xylene, made from refined petroleum or natural gas liquids	813410	youth civic organizations
324110	xylene, made in petroleum refineries	813410	youth farming organizations
	Y	721198	youth hostels or tourist lodges, accommodations
713930	yacht basins	624110	youth self-help organizations
441220	yacht sales retail	813410	youth social club
417990	yacht sales, wholesale		Z
532290	yachts rental	325220	zein fibres and filaments, manufacturing
336612	yachts, built in boat yard	325189	zinc ammonium chloride, manufacturing
336611	yachts, built in shipyards	331490	zinc and zinc alloy bar, sheet, strip and tubing, made from purchased metal or scrap
		416210	zinc and zinc alloy primary forms and basic shapes, wholesale
		325130	zinc based pigments, manufacturing

331529	zinc castings (except die castings), unfinished, manufacturing
325189	zinc chloride, manufacturing
212231	zinc concentrates, mining
331523	zinc die-castings, unfinished, manufacturing
331490	zinc dust, reclaiming
332999	zinc foil and leaf, made from purchased foil
325189	zinc hydrosulphite (i.e., zinc dithionite), manufacturing
418920	zinc ore, wholesale
325189	zinc oxide, manufacturing
331490	zinc rolling, drawing and extruding, purchased metal or scrap
331410	zinc smelting and primary refining
325189	zinc sulphide, manufacturing
331490	zinc, recovering from scrap and/or alloying purchased metals
416210	zinc, wholesale
212231	zincite and zinc blende (sphalerite), mining
813310	zionist organization
333248	zipper making machinery, manufacturing
313220	zipper tape, weaving
414130	zippers, wholesale
331490	zirconium and zirconium alloy bar, sheet, strip and tubing, made from purchased metal or scrap
331490	zirconium rolling, drawing or extruding, purchased metal or scrap
331410	zirconium smelting and primary refining
712130	zoological gardens
712130	zoos
712190	zoos and botanical gardens
311821	zwieback and rusk, manufacturing