North American Industry Classification System (NAICS) Canada

2017 Version 3.0

Release date: September 14, 2018
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Published by authority of the Minister responsible for Statistics Canada

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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. This update of the classification is important as new industries are created to align with the legalization of cannabis for non-medical use.

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.
Foreword

Statistics Canada, the Instituto Nacional de Estadistica y Geografia (INEGI) 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) revisions for 2017 are scheduled to go into effect for reference year 2017 in the United States and in Canada and 2018 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 2017 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.
Table of contents

Introduction ............................................................................................................................................ 7

Classification Structure ..................................................................................................................... 16

Description ........................................................................................................................................ 65
  11 Agriculture, forestry, fishing and hunting ....................................................................................... 65
  21 Mining, quarrying, and oil and gas extraction ............................................................................... 84
  22 Utilities ........................................................................................................................................... 95
  23 Construction .................................................................................................................................. 98
  31-33 Manufacturing .......................................................................................................................... 118
  41 Wholesale trade ............................................................................................................................ 252
  44-45 Retail trade ............................................................................................................................. 288
  48-49 Transportation and warehousing ............................................................................................ 322
  51 Information and cultural industries .............................................................................................. 347
  52 Finance and insurance ................................................................................................................ 365
  53 Real estate and rental and leasing ............................................................................................... 383
  54 Professional, scientific and technical services ............................................................................ 394
  55 Management of companies and enterprises ............................................................................... 415
  56 Administrative and support, waste management and remediation services ............................. 416
  61 Educational services .................................................................................................................... 432
  62 Health care and social assistance ............................................................................................... 439
  71 Arts, entertainment and recreation .............................................................................................. 456
  72 Accommodation and food services ............................................................................................. 475
  81 Other services (except public administration) ............................................................................ 484
  91 Public administration ................................................................................................................... 501

Alphabetical Index ............................................................................................................................. 515
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 take responsibility for applying the classification in this manner.

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 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. New industries were created for video game publishers and designers, and small clothing manufacturing industries were rolled up to a higher classification level. In addition, new guidelines for the coding of units that outsource production of goods were written into the sector definitions for 31-33 Manufacturing and 41 Wholesale trade.
Revision of NAICS Canada for 2017 (Version 1.0)

A public consultation was launched on Statistics Canada's website on July 30th, 2013 through a call for proposals for changes to the 2012 NAICS version. The deadline for receipt of proposals was July 31st, 2014. Review of the proposals and consultations within Statistics Canada and with our Mexican and American counterparts were undertaken starting in 2013 and ending in 2015. NAICS Canada revisions for 2017 (Version 1.0) were finalized early in 2016.

Various kinds of changes are brought into NAICS Canada for 2017 (Version 1.0). 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.

Outsourcing of manufacturing

Units that outsource the transformation process for manufactured goods – will continue to be classified consistent with the treatment in International Standard Industrial Classification of All Economic Activities (ISIC) Revision 4. The units will be classified to manufacturing if the units own the material inputs to production. Otherwise the units will be classified to wholesale trade.

Telecommunications

The telecommunications industries were revised in recognition of the structure of telecommunications companies. Telecommunications carriers integrate all technologies, including wired and wireless. The corresponding NAICS change is a merging of 517111 Wired telecommunications carriers (except cable), 517112 Cable and other program distribution and 517210 Wireless telecommunications carriers (except satellite) into 517310 Wired and wireless telecommunications carriers. Telecommunications resellers are split out as 517911 Telecommunications resellers.

Oil and gas extraction

The oil and gas extraction industries were expanded to better reflect the structure of the Canadian industry. New 6-digit industries were created: 211141 In-situ oil sand extraction and 211142 Mined oil sands extraction.

Arts, sports and recreation

In order to better align the classification of arts, sports and recreation industries with user needs, new 6-digit industries were created in subsectors 711 Performing arts, spectator sports and related industries and 713 Amusement, gambling and recreation industries. These new industries are 711214 Other racing facilities and related activities, 711215 Independent athletes performing before a paying audience, 711217 Sports teams and clubs performing before a paying audience and supporting activities, 711411 Agents and managers for artists, entertainers and other public figures, 71412 Sports agents and managers, 713991 Sports clubs, teams and leagues performing before a non-paying audience, 713992 Other sports facilities and 713999 All other amusement and recreation industries.

Rental industries

In recognition of changes in rental industries and the small or diminishing size of some rental industries, 532220 Formal wear and costume rental, 532230 Video tape and disc rental and 532290 Other consumer goods rental were merged into 532280 Other consumer goods rental.

Record production and distribution

The industries 512210 Record production and 512220 Integrated record production/distribution were merged into 512250 Record production and distribution. This regrouping was initiated in response to the small size of the industries.
NAICS Canada 2017 Version 2.0

NAICS Canada 2017 Version 2.0 was released in March 2017. This version was created to meet urgent classification needs prior to the next scheduled NAICS revision in 2022.

Internet-only publishing

The principle change for NAICS Canada 2017 Version 2.0 consists of moving Internet-only publishing activities out of 519130 Internet publishing and broadcasting and web search portals (which becomes 519130 Internet broadcasting and web search portals) and into the corresponding publishing industries. Affected publishing industries are 511110 Newspaper publishers, 51120 Periodical publishers, 51130 Book publishers, 51140 Directory and mailing list publishers, 51190 Other publishers, 51211 Software publishers (except video game publishers), 51212 Video game publishers, and 512230 Music publishers.

Marijuana cultivation

A change was made to the list of examples to clarify the treatment of marijuana cultivation for medicinal purposes. The growing of medicinal marijuana under cover is classified to 111419 Other food crops grown under cover.

NAICS Canada 2017 Version 3.0

NAICS Canada 2017 Version 3.0 was released in August 2018. This version was created to meet classification needs prior to the next scheduled NAICS revision in 2022.

Cannabis industries

The principle change for NAICS Canada 2017 Version 3.0 consists of creating new cannabis-related industries in agriculture, manufacturing, wholesale trade and retail trade. The new industries are 111412 Cannabis grown under cover, 111995 Cannabis grown in open fields, 312310 Cannabis product manufacturing, 413410 Cannabis merchant wholesalers and 453993 Cannabis stores. In addition, new examples for cannabis wholesale by business-to-business electronic markets and cannabis products wholesale agents and brokers have been added to 419110 Business-to-business electronic markets and 419120 Wholesale trade agents and brokers, respectively. Cannabis cultivation for medicinal purposes has been moved from 111419 Other food crops grown under cover to 111412 Cannabis grown under cover.

The 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.

i. 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.

ii. 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.

iii. 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.
iv. 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 minimizing 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. The production process refers to the combination of inputs (capital, labour, energy, materials and services – KLEMS) used in producing a certain quantity of outputs. 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.

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.

In contrast, the various versions of the Canadian SIC and of the International Standard Industrial Classification of All Economic Activities (ISIC) of the United Nations have used mixed criteria to create the industries of the classification.

**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 is a departmental standard classification for goods and services. A description of NAPCS is available at the following link: Standard product classifications.

**Structure of NAICS**

The structure of NAICS is hierarchical. 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.

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.

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.

**NAICS Canada 2017 Version 3.0 structure**

NAICS Canada 2017 Version 3.0 consists of 20 sectors, 102 subsectors, 324 industry groups, 710 industries and 928 Canadian industries, and replaces NAICS Canada 2017 Version 2.0.

**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.

The Relationship of NAICS Canada 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 and 2017 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 Classification Structure displays the codes and titles of the sectors, subsectors, industry groups, industry, and national industries of NAICS Canada. In general, comparable sectors, subsectors, industry groups, industries carry the same code in NAICS Canada, NAICS Mexico and NAICS United States.

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

<table>
<thead>
<tr>
<th>Symbol</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>CAN</td>
<td>Canadian industry only</td>
</tr>
<tr>
<td>MEX</td>
<td>Canadian and Mexican industries are comparable</td>
</tr>
<tr>
<td>US</td>
<td>Canadian and United States industries are comparable</td>
</tr>
<tr>
<td>[Blank]</td>
<td>[No superscript symbol] Canadian, Mexican and United States industries are comparable.</td>
</tr>
</tbody>
</table>
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  US
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
111412 Cannabis grown under cover  CAN
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
112 Animal production and aquaculture

1121 Cattle ranching and farming
   11211 Beef cattle ranching and farming, including feedlots
   11212 Dairy cattle and milk production

1122 Hog and pig farming
   11221 Hog and pig farming

1123 Poultry and egg production
   11231 Chicken egg production
   11232 Broiler and other meat-type chicken production
   11233 Turkey production
   11234 Poultry hatcheries
   11239 Other poultry production
   112391 Combination poultry and egg production
   112399 All other poultry production

1124 Sheep and goat farming
   11241 Sheep farming
   11242 Goat farming

1125 Aquaculture
   11251 Aquaculture

1129 Other animal production
   11291 Apiculture
   11292 Horse and other equine production
   11293 Fur-bearing animal and rabbit production
   11299 All other animal production
   112991 Animal combination farming
   112999 All other miscellaneous animal production

113 Forestry and logging

1131 Timber tract operations
   11311 Timber tract operations
   11310 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 (except oil sands) CAN
   211110 Oil and gas extraction (except oil sands) CAN
   21114 Oil sands extraction CAN
   211141 In-situ oil sands extraction CAN
   211142 Mined oil sands extraction CAN

212 Mining and quarrying (except oil and gas)

2121 Coal mining
   21211 Coal mining
   212114 Bituminous coal mining
   212115 Subbituminous coal mining CAN
   212116 Lignite coal mining CAN
### 2122 Metal ore mining
- 21221 Iron ore mining
- 21222 Gold and silver ore mining
- 21223 Copper, nickel, lead and zinc ore mining
- 212231 Lead-zinc ore mining
- 212232 Nickel-copper ore mining
- 212233 Copper-zinc ore mining
- 212234 Gold and silver ore mining
- 21229 Uranium ore mining
- 212291 Uranium ore mining
- 212299 All other metal ore mining

### 2123 Non-metallic mineral mining and quarrying
- 21231 Stone mining and quarrying
- 212314 Granite mining and quarrying
- 212315 Limestone mining and quarrying
- 212316 Marble mining and quarrying
- 212317 Sandstone mining and quarrying
- 21232 Sand, gravel, clay, and ceramic and refractory minerals mining and quarrying
- 212323 Sand and gravel mining and quarrying
- 212326 Shale, clay and refractory mineral mining and quarrying
- 21239 Other non-metallic mineral mining and quarrying
- 212392 Diamond mining
- 212393 Salt mining
- 212394 Asbestos mining
- 212395 Gypsum mining
- 212396 Potash mining
- 212397 Peat extraction
- 212398 All other non-metallic mineral mining and quarrying

### 213 Support activities for mining, and oil and gas extraction
- 2131 Support activities for mining, and oil and gas extraction
- 21311 Oil and gas contract drilling
- 213117 Contract drilling (except oil and gas)
- 213118 Services to oil and gas extraction
- 213119 Other support activities for mining

### 22 Utilities
- 221 Utilities
  - 2211 Electric power generation, transmission and distribution
    - 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 and distribution
    - 221121 Electric bulk power transmission and control
2212 Natural gas distribution US
   22121 Natural gas distribution US
   221210 Natural gas distribution US

2213 Water, sewage and other systems US
   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
23810  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  

Statistics Canada – Catalogue no. 12-501-X
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
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

3123 Cannabis product manufacturing CAN
31231 Cannabis product manufacturing CAN
312310 Cannabis 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 \textsuperscript{US}
323114 Quick printing \textsuperscript{US}
323115 Digital printing \textsuperscript{US}
323116 Manifold business forms printing \textsuperscript{US}
323119 Other printing \textsuperscript{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 \textsuperscript{US}
324122 Asphalt shingle and coating material manufacturing \textsuperscript{US}
32419 Other petroleum and coal product manufacturing
324190 Other petroleum and coal product manufacturing \textsuperscript{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 \textsuperscript{CAN}
325189 All other basic inorganic chemical manufacturing \textsuperscript{CAN}
32519 Other basic organic chemical manufacturing
325190 Other basic organic chemical manufacturing \textsuperscript{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 \textsuperscript{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 \textsuperscript{CAN}
325314 Mixed fertilizer manufacturing \textsuperscript{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 \textsuperscript{CAN}
3255 Paint, coating and adhesive manufacturing
- 32551 Paint and coating manufacturing
- 32552 Adhesive manufacturing

3256 Soap, cleaning compound and toilet preparation manufacturing
- 32561 Soap and cleaning compound manufacturing
- 32562 Toilet preparation manufacturing

3259 Other chemical product manufacturing
- 32591 Printing ink manufacturing
- 32592 Explosives manufacturing
- 32599 All other chemical product manufacturing

326 Plastics and rubber products manufacturing

3261 Plastic product manufacturing
- 32611 Plastic packaging materials and unlaminated film and sheet manufacturing
- 32612 Plastic pipe, pipe fitting, and unlaminated profile shape manufacturing
- 32613 Laminated plastic plate, sheet (except packaging), and shape manufacturing
- 32614 Polystyrene foam product manufacturing
- 32615 Urethane and other foam product (except polystyrene) manufacturing
- 32616 Plastic bottle manufacturing
- 32619 Other plastic product manufacturing

3262 Rubber product manufacturing
- 32621 Tire manufacturing
- 32622 Rubber and plastic hose and belting manufacturing
- 32629 Other rubber product manufacturing
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 metal die-casting foundries CAN
331529 Non-ferrous metal 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 CAN

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 \textsuperscript{US}
   336612 Boat building \textsuperscript{US}

3369 Other transportation equipment manufacturing
   33699 Other transportation equipment manufacturing
   336990 Other transportation equipment manufacturing \textsuperscript{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 \textsuperscript{US}
   337123 Other wood household furniture manufacturing \textsuperscript{CAN}
   337126 Household furniture (except wood and upholstered) manufacturing \textsuperscript{CAN}
   337127 Institutional furniture manufacturing \textsuperscript{US}

3372 Office furniture (including fixtures) manufacturing
   33721 Office furniture (including fixtures) manufacturing
   337213 Wood office furniture, including custom architectural woodwork, manufacturing \textsuperscript{CAN}
   337214 Office furniture (except wood) manufacturing \textsuperscript{US}
   337215 Showcase, partition, shelving and locker manufacturing \textsuperscript{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 \textsuperscript{CAN}

3399 Other miscellaneous manufacturing
   33991 Jewellery and silverware manufacturing
   339910 Jewellery and silverware manufacturing \textsuperscript{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 \textsuperscript{CAN}
41 Wholesale trade

411 Farm product merchant wholesalers **CAN**

- 4111 Farm product merchant wholesalers **CAN**
  - 41111 Live animal merchant wholesalers **CAN**
  - 41110 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 **CAN**

- 4121 Petroleum and petroleum products merchant wholesalers **CAN**
  - 41211 Petroleum and petroleum products merchant wholesalers **CAN**
  - 412110 Petroleum and petroleum products merchant wholesalers **CAN**

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

- 4131 Food merchant wholesalers **CAN**
  - 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 **CAN**
  - 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 **CAN**
  - 41331 Cigarette and tobacco product merchant wholesalers **CAN**
  - 413310 Cigarette and tobacco product merchant wholesalers **CAN**

- 4134 Cannabis merchant wholesalers **CAN**
  - 41341 Cannabis merchant wholesalers **CAN**
  - 413410 Cannabis merchant wholesalers **CAN**

Statistics Canada – Catalogue no. 12-501-X
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<tr>
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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

415110 New and used automobile and light-duty truck merchant wholesalers

41512 Truck, truck tractor and bus merchant wholesalers

415120 Truck, truck tractor and bus merchant wholesalers

41519 Recreational and other motor vehicles merchant wholesalers

415190 Recreational and other motor vehicles merchant wholesalers

4152 New motor vehicle parts and accessories merchant wholesalers

41521 Tire merchant wholesalers

415210 Tire merchant wholesalers

41529 Other new motor vehicle parts and accessories merchant wholesalers

415290 Other new motor vehicle parts and accessories merchant wholesalers

4153 Used motor vehicle parts and accessories merchant wholesalers

41531 Used motor vehicle parts and accessories merchant wholesalers

415310 Used motor vehicle parts and accessories merchant wholesalers

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

416110 Electrical wiring and construction supplies merchant wholesalers

41612 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers

416120 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers

4162 Metal service centres

41621 Metal service centres

416210 Metal service centres

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

41631 General-line building supplies merchant wholesalers

416310 General-line building supplies merchant wholesalers

41632 Lumber, plywood and millwork merchant wholesalers

416320 Lumber, plywood and millwork merchant wholesalers

41633 Hardware merchant wholesalers

416330 Hardware merchant wholesalers

41634 Paint, glass and wallpaper merchant wholesalers

416340 Paint, glass and wallpaper merchant wholesalers

41639 Other specialty-line building supplies merchant wholesalers

416390 Other specialty-line building supplies merchant wholesalers

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

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

4181 Recyclable material merchant wholesalers CAN
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 CAN
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 CAN
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 CAN
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 CAN
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 US

4191 Business-to-business electronic markets, and agents and brokers US
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 US

4411 Automobile dealers US
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 US
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 US
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 US

4421 Furniture stores US
44211 Furniture stores US
442110 Furniture stores US
4422 Home furnishings stores US
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 US

4431 Electronics and appliance stores US
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 US

4441 Building material and supplies dealers US
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 US
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 US

4451 Grocery stores US
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 US
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  US
44531 Beer, wine and liquor stores  US
445310 Beer, wine and liquor stores  US

446 Health and personal care stores  US

4461 Health and personal care stores  US
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  US

4471 Gasoline stations  US
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  US

4481 Clothing stores  US
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  US
44821 Shoe stores  US
448210 Shoe stores  US

4483 Jewellery, luggage and leather goods stores  US
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  US

4511  Sporting goods, hobby and musical instrument stores  US
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  US
45131  Book stores and news dealers  US
451310  Book stores and news dealers  US

452  General merchandise stores  US

4521  Department stores  US
45211  Department stores  US
452110  Department stores  CAN

4529  Other general merchandise stores  US
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  US

4531  Florists  US
45311  Florists  US
453110  Florists  US

4532  Office supplies, stationery and gift stores  US
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  US
45331  Used merchandise stores  US
453310  Used merchandise stores  US
4539 Other miscellaneous store retailers US
   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
   453993 Cannabis stores CAN
   453999 All other miscellaneous store retailers (except beer and wine-making supplies stores) CAN

454 Non-store retailers US
   4541 Electronic shopping and mail-order houses US
      45411 Electronic shopping and mail-order houses US
      454110 Electronic shopping and mail-order houses CAN
   4542 Vending machine operators US
      45421 Vending machine operators US
      454210 Vending machine operators US
   4543 Direct selling establishments US
      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
   488110 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

5111 Newspaper, periodical, book and directory publishers

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

51223 Music publishers
512230 Music publishers CAN
51224 Sound recording studios
512240 Sound recording studios
51225 Record production and distribution
512250 Record production and distribution
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

5173 Wired and wireless telecommunications carriers (except satellite)
  51731 Wired and wireless telecommunications carriers (except satellite)
  517310 Wired and wireless telecommunications carriers (except satellite) CAN

5174 Satellite telecommunications
  51741 Satellite telecommunications
  517410 Satellite telecommunications

5179 Other telecommunications
  51791 Other telecommunications
  517911 Telecommunications resellers CAN
  517919 All other telecommunications CAN

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 broadcasting, and web search portals
  519130 Internet broadcasting and web search portals CAN
  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 US
  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** US
   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** US
   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
   52412 Direct group life, health and medical insurance carriers CAN
   524121 Direct general property and casualty insurance carriers CAN
5241 Direct, private, automobile insurance carriers CAN
52412 Direct, public, automobile insurance carriers CAN
52414 Direct property insurance carriers CAN
52415 Direct liability insurance carriers CAN
52419 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 CAN

5261 Pension funds CAN
  52611 Pension funds CAN
  526111 Trusteed pension funds CAN
  526112 Non-trusteed pension funds CAN

5269 Other funds and financial vehicles CAN
  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
  5311 Lessors of residential buildings and dwellings US
  53111 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
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 recreational vehicle (RV) rental and leasing
532120 Truck, utility trailer and recreational vehicle (RV) rental and leasing US

5322 Consumer goods rental
53221 Consumer electronics and appliance rental
532210 Consumer electronics and appliance rental
53228 All other consumer goods rental
532280 All 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
541619 Other management consulting services
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
54172 Research and development in the social sciences and humanities
541720 Research and development in the social sciences and humanities

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
541899 All other services related to advertising

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
54193 Translation and interpretation services
541930 Translation and interpretation services
54194 Veterinary services
541940 Veterinary services
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
55113 Holding companies
55114 Head offices
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  
561722 Janitorial services (except window cleaning)  
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  
561799 All other services to buildings and dwellings  

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  
562110 Waste collection  

5622 Waste treatment and disposal  
56221 Waste treatment and disposal  
562210 Waste treatment and disposal  

5629 Remediation and other waste management 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 and secondary schools  
61111 Elementary and secondary schools  
611110 Elementary and 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 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
   711213 Horse race tracks  CAN
   711214 Other racing facilities and related activities  CAN
   711215 Independent athletes performing before a paying audience  CAN
   711217 Sports teams and clubs performing before a paying audience  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 |
| 711411 | Agents and managers for artists, entertainers and other public figures  | CAN |
| 711412 | Sports agents and managers  | CAN |

### 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 Other amusement and recreation industries
713991 Sports clubs, teams and leagues performing before a non-paying audience CAN
713992 Other sport facilities CAN
713999 All other amusement and recreation industries CAN

72 Accommodation and food services

721 Accommodation services

7211 Traveller accommodation
72111 Hotels (except casino hotels) and motels CAN
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 US
  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 US
  81221 Funeral homes US
  812210 Funeral homes US
  81222 Cemeteries and crematoria US
  812220 Cemeteries and crematoria US
8123 **Dry cleaning and laundry services** US
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** US
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** US
81311 Religious organizations US
813110 Religious organizations US

8132 **Grant-making and giving services** US
81321 Grant-making and giving services US
813210 Grant-making and giving services CAN

8133 **Social advocacy organizations** US
81331 Social advocacy organizations US
813310 Social advocacy organizations CAN

8134 **Civic and social organizations** US
81341 Civic and social organizations US
813410 Civic and social organizations US

8139 **Business, professional, labour and other membership organizations** US
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 CAN

  9111 Defence services CAN
    91111 Defence services CAN
    911110 Defence services CAN
  9112 Federal protective services CAN
    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 CAN
    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 CAN
    91141 Foreign affairs CAN
    911410 Foreign affairs CAN
    91142 International assistance CAN
    911420 International assistance CAN
  9119 Other federal government public administration CAN
    91191 Other federal government public administration CAN
    911910 Other federal government public administration CAN

912 Provincial and territorial public administration CAN

  9121 Provincial protective services CAN
    91211 Provincial courts of law CAN
    912110 Provincial courts of law CAN
    91212 Provincial correctional services CAN
    912120 Provincial correctional services CAN
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<td>CAN</td>
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<td>9124</td>
<td>CAN</td>
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<tr>
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<td>9125</td>
<td>CAN</td>
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<td>9129</td>
<td>CAN</td>
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<tr>
<td>Provincial labour and employment services</td>
<td>9122</td>
<td>CAN</td>
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Description

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 US

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
Exclusion(s)
• soybean farms (see 111110 Soybean 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 US
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 US
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 CAN
This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing grains.
Inclusion(s)
• growing a combination of oilseeds and grains

Illustrative example(s)
• buckwheat farming
• grain growing (except rice, wheat and corn)
• oil seed and grain farming, combination
• wild rice, farming

Exclusion(s)
• 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)
• growing wheat (see 111140 Wheat 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 US

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

111219 Other vegetable (except potato) and melon farming US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing vegetables and melons.

Inclusion(s)
• producing vegetable and melon seeds, except seed potatoes, and melon bedding plants

Illustrative example(s)
• cantaloupe, 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)
• dry beans farms (see 111130 Dry pea and bean farming)
• growing corn (see 111150 Corn farming)
• growing seed potatoes (see 111211 Potato farming)
• growing vegetables and melons under glass or protective cover (see 111419 Other food crops grown under cover)
• sugar beet farms (see 111999 All other miscellaneous crop farming)
• vegetable field crops farming (see 111999 All other miscellaneous crop farming)
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**  US

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

*Illustrative example(s)*
- grapefruit groves
- lemon groves
- lime groves

*Exclusion(s)*
- orange growing (see 111310 Orange 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**  CAN

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 US

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

111412 Cannabis grown under cover CAN

This Canadian industry comprises establishments primarily engaged in growing cannabis under glass or protective cover.

Illustrative example(s)
- cannabis grown hydroponically
- cannabis grown in climate controlled pods
- cannabis grown under cover
- cannabis seeds and seedlings grown under cover
- harvesting, trimming, curing and drying cannabis grown under cover
- processing for primary markets cannabis grown under cover

Exclusion(s)
- cannabis grown in open fields (see 111995 Cannabis grown in open fields)
- hemp growing (see 111999 All other miscellaneous crop farming)

111419 Other food crops grown under cover US

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)
- cannabis grown under cover (see 111412 Cannabis grown under cover)
- 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 seedling trees for reforestation (see 113210 Forest nurseries and gathering of forest products)
• 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)
• retailing nursery, tree stock and floriculture products primarily purchased from others (see 444220 Nursery stores and garden centres)

111421 Nursery and tree production US

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)
• forestry for nursery and tree production (see 113110 Timber tract operations)
• 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 US

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)
- farming corn for grain (see 111150 Corn farming)
- 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 a combination of oilseeds and grains (see 111190 Other grain farming)
- growing cotton (see 111920 Cotton farming)
- growing greenhouse, nursery and floriculture products (see 1114 Greenhouse, nursery and floriculture production)
- growing hay (see 111940 Hay farming)
- growing sugar cane (see 111930 Sugar cane farming)
- growing tobacco (see 111910 Tobacco farming)
- growing tree nuts and fruit (see 1113 Fruit and tree nut farming)
- growing vegetables and melons (see 11121 Vegetable and melon farming)
- growing wheat, corn, rice, soybeans, and other grains and oilseeds (see 1111 Oilseed and grain farming)
111993  Fruit and vegetable combination farming  CAN

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  CAN

This Canadian industry comprises establishments primarily engaged in gathering maple sap and producing maple products.

Inclusion(s)
- producing maple products in plants

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)

111995  Cannabis grown in open fields  CAN

This Canadian industry comprises establishments primarily engaged in growing cannabis in open fields.

Illustrative example(s)
- cannabis grown in open fields
- cannabis seeds and seedling growing in open fields
- harvesting, trimming, curing and drying cannabis grown in open fields
- processing for primary markets cannabis grown in open fields

Exclusion(s)
- cannabis grown under cover (see 111412 Cannabis grown under cover)
- hemp growing (see 111999 All other miscellaneous crop farming)

111999  All other miscellaneous crop farming  CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing crops.

Inclusion(s)
- general crop farming or combination crop farming (except combination fruit and vegetable farming)

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 a combination of fruit and vegetable (see 111993 Fruit and vegetable combination farming)
- growing a combination of oilseeds and grains (see 111190 Other grain farming)
• growing cotton (see 111920 Cotton farming)
• growing greenhouse, nursery and floriculture products (see 1114 Greenhouse, nursery and floriculture production)
• growing hay (see 111940 Hay farming)
• growing sugar cane (see 111930 Sugar cane farming)
• growing tobacco (see 111910 Tobacco farming)
• growing tree nuts and fruit (see 1113 Fruit and tree nut farming)
• growing wheat, corn, rice, soybeans, and other grains and oilseeds (see 1111 Oilseed and grain 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 CAN

This Canadian industry comprises establishments primarily engaged in raising and fattening cattle.

   Inclusion(s)
   • raising of cattle for dairy herd replacements

   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 US
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 US
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)*
- 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)
- raising broilers and other meat-type chickens (see 112320 Broiler and other meat-type chicken production)
- raising chickens for egg production (see 112310 Chicken egg production)
- raising turkeys (see 112330 Turkey production)

112391 Combination poultry and egg production CAN

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

*Exclusion(s)*
- 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)
- raising broilers and other meat-type chickens (see 112320 Broiler and other meat-type chicken production)
- raising chickens for egg production (see 112310 Chicken egg production)
- raising turkeys (see 112330 Turkey production)

112399 All other poultry production CAN

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

*Illustrative example(s)*
- ostrich or emu farming
- pheasant, geese, goose, duck, quail or guinea fowl farming

*Exclusion(s)*
- combination poultry and egg production (see 112391 Combination poultry and egg 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)
- raising broilers and other meat-type chickens (see 112320 Broiler and other meat-type chicken production)
- raising chickens for egg production (see 112310 Chicken egg production)
- raising turkeys (see 112330 Turkey 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 US

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 CAN

This Canadian industry comprises establishments primarily engaged in farm-raising aquatic animals and plants.

Inclusion(s)

- raising both aquatic animals and plants in integrated growing operations, aquaponics both in natural waters and in artificial aquatic impoundments
• using some form of intervention in the aquaculture 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)*
- catching or taking fish and other aquatic animals from their natural habitats (see 11411 Fishing)
- hydroponic crops, grown under cover (see 111419 Other food crops grown under cover)

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

112991 Animal combination farming CAN
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 CAN
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)
- cutting timber (see 11331 Logging)
- 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)
- 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)
- timber trucking, local (see 484223 Forest products trucking, local)
- trucking timber, long distance (see 484233 Forest products trucking, long distance)

113311 Logging (except contract) CAN

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.

Inclusion(s)
- cutting and transporting timber on an own-account basis

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)
- logging on contract (see 113312 Contract logging)
- trucking timber, local (see 484223 Forest products trucking, local)
- trucking timber, long distance (see 484233 Forest products trucking, long distance)

113312 Contract logging CAN

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.

Inclusion(s)
- cutting and transporting timber on a fee or contract basis

Illustrative example(s)
- beachcombers (lost log recovery)
- 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)
- 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)
- farm-raising finfish, shellfish or other aquatic animals within a confined space and under controlled feeding and harvesting conditions (see 112510 Aquaculture)

114113 Salt water fishing CAN

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 CAN

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, 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)
- seal hunting and trapping (see 114113 Salt water fishing)
- undressed seal skinning (see 114113 Salt water fishing)

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 CAN

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)
• artificially drying and dehydrating fruits and vegetables (see 311420 Fruit and vegetable canning, pickling and drying)
• 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)
• providing support activities for forestry (see 115310 Support activities for forestry)
• providing water for irrigation (see 221310 Water supply and irrigation systems)
• stemming and redrying tobacco (see 312210 Tobacco stemming and redrying)

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.

Inclusion(s)
• support activities related to raising 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

Exclusion(s)
• racehorse boarding and training (see 711213 Horse race tracks)
• vaccination services, veterinarians (see 541940 Veterinary 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 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.

21111 Oil and gas extraction (except oil sands) CAN

This 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.

211110 Oil and gas extraction (except oil sands) CAN

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.
Inclusion(s)
- 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 natural gas up to the point of shipment from the producing
  property
- operating tank battery in petroleum industry on contract basis
- production of oil, the mining and extraction of oil from oil shales, and the production of natural gas and
  hydrocarbon liquids, through gasification, liquefaction and pyrolysis of coal at the mine site

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 (except on a contract or fee basis)
- operating tank battery in petroleum industry on contract basis
- shale oil mining

Exclusion(s)
- contract drilling for oil and gas (see 213111 Oil and gas contract drilling)
- mining and extraction of oil from oil sands (see 21114 Oil sands extraction)
- performing oil field services for operators, on a contract or fee basis (see 213118 Services to oil and gas
  extraction)
- producing crude oil from oil sands or from reservoirs in which the hydrocarbons are semisolids and
  conventional production methods are not possible (see 21114 Oil sands extraction)
- recovering helium from natural gas (see 325120 Industrial gas manufacturing)
- recovering liquefied petroleum gases incidental to petroleum refining (see 324110 Petroleum refiners)

21114 Oil sands extraction CAN

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

211141 In-situ oil sands extraction CAN

This Canadian industry comprises establishments primarily engaged in producing crude oil from oil sands or from reservoirs in which the hydrocarbons are semisolids, using in-situ drilling techniques.

Illustrative example(s)
- bitumen production, in situ extraction
- crude oil (tar or bituminous sands), in-situ, extracting
- heavy oil in place, solution gas drive recovering
- heavy oil, thermal in situ recovering
- petroleum, from sand, in-situ production
- synthetic crude oil production, in-situ

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 211110 Oil and gas extraction
  (except oil sands))
- 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 refiners)
shale oil mining (see 211110 Oil and gas extraction (except oil sands))

211142 Mined oil sands extraction CAN

This Canadian industry comprise establishments primarily engaged in producing crude oil from oil sands or from reservoirs in which the hydrocarbons are semisolids, using open-pit mining techniques.

Illustrative example(s)
- bitumen production, extraction by mining
- bituminous sand digging
- crude oil (tar or bituminous sands) extracting, by mining
- synthetic crude oil production, 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 211110 Oil and gas extraction (except oil sands))
- 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)
- shale oil mining (see 211110 Oil and gas extraction (except oil sands))

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
• 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** CAN

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** CAN

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.

_Inclusion(s)_
• magnetite mining
• mining ore (i.e., limonite, siderite, taconite, brown ore)
• production of sinter and other agglomerates
• production of sinter and other agglomerates (except those associated with blast furnace operations)
• specular hematite concentrate mining

**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)

### 2122 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.

#### 21220 Gold and silver ore mining CAN

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

**Inclusion(s)**
• calaverite mining
• sylvanite mining

### 2123 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.

#### 21231 Lead-zinc ore mining US

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

**Inclusion(s)**
• calamine, galena, smithsonite, sphalerite ore and willemite mining
• cerussite mining

#### 21232 Nickel-copper ore mining CAN

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)

#### 21233 Copper-zinc ore mining CAN

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing copper or copper-zinc ores.
Inclusion(s)
• chalcocite, chalcopyrite and cuprite ore mining
• cuprite mining
• recovery of copper concentrates by the precipitation and leaching of copper ore

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, ilmenite 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 copper, nickel, lead or zinc content (see 21223 Copper, nickel, lead and zinc ore mining)
• mining, beneficiating or otherwise preparing ores valued chiefly for their gold or silver content (see 212220 Gold and silver 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, roscoeelite) 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)**
- cutting and finishing stone and stone products (see 327990 All other non-metallic mineral product manufacturing)
- 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)

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 CAN

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

**Illustrative example(s)**
- diorite or gneiss quarrying
- granite mining and quarrying
- syenite (except nepheline), quarrying

**Exclusion(s)**
- nepheline syenite quarrying (see 212326 Shale, clay and refractory mineral mining and quarrying)

212315 Limestone mining and quarrying CAN

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

**Inclusion(s)**
- grinding or pulverizing of limestone

**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)**
- limestone fertilizer made in plants producing nitrogenous or phosphatic fertilizer materials (see 325313 Chemical fertilizer (except potash) manufacturing)
- limestone manufacturing made by mixing purchased materials (see 325314 Mixed fertilizer manufacturing)
- producing lime (see 327410 Lime manufacturing)
212316  Marble mining and quarrying  CAN

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

Inclusion(s)
• mining or quarrying slate

Illustrative example(s)
• diabase, quarrying
• gabbro, quarrying
• marble quarry
• riprap (except limestone and granite), quarrying
• volcanic rock, quarrying

Exclusion(s)
• granite quarrying (see 212314 Granite mining and quarrying)
• limestone quarrying (see 212315 Limestone mining and quarrying)

212317  Sandstone mining and quarrying  CAN

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

Exclusion(s)
• oil and gas drilling on contract (see 213111 Oil and gas contract drilling)

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, beneficiation 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  CAN

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  CAN

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.
Inclusion(s)
- operations in conjunction with plants that manufacture cement, brick or other structural clay products, or pottery and related products, 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)
- mining or quarrying shale and mining, beneficiating or otherwise preparing clays and refractory minerals (see 212326 Shale, clay and refractory mineral mining and quarrying)
- operating sand and gravel pits and dredging for sand and gravel (see 212323 Sand and gravel 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 CAN

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

212393 Salt mining CAN

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 CAN

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**  CAN

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**  CAN

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**  CAN

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**  CAN

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
- fluor spar mining
- gem stone mining
- mica mining
- sienna mining
- sulphur, ground or otherwise treated
- talc mining

*Exclusion(s)*
- extracting and processing peat (see 212397 Peat extraction)
- mining diamonds of industrial or gem quality (see 212392 Diamond mining)
- mining or quarrying dimension stone (see 21231 Stone 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 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)
• operating sand and gravel pits and dredging for sand and gravel (see 212323 Sand and gravel mining and quarrying)

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) CAN

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 CAN

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.

Inclusion(s)
• salt water impounding in connection with petroleum products

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
• oil and gas exploration on a contract or fee 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)
• gas and oil contract drilling (see 213111 Oil and gas contract drilling)
• oil and gas field seismographic surveys (see 541360 Geophysical surveying and mapping services)
• performing exploration for oil or gas, geophysical (see 541360 Geophysical surveying and mapping services)
• performing exploration for oil or gas, other than geophysical (see 21111 Oil and gas extraction (except oil sands))
• seismic geophysical surveying services (see 541360 Geophysical surveying and mapping services)

213119 Other support activities for mining  CAN

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.

Inclusion(s)
• exploration for minerals 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)
• oil and gas field services (see 213118 Services to oil and gas extraction)
• 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  US

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  US

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

22111 Hydro-electric power generation  US

This Canadian industry comprises establishments primarily engaged in the generation of electricity using hydraulic energy.

Inclusion(s)
- pumped hydro storage processes

22112 Fossil-fuel electric power generation  US

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.

22113 Nuclear electric power generation  US

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)

22119 Other electric power generation  US

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  US

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  US

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.

*Inclusion(s)*
- transmission lines and the transformer stations that are integral to transmission

*Illustrative example(s)*
- electric power control (e.g., arranging transmission between utilities)
- transmission of electric power

221122 Electric power distribution  US

This Canadian industry comprises establishments primarily engaged in the distribution of electric power to the individual user or consumer.

*Inclusion(s)*
- dedicated generating stations
- distribution lines and transformer stations integral to power distribution
- electric power brokers and agents, that arrange the sale of electricity over power distribution systems operated by others

2212 Natural gas distribution  US

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  US

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  US

This Canadian industry comprises establishments primarily engaged in the distribution of natural or synthetic gas to the ultimate consumers through a system of mains.

*Inclusion(s)*
- gas marketers or brokers that arrange the sale of natural gas over distribution systems operated by others

*Illustrative example(s)*
- distribution and sale of natural gas to the user through mains

2213 Water, sewage and other systems  US

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

22131 Water supply and irrigation systems  US

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  US

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

Illustrative example(s)
- irrigation system operation
- water collection, treatment and distribution systems
- water filtration plant operation

22132  Sewage treatment facilities  US

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  US

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  US

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

221330  Steam and air-conditioning supply  US

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

Illustrative example(s)
- 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)
- 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)
- 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)
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 CAN

This Canadian industry comprises establishments primarily engaged in the construction or remodelling and renovation of single-family and multi-family residential buildings.

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)

- constructing and leasing residential buildings on their own account (see 53111 Lessors of residential buildings and dwellings)
- performing manufactured (mobile) home set-up and tie-down work (see 238990 All other specialty trade contractors)
- performing specialized construction work on houses and other residential buildings, generally on a subcontract basis (see 238 Specialty trade contractors)

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**  US

This Canadian industry comprises establishments primarily engaged in the construction (also new work, additions and major alterations) of industrial buildings (except warehouses).

**Inclusion(s)**
- construction of selected additional structures, whose production processes are similar to those for industrial buildings

**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 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)
- 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)
- 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**  US

This Canadian industry comprises establishments primarily engaged in the construction (also new work, additions and major alterations) of commercial and institutional buildings and related structures, such as stadiums, grain elevators, and indoor swimming pools.

**Inclusion(s)**
- on-site assembly of modular or prefabricated commercial and institutional buildings

**Illustrative example(s)**
- commercial and institutional building design-build firms
• construction management, commercial and institutional buildings
• 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 buildings on their own account for rent or lease (see 5311 Lessors of real estate)
• 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)

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.

Specially 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** US

This Canadian industry comprises establishments primarily engaged in the construction of water and sewer lines, mains, pumping stations, treatment plants and storage tanks. The type of work performed can be new work, reconstruction, rehabilitation, and repairs.

*Inclusion(s)*
- construction of structures (also buildings) that are integral parts of water and sewer networks
- specialized trade activities related to water and sewer line and related structures construction

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

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** US

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.

*Inclusion(s)*
- construction of structures (also buildings) that are integral parts of oil and gas networks
- specialized trade activities related to oil and gas pipeline and related structures construction

*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)
- pipe lining thermal insulating contractors (see 237990 Other heavy and civil engineering 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 type of work performed can be new work, reconstruction, rehabilitation, and repairs.

Inclusion(s)

- construction of structures (also buildings) that are integral parts of power and communication networks
- specialized trade activities related to power and communication line and related structures construction

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)
- installing and maintaining telecommunication lines by telecommunication companies (see 517 Telecommunications)
- line slashing or cutting (except maintenance) (see 238910 Site preparation contractors)
- locating underground utility lines prior to digging (see 561990 All other support services)
- performing electrical work within buildings (see 238210 Electrical contractors and other wiring installation contractors)
- tree and brush trimming for overhead utility lines (see 561730 Landscaping 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 US

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

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 US

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.

Inclusion(s)
• specialized trade activities related to highway, street, and bridge construction

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 parking lots and private driveways and sidewalks, or erecting billboards (see 238990 All other specialty trade contractors)
• 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)

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 US

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.

Inclusion(s)
• construction projects involving water resources, development of marine facilities, and open space recreational construction projects
• specialized trade activities related to civil engineering construction projects

Illustrative example(s)
• civil engineering (recreational) construction (e.g., golf course, playground, sports field/facilities, parks and trails)
• 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
• specialized trade activities related to civil engineering construction projects
• subway construction
• tunnel construction

Exclusion(s)
• constructing highways, streets, and bridges (see 237310 Highway, street and bridge 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 water mains, sewers, and related structures (see 237110 Water and sewer line and related structures construction)
• stadium construction, general contractors (see 236220 Commercial and institutional building 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)
• retailing construction materials (see 44-45 Retail trade)
• wholesaling construction materials (see 41 Wholesale 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.

*Inclusion*(s)
  • performing grout and shotcrete work

*Illustrative example*(s)
  • concrete footing and foundation contractors
  • concrete resurfacing
  • mud-jacking contractors
  • retaining walls, poured concrete, construction
  • shotcrete contractors

*Exclusion*(s)
  • concrete sealing, coating, waterproofing, or dampproofing (see 238390 Other building finishing contractors)
  • 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)
  • 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.

*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)

238120 Structural steel and precast concrete contractors **US**

This Canadian industry comprises establishments primarily engaged in: erecting and assembling structural parts made from steel or precast concrete and/or assembling and installing other steel construction products 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 **US**

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 US

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)
- constructing brick, block, stone foundations (see 238140 Masonry contractors)
- finish carpentry (see 238350 Finish carpentry contractors)
- installing structural steel framing or precast concrete framing (see 238120 Structural steel and precast concrete contractors)

23814 Masonry contractors US

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 US

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 US

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 US

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 US

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 US

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.

**Inclusion(s)**
- treating roofs and installing skylights

**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 downspouts, gutters, fascia, and soffits (see 238170 Siding contractors)
- installing roof trusses and sheathing attached to trusses (see 238130 Framing contractors)

23817 Siding contractors US

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 US

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). The work performed may include new work, additions, alterations, maintenance, and repairs.

Inclusion(s)
- installing eavestroughs, gutters and downspouts

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)
- glass cladding installation (see 238150 Glass and glazing contractors)
- 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 US

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.

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)
- erecting and assembling structural parts made from steel or precast concrete (see 238120 Structural steel and precast concrete contractors)
- fireproofing buildings contractors (see 238310 Drywall and insulation contractors)
- framing buildings (see 238130 Framing 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)
- masonry work (see 238140 Masonry contractors)
- poured concrete foundation and structure work (see 238110 Poured concrete foundation and structure 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.

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)

- burglar and fire alarm installation combined with sales, maintenance, or monitoring services (see 561621 Security systems services (except locksmiths))
- constructing power and communication transmission lines (see 237130 Power and communication line and related structures construction)

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)
• duct cleaning (see 561791 Duct and chimney cleaning services)
• installing electrical controls for HVAC systems (see 238210 Electrical contractors and other wiring installation contractors)
• masonry fireplaces installation (see 238140 Masonry contractors)
• water well pumps and well piping systems installation (see 237110 Water and sewer line and related structures construction)

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 CAN

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 CAN

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.

Inclusion(s)
- applying plain or ornamental plaster, and installation of lath to receive plaster

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. The type of work performed can be new work, additions, alterations, maintenance, and repairs.

Inclusion(s)
- paint or paper stripping and sandblasting when it is an incidental part of surface preparation by paint and wall covering contractors

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)
- automotive rustproofing service (see 811199 All other automotive repair and maintenance)
- installing wood panelling (see 238350 Finish carpentry contractors)
- painting lines on highways, streets, and parking lots (see 237310 Highway, street and bridge construction)
• roof painting (see 238160 Roofing 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)
• fireproof flooring, construction contractors (see 238310 Drywall and insulation contractors)
• installing stone or ceramic floor tile (see 238340 Tile and terrazzo contractors)
• laying concrete flooring (see 238110 Poured concrete foundation and structure 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)
- building custom kitchen and bath cabinets (except free standing) in a shop (see 337110 Wood kitchen cabinet and counter top manufacturing)
- framing (see 238130 Framing contractors)
- installing skylights (see 238160 Roofing contractors)

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)
- applying or removing paint or wall coverings (see 238320 Painting and wall covering contractors)
- finish carpentry (see 238350 Finish carpentry contractors)
- installing drywall, plaster or insulation (see 238310 Drywall and insulation contractors)
- installing or repairing wood floors, resilient flooring, and carpet (see 238330 Flooring contractors)
- mechanical equipment building fixtures and fittings installation (see 238299 All other building equipment contractors)
- setting tile or performing terrazzo work (see 238340 Tile and terrazzo 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.

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)
- construction equipment rental without an operator (see 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing)
- crane rental with operator (see 238990 All other specialty trade contractors)
- 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)
- earth retention or underwater trenching (see 237990 Other heavy and civil engineering construction)
- line slash maintenance (see 561730 Landscaping services)
- mining blast hole drilling (see 213117 Contract drilling (except oil and gas))
- nuclear power plant decommissioning and environmental remediation work, such as the removal of underground steel tanks for hazardous materials (see 562910 Remediation services)
- overburden removal (see 213119 Other support activities for mining)
- rights of way maintenance (see 561730 Landscaping services)
- tree and brush trimming for overhead utility lines (see 561730 Landscaping services)
- underground tank removal containing hazardous material (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)*
- 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)
- environmental remediation work, such as asbestos abatement (see 562910 Remediation services)
- finishing buildings (see 2383 Building finishing contractors)
- 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)
- paving public highways, streets, and roads (see 237310 Highway, street and bridge construction)
- power washing and other building exterior cleaning (except sandblasting) (see 561799 All other services to buildings and dwellings)
- radon testing (see 541380 Testing laboratories)

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.

Units that completely outsource the transformation process but own the input materials are classified to the manufacturing sector. Units 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)
- manufacturing hormones or other pharmaceutical products for use in animal feed (see 325410 Pharmaceutical and medicine manufacturing)
- slaughtering animals for feed (see 311611 Animal (except poultry) slaughtering)

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 dog and cat food (see 311111 Dog and cat food manufacturing)
• 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)
• brewing malt beverages (see 312120 Breweries)
• crushing oilseeds or wet-milling corn (see 31122 Starch and vegetable fat and oil manufacturing)
• manufacturing prepared flour mixes or doughs from purchased flour (see 31182 Cookie, cracker and pasta manufacturing)
• milling grain to make animal feed (see 31111 Animal food manufacturing)
• milling grain to make breakfast cereals (see 311230 Breakfast cereal manufacturing)
• mixing purchased rice with other dried ingredients (see 311990 All other food manufacturing)

311211 Flour milling US

This Canadian industry comprises establishments primarily engaged in grinding grains, fruits or vegetables, except rice.

Inclusion(s)
• integrated mills which grind and process grain

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)
• crushing oilseeds (see 311224 Oilseed processing)
• manufacturing prepared flour mixes or doughs from purchased flour (see 311824 Flour mixes, dough, and pasta manufacturing from purchased flour)
• milling grain to make animal feed (see 31111 Animal food manufacturing)
• milling grain to make breakfast cereals (see 311230 Breakfast cereal manufacturing)
• rice milling (see 311214 Rice milling and malt manufacturing)
• wet-milling corn and other vegetables (see 311221 Wet corn milling)

311214 Rice milling and malt manufacturing CAN

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)
- brewing malt beverages (see 312120 Breweries)
- manufacturing malt extract (see 311940 Seasoning and dressing manufacturing)
- mixing rice with other dried ingredients (see 311990 All other food manufacturing)

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 311211 Flour milling)
- manufacturing butter (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- manufacturing ethyl alcohol by the wet-mill process (see 325190 Other basic organic chemical manufacturing)
- manufacturing lard (see 31161 Animal slaughtering and processing)
- manufacturing table syrups from corn syrup, and starch-based dessert powders (see 311990 All other food manufacturing)
- processing marine fats and oils (see 311710 Seafood product preparation and packaging)

311221 Wet corn milling US

This Canadian industry comprises establishments primarily engaged in wet-milling corn and other vegetables.

Inclusion(s)
- starch manufacturing

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)
- grinding (dry-milling) corn (see 311211 Flour milling)
- manufacturing ethyl alcohol by the wet-mill process (see 325190 Other basic organic chemical manufacturing)
- manufacturing laundry starches (see 325610 Soap and cleaning compound manufacturing)
- manufacturing table syrups from corn syrup; and starch-based dessert powders (see 311990 All other food manufacturing)
- reducing maple sap to maple syrup (see 111994 Maple syrup and products production)

311224 Oilseed processing CAN

This Canadian industry comprises establishments primarily engaged in crushing oilseeds and tree nuts and extracting oils.

Inclusion(s)
- edible and inedible oilseed products
**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

**US**

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.

**Inclusion(s)**
- edible and inedible animal and vegetable fat and oil products

**Illustrative example(s)**
- blending purchased fats and oils
  - cooking oil, made from purchased fats and oils
  - 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)**
- lard and tallow produced in slaughtering plants (see 311611 Animal (except poultry) slaughtering)
- manufacturing butter (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- manufacturing corn oil by wet corn milling (see 311221 Wet corn milling)
- manufacturing lard made from purchased fat (see 311614 Rendering and meat processing from carcasses)
- manufacturing vegetable fats and oils by crushing oilseeds (see 311224 Oilseed processing)
- 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 chocolate-coated granola and breakfast bars (see 311352 Confectionery manufacturing from purchased chocolate)
• manufacturing granola and breakfast bars, except chocolate-coated (see 311340 Non-chocolate confectionery manufacturing)

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 CAN

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)
- chocolate candy made from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)
- chocolate candy made on the premises for immediate consumption (see 722512 Limited-service eating places)
- chocolate fudge made from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)
- chocolate-covered granola bars, nuts or breakfast bars, made from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)
• manufacturing medicated cough drops or lozenges (see 325410 Pharmaceutical and medicine manufacturing)
• 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  US

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  US

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)
• chocolate candy made on the premises for immediate consumption (see 722512 Limited-service eating places)
• 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  CAN

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)
- freezing eggs (see 311990 All other food manufacturing)
- manufacturing frozen bakery products (see 31181 Bread and bakery product manufacturing)
- manufacturing frozen dairy products (see 311520 Ice cream and frozen dessert manufacturing)
- manufacturing frozen doughs, made from purchased flour (see 311824 Flour mixes, dough, and pasta manufacturing from purchased flour)
- manufacturing frozen meat products (see 31161 Animal slaughtering and processing)
- manufacturing frozen seafood products (see 311710 Seafood product preparation and packaging)

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  CAN

This Canadian industry comprises establishments primarily engaged in preserving fruits and vegetables by canning, pickling, brining and dehydrating. Canning uses heat sterilization; pickling uses vinegar solutions and brining uses salt solutions.

Inclusion(s)
- freeze-drying fruits and vegetables
- manufacturing mixtures of dried ingredients such as soup and salad dressing mixes 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
• salad dressing mixes, dry, made in dehydration plants
• sauce mixes, dry, made in dehydration plants
• soup mixes, made in dehydration plants

Exclusion(s)
• canning or curing seafood broth (see 311710 Seafood product preparation and packaging)
• canning seafood soups (see 311710 Seafood product preparation and packaging)
• manufacturing fruit-flavoured drinks (see 312110 Soft drink and ice manufacturing)
• manufacturing prepared horseradish sauce (see 311940 Seasoning and dressing manufacturing)
• mixing purchased dehydrated potatoes, rice, pasta and other ingredients; canning or dehydrating eggs; or canning puddings (see 311990 All other food manufacturing)
• sun drying fruits and vegetables (e.g., dates, olives, prunes, raisins) (see 115110 Support activities for crop production)

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 cheese-based salad dressings (see 311940 Seasoning and dressing manufacturing)
• manufacturing margarine or margarine-butter blends (see 31122 Starch and vegetable fat and oil manufacturing)

311511 Fluid milk manufacturing US

This Canadian industry comprises establishments primarily engaged in manufacturing milk and processed milk products.

Inclusion(s)
• substitute milk products manufacturing

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)
• whipped toppings (except frozen or dry mix), manufacturing
• yogurt (except frozen), manufacturing

Exclusion(s)
• manufacturing canned fluid milk or dietary milk-based drinks (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
• 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**  CAN

This Canadian industry comprises establishments primarily engaged in manufacturing butter, cheese, and dry and condensed dairy products.

*Inclusion(s)*
- substitute butter, cheese, and dry and condensed dairy products manufacturing

*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 cheese-based salad dressings (see 311940 Seasoning and dressing manufacturing)
- manufacturing cottage cheese (see 311511 Fluid milk manufacturing)
- manufacturing margarine or margarine-butter blends (see 311225 Fat and oil refining and blending)

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)

- manufacturing fresh preparations of meat, poultry and other ingredients, such as pizza and egg rolls (see 311990 All other food manufacturing)
- 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)
- processing or blending purchased animal fats and oils (see 311225 Fat and oil refining and blending)
- producing animal feed from purchased meat products (see 31111 Animal food manufacturing)

311611 Animal (except poultry) slaughtering

US

This Canadian industry comprises establishments primarily engaged in slaughtering animals, except poultry and small game.

Inclusion(s)

- slaughtering animals and preparing meat products

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)

- poultry and small game boxed and canned meat produced in slaughtering plants (see 311615 Poultry processing)
- poultry and small game frozen meat and meat products produced in slaughtering plants (see 311615 Poultry processing)
- poultry wieners, sausages, luncheon meats and other prepared meat products produced in slaughtering plants (see 311615 Poultry processing)
- 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

CAN

This Canadian industry comprises establishments primarily engaged in rendering animal fat, bones and meat scraps; or preparing meat and meat by-products from carcasses.

Inclusion(s)

- boxed meat plants, engaged in assembly-line cutting and packing of purchased carcasses

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)
  • cutting and packing of purchased meat, except boxed meat cut on an assembly-line basis (see 413160 Red meat and meat product merchant wholesalers)
  • manufacturing fresh preparations of meat, poultry and other ingredients, such as pizza and egg rolls (see 311990 All other food manufacturing)
  • 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)
  • poultry and small game wieners, sausages, luncheon meats and other processed meat products, made from purchased meat (see 311615 Poultry processing)
  • poultry boxed meat, made by assembly-line cutting of purchased meat (see 311615 Poultry processing)
  • poultry rendering plants (see 311615 Poultry processing)
  • processing or blending purchased animal fats and oils (see 311225 Fat and oil refining and blending)
  • producing animal feed, except dog and cat food, from purchased meat (see 311119 Other animal food manufacturing)
  • producing dog and cat food from purchased meat (see 311111 Dog and cat food manufacturing)

311615 Poultry processing  US

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), manufacturing
  • rabbits slaughtering, processing and dressing (i.e., fresh, frozen, canned or cooked)

Exclusion(s)
  • manufacturing fresh preparations of poultry and other ingredients, such as fresh pot pies (see 311990 All other 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)
  • producing dog and cat food from poultry products (see 311111 Dog and cat 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.

*Inclusion(s)*
- floating factory ships engaged in shipboard processing of seafood

*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 for immediate consumption (e.g., food court outlets, fast food outlets) (see 722512 Limited-service eating places)
- 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)

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 for immediate consumption (e.g., food court outlets, fast food outlets) (see 722512 Limited-service eating places)
- 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)

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)
- manufacturing ice cream pies (see 311520 Ice cream and frozen dessert manufacturing)
- selling bakery products for immediate consumption (e.g., food court outlets, fast food outlets) (see 722512 Limited-service eating places)
- 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)

**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** **US**

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** **US**

This Canadian industry comprises establishments primarily engaged in manufacturing either dry pasta, prepared flour mixes or dough from purchased flour.

**Inclusion(s)**
- packaging dry pasta that are manufactured 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 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)
- manufacturing frozen pasta dinners (see 311410 Frozen 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 canned tortillas (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing frozen tortillas (see 311410 Frozen food manufacturing)
- 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 US

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 US

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)
- manufacturing corn for popping (see 311990 All other food manufacturing)
- salting, roasting, drying, cooking or canning nuts and seeds (see 311911 Roasted nut and peanut butter 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  US

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.

Inclusion(s)
- manufacturing coffee and tea substitutes

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)
- 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 coffee flavourings and syrups (see 311920 Coffee and tea manufacturing)
- manufacturing coffee-based flavourings and syrups concentrates (see 311920 Coffee and tea manufacturing)
• manufacturing flavouring extracts (see 311940 Seasoning and dressing manufacturing)
• manufacturing frozen fruit juice concentrates (see 311410 Frozen food 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)
• reducing maple sap to maple syrup (see 111994 Maple syrup and products production)

31194  Seasoning and dressing manufacturing

This industry comprises establishments primarily engaged in manufacturing dressings and seasonings.

311940  Seasoning and dressing manufacturing  MEX

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 cheese-based dips (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
• manufacturing coffee flavouring extracts (see 311920 Coffee and tea manufacturing)
• manufacturing flavouring syrups (see 311930 Flavouring syrup and concentrate manufacturing)
• manufacturing industrial salts (see 325999 All other miscellaneous chemical product manufacturing)
• 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 sour-cream based dips (see 311511 Fluid milk manufacturing)
• meat extracts (except poultry and small game), made from purchased meat (see 311614 Rendering and meat processing from carcasses)
• meat extracts (except poultry and small game), produced in slaughtering plants (see 311611 Animal (except poultry) slaughtering)

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  CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing food.
Inclusion(s)
• manufacturing and packaging for individual resale, perishable prepared foods such as salads, fresh pizza, fresh pasta and peeled or cut vegetables

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

Exclusion(s)
• canning pickled and dried fruit and vegetable pie filling (see 311420 Fruit and vegetable canning, pickling and drying)
• corn syrup, made by wet-milling corn (see 311221 Wet corn milling)
• croutons and bread crumbs, made in commercial bakeries (see 311814 Commercial bakeries and frozen bakery product manufacturing)
• manufacturing chocolate and milk based drink powder mixes (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
• manufacturing coffee and tea concentrates (i.e., instant coffee) (see 311920 Coffee and tea manufacturing)
• manufacturing corn confections (e.g., popcorn balls, candy-coated popcorn products) (see 311340 Non-chocolate confectionery manufacturing)
• manufacturing dry mixes (e.g., gravy, salad dressing, sauce) (see 311940 Seasoning and dressing manufacturing)
• manufacturing meat pie filling (see 311614 Rendering and meat processing from carcasses)
• manufacturing popped popcorn (except candy-covered) (see 311919 Other snack food manufacturing)
• manufacturing poultry pie filling (see 311615 Poultry processing)
• manufacturing seafood pie filling (see 311710 Seafood product preparation and packaging)
• manufacturing tofu frozen desserts (see 311520 Ice cream and frozen dessert manufacturing)
• maple syrup and products production (see 111994 Maple syrup and products production)

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 CAN

This Canadian industry comprises establishments primarily engaged in manufacturing soft drinks, ice or bottled water. Water-bottling establishments in this industry purify the water before bottling it.

*Inclusion(s)*
- naturally carbonated bottled water

*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)*
- bottling water without purification (see 413210 Non-alcoholic beverage merchant wholesalers)
- canning fruit and vegetable juices (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing dry ice (see 325120 Industrial gas manufacturing)
- manufacturing frozen fruit and vegetable juice (see 311410 Frozen food manufacturing)
- manufacturing milk-based drinks (see 311511 Fluid milk manufacturing)
- manufacturing non-alcoholic beer (see 312120 Breweries)
- manufacturing non-alcoholic cider (see 311940 Seasoning and dressing manufacturing)
- manufacturing non-alcoholic wine (see 312130 Wineries)
- manufacturing soft drink bases or fruit syrups for flavouring (see 311930 Flavouring syrup and concentrate manufacturing)

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)*
- bottling purchased malt beverages (see 413220 Alcoholic beverage merchant wholesalers)
- manufacturing malt (see 31121 Flour milling and malt manufacturing)

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 US

This Canadian industry comprises establishments primarily engaged in manufacturing wine or brandy, from grapes or other fruit.

**Inclusion(s)**
- growing grapes and manufacturing wine, manufacturing wine from purchased grapes and other fruits, blending wines, and distilling brandy

**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 US

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)**
- bottling purchased liquor (see 413220 Alcoholic beverage merchant wholesalers)
- manufacturing brandy (see 312130 Wineries)
- manufacturing fruit beverage neutral spirits (see 312130 Wineries)
- manufacturing non-potable ethanol (ethyl alcohol) (see 325190 Other basic organic chemical manufacturing)

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 CAN
This Canadian industry comprises establishments primarily engaged in manufacturing cigarettes and other tobacco products.

Illustrative example(s)
- imitation tobacco cigarettes, manufacturing
- tobacco products (e.g., chewing, smoking, snuff), manufacturing

Exclusion(s)
- stemming and redrying tobacco (see 312210 Tobacco stemming and redrying)

3123 Cannabis product manufacturing CAN
This industry group comprises establishments primarily engaged in manufacturing products made from cannabis plants with a level of tetrahydrocannabinol (THC) greater than 0.3%.

31231 Cannabis product manufacturing CAN
This industry comprises establishments primarily engaged in manufacturing products made from cannabis plants with a level of tetrahydrocannabinol (THC) greater than 0.3%.

312310 Cannabis product manufacturing CAN
This Canadian industry comprises establishments primarily engaged in manufacturing products made from cannabis plants with a level of tetrahydrocannabinol (THC) greater than 0.3%.

Illustrative example(s)
- cannabis processing
- cannabis product manufacturing
- manufacturing of cannabis products for medical use
- manufacturing of cannabis products for recreational use
- processing cannabis for secondary markets

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 clothing (see 315 Clothing manufacturing)
- manufacturing textile products, except clothing, from purchased fabric (see 314 Textile product mills)
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 US

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.

Inclusion(s)

- finishing the fabrics woven in the same establishment
• manufacturing textile products from broad-woven fabrics made in the same establishment

**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 rug fabric (see 313110 Fibre, yarn and thread mills)
- manufacturing tire cord fabric (see 314990 All other textile product mills)
- weaving wool and similar animal fibre fabrics, more than 30 cm (12 inches) in width (see 313110 Fibre, yarn and thread 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.

**Inclusion(s)**
- finishing fabrics made in the same narrow fabric mill or Schiffli machine mill
- manufacturing fabric-covered elastic thread, yarn and cord

**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)
- manufacturing clothing (see 315 Clothing manufacturing)
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.

Inclusion(s)
• finishing fabrics made in the same nonwoven fabric mills

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.

Inclusion(s)
• finishing the fabrics knitted in the same establishment
• 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

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

Exclusion(s)
• apparel products knitting (see 3151 Clothing knitting mills)
• manufacturing clothing from fabric made in other establishment (see 3152 Cut and sew clothing manufacturing)
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)
- embroidering textile products and clothing (see 3149 Other textile product mills)
- finishing carpets and rugs (see 3141 Textile furnishings mills)
- fur dressing and dyeing (see 3161 Leather and hide tanning and finishing)
- 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)
- 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, calendering, 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, calendering, napping and stone-washing.

Inclusion(s)
- converters buying fabric in the grey and having it finished by contractors

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)
- fur dressing and dyeing (see 316110 Leather and hide tanning and finishing)
- knitting and finishing clothing, except hosiery and socks, in the same establishment (see 315190 Other clothing knitting mills)
- knitting and finishing hosiery and socks, in the same establishment (see 315110 Hosiery and sock 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 other cut-and-sew clothing, in the same establishment (see 315289 All other 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)
• 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

Exclusion(s)
• magnetic tapes for recording (see 334610 Manufacturing and reproducing magnetic and optical media)

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 rubber mats and matting, such as bath and door (see 326290 Other rubber product manufacturing)
- manufacturing rugs from purchased carpet material; binding rugs (see 314990 All other textile product mills)

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 blinds and shades (see 337920 Blind and shade manufacturing)
- manufacturing canvas exterior shades and awnings (see 314910 Textile bag and canvas mills)
- manufacturing electric blankets (see 335210 Small electrical appliance manufacturing)
- manufacturing spring cushions (see 337121 Upholstered household furniture manufacturing)
- paper tablecloths, made from purchased paper (see 322291 Sanitary paper product 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 US

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, canvases, 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 CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing textile products.

Inclusion(s)
• garneting textile waste or other textile recycling; or embroidering textile products, such as clothing, whether or not on a contract basis

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
• garneting textile waste or other textile recycling; or embroidering textile products, such as clothing, whether or not on a contract basis
• rope (except wire rope), manufacturing
• textile and wool waste, processing
• tire cord and fabric, of all materials, manufacturing

Exclusion(s)
• beading on clothing, for the trade (see 315 Clothing manufacturing)
• disposable diapers made in paper mills (see 322121 Paper (except newsprint) mills)
• manufacturing batts and batting from nonwoven fabrics (see 313230 Nonwoven fabric mills)
• manufacturing embroideries using Schiffli machines (see 313220 Narrow fabric mills and Schiffli machine embroidery)
• manufacturing nonwoven cotton batting (see 313230 Nonwoven fabric mills)
• manufacturing nonwoven fabric padding and wadding (see 313230 Nonwoven fabric mills)
• manufacturing nonwoven fabrics (see 313230 Nonwoven fabric mills)
• manufacturing sport fishing nets (see 339920 Sporting and athletic goods manufacturing)
• manufacturing wind direction indicators (see 334512 Measuring, medical and controlling devices manufacturing)
• manufacturing wire cable and rope (see 332619 Other fabricated wire product manufacturing)
• pleating and hemstitching of clothing (see 315 Clothing manufacturing)

315  Clothing manufacturing

This subsector comprises establishments primarily engaged in manufacturing clothing.
Exclusion(s)
• embroidering clothing not made in the same establishment (see 314 Textile product mills)
• finishing clothing made in other establishments (see 313 Textile mills)
• manufacturing safety clothing (see 339 Miscellaneous manufacturing)
• printing on articles of clothing not made in the same establishment (see 323 Printing and related support activities)

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.

Inclusion(s)
• clothing finished in the same hosiery and sock mills

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.

Inclusion(s)
• clothing finished in other clothing knitting mills

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)
- embroidering clothing, on a contract basis (see 314990 All other textile product mills)
- finishing clothing, on a contract basis (see 313310 Textile and fabric finishing)
- knitting clothing, except hosiery and socks, on a contract basis (see 315190 Other clothing knitting mills)
- knitting hosiery and socks, on a contract basis (see 315110 Hosiery and sock mills)
- manufacturing sport and athletic gloves and mittens (e.g., boxing, baseball, racquetball, handball, hockey) (see 339920 Sporting and athletic goods manufacturing)
- 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.
Inclusion(s)
- clothing jobbers, who perform entrepreneurial functions involved in men's and boys' cut and sew 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

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)
- athletic team uniforms and shirts, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric (see 315289 All other cut and sew clothing manufacturing)
- athletic team uniforms, men's and boys', cut and sewn from material owned by others (see 315210 Cut and sew clothing contracting)
- manufacturing men's and boys' fur and leather clothing (see 315281 Fur and leather clothing manufacturing)
- non-tailored sport team uniforms, men's and boys', cut and sewn from purchased fabric (see 315210 Cut and sew clothing contracting)
- uniform shirts, team athletic, men's and boys', cut and sewn from purchased fabric (see 315289 All other cut and sew clothing manufacturing)
- washable team athletic uniform shirts, men's and boys', cut and sewn from purchased fabric (see 315289 All other cut and sew clothing manufacturing)

31524 Women's, girls' and infants' cut and sew clothing manufacturing US

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 CAN

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.

Inclusion(s)
- clothing jobbers, who perform entrepreneurial functions involved in infants' cut and sew clothing manufacturer, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel

315249 Women's and girls' cut and sew clothing manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing women's and girls' clothing from purchased fabric.
Inclusion(s)
- clothing jobbers, who perform entrepreneurial functions involved in women's and girls' cut and sew clothing manufacturer, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel

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)
- athletic team uniforms, women's, misses' and girls', cut and sewn from purchased fabric (see 315210 Cut and sew clothing contracting)
- knitting women's and girls' clothing, except hosiery and socks, from yarn (see 315190 Other clothing knitting mills)
- manufacturing fur and leather capes (see 315281 Fur and leather clothing manufacturing)
- manufacturing sheepskin-lined leather or fur jackets (see 315281 Fur and leather clothing manufacturing)
- manufacturing surgical corsets and allied garments (see 339110 Medical equipment and supplies manufacturing)
- 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)
- sport team uniforms and shirts, cut and sewn from purchased fabric (see 31529 All other cut and sew clothing manufacturing)
- team athletic uniform shirts, women's and misses', cut and sewn from purchased fabric (see 31529 All other cut and sew clothing manufacturing)
- waterproof capes (e.g., plastics, rubber, similar materials), cut and sewn from purchased fabric (see 31529 All other cut and sew clothing manufacturing)

31528 Other cut and sew clothing manufacturing US

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 CAN

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)
- manufacturing leather welders' jackets (see 316990 Other leather and allied product manufacturing)
315289  All other cut and sew clothing manufacturing  CAN

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  US

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 fur and leather hats and caps (see 315281 Fur and leather clothing manufacturing)
- manufacturing gloves knitted in knitting mill (see 315190 Other clothing knitting mills)
- manufacturing police protective head gear (see 339110 Medical equipment and supplies manufacturing)
- manufacturing safety gloves (see 339110 Medical equipment and supplies manufacturing)
- manufacturing sports gloves (see 33992 Sporting and athletic goods manufacturing)
- paper handkerchiefs made from purchased fabric (see 322291 Sanitary paper product 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.

Inclusion(s)
  • dressing and dyeing fur
  • leather converters, who buy hides and skins and have them processed into leather by others, on a contract basis

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
  • 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 CAN

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 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 339910 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 kitchen cabinets and counters, and bathroom vanities (see 337 Furniture and related product manufacturing)
• manufacturing wood pulp, paper and paper products (see 322 Paper 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, fingerjointed 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) MEX
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

Exclusion(s)
• chipping logs in the forest (see 113311 Logging (except contract))
• manufacturing portable commercial chippers (e.g., brush, limb and log) (see 333120 Construction machinery manufacturing)
• shake and shingle mills (see 321112 Shingle and shake mills)

321112 Shingle and shake mills MEX
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

32114 Wood preservation US

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. Pressure treating is the most common method used.

Inclusion(s)
• cutting to size and treating poles, pilings, posts and similar roundwood products
• treatment of wood products with 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 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)
• manufacturing solid wood structural members, such as dimension lumber and timber; and preserving purchased plywood (see 32111 Sawmills and wood preservation)

321211 Hardwood veneer and plywood mills US

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 US

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 CAN

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 CAN

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

Exclusion(s)
• waferboard mill (see 321217 Waferboard mills)
321217 Waferboard mills CAN

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

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 US

This Canadian industry comprises establishments primarily engaged in manufacturing wood doors and frames, and wood window units and frames.

Inclusion(s)
• wood doors, window units and frames, 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 CAN

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.
Inclusion(s)
• seasoning and planing purchased lumber
• wood millwork products 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 door and window shutters, made of wood and covered with wood (see 321911 Wood window and door manufacturing)
• manufacturing dressed lumber from logs (see 321111 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)
• 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 US

This Canadian industry comprises establishments primarily engaged in manufacturing prefabricated or pre-cut wood buildings, sections and panels.

Inclusion(s)
- buildings that are made away from the construction site, either in sections, complete units, or in components for on-site erection
- manufacturing log cabins and log houses

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

Exclusion(s)
- constructing wood frame buildings on site (see 23 Construction)
- manufacturing prefabricated or manufactured mobile homes or houses (see 321991 Manufactured (mobile) home manufacturing)

321999 All other miscellaneous wood product manufacturing US

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

Exclusion(s)
- manufacturing cork gaskets (see 339990 All other miscellaneous 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 CAN

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 newsprint (see 322122 Newsprint mills)
- manufacturing pulp and making paper, except newsprint (see 322121 Paper (except newsprint) mills)
- manufacturing pulp and making paperboard (see 322130 Paperboard mills)

322112 Chemical pulp mills CAN

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.

Inclusion(s)
- processing waste paper into pulp

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 newsprint (see 322122 Newsprint mills)
- manufacturing pulp and making paper, except newsprint (see 322121 Paper (except 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)
- converting purchased paper and paperboard into paper bags and coated and treated paper products (see 322220 Paper bag and coated and treated paper manufacturing)
322121 Paper (except newsprint) mills US

This Canadian industry comprises establishments primarily engaged in manufacturing paper, other than newsprint and paperboard.

*Inclusion(s)*
- manufacturing paper (except newsprint) in combination with pulp manufacture or paper converting

*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

*Exclusion(s)*
- pulp and newsprint (including uncoated groundwood) combined, manufacturing (see 322122 Newsprint mills)

322122 Newsprint mills US

This Canadian industry comprises establishments primarily engaged in manufacturing newsprint.

*Inclusion(s)*
- groundwood printing paper
- manufacturing newsprint in combination with pulp manufacture

*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 building paper (see 32212 Paper mills)
- manufacturing particle board, fibreboard, waferboard and similar reconstituted wood board products (see 32121 Veneer, plywood and engineered wood product manufacturing)

322130 Paperboard mills US

This Canadian industry comprises establishments primarily engaged in manufacturing paperboard.

*Inclusion(s)*
- manufacturing paperboard in combination with pulp manufacture or paperboard converting
Illustrative example(s)
• cardboard stock, manufacturing
• corrugated boxes, made in paperboard mills
• paperboard products (e.g., containers), made in paperboard mills

Exclusion(s)
• manufacturing particle board (see 321216 Particle board and fibreboard mills)
• manufacturing plywood (see 32121 Veneer, plywood and engineered wood product manufacturing)

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 US

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 US

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 milk cartons (see 322219 Other paperboard container manufacturing)
• manufacturing paperboard and converting it into folding boxes (see 322130 Paperboard mills)

322219 Other paperboard container manufacturing US

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)

3222 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.

32220 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.

Inclusion(s)
• laminates consisting entirely of materials other than paper, such as plastic film and aluminum foil
• paper made from a single layer; or from several layers laminated together

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 aluminum foil (see 331317 Aluminum rolling, drawing, extruding and alloying)
• manufacturing carbon paper (see 339940 Office supplies (except paper) manufacturing)
• manufacturing medical adhesive tape and plasters (see 339110 Medical equipment and supplies manufacturing)
• manufacturing metal foil containers, such as aluminum pie plates (see 332999 All other miscellaneous fabricated metal product manufacturing)
• manufacturing paper and converting it into paper bags and coated and treated paper products (see 322121 Paper (except newsprint) mills)
• manufacturing plastic bags, entirely of plastic (see 326111 Plastic bag and pouch manufacturing)
• manufacturing sensitized photographic and blueprint paper (see 325999 All other miscellaneous chemical product manufacturing)
• manufacturing textile bags (see 314910 Textile bag and canvas mills)

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 carbon paper and non-paper office supplies (see 339940 Office supplies (except paper) manufacturing)
• 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)

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 paper products (see 322130 Paperboard mills)

322291 Sanitary paper product manufacturing US

This Canadian industry comprises establishments primarily engaged in manufacturing converted paper sanitary products from purchased paper.

Inclusion(s)
• manufacturing disposable sanitary products, such as tampons, from textile materials

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.

Inclusion(s)
• manufacturing moulded pulp products, such as egg cartons

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)
• die-cut office supply cards (e.g., index, library, time recording), made from purchased paper or paperboard (see 322230 Stationery product manufacturing)
• 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)
• paper products, die-cut office supplies, made from purchased paper or paperboard (see 322230 Stationery product manufacturing)

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 and publishing books and pamphlets (see 511130 Book publishers)
• printing and publishing calendars, art and greeting cards (see 511190 Other publishers)
• printing and publishing directories, including telephone (see 511140 Directory and mailing list publishers)
• printing and publishing newspapers (see 511110 Newspaper publishers)
• printing and publishing periodicals (see 511120 Periodical publishers)
• printing on textile fabrics (see 313310 Textile and fabric finishing)
• printing using simple electrostatic printers, such as office-type photocopiers (see 561430 Business service centres)

323113 Commercial screen printing US

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 US

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.

Exclusion(s)
• printing using simple electrostatic printers, such as office-type photocopiers (see 561430 Business service centres)

323115 Digital printing US

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 US

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, printing
- printing manifold business or unit set forms (e.g., credit card slips)
32319 Other printing CAN

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

Exclusion(s)
- art works, screen printing without publishing (see 323113 Commercial screen printing)
- digital printing services (see 323115 Digital printing)
- printing fabrics grey goods (see 313310 Textile and fabric finishing)
- quick printing services (see 323114 Quick printing)
- textile fabrics printing (see 313310 Textile and fabric finishing)

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)
- blending and compounding lubricating oils and greases from refined petroleum products (see 324190 Other petroleum and coal product manufacturing)
- manufacturing asphalt paving and roofing materials from refined petroleum products (see 32412 Asphalt paving, roofing and saturated materials manufacturing)
- manufacturing petrochemicals from petroleum feedstocks (see 325110 Petrochemical manufacturing)
- producing natural gasoline from natural gas (see 21111 Oil and gas extraction (except oil sands))

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 asphalitic 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 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 CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing petroleum and coal products.

Inclusion(s)
- re-refining used petroleum and coal products

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)
- beneficiating mineral ores (see 212 Mining and quarrying (except oil and gas))
- field processing of crude petroleum and natural gas (see 211 Oil and gas extraction)
- 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)
- converting petrochemicals into other basic chemicals (see 325190 Other basic organic chemical manufacturing)
- manufacturing acetylene (see 325120 Industrial gas manufacturing)
- manufacturing plastics resins and synthetic rubber (see 325210 Resin and synthetic rubber manufacturing)
- refining crude petroleum into petrochemicals (see 324110 Petroleum refineries)

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 animal or bone black, carbon and lamp black pigments (see 325189 All other basic inorganic 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)
- manufacturing wood or coal tar distillation products used as dyeing materials (see 325190 Other basic organic chemical 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 alumina (see 33131 Alumina and aluminum production and processing)
- manufacturing inorganic insecticidal, herbicidal and fungicidal preparations (see 325320 Pesticide and other agricultural chemical manufacturing)
- manufacturing nitrogenous and phosphoric fertilizers (see 32531 Fertilizer manufacturing)
- manufacturing photographic chemicals (see 32599 All other chemical product manufacturing)

325181 Alkali and chlorine manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing alkalies 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)
- manufacturing chlorine preparations for swimming pools (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing household bleaches (see 325610 Soap and cleaning compound manufacturing)
- manufacturing industrial bleaches (see 325189 All other basic inorganic chemical manufacturing)
- mining and preparing alkalies (see 212396 Potash mining)
325189 All other basic inorganic chemical manufacturing CAN

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

Exclusion(s)
- manufacturing antimony based pigments (see 325130 Synthetic dye and pigment manufacturing)
- manufacturing ferric or lead oxide pigments (see 325130 Synthetic dye and pigment manufacturing)
- sulphur extraction from sour natural gas (see 211110 Oil and gas extraction (except oil sands))

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 MEX

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing basic organic chemicals.

Inclusion(s)
- coal tar distillation, the distillation of wood products or the manufacture of ethanol (ethyl alcohol) for non-beverage use

Illustrative example(s)
- acyclic hydrocarbon, manufacturing
- alcohol, methyl (methanol), manufacturing
- bio-oil or bio-diesel, manufacture
- bleaching agents, organic, manufacturing
- charcoal (except activated), manufacturing
- coal tar distillates, manufacturing
- ethylene glycol, manufacturing
- fatty acid esters and amines, manufacturing
- fatty acids (e.g., margaric, oleic (red oil), stearic), manufacturing
- silicone (except resins), manufacturing
- synthetic sweeteners (i.e., sweetening agents), manufacturing
- vinyl chloride (chloroethylene), manufacturing

Exclusion(s)
- cannabis oil manufacturing (see 312310 Cannabis product manufacturing)
• converting petroleum or natural gas liquid feedstocks into petrochemicals (see 325110 Petrochemical manufacturing)
• manufacturing activated charcoal (see 325999 All other miscellaneous chemical product manufacturing)
• manufacturing coal tar crude in coke ovens (see 324190 Other petroleum and coal product manufacturing)
• manufacturing enzyme proteins (i.e., basic synthetic chemicals), pharmaceutical use (see 325410 Pharmaceutical and medicine manufacturing)
• manufacturing ethylene-vinyl acetate resins (see 325210 Resin and synthetic rubber manufacturing)
• manufacturing natural food colourings (see 311940 Seasoning and dressing manufacturing)
• manufacturing natural glycerine (see 325610 Soap and cleaning compound manufacturing)
• manufacturing organic industrial gases (see 325120 Industrial gas manufacturing)
• manufacturing organic insecticidal, herbicidal, fungicidal, and pesticidal preparations (see 325320 Pesticide and other agricultural chemical manufacturing)
• manufacturing salicylic acid, medicinal, uncompounded (see 325410 Pharmaceutical and medicine manufacturing)
• manufacturing silicone resins (see 325210 Resin and synthetic rubber manufacturing)
• manufacturing synthetic rubber (see 325210 Resin and synthetic rubber manufacturing)
• manufacturing urea (see 32531 Fertilizer manufacturing)
• refining crude petroleum (see 324110 Petroleum refineries)

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 CAN

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 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)
• manufacturing rubber processing chemicals and plasticizers, from separate chemical elements or compounds (see 325190 Other basic organic chemical 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.

Inclusion(s)
• manufacturing and texturing fibres

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)
• manufacturing glass fibres (see 32721 Glass and glass product manufacturing)
• texturizing artificial and synthetic fibres and filaments produced elsewhere (see 313110 Fibre, yarn and thread mills)

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)
• manufacturing agricultural lime products (see 327410 Lime manufacturing)
• mining potash (see 212396 Potash mining)
325313 Chemical fertilizer (except potash) manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing nitrogenous and phosphoric fertilizer materials and mixing these ingredients with other ingredients into fertilizers.

**Inclusion(s)**
- manufacturing of phosphoric acid, urea, ammonia and nitric acid, for use as a fertilizer material
- producing natural organic fertilizers and mixtures (except compost)

**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)**
- compost manufacturing (see 325314 Mixed fertilizer manufacturing)
- mining potash (see 212396 Potash mining)

325314 Mixed fertilizer manufacturing US

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.

**Inclusion(s)**
- manufacturing household pest control products

**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 agricultural lime products (see 327410 Lime manufacturing)
• manufacturing basic chemicals requiring further processing or formulation before use as agriculture chemicals (see 3251 Basic chemical manufacturing)
• manufacturing fertilizers (see 32531 Fertilizer 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 **CAN**

This Canadian industry comprises establishments primarily engaged in manufacturing drugs, medicines and related products for human or animal use.

**Inclusion(s)**
• undertaking one or more of several 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) (see <<<< )
• manufacturing of cannabis for medical use (see 312310 Cannabis product manufacturing)
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 artists' paints (see 339940 Office supplies (except paper) manufacturing)
- manufacturing biological stains (see 325130 Synthetic dye and pigment manufacturing)
- manufacturing caulking compounds (see 325520 Adhesive manufacturing)
- 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)

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 dental material (e.g., impression compounds, cements, glues, plaster, wax) (see 339110 Medical equipment and supplies manufacturing)
• manufacturing denture adhesives (see 325620 Toilet preparation manufacturing)
• manufacturing gypsum-based caulking compounds, joint compounds and patching plaster (see 327420 Gypsum product manufacturing)
• manufacturing roofing cement (see 324122 Asphalt shingle and coating material 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 MEX

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 medicated mouthwashes (see 325410 Pharmaceutical and medicine manufacturing)
• 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.

Inclusion(s)
• manufacturing of ink jet cartridges

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 ammunition and detonators for ammunition (see 332999 All other miscellaneous fabricated metal product manufacturing)
• manufacturing pyrotechnics (see 325999 All other miscellaneous chemical 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  US

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

Exclusion(s)
- manufacturing synthetic resins from basic organic chemicals (see 325210 Resin and synthetic rubber manufacturing)

325999 All other miscellaneous chemical product manufacturing  CAN

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

Exclusion(s)
- manufacturing hair tints and dyes (see 325620 Toilet preparation manufacturing)
- mining and processing of table salt and processing purchased salt into table salt (see 311940 Seasoning and dressing 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)
- compounding plastics resins from recycled materials (see 325991 Custom compounding of purchased resins)
- manufacturing synthetic resins from basic organic chemicals (see 325210 Resin and synthetic rubber manufacturing)
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 un laminated 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 US

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.

Inclusion(s)
- manufacturing and printing on bags

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 CAN

This Canadian industry comprises establishments primarily engaged in converting plastics resins into unsupported plastic film and sheet.

Illustrative example(s)
- acrylic film and un laminated sheet, manufacturing
- photographic, micrographic and X-ray plastics sheet and film (except sensitized), manufacturing
- plastics film and un laminated sheet, manufacturing
- polyethylene film and un laminated 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)
- manufacturing sensitized film (e.g., camera, motion picture, X-ray) (see 325999 All other miscellaneous chemical product 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 non-current-carrying plastic conduit (see 33593 Wiring device manufacturing)
• manufacturing plastic hose (see 326220 Rubber and plastic hose and belting manufacturing)
• manufacturing plastic plumbing fixtures (see 32619 Other plastic product manufacturing)

326121 Unlaminated plastic profile shape manufacturing US

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 rigid plastic pipe and tubing (see 326122 Plastic pipe and pipe fitting manufacturing)
• manufacturing unsupported plastic bags (see 326111 Plastic bag and pouch manufacturing)
• manufacturing unsupported plastic films and sheets (see 326114 Plastic film and sheet manufacturing)

326122 Plastic pipe and pipe fitting manufacturing US

This Canadian industry comprises establishments primarily engaged in converting plastics resins into plastic pipes and pipe fittings.

Exclusion(s)
• manufacturing non-current-carrying plastic conduit (see 335930 Wiring device manufacturing)
• manufacturing plastic hose (see 326220 Rubber and plastic hose and belting manufacturing)
• manufacturing plastic plumbing fixtures (see 326191 Plastic plumbing fixture manufacturing)
• manufacturing unsupported plastic tubing (see 326121 Unlaminated plastic profile shape 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
Exclusion(s)
• manufacturing laminated plastic plate, sheet and shape for packaging (see 32611 Plastic packaging materials and un laminated film and sheet 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
• 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

Exclusion(s)
• manufacturing polystyrene carpet and rug underlay (see 326140 Polystyrene foam product manufacturing)
• manufacturing polystyrene expanded plastics products (see 326140 Polystyrene foam product manufacturing)
• manufacturing polystyrene foam coolers or ice chests (see 326140 Polystyrene foam product manufacturing)
• manufacturing polystyrene foam shipping pads and shaped cushioning (see 326140 Polystyrene foam product manufacturing)
• manufacturing polystyrene foam thermal insulation (see 326140 Polystyrene foam product 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 **US**

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)
- manufacturing refrigerated drinking fountains (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)

### 326193 Motor vehicle plastic parts manufacturing **CAN**

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 **CAN**

This Canadian industry comprises establishments primarily engaged in manufacturing plastic doors and windows.

**Illustrative example(s)**
- fibreglass 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 **CAN**

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

Exclusion(s)
- manufacturing bags (e.g., food storage, frozen food, garbage or trash), single or multi-wall plastic film (see 326111 Plastic bag and pouch manufacturing)
- manufacturing cultured marble and stone plumbing fixtures (see 326191 Plastic plumbing fixture manufacturing)
- manufacturing foam cups (see 326140 Polystyrene foam product manufacturing)
- manufacturing foam plastic containers (see 326150 Urethane and other foam product (except polystyrene) manufacturing)
- manufacturing foam plastics products (except polystyrene) (e.g., packaging, food containers, ice buckets) (see 326150 Urethane and other foam product (except polystyrene) manufacturing)
- manufacturing ice chests or coolers, foam plastics (except polystyrene) (see 326150 Urethane and other foam product (except polystyrene) manufacturing)
- manufacturing motor vehicle plastics hardware (see 326193 Motor vehicle plastic parts manufacturing)
- manufacturing plastic bags (see 326111 Plastic bag and pouch manufacturing)
- manufacturing plastic bottles (see 326160 Plastic bottle manufacturing)
- manufacturing polystyrene foam bottles and bags (see 326140 Polystyrene foam product manufacturing)
- manufacturing polystyrene foam containers (see 326140 Polystyrene foam product 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 CAN

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)
- repairing tires (see 811199 All other automotive repair and maintenance)
• retailing and repairing tires (see 441320 Tire dealers)

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 belts and hose fitting, cast iron (see 331511 Iron foundries)
- manufacturing belts and hose fitting, metal (see 332910 Metal valve manufacturing)
- manufacturing belts and hose fitting, plastic (see 326122 Plastic pipe and pipe fitting manufacturing)
- manufacturing hydraulic hose fitting, cast iron (see 331511 Iron foundries)
- manufacturing hydraulic hose fitting, metal (see 332910 Metal valve manufacturing)
- manufacturing hydraulic hose fitting, plastic (see 326122 Plastic pipe and pipe fitting manufacturing)
- 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 US

This Canadian industry comprises establishments primarily engaged in shaping, moulding, glazing and firing pottery, ceramics and plumbing fixtures.

Inclusion(s)
• firing and decorating white china (whiteware) for the trade
• pottery, ceramics and plumbing fixtures made of clay or other materials with similar properties

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 US

This Canadian industry comprises establishments primarily engaged in shaping, moulding, baking, burning and hardening building materials and refractories.

Inclusion(s)
• building material and refractories 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 fibreglass boats (see 33661 Ship and boat building)
• manufacturing fibreglass insulation (see 327990 All other non-metallic mineral product manufacturing)
• manufacturing optical fibre cable, made of individually sheathed glass strands (see 335920 Communication and energy wire and cable manufacturing)
• manufacturing windows (see 32191 Millwork)

327214 Glass manufacturing CAN
This Canadian industry comprises establishments primarily engaged in making glass from sand and cullet.

Inclusion(s)
• making glass products
• manufacturing unsheathed optical fibres, and bundles and cables made of unsheathed fibres

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 US
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
• 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)
• manufacturing dry-batched ready-mix concrete (see 327310 Cement manufacturing)
• mixing concrete, or pouring ready-mix concrete, at a construction site (see 238110 Poured concrete foundation and structure contractors)

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 MEX

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 US

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

Exclusion(s)
• manufacturing precast and prestressed concrete blocks, bricks and pipes (see 327330 Concrete pipe, brick and block manufacturing)
• manufacturing precast terrazzo block, brick and pipe (see 327330 Concrete pipe, brick and block 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*  CAN

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
- pulps, 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)
- finishing and engraving monuments and tombstones (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- manufacturing asbestos brake and clutch linings (see 336340 Motor vehicle brake system manufacturing)
- manufacturing asbestos gaskets and gasket materials (see 339999 All other miscellaneous manufacturing)
- manufacturing pumice and pumicite abrasives (see 327910 Abrasive product manufacturing)
- manufacturing, working and setting synthetic precious or semiprecious stones for jewellery uses (see 339910 Jewellery and silverware 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 US

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.

Inclusion(s)
- operation of electric arc furnace mini-mills
• producing ferro-alloys
• producing iron and steel basic shapes, such as plates, sheets, strips, rods and bars, and other fabricated products or casting ingots only

*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)*
• 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)
• manufacturing iron and steel pipe and tube, from purchased metal (see 331210 Iron and steel pipes and tubes manufacturing from purchased steel)
• operating coke ovens (see 324190 Other petroleum and coal product manufacturing)

### 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.

*Inclusion(s)*
• re-heating purchased steel, and hot-rolling steel shapes

*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)
• iron and steel basic shapes, pipes and tubes, made from purchased iron and steel (see 331210 Iron and steel pipes and tubes manufacturing from purchased steel)
• manufacturing fabricated structural steel (see 332319 Other plate work and fabricated structural product manufacturing)
• manufacturing steel shapes from steel made in the same establishment (see 331110 Iron and steel mills and ferro-alloy manufacturing)

331222 Steel wire drawing US
This Canadian industry comprises establishments primarily engaged in drawing purchased iron or steel rods, bars or wire through a die, to produce wire.

Inclusion(s)
• drawing steel wire and manufacturing wire products

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)
• 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 ferrous wire from iron or steel produced in the same establishment (see 331110 Iron and steel mills and ferro-alloy manufacturing)
• 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 CAN
This Canadian industry comprises establishments primarily engaged in extracting alumina generally from bauxite or producing aluminum from alumina.

Inclusion(s)
• rolling, drawing, casting or extruding basic shapes, from aluminum produced in the same establishment
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 CAN

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.

Inclusion(s)
• drawing aluminum wire, whether or not the establishment further works the wire by such operations as insulating it
• recovering aluminum from scrap

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 US

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.

Inclusion(s)
• rolling or extruding basic shapes from metal produced in the same establishment
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)
• aluminum smelting and refining (see 33131 Alumina and aluminum production and processing)
• producing bullion at a mine site (see 212220 Gold and silver ore mining)
• 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.

Inclusion(s)
• drawing copper wire (whether or not the establishment further works the wire by such operations as insulating it) and recovering copper from scrap

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)
• casting copper (see 33152 Non-ferrous metal foundries)
• insulating purchased copper wire and cable (see 335920 Communication and energy wire and cable manufacturing)
• manufacturing copper and copper alloy products in a smelter or refinery (see 331410 Non-ferrous metal (except aluminum) smelting and refining)
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.

Inclusion(s)
- drawing non-ferrous metal (except copper and aluminum) wire, whether or not the establishment further works the wire by such operations as insulating it, and recovering it from scrap

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)
- insulating purchased wire and cable (see 335920 Communication and energy wire and cable manufacturing)
- manufacturing non-ferrous metal (except aluminum) products in a smelter or refinery (see 331410 Non-ferrous metal (except aluminum) smelting and refining)
- rolling, drawing, extruding and alloying aluminum (see 331317 Aluminum rolling, drawing, extruding and alloying)
- rolling, drawing, extruding and alloying copper (see 331420 Copper rolling, drawing, extruding and alloying)

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) (see <<< )
331511 Iron foundries US
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

331514 Steel foundries CAN
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 metal die-casting foundries CAN
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, non-ferrous metals, unfinished, manufacturing
- nickel die-castings, unfinished, manufacturing

Exclusion(s)
- manufacturing non-ferrous castings without using high pressure (see 331529 Non-ferrous metal foundries (except die-casting))

331529 Non-ferrous metal foundries (except die-casting) CAN
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 metal 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.

Exclusion(s)
- making forgings or stampings, and then further processing them, for example by machining (classified according to the particular product or process) (see <<< )

33211 Forging CAN

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 such as hammer, drop, press, upset, roll and hydraulic forging.

Inclusion(s)
- surface-finishing the forgings produced, by such activities as deburring and grinding, without further processing 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 CAN

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 CAN

This Canadian industry comprises establishments primarily engaged in manufacturing non-precious and precious plated cutlery and flatware.

**Inclusion(s)**
- manufacturing files and other hand and edge tools for metalworking, woodworking and general maintenance

**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 domestic electric can openers (see 335210 Small electrical appliance manufacturing)
- manufacturing gauges, machinists' precision tools, optical (see 333310 Commercial and service industry machinery manufacturing)
- 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 US

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 CAN

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 CAN

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.

Inclusion(s)
- fabricated steel plate according to custom or standard design, for factory or field assembly
- other plate work and structural product 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 US
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 motor vehicle or automotive metal stampings body parts (e.g., fenders, hub caps, roofs, trims, mouldings, bumpers) (see 336370 Motor vehicle metal stamping)
• manufacturing wood windows and doors, metal-covered (see 321911 Wood window and door manufacturing)

332329 Other ornamental and architectural metal product manufacturing CAN
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 fences and gates from purchased wire (see 332619 Other fabricated wire product manufacturing)
• manufacturing household type range hoods, sheet metal (see 335210 Small electrical appliance manufacturing)
• manufacturing prefabricated metal buildings (see 332311 Prefabricated metal building and component manufacturing)
• manufacturing sheet metal custom roll formed gutters and down spouts (see 332118 Stamping)

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.

Inclusion(s)
- power boiler and heat exchanger 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.

Inclusion(s)
- fabricating and erecting large storage tanks, which must be assembled at the site

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 US

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 US

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 ice chests or coolers, foam plastics (except polystyrene) (see 326150 Urethane and other foam product (except polystyrene) manufacturing)
- 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

Exclusion(s)
• manufacturing coin-operated locks (see 333310 Commercial and service industry machinery manufacturing)
• manufacturing electrical door opening and closing devices (see 335990 All other electrical equipment and component manufacturing)
• manufacturing time locks (see 334512 Measuring, medical and controlling devices 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 aluminum wire (see 33131 Alumina and aluminum production and processing)
• drawing copper wire (see 331420 Copper rolling, drawing, extruding and alloying)
• drawing iron or steel wire (see 331110 Iron and steel mills and ferro-alloy manufacturing)
• 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 CAN

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 CAN

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)
- clock and watch springs, made from purchased wire (see 334512 Measuring, medical and controlling devices manufacturing)
- drawing aluminum wire (see 331317 Aluminum rolling, drawing, extruding and alloying)
- drawing copper wire (see 331420 Copper rolling, drawing, extruding and alloying)
- drawing iron or steel wire (see 331110 Iron and steel mills and ferro-alloy manufacturing)
- 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)
- precision clock or watch springs, made from purchased wire (see 334512 Measuring, medical and controlling devices 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, and machines for additive manufacturing to produce machine parts and equipment, other than complete machines, for the trade.

Inclusion(s)
- providing custom and repair services

Illustrative example(s)
- custom chemical milling in 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.

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.

Inclusion(s)
- hardening of metal
- performing coating, engraving, cold and heat treating and allied activities on other materials, such as plastics, in addition to metals, as well as engaging in plating with precious metal for the trade

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
• electroplating metals and metal products, for the trade
• enamelling metals and metal products
• galvanizing metals and metal products
• heat treating metals and metal products
• lacquering metals and metal products
• polishing metals and metal products, for the trade
• powder coating metals and metal products
• sandblasting metals and metal products, for the trade
• varnishing metals and metal products

Exclusion(s)
• engraving and etching precious metals (see 339910 Jewellery and silverware manufacturing)
• 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) (see <<<<)
• printing plate preparation services (see 323120 Support activities for printing)
• turning metal (see 332710 Machine shops)

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 MEX

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.

Inclusion(s)
• manufacturing hydraulic and pneumatic pipe and tube assemblies

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)
• metal pipe unions made from purchased pipe (see 332999 All other miscellaneous fabricated metal product 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 MEX
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 pallet 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)
• animal and fish traps made from purchased wire (see 332619 Other fabricated wire product manufacturing)
• foil bags made from purchased foil (see 322220 Paper bag and coated and treated paper manufacturing)
• lamp frames made from purchased wire (see 332619 Other fabricated wire product manufacturing)
• manufacturing explosives, and detonators for explosives (see 325920 Explosives manufacturing)
• manufacturing guided missile and space vehicle propulsion units and parts (see 336410 Aerospace product and parts manufacturing)
• manufacturing metal grave vault (see 339990 All other miscellaneous manufacturing)
• manufacturing optical gun sights (see 333310 Commercial and service industry machinery manufacturing)
• manufacturing precious metal candelabra and candlesticks (see 339910 Jewellery and silverware manufacturing)
• manufacturing refrigerated drinking fountains (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
• manufacturing shoe patterns (see 339990 All other miscellaneous manufacturing)
• manufacturing toy guns and pistols (see 339930 Doll, toy and game 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 CAN

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.

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 farm conveyors and farm elevators (see 333920 Material handling equipment manufacturing)
- manufacturing food manufacturing machinery, such as milk processing equipment (see 333248 All other industrial machinery manufacturing)
- manufacturing metal corrals, stalls and cattle holders (see 332329 Other ornamental and architectural metal product 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.

Inclusion(s)
- manufacturing forestry machinery, such as tree harvesting and handling equipment

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 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 lawn and garden type tractors and attachments (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 mining type augers (see 333130 Mining and oil and gas field machinery 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 **MEX**

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 coal and ore conveyors (see 333920 Material handling equipment manufacturing)
- manufacturing machinery with both construction and mining uses, including portable rock crushing machinery (see 333120 Construction machinery manufacturing)
- manufacturing offshore oil and gas well drilling and production platforms (see 33661 Ship and boat building)
- manufacturing underground mining locomotives (see 336510 Railroad rolling stock manufacturing)

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 **CAN**

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 lumber and veneer drying machines (see 333248 All other industrial machinery manufacturing)
• manufacturing non-powered hand tools, such as planes and handsaws (see 332210 Cutlery and hand tool manufacturing)
• manufacturing power-driven hand tools (see 333990 All other general-purpose machinery manufacturing)

333246 Rubber and plastics industry machinery manufacturing CAN

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 CAN

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 CAN

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 farm type cream separators (see 333110 Agricultural implement manufacturing)
• manufacturing farm type tobacco processing machinery (see 333110 Agricultural implement manufacturing)
• manufacturing food and beverage packaging machinery (see 333990 All other general-purpose machinery manufacturing)
• manufacturing household type food dehydration equipment (see 335210 Small electrical appliance manufacturing)
• manufacturing industrial refrigeration equipment (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
• manufacturing sensitized film, paper, cloth and plates (see 325999 All other miscellaneous chemical product manufacturing)
• manufacturing wire cordage and rope machinery (see 333 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 CAN

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 (photocopi)er machines, manufacturing
• photographic equipment, coin operated, manufacturing
• simulation equipment, manufacturing
• teaching machines (e.g., flight simulators), manufacturing
• vending machines, manufacturing

Exclusion(s)
• manufacturing computer and peripheral equipment; point-of-sale machines and automatic teller machines (see 334110 Computer and peripheral equipment manufacturing)
• manufacturing electron and proton microscopes (see 334512 Measuring, medical and controlling devices manufacturing)
• manufacturing fuel densitometers for aircraft engine and laboratory (see 334512 Measuring, medical and controlling devices manufacturing)
• manufacturing hand operated hole punches (see 339940 Office supplies (except paper) manufacturing)
• manufacturing heating boilers (i.e., low-pressure or cast iron sectional) (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
• manufacturing household type pressing machines (see 335210 Small electrical appliance manufacturing)
• manufacturing household washing machinery (including coin-operated) (see 335229 Other major appliance manufacturing)
• manufacturing non-powered mechanics' hand tools (see 332210 Cutlery and hand tool manufacturing)
• manufacturing ophthalmic and intraocular lenses (see 339110 Medical equipment and supplies manufacturing)
• manufacturing pencil sharpeners, staplers and similar office supplies (see 339940 Office supplies (except paper) manufacturing)
• 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 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 vision correcting type magnifying glasses (see 339110 Medical equipment and supplies
  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 commercial cooking and food warming equipment (see 333310 Commercial and service
    industry machinery manufacturing)
  • manufacturing household cooking stoves, ranges, refrigerators and freezers (see 335223 Major kitchen
    appliance manufacturing)
  • manufacturing household fans (except attic), and portable electric space heaters, humidifiers and
    dehumidifiers (see 335210 Small electrical appliance manufacturing)
  • manufacturing industrial process furnaces and ovens (see 333990 All other general-purpose machinery
    manufacturing)
  • manufacturing industrial, power and marine boilers (see 332410 Power boiler and heat exchanger
    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
  US

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
  CAN

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 automotive radiators (see 336390 Other motor vehicle parts manufacturing)
- manufacturing blowers for warm-air heating equipment (see 333413 Industrial and commercial fan and blower and air purification equipment manufacturing)
- manufacturing commercial cooking and food warming equipment (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing domestic water heaters (see 335229 Other major appliance manufacturing)
- manufacturing household cooking stoves, ranges, refrigerators, freezers and water coolers (see 335223 Major kitchen appliance manufacturing)
- manufacturing industrial process furnaces and ovens (see 333990 All other general-purpose machinery manufacturing)
- manufacturing industrial, power and marine boilers (see 332410 Power boiler and heat exchanger manufacturing)
- manufacturing motor vehicle air-conditioning systems and compressors (see 336390 Other motor vehicle parts manufacturing)
- manufacturing portable electric humidifiers and dehumidifiers (see 335210 Small electrical appliance manufacturing)
- manufacturing portable electric radiators (see 335210 Small electrical appliance 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  US

This Canadian industry comprises establishments primarily engaged in casting and machining industrial metal moulds.

Illustrative example(s)
- 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  CAN

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 in this industry are those not supported in the hands of an operator when in use.

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 aircraft engines and power transmission equipment (see 336410 Aerospace product and parts manufacturing)
- manufacturing automotive engines (except diesel) (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- 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 motor vehicle power transmission equipment (see 336350 Motor vehicle transmission and power train parts manufacturing)

333611 Turbine and turbine generator set unit manufacturing US

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 CAN

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 aircraft engines and power transmission equipment (see 336410 Aerospace product and parts manufacturing)
- manufacturing automotive engines (except diesel) (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
• manufacturing automotive, truck and bus clutch assemblies (see 336350 Motor vehicle transmission and power train parts manufacturing)
• 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 electromagnetic clutches and brakes (see 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing)
• manufacturing hydrostatic transmissions (see 333990 All other general-purpose machinery manufacturing)
• manufacturing motor vehicle power transmission equipment (see 336350 Motor vehicle transmission and power train parts manufacturing)
• manufacturing turbines (except aircraft type) (see 333611 Turbine and turbine generator set unit 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 CAN

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 laboratory vacuum pumps (see 339110 Medical equipment and supplies manufacturing)
• manufacturing motor vehicle air-conditioning systems and compressors (see 336390 Other motor vehicle parts manufacturing)
• manufacturing motor vehicle pumps (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
• manufacturing pneumatic pumps and motors for fluid power transmission (see 333990 All other general-purpose machinery manufacturing)

33392 Material handling equipment manufacturing

This industry comprises establishments primarily engaged in manufacturing material handling equipment.
333920 Material handling equipment manufacturing MEX

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
- conveyors 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 construction tractors and cranes (see 333120 Construction machinery manufacturing)
- manufacturing farm-type wheeled tractors (see 333110 Agricultural implement manufacturing)
- manufacturing motor vehicle trailers (see 33621 Motor vehicle body and trailer manufacturing)
- manufacturing passenger monorail systems (see 336510 Railroad rolling stock manufacturing)
- manufacturing power transmission chains and pulleys (see 333619 Other engine and power transmission equipment 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 CAN

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 construction and surface mining type rock drill bits (see 333120 Construction machinery manufacturing)
• manufacturing electric welding transformers (see 335311 Power, distribution and specialty transformers manufacturing)
• manufacturing furnace filters (see 333413 Industrial and commercial fan and blower and air purification equipment manufacturing)
• manufacturing hand-held soldering guns and irons (including electric) (see 332210 Cutlery and hand tool manufacturing)
• manufacturing laboratory scales and balances (see 339110 Medical equipment and supplies manufacturing)
• manufacturing motor vehicle engine filters (see 336390 Other motor vehicle parts manufacturing)
• manufacturing motor vehicle wheel alignment and balancing equipment (see 333310 Commercial and service industry machinery 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.

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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 audio speakers, for use in computer systems (see 334310 Audio and video equipment manufacturing)
- 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 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 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) (see <<< )
• manufacturing magnetic and optical recording media (see 334610 Manufacturing and reproducing magnetic and optical media)
• manufacturing parts, such as casings, stampings, cable sets and switches, for computers and peripheral equipment (other manufacturing industries based on the associated production processes) (see <<<< )
• retailing computers, assembled in the store (see 443144 Computer and software stores)

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 household audio and video equipment, such as television and radio receiving sets (see 334310 Audio and video equipment manufacturing)
• manufacturing wired and non-wired intercommunications equipment (intercoms) (see 334290 Other communications 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 computer peripheral equipment, digital video disc (DVD) drives (see 334110 Computer and peripheral equipment manufacturing)
• 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 MEX

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 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) (see <<< )
• manufacturing industrial process type thermistors (see 334512 Measuring, medical and controlling devices manufacturing)
• manufacturing pressure transducers (see 334512 Measuring, medical and controlling devices manufacturing)
manufac
turing wire and cable for electronic, computer and communications applications (see 335920 Communication and energy wire and cable manufacturing)
• manufacturing X-ray tubes (see 334512 Measuring, medical and controlling devices manufacturing)

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 aircraft engine instruments, and meteorological systems and equipment (see 334512 Measuring, medical and controlling devices manufacturing)
• manufacturing global positioning system (GPS) equipment (see 334220 Radio and television broadcasting and wireless communications equipment manufacturing)
• manufacturing portable type magnetic compasses (see 334512 Measuring, medical and controlling devices manufacturing)
• manufacturing surveying sextants (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 aerospace type acceleration indicators and systems components (see 334511 Navigational and guidance instruments manufacturing)
• manufacturing dispensing and measuring pumps (e.g., gasoline) (see 333910 Pump and compressor manufacturing)
• manufacturing electrical relay (see 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing)
• manufacturing electronic crystals and crystal assemblies (see 334410 Semiconductor and other electronic component manufacturing)
• manufacturing electrotherapeutic lamp units for ultra-violet and infra-red radiation (see 335110 Electric lamp bulb and parts 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 medical thermometers and non-electrical medical and therapeutic apparatus (see 339110 Medical equipment and supplies manufacturing)
• manufacturing motor control switches and relays, including timing relays (see 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing)
• manufacturing optical instruments (see 333310 Commercial and service industry machinery manufacturing)
• manufacturing oxygenators, oxygen tents and iron lungs (see 339110 Medical equipment and supplies manufacturing)
• manufacturing photographic exposure meters (see 333310 Commercial and service industry machinery manufacturing)
• manufacturing rubber stamps (see 339940 Office supplies (except paper) manufacturing)
• manufacturing switches for appliances (see 335930 Wiring device 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 MEX

This Canadian industry comprises establishments primarily engaged in manufacturing magnetic and optical media, and the mass reproduction of recordings on such 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)
• 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)
• designing, developing or publishing prepackaged software or documentation, and publishing and reproducing software in integrated facilities (see 51121 Software publishers)

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.

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 CAN

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 glassware for residential lighting fixtures (see 32721 Glass and glass product manufacturing)
• manufacturing motor vehicle lighting fixtures (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
• manufacturing plastic lampshades (see 326198 All other plastic product manufacturing)
• manufacturing sealed-beam headlamps and other light bulbs for motor vehicles (see 335110 Electric lamp bulb and parts manufacturing)
• manufacturing signalling equipment (i.e., traffic, pedestrians) (see 334290 Other communications 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 MEX

This Canadian industry comprises establishments primarily engaged in manufacturing household and commercial electrical and other small appliances.

Illustrative example(s)
• coffee makers, household, electric, manufacturing
• fans, household, electric (except attic fans), manufacturing
• hair styling equipment, domestic, electric, manufacturing
• razors or shavers, electric, manufacturing
• toasters, electric (including sandwich toasters), manufacturing

Exclusion(s)
• manufacturing attic ventilation fans (see 333413 Industrial and commercial fan and blower and air purification equipment manufacturing)
• manufacturing domestic water heaters (see 335229 Other major appliance manufacturing)
• manufacturing fans, industrial and commercial type (see 333413 Industrial and commercial fan and blower and air purification equipment manufacturing)
• manufacturing hair dryers, beauty parlour type (see 333310 Commercial and service industry machinery manufacturing)
• manufacturing household sewing machines (see 333248 All other industrial machinery 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 CAN

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  CAN

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)
• manufacturing automotive electrical equipment (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
• manufacturing electronic transformers (see 334410 Semiconductor and other electronic component manufacturing)
• manufacturing industrial process controls (see 334512 Measuring, medical and controlling devices manufacturing)
• operating electric power generating plants (see 22111 Electric power generation)

335311 Power, distribution and specialty transformers manufacturing  US

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)
• manufacturing telephone and telegraph transformers electronic component type (see 334410 Semiconductor and other electronic component manufacturing)
335312 Motor and generator manufacturing  US

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 alternators and generators, for internal combustion engines (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
- manufacturing automotive electrical equipment, such as starters, generators and alternators (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
- manufacturing electric motor starters (see 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing)
- manufacturing electrical generating apparatus and parts for welding (see 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing)
- manufacturing turbine generator sets (see 333611 Turbine and turbine generator set unit manufacturing)

335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing  CAN

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 cutouts and fuses, electric wiring devices, residential type (see 335930 Wiring device manufacturing)
- manufacturing electrical conduits and fittings (see 335930 Wiring device manufacturing)
- manufacturing industrial process control instruments (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing mechanisms for clockwork operated devices (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing switches for electrical wiring (e.g., snap, tumbler, pressure, pushbutton) (see 335930 Wiring device 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 CAN
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 CAN
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)
- drawing and insulating wire of own manufacture (see 331 Primary metal manufacturing)
- manufacturing uninsulated wire products (see 332619 Other fabricated wire product manufacturing)
- manufacturing unsheathed optical fibres, bundles and cables (see 327214 Glass manufacturing)

33593 Wiring device manufacturing
This industry comprises establishments primarily engaged in manufacturing current and non-current carrying wiring devices.

335930 Wiring device manufacturing CAN
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)_
• electrical glass insulators, made in glass-making plants (see 327214 Glass manufacturing)
• electrical insulators, made from purchased glass (see 327215 Glass product manufacturing from purchased glass)
• manufacturing ceramic insulators (see 327110 Pottery, ceramics and plumbing fixture manufacturing)
• manufacturing electric brushes and brush stock contacts, carbon and graphite (see 335990 All other electrical equipment and component manufacturing)
• manufacturing electric cable and wire made from purchased wire (see 335920 Communication and energy wire and cable manufacturing)
• manufacturing electric cable and wire made in wire drawing plants (see 331 Primary metal manufacturing)
• manufacturing power fuse devices, 600 volts and over (see 335315 Switchgear and switchboard, and relay and industrial control apparatus 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_ CAN

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 automotive harnesses and ignition wiring sets (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
• manufacturing electronic capacitors (see 334410 Semiconductor and other electronic component manufacturing)
• manufacturing fixed and variable electronic capacitors (see 334410 Semiconductor and other electronic component manufacturing)
• manufacturing ultrasonic medical and dental cleaning equipment (see 339110 Medical equipment and supplies 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 MEX

This Canadian industry comprises establishments primarily engaged in manufacturing light-duty vehicles and their chassis, for highway use.

Inclusion(s)
- manufacturing electric cars for highway use

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)
• manufacturing off-road trucks (see 333120 Construction machinery manufacturing)
• manufacturing road graders (see 333120 Construction machinery manufacturing)
• manufacturing trackless trolley buses (electric power from overhead or underground wires) (see 336510 Railroad rolling stock 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 US

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)
• manufacturing road graders (see 333120 Construction machinery manufacturing)

**336212 Truck trailer manufacturing** US

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** CAN

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)*
- converting van interiors on a custom basis (see 811121 Automotive body, paint and interior repair and maintenance)
- manufacturing commercial car trailers (see 336212 Truck trailer manufacturing)
- manufacturing mobile homes (large homes designed to be towed to a permanent location and anchored) (see 321991 Manufactured (mobile) home manufacturing)
- manufacturing trailers, fifth-wheel type, for transporting horses (see 336212 Truck trailer manufacturing)

**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 diesel engines and parts for motor vehicles (see 33361 Engine, turbine and power transmission equipment manufacturing)
- manufacturing motor vehicle coil and leaf springs (see 33261 Spring and wire product manufacturing)
- manufacturing motor vehicle hardware (see 332510 Hardware manufacturing)
- 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)
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 automotive and truck engine parts (see 333619 Other engine and power transmission equipment manufacturing)
- 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 batteries (see 335910 Battery manufacturing)
• manufacturing sealed-beam lamps (see 335110 Electric lamp bulb and parts manufacturing)

3363 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.

33633 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)
• manufacturing springs for motor vehicles and other transportation equipment (see 332611 Spring (heavy gauge) manufacturing)

33634 Motor vehicle brake system manufacturing

This industry comprises establishments primarily engaged in manufacturing motor vehicle brake systems and related components.

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)
• 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

Exclusion(s)
• manufacturing motor vehicle coil and leaf springs (see 33261 Spring and wire product manufacturing)
• manufacturing springs for motor vehicles and other transportation equipment (see 332611 Spring (heavy gauge) 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 trimmings, fabric, manufacturing
- seat belts, motor vehicle and aircraft, manufacturing
- seating for buses, railway cars and aircraft, manufacturing

Exclusion(s)
- further processing automotive stampings into a final product (see 3363 Motor vehicle parts manufacturing)
- manufacturing metal stampings, except motor vehicle (see 33211 Forging and stamping)

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)
- further processing automotive stampings into a final product (see 3363 Motor vehicle parts manufacturing)
- manufacturing metal stampings, except motor vehicle (see 33211 Forging and stamping)
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 MEX

This Canadian industry comprises establishments primarily engaged in manufacturing aircraft, missiles, space vehicles and their engines, propulsion units, auxiliary equipment, and parts thereof.

Inclusion(s)
- 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 aeronautical instruments (see 334511 Navigational and guidance instruments manufacturing)
• manufacturing aircraft engine carburetors, pistons, piston rings, intake and exhaust valves (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
• manufacturing aircraft fluid power subassemblies (see 332910 Metal valve manufacturing)
• manufacturing aircraft intake and exhaust valves and pistons (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
• manufacturing aircraft internal combustion engine filters (see 336390 Other motor vehicle 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 communications satellites (see 334220 Radio and television broadcasting and wireless communications equipment manufacturing)
• manufacturing fluid power pumps (see 333990 All other general-purpose machinery manufacturing)
• performing research and development on aircraft, but not producing prototypes (see 541710 Research and development in the physical, engineering and life sciences)
• repairing aircraft, except on a factory basis (see 488190 Other support activities for air transportation)

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.

*Inclusion(s)*

- manufacturing railway track maintenance equipment

*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)*

- activities of repair shops that are part of a railroad or local transit network (see 488210 Support activities for rail transportation)
- manufacturing diesel engines and parts for locomotives (see 333619 Other engine and power transmission equipment manufacturing)
- manufacturing locomotive diesel engines (see 333619 Other engine and power transmission equipment manufacturing)
- manufacturing locomotive fuel lubricating or cooling medium pumps (see 333910 Pump and compressor manufacturing)
- manufacturing mining rail cars (see 333130 Mining and oil and gas field machinery manufacturing)
- manufacturing pumps for railroad equipment lubrication systems (see 333910 Pump and compressor manufacturing)
- manufacturing underground mining machinery (see 333130 Mining and oil and gas field machinery manufacturing)

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.

Exclusion(s)
- 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 painting, joinery, carpentry work, and electrical wiring installation (see 238 Specialty trade contractors)
- ship repairs performed in floating drydocks (see 488390 Other support activities for water transportation)

33661 Shipbuilding and repairing US

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.

Exclusion(s)
- manufacturing prefabricated metal ship, boat and barge sections, not at a shipyard (see 332319 Other plate work and fabricated structural product manufacturing)
- ship painting, joinery, carpentry work, and electrical wiring installation (see 238 Specialty trade contractors)
- ship repairs performed in floating drydocks (see 488390 Other support activities for water transportation)

336611 Ship building and repairing US

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.

Inclusion(s)
- conversion and alteration of ships, the production of prefabricated ship sections and barge sections, and specialized services, 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)
- manufacturing prefabricated metal ship, boat and barge sections, not at a shipyard (see 332319 Other plate work and fabricated structural product manufacturing)
- ship painting, joinery, carpentry work, and electrical wiring installation (see 238 Specialty trade contractors)
- ship repairs performed in floating drydocks (see 488390 Other support activities for water transportation)
336612 Boat building  US

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.

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)
- manufacturing toy inflatable rubber swimming pool rafts (see 326290 Other rubber 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 children's tricycles (see 339930 Doll, toy and game manufacturing)
- manufacturing wheelbarrows and push-carts (see 333920 Material handling equipment manufacturing)
- manufacturing wheelchairs (see 339110 Medical equipment and supplies manufacturing)

336990 Other transportation equipment manufacturing  CAN

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
Exclusion(s)
• manufacturing bulldozers (see 333120 Construction machinery manufacturing)
• manufacturing children’s go-carts (see 339930 Doll, toy and game 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 laboratory and hospital furniture (see 339 Miscellaneous manufacturing)
• manufacturing seating for transportation equipment (see 336 Transportation equipment 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 US

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 CAN

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
- wooden household furniture, made to individual order

Exclusion(s)
- manufacturing upholstered household furniture (see 337121 Upholstered household furniture manufacturing)
- manufacturing wood kitchen cabinets and bathroom vanities designed for permanent installation (see 337110 Wood kitchen cabinet and counter top manufacturing)

337126 Household furniture (except wood and upholstered) manufacturing CAN

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

Exclusion(s)
- manufacturing other wood household furniture (see 337123 Other wood household furniture manufacturing)
- manufacturing precast concrete garden furniture (see 327390 Other concrete product manufacturing)
- manufacturing stone garden furniture (see 327990 All other non-metallic mineral product manufacturing)
- manufacturing upholstered household furniture (see 337121 Upholstered household furniture manufacturing)
- manufacturing wood household stools (see 337123 Other wood household furniture manufacturing)
- manufacturing wood kitchen cabinet and counter tops (see 337110 Wood kitchen cabinet and counter top manufacturing)
337127 Institutional furniture manufacturing US

This Canadian industry comprises establishments primarily engaged in manufacturing furniture designed for use in institutions such as schools, churches, restaurants and other public buildings.

*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 precast concrete altars and pulpits (see 327390 Other concrete product manufacturing)
- manufacturing specialized furniture for hospitals or dental offices (see 339110 Medical equipment and supplies manufacturing)
- manufacturing stone altars and pulpits (see 327990 All other non-metallic mineral product 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 CAN

This Canadian industry comprises establishments primarily engaged in manufacturing wood furniture designed for office use.

*Inclusion(s)*
- manufacturing custom designed interiors consisting of architectural woodwork and fixtures, primarily utilizing wood

*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

*Exclusion(s)*
- manufacturing metal laundry hampers (see 332439 Other metal container manufacturing)

337214 Office furniture (except wood) manufacturing US

This Canadian industry comprises establishments primarily engaged in manufacturing non-wood furniture designed for office use.
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

Exclusion(s)
• manufacturing wood bookcases, wall cases and cabinets, modular or panel furniture systems, visible records equipment, for the office (see 337213 Wood office furniture, including custom architectural woodwork, manufacturing)

337215 Showcase, partition, shelving and locker manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing fixtures for office, store and similar applications.

Inclusion(s)
• manufacturing furniture parts and frames, for all types of furniture

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
• showcases (except refrigerated), manufacturing

Exclusion(s)
• manufacturing metal office fixtures (see 337214 Office furniture (except wood) manufacturing)
• manufacturing metal office furniture (see 337214 Office furniture (except wood) manufacturing)
• manufacturing refrigerated cabinets, showcases, display cases and lockers (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
• manufacturing wood office fixtures (see 337213 Wood office furniture, including custom architectural woodwork, manufacturing)
• manufacturing wood office furniture (see 337213 Wood office furniture, including custom architectural woodwork, 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 individual wire springs (see 332619 Other fabricated wire product manufacturing)
- manufacturing inflatable mattresses (see 326 Plastics and rubber products 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 canvas exterior shades and awnings (see 314910 Textile bag and canvas mills)
- manufacturing curtains (see 314120 Curtain and linen 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 CAN

This Canadian industry comprises establishments primarily engaged in manufacturing medical equipment and supplies.
Inclusion(s)
• grinding eyeglasses and hard contact lenses to prescription, on a factory basis

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, other specialized chairs, and parts for persons with disabilities, manufacturing

Exclusion(s)
• manufacturing baby walkers (see 339930 Doll, toy and game manufacturing)
• manufacturing laboratory instruments, x-ray apparatus, and electro-medical apparatus, such as hearing aids (see 334512 Measuring, medical and controlling devices manufacturing)
• manufacturing moulded glass lens blanks (see 32721 Glass and glass product manufacturing)
• manufacturing moulded plastic lens blanks (see 326198 All other plastic product 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.

Inclusion(s)
• manufacturing pewter jewellery or flatware

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)
• engraving, chasing or etching non-precious metal flatware and other plated ware (see 332810 Coating, engraving, cold and heat treating and allied activities)
• manufacturing ecclesiastical ware and trophies, plated with precious metal (see 332999 All other miscellaneous fabricated metal product manufacturing)
• manufacturing flatware, table flatware, utensils and cutlery, plated with precious metal (see 332210 Cutlery and hand tool manufacturing)
• manufacturing metal cutlery and flatware plated with precious or non-precious metal (see 332210 Cutlery and hand tool manufacturing)
• manufacturing non-precious metal plated ware (except cutlery and flatware) (see 33299 All other fabricated metal product manufacturing)
• 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)

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)
• fishing nets and seines, made in cordage or twine mills (see 314990 All other textile product mills)
• manufacturing athletic footwear (see 316210 Footwear manufacturing)
• manufacturing bicycles (see 336990 Other transportation equipment manufacturing)
• manufacturing small arms and small arms ammunition (see 332999 All other miscellaneous fabricated metal product manufacturing)
• manufacturing team uniforms (see 315289 All other cut and sew clothing 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 bicycles and tricycles (see 336990 Other transportation equipment manufacturing)
- manufacturing coin-operated game machines (see 339990 All other miscellaneous manufacturing)
- manufacturing electronic video game cartridges and reproducing video game software (see 334610 Manufacturing and reproducing magnetic and optical media)
- manufacturing sporting and athletic goods (see 339920 Sporting and athletic goods 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 drafting tables and boards (see 337127 Institutional furniture manufacturing)
- manufacturing manifold business forms, blankbooks and loose-leaf binders (see 32311 Printing)
- manufacturing paper office supplies (see 322230 Stationery product manufacturing)
- manufacturing rubber erasers (see 326290 Other rubber product manufacturing)
- manufacturing writing, drawing and India inks (see 325999 All other miscellaneous chemical product 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.

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 CAN

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)

- Christmas tree ornaments, made from purchased glass (see 327215 Glass product manufacturing from purchased glass)
- decalcomania on china and glass, for the trade (see 327110 Pottery, ceramics and plumbing fixture manufacturing)
- glass Christmas tree ornaments, made in glass-making plants (see 327214 Glass manufacturing)
- manufacturing artists’ paint brushes (see 339940 Office supplies (except paper) manufacturing)
- manufacturing cigarettes or cigar lighters, precious metal or base metal clad with precious metal (see 339910 Jewellery and silverware manufacturing)
• manufacturing electrical Christmas tree ornaments (see 335120 Lighting fixture manufacturing)
• manufacturing glass products, such as lamp shades and non-electric Christmas tree ornaments (see 327215 Glass product manufacturing from purchased glass)
• manufacturing hard rubber tobacco pipe bits and stems (see 326290 Other rubber product manufacturing)
• manufacturing metal products, such as combs and hair curlers (see 332999 All other miscellaneous fabricated metal product manufacturing)
• manufacturing motor vehicle cigarette lighters (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
• manufacturing orthopedic canes (see 339110 Medical equipment and supplies manufacturing)
• manufacturing plastic products, such as lamp shades, combs and hair curlers (see 326198 All other plastic product manufacturing)
• manufacturing precast concrete products (except block, brick, pipe) (see 327390 Other concrete product manufacturing)
• manufacturing rubber hairpins (see 326290 Other rubber product manufacturing)
• manufacturing stage lighting equipment (see 335120 Lighting fixture manufacturing)
• manufacturing stone cut products (e.g., blocks, statuary) (see 327990 All other non-metallic mineral product manufacturing)
• manufacturing toy musical instruments (see 339930 Doll, toy and game manufacturing)
• manufacturing wood products, such as burnt wood articles (see 321999 All other miscellaneous wood 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 units 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, units 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 merchant wholesalers
- live bait merchant wholesalers
- live fish merchant wholesalers
- livestock merchant wholesalers
- pet animals merchant wholesalers
- worms merchant wholesalers

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  CAN

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)
- dry beans merchant wholesalers
- dry peas merchant wholesalers
- soybeans merchant wholesalers
- unpolished rice merchant wholesalers
- wheat merchant wholesalers

Exclusion(s)
- operating grain elevators mainly for storage purposes (see 493130 Farm product warehousing and storage)
- 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)

41113  Nursery stock and plant merchant wholesalers  CAN

This industry comprises establishments primarily engaged in wholesaling nursery stock and plants.

411130  Nursery stock and plant merchant wholesalers  CAN

This Canadian industry comprises establishments primarily engaged in wholesaling nursery stock and plants.

Illustrative example(s)
- flowers and florists’ supplies merchant wholesalers
- ornamental plants and flowers merchant wholesalers
- trees, bushes and plants merchant wholesalers

41119  Other farm product merchant wholesalers  CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling crude, unprocessed farm products.

411190  Other farm product merchant wholesalers  CAN

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)
- bovine semen merchant wholesalers
- raw hides and skins merchant wholesalers
- raw milk merchant wholesalers
- raw silk merchant wholesalers
- raw sugar merchant wholesalers
- unprocessed crude vegetables and fruits merchant wholesalers
- unprocessed feathers merchant wholesalers
- unshelled nuts and seeds merchant wholesalers
- vegetable fibres merchant wholesalers
Exclusion(s)
- wholesaling cured tobacco (see 413310 Cigarette and tobacco product merchant wholesalers)
- wholesaling grain and beans (see 411120 Oilseed and grain merchant wholesalers)
- wholesaling livestock (see 411110 Live animal merchant wholesalers)

412 Petroleum and petroleum products merchant wholesalers CAN
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 CAN
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 CAN
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 CAN
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, merchant wholesalers
- bulk tank station merchant wholesalers
- crude oil merchant wholesalers
- fuel oil merchant wholesalers
- gasoline merchant wholesalers
- liquefied petroleum gases merchant wholesalers
- lubricating oils and greases merchant wholesalers
- refined petroleum products merchant wholesalers

Exclusion(s)
- butane gas and naphtha bulk stations and terminals merchant wholesalers (see 418990 All other merchant wholesalers)
- liquefied petroleum gases bulk stations and terminals merchant wholesalers (see 418990 All other merchant wholesalers)
- lubricating motor vehicles (see 811199 All other automotive repair and maintenance)

413 Food, beverage and tobacco merchant wholesalers CAN
This subsector comprises establishments primarily engaged in wholesaling food products, beverages and tobacco products.

4131 Food merchant wholesalers CAN
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 CAN
This industry comprises establishments primarily engaged in wholesaling a general line of food products.

413110 General-line food merchant wholesalers CAN
This Canadian industry comprises establishments primarily engaged in wholesaling a general line of food products.

41312 Dairy and milk products merchant wholesalers CAN
This industry comprises establishments primarily engaged in wholesaling processed milk and other dairy products.

413120 Dairy and milk products merchant wholesalers CAN
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) merchant wholesalers
- frozen dairy products and desserts (e.g., ice cream and ices) merchant wholesalers

Exclusion(s)
- wholesaling dried and canned dairy products (see 413190 Other specialty-line food merchant wholesalers)

41313 Poultry and egg merchant wholesalers CAN
This industry comprises establishments primarily engaged in wholesaling dressed poultry and eggs.

413130 Poultry and egg merchant wholesalers CAN
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) merchant wholesalers
- eggs merchant wholesalers
- poultry products merchant wholesalers

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 CAN
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 CAN
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 merchant wholesalers
- cured fish merchant wholesalers
• fresh fish merchant wholesalers
• fresh or frozen lobsters (except frozen packaged) merchant wholesalers
• frozen fish (except packaged) merchant wholesalers
• frozen seafood (except packaged) merchant wholesalers

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 CAN

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 CAN

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)
• fresh fruit packing house, merchant wholesalers
• vegetable packing shed merchant wholesalers

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 CAN

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 CAN

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) merchant wholesalers
• fresh meats merchant wholesalers
• frozen meat (except packaged) merchant wholesalers
• lard merchant wholesalers
• meat (e.g., beef, pork), cooked or prepared (except canned), merchant wholesalers
• meat carcasses (e.g., beef, pork) merchant wholesalers
• meat preparations (except canned) merchant wholesalers

Exclusion(s)
• canned meats merchant-wholesalers (see 413190 Other specialty-line food merchant wholesalers)
• 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  CAN
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  CAN
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 merchant wholesalers
- canned foods merchant wholesalers
- canned or dried dairy products merchant wholesalers
- coffee distribution
- coffee merchant wholesalers
- confectionery merchant wholesalers
- fruit juices merchant wholesalers
- health food merchant wholesalers
- jams, jellies and marmalades merchant wholesalers
- packaged frozen foods merchant wholesalers
- pickles, preserves and sauces merchant wholesalers
- refined sugar merchant wholesalers
- tea merchant wholesalers

4132  Beverage merchant wholesalers  CAN
This industry group comprises establishments primarily engaged in wholesaling alcoholic and non-alcoholic beverages.

41321  Non-alcoholic beverage merchant wholesalers  CAN
This industry comprises establishments primarily engaged in wholesaling non-alcoholic beverages.

413210  Non-alcoholic beverage merchant wholesalers  CAN
This Canadian industry comprises establishments primarily engaged in wholesaling non-alcoholic beverages.

Illustrative example(s)
- apple cider (less than 2.5% alcohol) merchant wholesalers
- beverage concentrates merchant wholesalers
- mineral and spring waters merchant wholesalers
- soft drinks merchant wholesalers

Exclusion(s)
- wholesaling fruit juices (see 413190 Other specialty-line food merchant wholesalers)

41322  Alcoholic beverage merchant wholesalers  CAN
This industry comprises establishments primarily engaged in wholesaling alcoholic beverages.

413220  Alcoholic beverage merchant wholesalers  CAN
This Canadian industry comprises establishments primarily engaged in wholesaling alcoholic beverages.
Illustrative example(s)
- alcoholic beverages merchant wholesalers
- coolers (2.5% or greater alcohol content) merchant wholesalers
- hard cider (2.5% or greater alcohol content) merchant wholesalers
- liquors and wines merchant wholesalers
- spirits (e.g., distilled, neutral, brandy) merchant wholesalers

4133 Cigarette and tobacco product merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling cured tobacco and tobacco products.

41331 Cigarette and tobacco product merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling cured tobacco and tobacco products.

413310 Cigarette and tobacco product merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling cured tobacco and tobacco products.

Illustrative example(s)
- cigars, cigarettes and cut tobacco merchant wholesalers
- cured or processed tobacco merchant wholesalers
- tobacco (e.g., pipe, chewing, smoking, snuff (powder)) merchant wholesalers

Exclusion(s)
- wholesaling raw leaf tobacco (see 411190 Other farm product merchant wholesalers)

4134 Cannabis merchant wholesalers CAN

This industry group comprises merchant wholesalers primarily engaged in wholesaling crude, unprocessed cannabis and cannabis products.

41341 Cannabis merchant wholesalers CAN

This industry comprises merchant wholesalers primarily engaged in wholesaling crude, unprocessed cannabis and cannabis products.

413410 Cannabis merchant wholesalers CAN

This Canadian industry comprises merchant wholesalers primarily engaged in wholesaling crude, unprocessed cannabis and cannabis products.

Illustrative example(s)
- cannabis merchant wholesalers
- cannabis products merchant wholesalers

Exclusion(s)
- cannabis products, business-to-business (B2B) electronic markets, wholesale (see 419110 Business-to-business electronic markets)
- cannabis products, wholesale agents and brokers (see 419120 Wholesale trade agents and brokers)
- hemp wholesaling (see 411190 Other farm product merchant wholesalers)
414 Personal and household goods merchant wholesalers CAN

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 CAN

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 CAN

This industry comprises establishments primarily engaged in wholesaling clothing and clothing accessories for adults and children.

414110 Clothing and clothing accessories merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling clothing and clothing accessories for adults and children.

Illustrative example(s)
- athletic clothing merchant wholesalers
- foundation garments (e.g., underwear, undergarments, lingerie) merchant wholesalers
- fur clothing merchant wholesalers
- handbags and pocketbooks merchant wholesalers
- knit wear merchant wholesalers
- men's and boys' clothing and furnishings merchant wholesalers

Exclusion(s)
- sanitary paper products merchant wholesalers (see 418220 Other paper and disposable plastic product merchant wholesalers)
- women's, girls' and infants' footwear merchant wholesalers (see 414120 Footwear merchant wholesalers)

41412 Footwear merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling footwear.

414120 Footwear merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling footwear.

Illustrative example(s)
- footwear (e.g., athletic, boots, overshoes, shoes, slippers) merchant wholesalers
- footwear (e.g., plastic, rubber, leather, waterproof) merchant wholesalers

41413 Piece goods, notions and other dry goods merchant wholesalers CAN

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 CAN

This Canadian industry comprises establishments primarily engaged in wholesaling piece goods, notions and other dry goods.
Illustrative example(s)
- buttons merchant wholesalers
- clothing fasteners merchant wholesalers
- clothing patterns merchant wholesalers
- knitting yarns merchant wholesalers
- notions merchant wholesalers
- piece goods (e.g., textile, synthetic, cotton, silk, rayon) merchant wholesalers
- textile fabric merchant wholesalers
- textile yard goods merchant wholesalers
- yarn and thread merchant wholesalers
- zippers merchant wholesalers

Exclusion(s)
- industrial sewing thread merchant wholesalers (see 417230 Industrial machinery, equipment and supplies merchant wholesalers)
- wholesaling household linens and draperies (see 414330 Linen, drapery and other textile furnishings merchant wholesalers)

4142 Home entertainment equipment and household appliance merchant wholesalers  CAN

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  CAN

This industry comprises establishments primarily engaged in wholesaling new home entertainment equipment and related parts.

414210 Home entertainment equipment merchant wholesalers  CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new home entertainment equipment and related parts.

Illustrative example(s)
- domestic sound systems merchant wholesalers
- domestic video recorder merchant wholesalers
- portable recorder and cassette player merchant wholesalers
- television sets merchant wholesalers

Exclusion(s)
- coin-operated phonographs merchant wholesalers (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)
- 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  CAN

This industry comprises establishments primarily engaged in wholesaling large and small, new, electric, household appliances
414220 Household appliance merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling large and small, new, electric, household appliances.

Illustrative example(s)
- domestic electric refrigerators merchant wholesalers
- domestic electric sewing machines merchant wholesalers
- domestic electric stoves merchant wholesalers
- domestic electric washing machines merchant wholesalers
- electric beauty care appliances merchant wholesalers
- electric kitchen appliances (e.g., toasters, kettles, ironers) merchant wholesalers
- electric personal care appliances (e.g., hair dryers, razors, toothbrushes) merchant wholesalers
- household electric appliances merchant wholesalers
- household microwave ovens merchant wholesalers
- household vacuum cleaners merchant wholesalers
- window-type electric air-conditioners merchant wholesalers

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 CAN

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 CAN

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 CAN

This Canadian industry comprises establishments primarily engaged in wholesaling household china, glassware, crockery and pottery.

Illustrative example(s)
- ceramic kitchenware and tableware merchant wholesalers
- household china and glassware merchant wholesalers
- household crockery, pottery, ceramic and earthenware merchant wholesalers

Exclusion(s)
- wholesaling non-precious metal cutlery (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 CAN

This industry comprises establishments primarily engaged in wholesaling floor coverings.
414320 Floor covering merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling floor coverings.

*Illustrative example(s)*
- carpet and carpet supplies merchant wholesalers
- floor tiles (except ceramic) merchant wholesalers
- linoleum floor covering merchant wholesalers

*Exclusion(s)*
- ceramic wall and floor tiles merchant wholesalers (see 416390 Other specialty-line building supplies merchant wholesalers)
- wholesaling hardwood flooring (see 416320 Lumber, plywood and millwork merchant wholesalers)

41433 Linen, drapery and other textile furnishings merchant wholesalers CAN

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 CAN

This Canadian industry comprises establishments primarily engaged in wholesaling household linens, draperies and other textile home furnishings.

*Illustrative example(s)*
- bath mats and bathroom sets merchant wholesalers
- bed coverings merchant wholesalers
- curtains merchant wholesalers
- draperies merchant wholesalers
- household furnishings tapestries merchant wholesalers
- household linens merchant wholesalers

*Exclusion(s)*
- portable electric heaters merchant wholesalers (see 414220 Household appliance merchant wholesalers)

41439 Other home furnishings merchant wholesalers CAN

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 CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling furniture and other home furnishings.

*Inclusion(s)*
- wholesaling a combination of home furnishings with none predominating

*Illustrative example(s)*
- household art and decorative ware merchant wholesalers
- household cutlery merchant wholesalers
- household furniture merchant wholesalers
- household wall decorations merchant wholesalers
• lawn furniture merchant wholesalers
• mattresses and box springs merchant wholesalers
• mirrors (except automotive) merchant wholesalers
• office, restaurant and public building merchant wholesalers
• window shades and blinds merchant wholesalers

Exclusion(s)
• automobile accessories (except tires and tubes) merchant wholesalers (see 415290 Other new motor vehicle parts and accessories merchant wholesalers)
• household crockery, pottery, ceramic and earthenware merchant wholesalers (see 414310 China, glassware, crockery and pottery merchant wholesalers)
• sterling and silverplate table flatware and holloware merchant wholesalers (see 414410 Jewellery and watch merchant wholesalers)
• wholesaling bedding, draperies and other textile furnishings (see 414330 Linen, drapery and other textile furnishings merchant wholesalers)
• wholesaling carpets and other floor coverings (see 414320 Floor covering merchant wholesalers)
• wholesaling china and glassware, kitchen and tableware (see 414310 China, glassware, crockery and pottery merchant wholesalers)

4144 Personal goods merchant wholesalers CAN

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 CAN

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 CAN

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 merchant wholesalers

Exclusion(s)
• repairing jewellery and watches (see 811490 Other personal and household goods repair and maintenance)
• wholesaling non-precious metal cutlery (see 414390 Other home furnishings merchant wholesalers)

41442 Book, periodical and newspaper merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling books, periodicals and newspapers, including textbooks, dictionaries and encyclopaedias.

414420 Book, periodical and newspaper merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling books, periodicals and newspapers.

Inclusion(s)
• textbook, dictionary and encyclopedia merchant wholesalers
Illustrative example(s)
- books and pamphlets merchant wholesalers
- fiction books merchant wholesalers
- magazines merchant wholesalers
- maps merchant wholesalers
- newspapers merchant wholesalers
- pocket books merchant wholesalers
- school manuals merchant wholesalers

41443 Photographic equipment and supplies merchant wholesalers CAN
This industry comprises establishments primarily engaged in wholesaling photographic equipment and supplies.

414430 Photographic equipment and supplies merchant wholesalers CAN
This Canadian industry comprises establishments primarily engaged in wholesaling photographic equipment and supplies.

Illustrative example(s)
- cameras equipment and supplies merchant wholesalers
- film developing and finishing equipment merchant wholesalers
- photofinishing equipment merchant wholesalers
- photographic film and plates merchant wholesalers
- photographic film merchant wholesalers

41444 Sound recording merchant wholesalers CAN
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 CAN
This Canadian industry comprises establishments primarily engaged in wholesaling sound recordings in any format.

Exclusion(s)
- releasing, promoting and distributing sound recordings from masters produced by the establishment or bought, leased or licensed from another establishment (see 512250 Record production and distribution)
- wholesaling music videos (see 414450 Video recording merchant wholesalers)

41445 Video recording merchant wholesalers CAN
This industry comprises establishments primarily engaged in wholesaling video recordings.

414450 Video recording merchant wholesalers CAN
This Canadian industry comprises establishments primarily engaged in wholesaling video recordings.

41446 Toy and hobby goods merchant wholesalers CAN
This industry comprises establishments primarily engaged in wholesaling toys and hobby goods.
414460 Toy and hobby goods merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling toys and hobby goods.

Illustrative example(s)
- board games merchant wholesalers
- fireworks merchant wholesalers
- handicraft and hobbycraft kits merchant wholesalers
- puzzles merchant wholesalers
- science kits or sets merchant wholesalers

Exclusion(s)
- wholesaling video games (see 414210 Home entertainment equipment merchant wholesalers)

41447 Amusement and sporting goods merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling amusement and sporting goods.

414470 Amusement and sporting goods merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling amusement and sporting goods.

Illustrative example(s)
- athletic and sporting goods merchant wholesalers
- bicycles (except motorized) merchant wholesalers
- camping tents and equipment merchant wholesalers
- children's vehicles merchant wholesalers
- fitness equipment merchant wholesalers
- gymnasium equipment merchant wholesalers
- sporting equipment, firearms and ammunitions merchant wholesalers

Exclusion(s)
- commercial fishing equipment and supplies merchant wholesalers (see 417990 All other machinery, equipment and supplies merchant wholesalers)
- self-propelled golf carts merchant wholesalers (see 417990 All other machinery, equipment and supplies merchant wholesalers)
- 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 CAN

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 CAN

This industry comprises establishments primarily engaged in wholesaling prescription drugs and/or proprietary drugs and pharmacy supplies.

414510 Pharmaceuticals and pharmacy supplies merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling prescription drugs and/or proprietary drugs and pharmacy supplies.
Illustrative example(s)
• bacteriological medicines merchant wholesalers
• biological medicines merchant wholesalers
• medicinals and botanicals merchant wholesalers
• prescription drugs merchant wholesalers
• prescription medicines merchant wholesalers
• proprietary (patent) medicines merchant wholesalers
• radioactive pharmaceutical isotopes merchant wholesalers

41452 Toiletries, cosmetics and sundries merchant wholesalers CAN
This industry comprises establishments primarily engaged in wholesaling toiletries, cosmetics and druggists' sundries.

414520 Toiletries, cosmetics and sundries merchant wholesalers CAN
This Canadian industry comprises establishments primarily engaged in wholesaling toiletries, cosmetics and druggists' sundries.

Illustrative example(s)
• bath oils and salts merchant wholesalers
• druggists' sundries merchant wholesalers
• first-aid supplies merchant wholesalers
• hair care products (e.g., sprays, shampoos, colours, dyes, dressings, tonics) merchant wholesalers
• non-electric razors and blades merchant wholesalers
• non-prescription medicinal herbs merchant wholesalers
• perfumes and fragrances merchant wholesalers
• personal sanitary products merchant wholesalers
• toothbrushes (except electric) merchant wholesalers
• toothpaste merchant wholesalers

Exclusion(s)
• electric toothbrushes merchant wholesalers (see 414220 Household appliance merchant wholesalers)
• 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 CAN
This subsector comprises establishments primarily engaged in wholesaling motor vehicles, parts and accessories, including tires.

4151 Motor vehicle merchant wholesalers CAN
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 CAN
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 CAN
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
• new and used automobiles (cars) merchant wholesalers

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 CAN
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 CAN
This Canadian industry comprises establishments primarily engaged in wholesaling new and used heavy-duty trucks, truck tractors and buses.

Illustrative example(s)
• buses merchant wholesalers
• road truck tractors merchant wholesalers
• trucks and buses merchant wholesalers

Exclusion(s)
• repairing trucks, truck tractors and trailers, and buses (see 8111 Automotive repair and maintenance)
• 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)

41519 Recreational and other motor vehicles merchant wholesalers CAN
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 CAN
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) merchant wholesalers
• motor homes merchant wholesalers
• motor scooters merchant wholesalers
• motorcycles merchant wholesalers
• new and used trailers for trucks merchant wholesalers
• recreational vehicles (RVs) merchant wholesalers
• trailers for passenger automobiles merchant wholesalers
• travel trailers (e.g., tent trailers) merchant wholesalers

Exclusion(s)
• wholesaling mobile homes (house trailers) (see 418990 All other merchant wholesalers)
• wholesaling pleasure boats (see 417990 All other machinery, equipment and supplies merchant wholesalers)
4152 New motor vehicle parts and accessories merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling new and rebuilt motor vehicle parts and accessories.

41521 Tire merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling tires and tubes for all vehicles.

415210 Tire merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling tires and tubes for all vehicles.

Illustrative example(s)
• tire and tube repair materials merchant wholesalers
• tires and tubes for motorcycle merchant wholesalers
• used tires (except scrap) merchant wholesalers

Exclusion(s)
• rebuilding tires (see 326210 Tire manufacturing)
• rubber scrap and scrap tires merchant wholesalers (see 418190 Other recyclable material merchant wholesalers)

41529 Other new motor vehicle parts and accessories merchant wholesalers CAN

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 CAN

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)
• automobile glass merchant wholesalers
• automotive body compounds merchant wholesalers
• automotive chemicals merchant wholesalers
• motor vehicle refrigeration units merchant wholesalers
• new automotive air-conditioners merchant wholesalers
• new automotive batteries merchant wholesalers
• new automotive parts merchant wholesalers
• new motor vehicle radios and tape decks merchant wholesalers
• new motor vehicle sound systems merchant wholesalers

Exclusion(s)
• automobile tires and tubes merchant wholesalers (see 415210 Tire merchant wholesalers)

4153 Used motor vehicle parts and accessories merchant wholesalers CAN

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  CAN

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  CAN

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)
- crushing automobiles for scrap metal recycling (see 418110 Recyclable metal merchant wholesalers)
- 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)
- repairing and replacing transmissions (see 81111 Automotive mechanical and electrical repair and maintenance)

416 Building material and supplies merchant wholesalers  CAN

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  CAN

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  CAN

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  CAN

This Canadian industry comprises establishments primarily engaged in wholesaling electrical wiring supplies and electrical construction material.

Inclusion(s)
- wholesalers of electrical generation and transmission equipment

Illustrative example(s)
- conduit electric wire and cable merchant wholesalers
- distribution transformers merchant wholesalers
- electric light bulbs merchant wholesalers
- electrical construction materials merchant wholesalers
- electrical distribution panelboards merchant wholesalers
- electrical measuring and testing equipment (except automotive) merchant wholesalers
- electrical switchgear and protective equipment merchant wholesalers
• flashlights merchant wholesalers
• residential, commercial and industrial lighting fixtures merchant wholesalers
• street lighting equipment merchant wholesalers
• wiring devices and related electrical supplies merchant wholesalers

Exclusion(s)
• automotive electrical measuring and testing equipment merchant wholesalers (see 417990 All other machinery, equipment and supplies merchant wholesalers)
• electronic alarm and signal systems and devices (except household smoke detectors) merchant wholesalers (see 417320 Electronic components, navigational and communications equipment and supplies merchant wholesalers)
• electronic capacitors merchant wholesalers (see 417320 Electronic components, navigational and communications equipment and supplies merchant wholesalers)
• electronic switches merchant wholesalers (see 417320 Electronic components, navigational and communications equipment and supplies merchant wholesalers)
• household electric smoke detectors merchant wholesalers (see 414220 Household appliance merchant wholesalers)
• motor vehicle voltage regulators merchant wholesalers (see 415290 Other new motor vehicle parts and accessories merchant wholesalers)

41612 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers
CAN
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
CAN
This Canadian industry comprises establishments primarily engaged in wholesaling plumbing, heating and air-conditioning equipment and supplies.

Inclusion(s)
• stoves, cooking (except electric), wholesale

Illustrative example(s)
• air-conditioning equipment (except window type units) merchant wholesalers
• electric water heaters merchant wholesalers
• furnaces and heaters merchant wholesalers
• gas household appliances merchant wholesalers
• metal fireplaces merchant wholesalers
• oil and gas hot water heaters merchant wholesalers
• plumbing and heating equipment and supplies merchant wholesalers
• plumbing fixtures merchant wholesalers
• sanitary ware merchant wholesalers
• ventilating equipment and supplies merchant wholesalers
• warm air heating and cooling equipment merchant wholesalers

Exclusion(s)
• commercial cooking equipment merchant wholesalers (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)
• commercial water softening equipment merchant wholesalers (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)
• electric ranges and stoves merchant wholesalers (see 414220 Household appliance merchant wholesalers)
• industrial electrical pumps merchant wholesalers (see 417230 Industrial machinery, equipment and supplies merchant wholesalers)
• portable humidifiers and dehumidifiers merchant wholesalers (see 414220 Household appliance merchant wholesalers)
• wholesaling window-type air-conditioners (see 414220 Household appliance merchant wholesalers)

4162 Metal service centres CAN

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 CAN

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 CAN

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 merchant wholesalers
• iron and steel in primary forms and shapes merchant wholesalers
• iron and steel products, castings and forgings merchant wholesalers
• metal pipes and tubes merchant wholesalers
• metal rails and accessories merchant wholesalers
• metal sheets merchant wholesalers
• sheets, galvanized or other coated merchant wholesalers
• steel concrete forms merchant wholesalers
• steel plates, sheets and strips merchant wholesalers
• steel sheet piling merchant wholesalers
• structural shapes and plates merchant wholesalers
• wire screening merchant wholesalers

Exclusion(s)
• insulated rope and wire merchant wholesalers (see 416110 Electrical wiring and construction supplies merchant wholesalers)
• insulated wire cable merchant wholesalers (see 416110 Electrical wiring and construction supplies merchant wholesalers)
• precious metals merchant wholesalers (see 418920 Mineral, ore and precious metal merchant wholesalers)
• 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 CAN

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 CAN

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 CAN

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 CAN

This industry comprises establishments primarily engaged in wholesaling rough and dressed lumber, plywood, and other millwork products.

416320 Lumber, plywood and millwork merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling rough and dressed lumber, plywood, and other millwork products.

Illustrative example(s)

• lumber and planing mill products merchant wholesalers
• millwork products merchant wholesalers
• plywood merchant wholesalers
• rough or dressed lumber merchant wholesalers
• turned or shaped wood products merchant wholesalers
• wooden doors and windows merchant wholesalers
• wooden flooring merchant wholesalers
• wooden moulding merchant wholesalers
• wooden shingles and shakes merchant wholesalers

41633 Hardware merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling hardware and tradesmen's tools.

416330 Hardware merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling hardware and tradesmen's tools.

Illustrative example(s)

• builders' hardware merchant wholesalers
• carpenters', mechanics', plumbers' and other trades tools merchant wholesalers
• fasteners, hardware, merchant wholesalers
• plumbers' tools and equipment merchant wholesalers

41634 Paint, glass and wallpaper merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling paints and varnishes, glass, wallpaper and building decorators' supplies.
416340 Paint, glass and wallpaper merchant wholesalers CAN

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, merchant wholesalers
- paint materials and supplies merchant wholesalers
- varnishes, stains, lacquers and shellacs merchant wholesalers

41639 Other specialty-line building supplies merchant wholesalers CAN

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 CAN

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 merchant wholesalers
- asphalt roofing materials merchant wholesalers
- building stones merchant wholesalers
- ceramic wall and floor tiles merchant wholesalers
- concrete building products merchant wholesalers
- drywall and plaster supplies merchant wholesalers
- eavestroughing merchant wholesalers
- masons’ materials merchant wholesalers
- metal siding and roofing materials merchant wholesalers
- prefabricated cottages merchant wholesalers
- wire fences and accessories merchant wholesalers
- wooden prefabricated structural assemblies merchant wholesalers

Exclusion(s)
- agricultural lime merchant wholesalers (see 418390 Agricultural chemical and other farm supplies merchant wholesalers)
- canvas goods or products merchant wholesalers (see 418990 All other merchant wholesalers)
- wood fascia for building merchant wholesalers (see 416320 Lumber, plywood and millwork merchant wholesalers)
- wood roofing materials merchant wholesalers (see 416320 Lumber, plywood and millwork merchant wholesalers)
- wooden doors and windows merchant wholesalers (see 416320 Lumber, plywood and millwork merchant wholesalers)
- wooden overhead doors sales, installation and service, merchant wholesalers (see 416320 Lumber, plywood and millwork merchant wholesalers)
- wooden shingles and shakes merchant wholesalers (see 416320 Lumber, plywood and millwork merchant wholesalers)
- wooden wallboard merchant wholesalers (see 416320 Lumber, plywood and millwork merchant wholesalers)

417 Machinery, equipment and supplies merchant wholesalers CAN

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 CAN

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 CAN

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 CAN

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 merchant wholesalers
• barn machinery and equipment (including elevating) merchant wholesalers
• farm and garden ploughs, harrows and tillers merchant wholesalers
• garden and lawn tractors merchant wholesalers
• irrigation equipment merchant wholesalers
• new or used tractors (farm) merchant wholesalers

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 CAN

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 CAN

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 CAN

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 merchant wholesalers
• concrete mixing plant machinery merchant wholesalers
• construction crawler tractors merchant wholesalers
• dismountable scaffolding merchant wholesalers
• excavating machinery and equipment merchant wholesalers
• front-end loaders merchant wholesalers
• graders merchant wholesalers
• logging machinery and equipment merchant wholesalers
• road construction and maintenance machinery merchant wholesalers
• sweepers and snow removal equipment merchant wholesalers

**Exclusion(s)**
• repairing construction and forestry machinery and equipment (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)
• ship and boat machinery, equipment and parts merchant wholesalers (see 417990 All other machinery, equipment and supplies merchant wholesalers)

### 41722 Mining and oil and gas well machinery, equipment and supplies merchant wholesalers  CAN

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.

**Illustrative example(s)**
• floating roof seals for oil and gas storage tanks merchant wholesalers
• mineral beneficiation machinery merchant wholesalers
• mining machinery (e.g., agitators, crushers, classifiers) merchant wholesalers
• natural gas field production equipment merchant wholesalers
• oil refining machinery and equipment merchant wholesalers
• ore dressing machinery merchant wholesalers
• petroleum production machinery and equipment merchant wholesalers

**Exclusion(s)**
• 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)
• wholesaling quarrying and rock drilling equipment (see 417210 Construction and forestry machinery, equipment and supplies merchant wholesalers)

### 41723 Industrial machinery, equipment and supplies merchant wholesalers  CAN

This industry comprises establishments primarily engaged in wholesaling new and used industrial machinery.

**Illustrative example(s)**
• beverage and food processing machinery merchant wholesalers
• chemical industries machinery, equipment and supplies merchant wholesalers
• compressors and vacuum pumps merchant wholesalers
• industrial belting, hose and packing merchant wholesalers
• industrial storage batteries merchant wholesalers
• manufacturing industries machinery and equipment merchant wholesalers
• mechanical and power transmission equipment merchant wholesalers
• metalworking machinery merchant wholesalers
• power house equipment (except electrical) merchant wholesalers
• transportation equipment industries, machinery, equipment and supplies merchant wholesalers
• welding machinery and equipment merchant wholesalers
Exclusion(s)
- barn machinery and equipment (including elevating) merchant wholesalers (see 417110 Farm, lawn and garden machinery and equipment merchant wholesalers)
- combinations of paper and paper products merchant wholesalers (see 418220 Other paper and disposable plastic product merchant wholesalers)
- farm cream separators merchant wholesalers (see 417110 Farm, lawn and garden machinery and equipment merchant wholesalers)
- farm machinery and equipment merchant wholesalers (see 417110 Farm, lawn and garden machinery and equipment merchant wholesalers)
- forestry and construction machinery, equipment and supplies merchant wholesalers (see 417210 Construction and forestry machinery, equipment and supplies merchant wholesalers)
- plumbers’ valves and fittings merchant wholesalers (see 416120 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers)
- repairing industrial machinery, equipment and supplies (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)
- wholesaling electric generators and transmission equipment (see 416110 Electrical wiring and construction supplies merchant wholesalers)

4173 Computer and communications equipment and supplies merchant wholesalers CAN

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 CAN

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 CAN

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 merchant wholesalers

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 CAN

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 CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used electronic components, navigational and communications equipment and supplies.
Inclusion(s)
- wholesaling telephones, intercoms, pagers and public address systems

Illustrative example(s)
- alarm and signal systems and devices, electronic (except household smoke detectors) merchant wholesalers
- cathode ray picture tubes merchant wholesalers
- citizens’ band radios (CB) merchant wholesalers
- electronic communication equipment merchant wholesalers
- electronic navigational equipment and devices merchant wholesalers
- modems merchant wholesalers
- public address systems and equipment merchant wholesalers
- radar equipment merchant wholesalers
- sonar equipment merchant wholesalers
- telephone equipment and apparatus merchant wholesalers
- transistors merchant wholesalers
- transmitters merchant wholesalers

Exclusion(s)
- household electric smoke detectors merchant wholesalers (see 414220 Household appliance merchant wholesalers)
- wholesaling computer and related equipment (see 417310 Computer, computer peripheral and pre-packaged software merchant wholesalers)

4179 Other machinery, equipment and supplies merchant wholesalers CAN

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 CAN

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 CAN

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 merchant wholesalers
- display cases and fixtures for store merchant wholesalers
- furniture and fixtures for office and store merchant wholesalers
- mail handling machines merchant wholesalers
- office furniture merchant wholesalers
- office machines and equipment (except electronic data processing equipment) merchant wholesalers
- vaults and safes merchant wholesalers

Exclusion(s)
- laboratory equipment merchant wholesalers (see 417930 Professional machinery, equipment and supplies merchant wholesalers)
- 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 CAN

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 CAN

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 merchant wholesalers
- dry cleaning plant machines and equipment merchant wholesalers
- hotel and restaurant equipment and supplies merchant wholesalers
- laundry machinery and equipment merchant wholesalers
- motion picture studio and theatre equipment merchant wholesalers
- service establishment machinery, equipment and supplies merchant wholesalers
- theatre equipment and supplies (including projection equipment) merchant wholesalers

Exclusion(s)
- agricultural chemicals merchant wholesalers (see 418390 Agricultural chemical and other farm supplies merchant wholesalers)
- refrigerated lockers merchant wholesalers (see 417910 Office and store machinery and equipment merchant wholesalers)
- refrigerated soda fountain fixtures merchant wholesalers (see 417910 Office and store machinery and equipment merchant wholesalers)
- 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 CAN

This industry comprises establishments primarily engaged in wholesaling new and used professional machinery and equipment.

417930 Professional machinery, equipment and supplies merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used professional machinery and equipment.

Illustrative example(s)
- architects’ equipment and supplies merchant wholesalers
- artist equipment and supplies merchant wholesalers
- dental equipment and supplies merchant wholesalers
- engineering instruments, equipment and supplies merchant wholesalers
- hospital equipment and supplies merchant wholesalers
- laboratory instruments and apparatus merchant wholesalers
- optical goods (except cameras) merchant wholesalers
- physicians’ equipment and supplies merchant wholesalers
- school classroom equipment and supplies (except stationery) merchant wholesalers
- scientific instruments and apparatus merchant wholesalers

Exclusion(s)
- camera equipment and supplies merchant wholesalers (see 414430 Photographic equipment and supplies merchant wholesalers)
• electronic data processing machines merchant wholesalers (see 417310 Computer, computer peripheral and pre-packaged software 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)
• wholesaling school textbooks (see 414420 Book, periodical and newspaper merchant wholesalers)

41799 All other machinery, equipment and supplies merchant wholesalers CAN

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 CAN

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.

Inclusion(s)
• wholesalers of aircraft and non-electronic aircraft equipment, fishing and pleasure boats, playground and amusement park equipment, engines (except motor vehicle), and locomotives

Illustrative example(s)
• aircraft merchant wholesalers
• amusement park equipment merchant wholesalers
• boats, pleasure (e.g., canoes, motorboats, sailboats) merchant wholesalers
• diesel engines and engine parts, industrial merchant wholesalers
• equipment parts for railroads, aircraft, ships and boats merchant wholesalers
• fire-fighting equipment merchant wholesalers
• garage equipment merchant wholesalers
• outboard motors merchant wholesalers
• railroad equipment and supplies merchant wholesalers
• service station equipment and supplies merchant wholesalers
• ships merchant wholesalers
• transportation machinery, equipment and supplies (except motor vehicles) merchant wholesalers

Exclusion(s)
• electronic aircraft instruments merchant wholesalers (see 417320 Electronic components, navigational and communications equipment and supplies merchant wholesalers)
• trucks and buses merchant wholesalers (see 415120 Truck, truck tractor and bus merchant wholesalers)
• wholesaling motor vehicles and parts (see 415 Motor vehicle and motor vehicle parts and accessories merchant wholesalers)

418 Miscellaneous merchant wholesalers CAN

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 CAN

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 CAN

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 CAN

This Canadian industry comprises establishments primarily engaged in buying, breaking up, sorting and selling ferrous and non-ferrous scrap metal.

Inclusion(s)
• automobiles for scrap

Illustrative example(s)
• dismantling and salvaging of motor vehicles and other machinery for scrap
• marine wrecking, ships for scrap merchant wholesalers
• non-ferrous metal scrap merchant wholesalers
• ship dismantling (except at floating drydocks and shipyards), merchant wholesalers

Exclusion(s)
• ship dismantling at shipyards (see 336611 Ship building and repairing)

41812 Recyclable paper and paperboard merchant wholesalers CAN

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 CAN

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 CAN

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 CAN

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 merchant wholesalers
- rags, paper, rubber and bottles (scrap) merchant wholesalers
- recyclable empty bottles merchant wholesalers
- recyclable materials (e.g., glass, oils, textiles) merchant wholesalers
- rubber scrap and scrap tires merchant wholesalers

Exclusion(s)
- compounding plastics resins from recycled plastic products (see 325991 Custom compounding of purchased resins)
- manufacturing intermediate or finished products from recycled materials (see 31-33 Manufacturing)

4182 Paper, paper product and disposable plastic product merchant wholesalers CAN

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 CAN

This industry comprises establishments primarily engaged in wholesaling stationery and office supplies.

418210 Stationery and office supplies merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling stationery and office supplies.

Illustrative example(s)
- greeting cards merchant wholesalers
- manifold business forms merchant wholesalers
- marking devices, pens and pencils merchant wholesalers
- office supplies (except furniture, machines) merchant wholesalers
- paper envelopes merchant wholesalers
- stationery and stationery supplies merchant wholesalers

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 CAN

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 CAN

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)
• disposable plastics eating utensils, forks, knives, spoons merchant wholesalers
• newsprint merchant wholesalers
• paper and disposable plastics bags merchant wholesalers
• paper cups, dishes, napkins, towels and patterns merchant wholesalers
• paperboard and disposable plastics boxes merchant wholesalers
• paperboard and products (except office supplies) merchant wholesalers
• shipping supplies, paper and disposable plastics (e.g., cartons, gummed tapes) merchant wholesalers
• tissue paper, toilet and facial merchant wholesalers

Exclusion(s)
• cut to size gift wrapping paper merchant wholesalers (see 418210 Stationery and office supplies merchant wholesalers)
• office and stationery supplies merchant wholesalers (see 418210 Stationery and office supplies merchant wholesalers)

4183 Agricultural supplies merchant wholesalers CAN

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 CAN

This industry comprises establishments primarily engaged in wholesaling animal feed. Wholesalers of pet food are also included.

418310 Agricultural feed merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling animal feed.

Inclusion(s)
• pet food merchant wholesalers

Illustrative example(s)
• alfalfa merchant wholesalers
• feed grains merchant wholesalers
• hay and fodder merchant wholesalers
• vegetable cake and meal merchant wholesalers

Exclusion(s)
• wholesaling seed grain (see 418320 Seed merchant wholesalers)

41832 Seed merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling seeds for field crops, flowers and plants, garden seeds and grass seeds.

418320 Seed merchant wholesalers CAN

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 merchant wholesalers
• flower and field bulbs merchant wholesalers
• flower, garden and vegetable seeds, bulk and packaged merchant wholesalers

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 CAN

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 CAN

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 merchant wholesalers
• agricultural sterilizing compounds and disinfectants merchant wholesalers
• chemical fertilizers merchant wholesalers
• herbicides merchant wholesalers
• insecticides merchant wholesalers
• lawn care chemical products merchant wholesalers
• orchard care chemicals merchant wholesalers

4184 Chemical (except agricultural) and allied product merchant wholesalers CAN

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 CAN

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 CAN

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)
• bleaching compounds merchant wholesalers
• dry ice merchant wholesalers
• explosives, all kinds (except ammunition and fireworks) merchant wholesalers
• industrial alcohol merchant wholesalers
• industrial gases merchant wholesalers
• industrial, heavy and household chemicals merchant wholesalers
• plastics resins merchant wholesalers
• polishes (e.g., furniture, automobile, metal, shoe) merchant wholesalers
• synthetic organic chemicals merchant wholesalers
• synthetic resins (except rubber) merchant wholesalers
• turpentine and resin, chemicals merchant wholesalers
• wood treating preparations merchant wholesalers
Exclusion(s)
• wholesaling agricultural chemicals (see 418390 Agricultural chemical and other farm supplies merchant wholesalers)
• wholesaling ammunition (see 414470 Amusement and sporting goods merchant wholesalers)
• wholesaling fireworks (see 414460 Toy and hobby goods merchant wholesalers)
• wholesaling refined petroleum products (see 412110 Petroleum and petroleum products merchant wholesalers)

4189 Other miscellaneous merchant wholesalers CAN

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 CAN

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 CAN

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 merchant wholesalers
• posts, logs, hewn ties and poles merchant wholesalers
• pulpwood merchant wholesalers
• roundwood merchant wholesalers

Exclusion(s)
• wholesaling fuel wood (see 418990 All other merchant wholesalers)

41892 Mineral, ore and precious metal merchant wholesalers CAN

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 CAN

This Canadian industry comprises establishments primarily engaged in wholesaling minerals, ores and concentrates, precious metals and unfinished precious stones.

Illustrative example(s)
• gold ore merchant wholesalers
• metal concentrates and ores (ferrous) merchant wholesalers
• precious metals and alloys, primary forms and basic shapes merchant wholesalers

Exclusion(s)
• crude petroleum merchant wholesalers (see 412110 Petroleum and petroleum products merchant wholesalers)
41893 Second-hand goods (except machinery and automotive) merchant wholesalers CAN

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 CAN

This Canadian industry comprises establishments primarily engaged in wholesaling second-hand goods.

Exclusion(s)

- second-hand automotive goods merchant wholesalers (see 415 Motor vehicle and motor vehicle parts and accessories merchant wholesalers)
- second-hand machinery goods merchant wholesalers (see 417 Machinery, equipment and supplies merchant wholesalers)

41899 All other merchant wholesalers CAN

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 CAN

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)

- animal or vegetable oils and greases merchant wholesalers
- awnings, tents and sails merchant wholesalers
- fuel, coal and coke merchant wholesalers
- leather goods (except footwear) merchant wholesalers
- mobile homes merchant wholesalers
- monuments and grave markers merchant wholesalers
- musical instruments, accessories and supplies merchant wholesalers
- pet supplies (except pet food) merchant wholesalers
- rope, binder twine and string merchant wholesalers
- wood pulp merchant wholesalers

Exclusion(s)

- cooking oils merchant wholesalers (see 413190 Other specialty-line food merchant wholesalers)
- electrical signs including electronic billboards merchant wholesaler (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)
- footwear (e.g., plastic, rubber, leather, waterproof) merchant wholesalers (see 414120 Footwear merchant wholesalers)
- pet food merchant wholesalers (see 418310 Agricultural feed merchant wholesalers)
- silverware and plated ware merchant wholesalers (see 414410 Jewellery and watch merchant wholesalers)
- sporting equipment, firearms and ammunitions merchant wholesalers (see 414470 Amusement and sporting goods merchant wholesalers)
419 Business-to-business electronic markets, and agents and brokers  US

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)
- 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) (see <<<
- 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)
- 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)

4191 Business-to-business electronic markets, and agents and brokers  US

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  US

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  US

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.

Inclusion(s)
- facilitating business-to-business sales of new and used merchandise on an auction basis using the Internet

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)
• 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) (see <<<)
• 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)

41912 Wholesale trade agents and brokers US

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 US

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)
• 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)
• 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)
• wholesaling merchandise on own account, merchant wholesaler-distributors (classified according to the merchandise line or lines sold by the merchant wholesaler-distributor) (see <<<)

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  US

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  US

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  US

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.
44110 **New car dealers** US

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)*
- providing automotive repair services, without retailing motor vehicles (see 8111 Automotive repair and maintenance)
- retailing used cars (see 441120 Used car dealers)

44112 **Used car dealers** US

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** US

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)*
- providing automotive repair services, without retailing motor vehicles (see 8111 Automotive repair and maintenance)
- retailing new automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans (see 441110 New car dealers)

4412 **Other motor vehicle dealers** US

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** US

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** US

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 new and used manufactured (mobile) homes (see 453930 Mobile home dealers)
- retailing utility trailers (see 441220 Motorcycle, boat and other motor vehicle dealers)

44122 **Motorcycle, boat and other motor vehicle dealers** US

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 CAN

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 US

This industry group comprises establishments primarily engaged in retailing automotive parts and accessories.

44131 Automotive parts and accessories stores US

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 US

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)
- repairing and replacing automotive parts, such as transmissions, mufflers, brake linings and glass (see 81111 Automotive mechanical and electrical repair and maintenance)
- retailing tire (see 441320 Tire dealers)

44132 Tire dealers US

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 US

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 US

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 furniture and home furnishings by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)
- retailing used furniture and home furnishings (see 453310 Used merchandise stores)
4421 Furniture stores US

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 US

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 US

This Canadian industry comprises establishments primarily engaged in retailing new household and office furniture.

Inclusion(s)
- retailing of major appliances, home electronics, home furnishings and floor coverings, and provision of 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 a combination of office supplies, equipment and furniture (see 453210 Office supplies and stationery stores)
- retailing custom furniture made on the premises (see 337 Furniture and related product manufacturing)
- retailing used household furniture (see 453310 Used merchandise stores)

4422 Home furnishings stores US

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 US

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 US

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)
• retailing ceramic tiles only or hardwood flooring only (see 444190 Other building material dealers)

44229 Other home furnishings stores  US

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)
• providing interior decorating services, but not retailing home furnishings (see 541410 Interior design services)
• retailing floor coverings (see 442210 Floor covering stores)
• retailing new furniture (see 442110 Furniture stores)

442291 Window treatment stores  US

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  CAN

This Canadian industry comprises establishments primarily engaged in retailing posters, prints and ready-made frames, and in custom framing, mounting and laminating.

Inclusion(s)
• retailing of 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  CAN

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
Electronics and appliance stores  US

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 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)
- retailing used household appliances, home audio and video equipment, cameras, computers and related goods (see 453310 Used merchandise stores)

Electronics and appliance stores  US

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.

Electronics and appliance stores  US

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.

Appliance, television and other electronics stores  CAN

This Canadian industry comprises establishments primarily engaged in retailing new household appliances, home audio and video equipment, and other electronic products.

Inclusion(s)
- retailing of used electronics and appliances, provision of repair services, and retailing 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)
- installation of home security without monitoring (see 561621 Security systems services (except locksmiths))
- providing telecommunications and/or video entertainment services over network facilities operated by others (see 517911 Telecommunications resellers)
- providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by them (see 517310 Wired and wireless telecommunications carriers (except satellite))
• repairing household appliances (see 811412 Appliance repair and maintenance)
• repairing televisions or other electronic products (see 811210 Electronic and precision equipment repair and maintenance)
• retailing used household appliances (see 453310 Used merchandise stores)

443144 Computer and software stores CAN

This Canadian industry comprises establishments primarily engaged in retailing new computers, computer peripherals, pre-packaged software, game software and related products.

Inclusion(s)
• retailing of used computer equipment and replacement parts and accessories, and provision of 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)
• repairing computers (see 811210 Electronic and precision equipment repair and maintenance)
• 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)

443145 Camera and photographic supplies stores CAN

This Canadian industry comprises establishments primarily engaged in retailing new cameras, photographic equipment and photographic supplies.

Inclusion(s)
• retailing of used cameras and photographic equipment, and replacement parts and accessories, and provision of 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)
• commercially developing film and photographic prints; one-hour film developing (see 81292 Photo finishing services)
• repairing photographic equipment (see 811210 Electronic and precision equipment repair and maintenance)

443146 Audio and video recordings stores CAN

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
444 Building material and garden equipment and supplies dealers US

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 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)
- retailing used building and home improvement materials, and lawn, garden and outdoor power equipment (see 453310 Used merchandise stores)

4441 Building material and supplies dealers US

This industry group comprises establishments primarily engaged in retailing building materials, hardware, paint, wallpaper and related supplies.

44411 Home centres US

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 US

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.

Inclusion(s)
- provision of installation and repair services for the merchandise retailed by home centres

44412 Paint and wallpaper stores US

This industry comprises establishments primarily engaged in retailing paint, wallpaper and related supplies.

444120 Paint and wallpaper stores US

This Canadian industry comprises establishments primarily engaged in retailing paint, wallpaper and related supplies.

44413 Hardware stores US

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**  US

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.

*Inclusion(s)*
- selling of additional product lines, such as paint, houseware and garden supplies, that are not normally arranged in separate departments

*Exclusion(s)*
- clothing fasteners, retail (see 451130 Sewing, needlework and piece goods stores)

44419  **Other building material dealers**  US

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**  US

This Canadian industry comprises establishments primarily engaged in retailing specialized lines of building materials.

*Inclusion(s)*
- provision of installation services related to building materials 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 hardware items (see 444130 Hardware stores)
- 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)

4442  **Lawn and garden equipment and supplies stores**  US

This industry group comprises establishments primarily engaged in retailing lawn and garden equipment and supplies.

44421  **Outdoor power equipment stores**  US

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  US

This Canadian industry comprises establishments primarily engaged in retailing outdoor power equipment.

Inclusion(s)
• retailing replacement parts of outdoor power equipment and provision of repair services

Illustrative example(s)
• generators, electric, portable, retail
• outdoor power equipment (e.g., garden and lawn tractors, snow blowers, 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  US

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  US

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.

Inclusion(s)
• provision of landscaping services in addition to retailing nursery and garden products

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)
• providing landscaping services (see 561730 Landscaping services)
• wholesaling new or used farm, lawn and garden machinery, equipment and parts (see 417110 Farm, lawn and garden machinery and equipment merchant wholesalers)

445 Food and beverage stores  US

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  US

This industry group comprises establishments primarily engaged in retailing a general line of food products.
44511 Supermarkets and other grocery (except convenience) stores US

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 US

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.

Inclusion(s)

- retailing a range of non-food household products, such as household paper products, toiletries and non-prescription drugs

Exclusion(s)

- retailing a general line of food products as well as a general line of non-food products (see 452910 Warehouse clubs)
- 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)

44512 Convenience stores US

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 US

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.

Inclusion(s)

- retailing a limited line of canned goods, dairy products, household paper and cleaning products, as well as alcoholic beverages, and provision of 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 US

This industry group comprises establishments primarily engaged in retailing specialized lines of food products.

44521 Meat markets US

This industry comprises establishments primarily engaged in retailing fresh, frozen, or cured meats and poultry. Delicatessens primarily engaged in retailing fresh meat are included.
44520  Meat markets  US

This Canadian industry comprises establishments primarily engaged in retailing fresh, frozen, or cured meats and poultry.

_Inclusion(s)_
- delicatessens primarily engaged in retailing fresh meat

_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  US

This industry comprises establishments primarily engaged in retailing fresh, frozen, or cured fish and seafood products.

445220  Fish and seafood markets  US

This Canadian industry comprises establishments primarily engaged in retailing fresh, frozen, or cured fish and seafood products.

44523  Fruit and vegetable markets  US

This industry comprises establishments primarily engaged in retailing fresh fruits and vegetables.

445230  Fruit and vegetable markets  US

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  US

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 baked goods for immediate consumption (e.g., donut and bagel shops) (see 722512 Limited-service eating places)
- 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)

445291  Baked goods stores  US

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 baked goods for immediate consumption whether or not baked on the premises (see 722512 Limited-service eating places)
• retailing goods baked on premises, not for immediate consumption (see 311811 Retail bakeries)

445292 Confectionery and nut stores US

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 US

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 US

This industry group comprises establishments primarily engaged in retailing packaged alcoholic beverages, such as beer, wine and liquor.

44531 Beer, wine and liquor stores US

This industry comprises establishments primarily engaged in retailing packaged alcoholic beverages, such as beer, wine and liquor.

445310 Beer, wine and liquor stores US

This Canadian industry comprises establishments primarily engaged in retailing packaged alcoholic beverages, such as beer, wine and liquor.

Exclusion(s)
• providing prepared drinks for immediate consumption on the premises (see 722410 Drinking places (alcoholic beverages))
• retailing beer and wine-making supplies (see 453992 Beer and wine-making supplies stores)
• retailing convenience items as well as alcoholic beverages (see 445120 Convenience stores)
446 Health and personal care stores US

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 US

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 US

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 US

This Canadian industry comprises establishments, known as pharmacies and drug stores, primarily engaged in retailing prescription or non-prescription drugs and medicines.

Inclusion(s)
• retailing of confectionery, tobacco products, novelties and giftware, and cameras and photographic supplies
• retailing of snacks, cosmetics, personal hygiene products, greeting cards and stationery, and health aids

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 US

This industry comprises establishments primarily engaged in retailing cosmetics, perfumes, toiletries and personal grooming products.

446120 Cosmetics, beauty supplies and perfume stores US

This Canadian industry comprises establishments primarily engaged in retailing cosmetics, perfumes, toiletries and personal grooming products.
**44613 Optical goods stores** US

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** US

This Canadian industry comprises establishments primarily engaged in retailing and fitting prescription eyeglasses and contact lenses.

*Inclusion(s)*
- grinding of lenses to order on the premises
- retailing of non-prescription sunglasses

*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** US

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** US

This Canadian industry comprises establishments primarily engaged in retailing food supplement products, such as vitamins, nutrition supplements and body enhancing supplements.

*Inclusion(s)*
- retailing 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** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing specialized lines of health and personal care merchandise.

*Inclusion(s)*
- provision of 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 food supplement products (see 446191 Food (health) supplement stores)
• retailing prescription and non-prescription drugs (see 446110 Pharmacies and drug stores)

447 Gasoline stations US

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 US

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 US

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 US

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.

Inclusion(s)
• operation of gasoline stations with convenience stores on behalf of their owners

44719 Other gasoline stations US

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 US

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.

Inclusion(s)
• operation of gasoline station with or without a repair garage, restaurant or other type of operation on behalf of their owners

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 US

This subsector comprises establishments primarily engaged in retailing clothing and clothing accessories.

Exclusion(s)
• retailing clothing and clothing accessories by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)
• retailing used clothing and clothing accessories (see 453310 Used merchandise stores)

4481 Clothing stores US

This industry group comprises establishments primarily engaged in retailing new, ready-to-wear clothing.

44811 Men's clothing stores US

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 US

This Canadian industry comprises establishments primarily engaged in retailing a general line of new, men's and boys', ready-to-wear clothing.

Inclusion(s)
• provision of alterations on men's and boy's ready-to-wear garments sold

Exclusion(s)
• retailing a specialized line of apparel, such as raincoats, leather coats, fur apparel and swimwear (see 44819 Other clothing stores)
• retailing men's and boys' clothing accessories (see 448150 Clothing accessories stores)
• 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)

44812 Women's clothing stores US

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 US

This Canadian industry comprises establishments primarily engaged in retailing a general line of new, women's, ready-to-wear clothing.

Inclusion(s)
• retailing of maternity wear
Exclusion(s)
• retailing a specialized line of clothing, such as bridal gowns, raincoats, leather apparel, fur clothing and swimwear (see 44819 Other clothing stores)
• 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 women's custom clothing made on the premises (see 3152 Cut and sew clothing manufacturing)

44813 Children's and infants' clothing stores US
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 US
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 children's and infants', clothing accessories (see 448150 Clothing accessories stores)
• retailing ready-to-wear clothing for both genders and all age groups (see 448140 Family clothing stores)

44814 Family clothing stores US
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 US
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 children's and infants', ready-to-wear clothing (see 448130 Children's and infants' clothing stores)
• 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 specialized clothing, such as raincoats, bridal gowns, leather apparel, fur clothing and swimwear (see 44819 Other clothing stores)

44815 Clothing accessories stores US
This industry comprises establishments primarily engaged in retailing a single or general line of new clothing accessories.

448150 Clothing accessories stores US
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 \textsuperscript{US}

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing specialized lines of new clothing.

448191 Fur stores \textsuperscript{CAN}

This Canadian industry comprises establishments primarily engaged in retailing ready-to-wear or custom-made fur apparel.

448199 All other clothing stores \textsuperscript{CAN}

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 athletic uniforms (see 45111 Sporting goods stores)
- 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)

4482 Shoe stores \textsuperscript{US}

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 \textsuperscript{US}

This industry comprises establishments primarily engaged in retailing all types of new footwear. These establishments may also retail shoe-care products.

448210 Shoe stores \textsuperscript{US}

This Canadian industry comprises establishments primarily engaged in retailing all types of new footwear.

Inclusion(s)

- retailing of shoe-care products
4483  Jewellery, luggage and leather goods stores  US

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  US

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  US

This Canadian industry comprises establishments primarily engaged in retailing jewellery, sterling and plated silverware, and watches and clocks.

Inclusion(s)
- provision of 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  US

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  US

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  US

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 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)
- retailing used sporting goods, hobby goods, books, musical instruments, and audio and video recordings (see 453310 Used merchandise stores)
4511 Sporting goods, hobby and musical instrument stores US

This industry group comprises establishments primarily engaged in retailing new sporting goods, games and toys, and musical instruments.

45111 Sporting goods stores US

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)
- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)
- retailing athletic shoes (see 448210 Shoe stores)
- 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)

451111 Golf equipment and supplies specialty stores CAN

This Canadian industry comprises establishments primarily engaged in retailing new golf equipment and supplies.

Inclusion(s)
- retailing of used golf equipment and supplies, and provision of repair services

Exclusion(s)
- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)
- retailing athletic shoes (see 448210 Shoe stores)
- retailing snowmobile, motorized bicycle and motorized golf cart (see 441220 Motorcycle, boat and other motor vehicle dealers)

451112 Ski equipment and supplies specialty stores CAN

This Canadian industry comprises establishments primarily engaged in retailing new ski equipment and supplies.

Inclusion(s)
- retailing of used ski equipment and supplies, and provision of 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 CAN

This Canadian industry comprises establishments primarily engaged in retailing new cycling equipment and supplies.

Inclusion(s)
- retailing of used cycling equipment and supplies, and provision of repair services

Illustrative example(s)
- bicycle and bicycle parts dealers (except motorized), retail
Exclusion(s)
- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)
- retailing athletic shoes (see 448210 Shoe stores)
- retailing snowmobile, motorized bicycle and motorized golf cart (see 441220 Motorcycle, boat and other motor vehicle dealers)

451119 All other sporting goods stores  CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing new sporting goods.

Inclusion(s)
- retailing of used sporting goods, and also provision of 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)
- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)
- retailing athletic shoes (see 448210 Shoe stores)
- 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)

45112 Hobby, toy and game stores  US

This industry comprises establishments primarily engaged in retailing new toys, games, and hobby and craft supplies.

451120 Hobby, toy and game stores  US

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 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))
- retailing software, including game software (see 443144 Computer and software stores)
45113 Sewing, needlework and piece goods stores US

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 US

This Canadian industry comprises establishments primarily engaged in retailing new sewing supplies, fabrics, patterns, yarns and other needlework accessories.

Inclusion(s)
- retailing of sewing machines and other sewing supplies

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 US

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 US

This Canadian industry comprises establishments primarily engaged in retailing new musical instruments, sheet music and related supplies.

Inclusion(s)
- renting and repairing of musical instruments, in addition to retailing instruments and supplies

Illustrative example(s)
- musical instruments and supplies (e.g., drums, guitars, organs, pianos, sheet music, amplifying equipment), retail

Exclusion(s)
- renting musical instruments (see 532280 All other consumer goods rental)
- repairing musical instruments (see 811490 Other personal and household goods repair and maintenance)
- retailing musical recordings (see 443146 Audio and video recordings stores)

4513 Book stores and news dealers US

This industry group comprises establishments primarily engaged in retailing new books, newspapers, magazines and other periodicals.
45131 Bookstores and news dealers  US

This industry comprises establishments primarily engaged in retailing new books, newspapers, magazines and other periodicals.

451310 Bookstores and news dealers  US

This Canadian industry comprises establishments primarily engaged in retailing new books, newspapers, magazines and other periodicals.

Exclusion(s)
- delivering newspapers to homes (see 454390 Other direct selling establishments)
- selling newspapers, magazines, and other periodicals via electronic shopping, mail-order or direct sale (see 454 Non-store retailers)

452 General merchandise stores  US

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 goods by means of electronic shopping, mail-order, or direct sale (see 454 Non-store retailers)
- 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)

4521 Department stores  US

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  US

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  CAN

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.

Inclusion(s)
- operation of selected department store departments 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  US

This industry group comprises establishments, not classified to any other industry group, primarily engaged in retailing goods in general merchandise stores.

45291 Warehouse clubs  US

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  US

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  US

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  CAN

This Canadian industry comprises establishments primarily engaged in retailing a general line of auto supplies along with a general line of home supplies.

Inclusion(s)
- retailing a general line of auto supplies (e.g., tires, batteries, parts and accessories)
- retailing a general line of home supplies (e.g., hardware, houseware, small appliances, sporting goods and lawn and garden equipment)

452999 All other miscellaneous general merchandise stores  CAN

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** US

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** US

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** US

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** US

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** US

This industry group comprises establishments primarily engaged in retailing new office supplies, stationery and gifts.

**45321 Office supplies and stationery stores** US

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** US

This Canadian industry comprises establishments primarily engaged in retailing office supplies or a combination of office supplies, equipment and furniture.

*Inclusion(s)*
• retailing of stationery and school supplies

*Exclusion(s)*
• retailing computers (see 443144 Computer and software stores)
• retailing greeting cards (see 453220 Gift, novelty and souvenir stores)
• retailing office furniture (see 442110 Furniture stores)
45322 Gift, novelty and souvenir stores US

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 US

This Canadian industry comprises establishments primarily engaged in retailing new gifts, novelty merchandise, souvenirs, greeting cards, seasonal and holiday decorations, and curios.

Inclusion(s)
- retailing of stationery

Illustrative example(s)
- carvings and artcraft, 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 US

This industry group comprises establishments primarily engaged in retailing used merchandise. Establishments primarily engaged in retailing antiques are also included.

45331 Used merchandise stores US

This industry comprises establishments primarily engaged in retailing used merchandise. Establishments primarily engaged in retailing antiques are also included.

453310 Used merchandise stores US

This Canadian industry comprises establishments primarily engaged in retailing used merchandise.

Inclusion(s)
- retailing of antiques

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)
- operating pawnshops (see 522299 All other non-depository credit intermediation)
• 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))
• retailing new and used sporting goods (see 45111 Sporting goods stores)
• retailing used automobile (see 441120 Used car dealers)
• retailing used mobile homes (see 453930 Mobile home dealers)
• retailing used motorcycles and boats (see 441220 Motorcycle, boat and other motor vehicle dealers)
• retailing used recreational vehicles (RVs) (see 441210 Recreational vehicle dealers)
• retailing used tires (see 441320 Tire dealers)

4539  Other miscellaneous store retailers  US

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  US

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  US

This Canadian industry comprises establishments primarily engaged in retailing pets, pet food and pet supplies.

Inclusion(s)
  • provision of pet grooming services, in addition to retailing pets, pet food and pet supplies

Illustrative example(s)
  • pet supplies (e.g., aquarium, cage, food, tank), retail
  • pets (e.g., dog, cat, bird, fish), retail

Exclusion(s)
  • providing pet care services, such as grooming and boarding (see 812910 Pet care (except veterinary) services)
  • providing veterinary services (see 541940 Veterinary services)

45392  Art dealers  US

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  US

This Canadian industry comprises establishments primarily engaged in retailing original and limited edition art works.

Inclusion(s)
  • exhibition of Aboriginal art for retail sale

Illustrative example(s)
  • art work (e.g., original and prints paintings, pictures, art objects), retail

Exclusion(s)
  • operating non-commercial art galleries (see 712111 Non-commercial art museums and galleries)
  • retailing art reproductions (see 442292 Print and picture frame stores)
45393 Mobile home dealers US

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 US

This Canadian industry comprises establishments primarily engaged in retailing new and used mobile homes, parts and equipment.

Inclusion(s)
- provision of installation services in addition to retailing the mobile 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 US

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 CAN

This Canadian industry comprises establishments primarily engaged in retailing beer and wine-making supplies and equipment.

Inclusion(s)
- provision of access to on-premise beer and wine-making equipment

453993 Cannabis stores CAN

This Canadian industry comprises establishments primarily engaged in retailing cannabis and cannabis products, including on-line sales.

Illustrative example(s)
- cannabis product retail, exclusively via the Internet
- provincially regulated cannabis retail stores
- retail stores selling cannabis products

Exclusion(s)
- cannabis product delivery services (see 492210 Local messengers and local delivery)
- cannabis products, business-to-business (B2B) electronic markets, wholesale (see 419110 Business-to-business electronic markets)
- cannabis products, wholesale agents and brokers (see 419120 Wholesale trade agents and brokers)
- electronic cigarette and vapour liquid retailing (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- head shops (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- liquor stores selling cannabis products (see 445310 Beer, wine and liquor stores)
- pharmacies and drug stores selling cannabis products (see 446110 Pharmacies and drug stores)

**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.

*Inclusion(s)*
- retailing of a general line of new and used merchandise on an auction basis

*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)*
- auctioning new and used merchandise on a fee basis (see 561990 All other support services)
- automobile battery dealers, retail (see 441310 Automotive parts and accessories stores)
- mail order coin shops, retail (see 454110 Electronic shopping and mail-order houses)
- mail order philatelist stamps, retail (see 454110 Electronic shopping and mail-order houses)
- religious book stores, retail (see 451310 Book stores and news dealers)
- wine and beer-making supplies stores (see 453992 Beer and wine-making supplies stores)

**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  US**

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  CAN**

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.

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.

**Inclusion(s)**
- provision of websites facilitating consumer-to-consumer or business-to-consumer trade in new and used goods, on an auction basis, using the Internet
- retailing from catalogue showrooms without stock

**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)**
- call centres providing telemarketing services for others (see 561420 Telephone call centres)
- cannabis product retail, exclusively via the Internet (see 453993 Cannabis stores)
- 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))
- 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) (see <><> )

**4542  Vending machine operators  US**

This industry group comprises establishments primarily engaged in owning, stocking and servicing vending machines designed to retail merchandise.
45421 Vending machine operators US
This industry comprises establishments primarily engaged in owning, stocking and servicing vending machines designed to retail merchandise.

454210 Vending machine operators US
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)
- operating coin-operated amusement machines (see 713120 Amusement arcades)
- operating coin-operated gambling machines (see 71329 Other gambling industries)
- selling insurance policies through vending machines (see 524 Insurance carriers and related activities)

4543 Direct selling establishments US
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 US
This industry comprises establishments primarily engaged in retailing heating oil, liquefied petroleum gas (LPG) and other fuels via direct selling.

454311 Heating oil dealers US
This Canadian industry comprises establishments primarily engaged in retailing heating oil via direct selling to the final consumer including both households and commercial businesses.

Inclusion(s)
- provision of 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)
- repairing oil burners (see 811411 Home and garden equipment repair and maintenance)
• 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)

454312 Liquefied petroleum gas (bottled gas) dealers US

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 US

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 US

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 US

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)
• books and magazines, mail order, retail (see 454110 Electronic shopping and mail-order houses)
• 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)*
- air courier services (see 492110 Couriers)
- scenic or sightseeing air services (see 487990 Scenic and sightseeing transportation, other)

**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.

**48110 Scheduled air transportation CAN**

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)*
- air courier services (see 492110 Couriers)
- 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)
- aerial gathering of geophysical data (see 541360 Geophysical surveying and mapping services)
- 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)
- 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)
- providing aerial mapping services (see 541370 Surveying and mapping (except geophysical) services)
- scheduled air transport (see 481110 Scheduled air transportation)
- specialized air sightseeing services (see 487990 Scenic and sightseeing transportation, other)

481214 Non-scheduled chartered air transportation CAN

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 air courier services (see 492110 Couriers)
- providing specialty flying services, with no service predominating (see 481215 Non-scheduled specialty flying services)

481215 Non-scheduled specialty flying services CAN

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.

Inclusion(s)
- specialized services such as air ambulance, towing advertising banners, 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)**
- aerial gathering of geophysical data (see 541360 Geophysical surveying and mapping services)
- 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)
- flight training, including all training for commercial pilots (see 611510 Technical and trade schools)
- non-scheduled chartered air transportation (see 481214 Non-scheduled chartered air transportation)
- operating air ambulance services using specialized equipment (see 621912 Air ambulance services)
- providing aerial mapping services (see 541370 Surveying and mapping (except geophysical) services)
- specialized air sightseeing services (see 487990 Scenic and sightseeing transportation, other)

**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 switching and terminal railways (see 488210 Support activities for rail transportation)
- operating tourist and scenic trains (see 487110 Scenic and sightseeing transportation, land)

**482112 Short-haul freight rail transportation  US**

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  CAN**

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 CAN

This Canadian industry comprises establishments primarily engaged in the railway transport of passengers.

Exclusion(s)

• operating same-day return tourist and scenic trains (see 487110 Scenic and sightseeing transportation, land)
• operating street railways and urban rapid transit (see 485110 Urban transit systems)

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) CAN

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.

Inclusion(s)

• operating ocean-going cruise ships

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

Exclusion(s)

• deep sea, coastal and Great Lakes water transportation of freight and passengers by ferries (see 483116 Deep sea, coastal and Great Lakes water transportation by ferries)
483116 Deep sea, coastal and Great Lakes water transportation by ferries CAN

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) CAN

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

Exclusion(s)
• log rafting and towing on the Great Lakes (see 483115 Deep sea, coastal and Great Lakes water transportation (except by ferries))
• operating ferries for the transport of freight on the Great Lakes (see 483116 Deep sea, coastal and Great Lakes water transportation by ferries)
• operating ferries for the transport of passengers on coastal water or Great Lakes (see 483116 Deep sea, coastal and Great Lakes water transportation by ferries)
• operating ferries for the transport of passengers on rivers (see 483214 Inland water transportation by ferries)
• St. Lawrence seaway freight transportation by ferries (see 483116 Deep sea, coastal and Great Lakes water transportation by ferries)

483214 Inland water transportation by ferries CAN

This Canadian industry comprises establishments primarily engaged in operating inland ferries.
Inclusion(s)
• 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. Generally the trips are same-day return.

484110 General freight trucking, local US

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. Generally the trips are same-day return.

Illustrative example(s)
• container trucking service, local
• contract bulk mail, truck transportation, local
• non-specialized freight transportation, local
• transfer (trucking) service, general freight, local

Exclusion(s)
• transportation of used uncrated household goods (see 484210 Used household and office goods moving)

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. Generally the trips are not same-day return.
484121 General freight trucking, long distance, truck-load US

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. Generally the trips are not same-day return.

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 US

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 load of shipments from multiple shippers or 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. Generally the trips are not same-day return.

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.

Inclusion(s)
• incidental storage activities other than for new furniture
• transporting used institutional equipment

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 CAN

This Canadian industry comprises establishments primarily engaged in the local trucking of bulk liquids.
Inclusion(s)
• tank trucks local transportation (including refrigeration) of goods such as milk, water, chemicals and petroleum products

484222 Dry bulk materials trucking, local CAN

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 CAN

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 CAN

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

484223 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 CAN

This Canadian industry comprises establishments primarily engaged in the long distance trucking of bulk liquids.

Inclusion(s)
• tank trucks long distance transportation (including refrigeration) of goods such as milk, water, chemicals and petroleum products
484232 Dry bulk materials trucking, long distance CAN

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 CAN

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 CAN

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 CAN

This Canadian industry comprises establishments primarily engaged in operating local and suburban mass passenger transit systems.
Inclusion(s)
• operating fixed routes and schedules, and allowing passengers to pay on a per-trip basis

Illustrative example(s)
• bus service, urban and suburban
• light rail systems
• local, urban and suburban transit systems, mixed mode
• monorail transport, urban
• street railway operation
• trolley operation, commuter
• urban and suburban passenger transit system operation

Exclusion(s)
• aerial cable cars, tramways and gondola, sightseeing or scenic (see 487990 Scenic and sightseeing transportation, other)

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)
• school bus service (see 485410 School and employee bus transportation)

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.
Inclusion(s)
- owner-operated taxicabs
- taxicab fleet owners and organizations that provide dispatch services regardless of whether drivers are hired, rent their cabs or are otherwise compensated

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)
- limousine service to airports or stations, scheduled (see 485990 Other transit and ground passenger transportation)
- taxicab service (see 485310 Taxi service)
- 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 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** CAN

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 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

*Exclusion(s)*

- employee bus service (see 485410 School and employee bus transportation)

**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.
Inclusion(s)
• operating slurry pipelines

Exclusion(s)
• water supply pipelines, long distance (see 221310 Water supply and irrigation systems)

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 713999 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

Exclusion(s)
• aerial cable cars, tramways and gondola, sightseeing or scenic (see 487990 Scenic and sightseeing transportation, other)

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.

**Inclusion(s)**
- provision of charter fishing services

**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 713999 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)
- aircraft rebuilding or overhauling (i.e., restoration to original design specifications) (see 336410 Aerospace product and parts manufacturing)
- providing food catering services for airlines (see 722310 Food service contractors)
- providing janitorial and cleaning services for airlines (see 561722 Janitorial services (except window cleaning))
- repairing and maintaining aircraft on a factory basis (see 336410 Aerospace product and parts manufacturing)
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.

Inclusion(s)
- operating railway terminals and stations

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)
- cleaning windows (see 561721 Window cleaning services)
- providing passenger rail car janitorial services (see 561722 Janitorial services (except window cleaning))
- railroad rolling stock manufacturing and railroad cars rebuilding (see 336510 Railroad rolling stock manufacturing)

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.

Illustrative example(s)
- canal operations
- harbour operation
- lighthouse operation
- piers, docks and wharves, maintenance
• seaway operation
• waterfront terminal operation

Exclusion(s)
• other heavy and civil engineering construction water project (e.g., dredging canals, channels, waterways, ditches) (see 237990 Other heavy and civil engineering construction)

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 CAN
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 CAN
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 CAN
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.

Illustrative example(s)
• drydocks, floating, for repairing ships and boats
• marine surveyors, cargo
• ship repair and maintenance (except in shipyards)
• ship scaling services

Exclusion(s)
• ship repair and maintenance, done in a shipyard (see 336611 Ship building and repairing)

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.

Inclusion(s)
• offering incidental services, such as tire repair, battery boosting and other emergency road services
• providing light and heavy towing services, both local and long distance, to the general public, commercial, transportation and other sectors

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 US

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.

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
- toll bridge operation
- toll roads, operation of
- truck loading and unloading service
- trucking terminals, independent, with or without maintenance facilities

Exclusion(s)
- owner/operator independent truck driver (see 484 Truck transportation)

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 CAN

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 CAN

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.

Inclusion(s)
- arranging and coordinating the transportation and storage of goods without themselves providing actual transportation and storage services
- offering a combination of freight transportation services spanning transportation modes

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 MEX

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing specialized services to transportation establishments.

Inclusion(s)

• packing, crating and otherwise preparing goods for transportation

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)

• labelling and packaging services (see 561910 Packaging and labelling services)
• transportation by space vehicle (see 481214 Non-scheduled chartered air transportation)

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.
49110 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)
- delivering advertising material, door-to-door (see 541870 Advertising material distribution services)
- delivery of mail in bulk to the Post Office (classified depending on the type of transportation utilized) (see <<< )
- mail and letter delivery, private (air service) (see 492110 Couriers)
- providing courier services, including separate courier establishments of the Post Office (see 492110 Couriers)
- providing mail box services along with other business services (see 561430 Business service centres)

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.

Inclusion(s)
- courier establishments of the Post Office

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.

Inclusion(s)
- delivering letters and documents, such as legal documents, often by bicycle or on foot
- delivering small parcels, such as take-out restaurant meals, alcoholic beverages and groceries, on a fee basis, usually by small truck or van

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 fulfilment, 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)
- packaging and labelling services, whether or not incidental storage is provided (see 561910 Packaging and labelling services)
- self-storage of goods, commonly known as mini-warehouses (see 531130 Self-storage mini-warehouses)
- 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 US

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)

Exclusion(s)
- cold storage service (see 493120 Refrigerated warehousing and storage)
- farm product storage (see 493130 Farm product warehousing and storage)
- household goods storage (see 493190 Other warehousing and storage)
- warehousing, self-storage (see 531130 Self-storage mini-warehouses)

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.

Illustrative example(s)
- bonded cold storage warehousing
- cold storage locker service (except self storage)
- fur storage service for the trade

Exclusion(s)
- cold storage locker rental (self storage) (see 531130 Self-storage mini-warehouses)
- frozen food locker rental (self storage) (see 531130 Self-storage mini-warehouses)
- 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.

Inclusion(s)
- grain elevators primarily engaged in storage

Illustrative example(s)
- farm product warehousing and storage, other than cold storage
- grain elevators (storage only)
- potato cellars

Exclusion(s)
- dry beans merchant wholesalers (see 411120 Oilseed and grain merchant wholesalers)
- 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.
Illustrative example(s)

- automobile dead storage
- household goods, warehousing and storage (excluding self-storage, without trucking)
- lumber terminals, storage
- oil and gasoline storage caverns (for hire)
- whisky warehousing

Exclusion(s)

- crated used goods storage (see 493110 General warehousing and storage)
- furniture storage, with trucking as primary activity (see 484210 Used household and office goods moving)
- household goods storage, used uncrated, with trucking (see 484210 Used household and office goods moving)
- self-storage of household goods, with trucking as primary activity (see 484210 Used household and office goods moving)
- self-storage of household goods, without trucking (see 531130 Self-storage mini-warehouses)

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)

- design activities (see 54 Professional, scientific and technical services)
- duplicating information or cultural products in print form, or in the form of optical or magnetic media (see 31-33 Manufacturing)
- 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)
• retailing information and cultural products such as newspapers, books, software and sound recordings (see 44-45 Retail trade)
• wholesaling information and cultural products such as newspapers, books, software, videocassettes, DVDs and sound recordings (see 41 Wholesale trade)

511 Publishing industries

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 online. 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 online access to the works themselves or they may arrange with others to carry out such functions.

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 music (see 512230 Music publishers)
• publishing software (see 51121 Software 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, electronic form or online.

511110 Newspaper publishers CAN

This Canadian industry comprises establishments primarily engaged in carrying out operations necessary for producing and distributing newspapers. These establishments may publish newspapers in print, electronic form or online.

Inclusion(s)
• gathering news, writing news columns, feature stories and editorials; and selling and preparing advertisements
• publishing newspapers in print, electronic form or online

Illustrative example(s)
• newspapers, publishing
• newspapers, publishing and printing

Exclusion(s)
• printing, but not publishing, newspapers (see 32311 Printing)
• selling media time or space for media owners (see 541840 Media representatives)
• supplying information, such as news, reports and pictures, to the news media (see 519110 News syndicates)
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 print, electronic form or online.

511120 Periodical publishers CAN

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. Periodicals are published at regular intervals, typically on a weekly, monthly or quarterly basis. These periodicals may be published in print, electronic form or online.

Inclusion(s)
- gathering, writing, soliciting and editing articles, and preparing and selling advertisements, in periodical publishing
- publishing periodicals in print, electronic form or online

Illustrative example(s)
- advertising periodicals, publishing
- comic books in issue format, publishing
- magazine publishing
- newsletters publishing
- periodicals, all formats, publishing

Exclusion(s)
- printing, but not publishing, periodicals (see 32311 Printing)
- publishing directories and databases (see 511140 Directory and mailing list publishers)
- publishing newspapers (see 511110 Newspaper publishers)
- publishing sheet music (see 512230 Music publishers)
- 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, electronic form, or online.

511130 Book publishers CAN

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. These books may be published in print, audio, electronic form, or online.

Inclusion(s)
- producing and distributing text books; technical, scientific and professional books; and mass market paperback books
- publishing books in print, audio, electronic form or online

Illustrative example(s)
- books, publishing
- publishing maps, street guides and atlases
- school textbooks, publishing
• travel guide, publishing

**Exclusion(s)**
- direct selling, but not publishing, books (e.g., book clubs) (see 454110 Electronic shopping and mail-order houses)
- printing, but not publishing, books (see 32311 Printing)
- publishing music books (see 512230 Music publishers)

**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, electronic form or online. Electronic versions may be provided directly to customers by the establishment or third party vendors.

**511140 Directory and mailing list publishers** CAN

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, electronic form or online. Electronic versions may be provided directly to customers by the establishment or third party vendors.

**Inclusion(s)**
- providing electronic versions of directories and mailing lists directly to customers by the establishment or third party vendors
- publishing directories and mailing lists in one or more formats such as print, electronic form or online

**Illustrative example(s)**
- address and mailing list compilers
- directories, publishing
- electronic database (machine readable) publishing
- telephone directories, publishing

**Exclusion(s)**
- designing, developing and publishing computer software products (see 51121 Software publishers)
- duplicating electronic media, such as CD-ROMs and DVDs (see 334610 Manufacturing and reproducing magnetic and optical media)
- printing, but not publishing, business directories, telephone books and similar products (see 32311 Printing)
- providing on-line access to databases developed by others (see 519130 Internet broadcasting and web search portals)
- publishing encyclopaedias (see 511130 Book publishers)

**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** CAN

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
- calendars, publishing
• catalogues (e.g., mail order, store and merchandise), publishing
• diaries and time schedulers, publishing
• greeting cards and postcards, publishing

Exclusion(s)
• publishing books, maps and atlases (see 511130 Book publishers)
• publishing directories and mailing lists (see 511140 Directory and mailing list publishers)
• publishing magazines and periodicals (see 511120 Periodical publishers)
• publishing music (see 512230 Music publishers)
• publishing newspapers (see 511110 Newspaper publishers)

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 videogame publishers) CAN

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.

Inclusion(s)
• designing and publishing or publishing of software only

Illustrative example(s)
• publishing packaged software (except video games)
• publishing packaged software (except video games), including designing and developing

Exclusion(s)
• custom designing software to meet the needs of specific users (see 541514 Computer systems design and related services (except video game design and development))
• 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)
• video game software publishing (including designing and developing) (see 511212 Video game publishers)
• video game software publishing (see 511212 Video game publishers)

511212 Video game publishers CAN

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.

Inclusion(s)
• designing and publishing or publishing video games 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)

- custom designing video games to meet the needs of specific users (see 541515 Video game design and development services)
- 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)

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)
- retailing video and audio recordings (see 443146 Audio and video recordings stores)
- wholesaling pre-recorded video cassettes and DVDs (see 414450 Video recording merchant wholesalers)
- wholesaling sound recordings (see 414440 Sound recording merchant wholesalers)

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 US

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)

- distributing film and video productions only (see 512120 Motion picture and video distribution)
- mass duplication of audio and video recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- 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)
- both producing and distributing motion pictures and videos (see 512110 Motion picture and video production)
- mass duplication of audio and video recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- operating film and video archives whose primary purpose is preservation (see 519122 Archives)
- 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)
- renting video recordings to the general public (see 532280 All other consumer goods rental)
- retailing video recordings (see 443146 Audio and video recordings stores)
- wholesaling video recordings (see 414450 Video recording merchant wholesalers)

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  MEX

This Canadian industry comprises establishments primarily engaged in exhibiting motion pictures.

Inclusion(s)
- providing occasional motion picture exhibition services, such as those provided during film festivals

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.

Inclusion(s)
- specializing in motion picture or video post-production services, such as creating credits, producing computer graphics and animation

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)
- casting actors and actresses with production companies (see 561310 Employment placement agencies and executive search services)
- mass duplication of audio and video recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- operating film and video archives whose primary purpose is preservation (see 519122 Archives)
- providing audio services in a sound recording studio for film, television, and video productions (see 512240 Sound recording studios)
- renting studio equipment (see 532490 Other commercial and industrial machinery and equipment rental and leasing)

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)
- musical groups and artists (see 711130 Musical groups and artists)
- songwriters (see 711513 Independent writers and authors)
- wholesaling sound recordings (see 414440 Sound recording merchant wholesalers)

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 CAN

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.

Inclusion(s)
- copyrights or acting as administrators of 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 512250 Record production and distribution)
- releasing, promoting and distributing sound recordings (see 512250 Record production and distribution)

51225 Record production and distribution

This industry comprises establishments primarily engaged in record production and/or releasing, promoting and distributing sound recordings.

These establishments contract with musical artists, arrange and finance the production of original master recordings, 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.
512250 Record production and distribution

This Canadian industry comprises establishments primarily engaged in record production and/or releasing, promoting and distributing sound recordings.

These establishments contract with musical artists, arrange and finance the production of original master recordings, 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.

Inclusion(s)
- holding the copyright to the master recording and deriving revenues from selling, leasing, and licensing master recording

Illustrative example(s)
- audio recordings, integrated manufacture, release and distribution
- distribution of musical recordings from masters
- integrated record companies
- integrated record production and distribution
- master recordings, leasing and licensing
- 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 and distribution combined
- record production companies (producing only)
- release, promotion, and distribution of musical recordings
- sound recordings, integrated production, reproduction, release and distribution

Exclusion(s)
- independent record producers hired on contract (see 711512 Independent actors, comedians and performers)
- managing artist careers (see 711411 Agents and managers for artists, entertainers and other public figures)
- mass duplication of sound recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- 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)
- wholesaling (distribution of finished products, bought for resale, including imports) sound recordings (see 414440 Sound recording merchant wholesalers)

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)
- managing artist careers (see 711411 Agents and managers for artists, entertainers and other public figures)
- mass duplication of sound recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- organizing and promoting the presentation of performing arts productions (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- 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)
- record production, including contracting with musical artists, arranging and financing the production of original master recordings, and marketing the reproduction rights (see 512250 Record production and distribution)
- releasing, promoting and distributing sound recordings (see 512250 Record production and distribution)
- wholesaling (distribution of finished products, bought for resale, including imports) sound recordings (see 414440 Sound recording merchant wholesalers)

515 Broadcasting (except Internet)

This subsector comprises establishments primarily engaged in operating radio and television broadcasting studios and facilities.

Exclusion(s)
- broadcasting exclusively on the Internet (see 519 Other information services)
- operating telecommunications networks (see 517 Telecommunications)

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 exclusively on the Internet (see 519130 Internet broadcasting and web search portals)
- 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 517310 Wired and wireless telecommunications carriers (except satellite))

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 MEX

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.

Inclusion(s)
- radio broadcasting 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.

Inclusion(s)
• television programming originating 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)
• broadcasting television programs exclusively on the Internet (see 519130 Internet broadcasting and web search portals)
• 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 517310 Wired and wireless telecommunications carriers (except satellite))
• producing television programs without broadcasting (see 512110 Motion picture and video production)

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)
• broadcasting television programs in a defined and limited format exclusively on the Internet (see 519130 Internet broadcasting and web search portals)
• delivering programs to subscribers by cable or satellite systems (see 517310 Wired and wireless telecommunications carriers (except satellite))
• producing television programs without broadcasting (see 512110 Motion picture and video production)

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)
• pay and specialty television broadcasting (see 515210 Pay and specialty television)
• radio and television broadcasting (see 5151 Radio and television broadcasting)

5173 Wired and wireless telecommunications carriers(except satellite)

This industry group comprises establishments primarily engaged in providing telecommunications and video entertainment services to their customer premises and/or 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 and their networks can integrate various technologies.

51731 Wired and wireless telecommunications carriers (except satellite)

This industry comprises establishments primarily engaged in providing telecommunications and video entertainment services to their customer premises and/or 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 and their networks can integrate various technologies.

517310 Wired and wireless telecommunications carriers (except satellite) CAN

This Canadian industry comprises establishments primarily engaged in providing telecommunications and video entertainment services to their customer premises and/or to mobile telecommunication devices over wired and wireless 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.

Inclusion(s)
• cable, satellite television and wireless cable television operators operating co-axial based distribution network, satellite-based distribution networks and fixed wireless-based distribution networks and primarily serving the residential market
• telephone companies, incumbent local exchange carriers (ILECs) and facilities-based competitive service providers often providing a full range of telecommunication services to residential, business and wholesale customers

Illustrative example(s)
• cable television providers and operators
• cellular telephone services plans, facilities-based
• direct-to-home (DTH) satellite television service providers or operators
• facilities-based telecommunication carrier
• Internet service provider (ISP), facilities-based
- local telephone carrier, facilities-based
- long-distance telephone carrier, facilities-based
- mobile Internet service
- telephone carrier, facilities-based

**Exclusion(s)**
- 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)
- installing and maintaining cable systems by independent contractors (see 238210 Electrical contractors and other wiring installation contractors)
- installing and maintaining wired systems on contract (see 238210 Electrical contractors and other wiring installation contractors)
- operating coin-operated pay telephones (see 812990 All other personal services)
- 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 517911 Telecommunications resellers)
- 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 517911 Telecommunications resellers)

**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.

**Inclusion(s)**
- providing services to individual customers that are beyond the reach of terrestrial networks (e.g., high speed Internet)
- serving a business clientele (telecommunication carriers, private business networks, broadcasters)

**Illustrative example(s)**
- satellite service resellers
- satellite telephone services
- very small aperture terminal (VSAT) services
Exclusion(s)
- broadcasting radio or television programs exclusively on Internet (see 519130 Internet broadcasting and web search portals)
- delivering television and radio programs to subscribers by a direct-to-home (DTH) satellite system (see 517310 Wired and wireless telecommunications carriers (except satellite))
- distributing radio programs on a subscription basis by satellite (see 515110 Radio broadcasting)

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.

517911 Telecommunications resellers CAN

This Canadian industry comprises establishments primarily engaged in providing telecommunications and/or video entertainment services over network facilities operated by others.

Illustrative example(s)
- long distance telecommunication resellers
- microwave communications resellers
- non-facilities based Internet service provider (ISP)
- reselling dial-up or broadband Internet service provider (ISP) services
- telecommunication resellers
- voice over Internet protocol (VoIP) services, access-independent (non-managed)

Exclusion(s)
- 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))
- 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 telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by them (see 517310 Wired and wireless telecommunications carriers (except satellite))
- providing telecommunications and/or video entertainment services to their customer premises over network facilities operated by them (see 51731 Wired and wireless telecommunications carriers (except satellite))

517919 All other telecommunications CAN

This Canadian industry comprises establishments primarily engaged in operating telecommunications networks or providing telecommunication services not elsewhere classified.

Illustrative example(s)
- satellite or missile tracking stations, operated on a contract basis
- satellite tracking stations
Exclusion(s)

- 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))
- 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 telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by them (see 517310 Wired and wireless telecommunications carriers (except satellite))
- providing telecommunications and/or video entertainment services to their customer premises over network facilities operated by them (see 517310 Wired and wireless telecommunications carriers (except satellite))

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.

Inclusion(s)

- providing complete processing and preparation of reports from data supplied by the customer; specialized services, such as automated data entry or data processing resources available to clients on an hourly or time-sharing basis
- providing specialized activities, such as general time-share mainframe facilities to clients

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)

- computer facilities management (see 541514 Computer systems design and related services (except video game design and development))
- processing financial transactions (see 52232 Financial transactions processing, reserve and clearing house activities)
• providing access to microcomputers and office equipment from a retail location (see 561430 Business service centres)
• providing data keying, text processing or desktop publishing (see 561410 Document preparation services)

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.

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 CAN

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)
• 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)
• retailing books (see 451310 Book stores and news dealers)

519122 Archives CAN

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.

Illustrative example(s)
• centres for documentation (i.e., archives)
• cinemathiques (film library)
• film archives
• video archives
• videotheques

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 broadcasting, and web search portals

This industry comprises establishments exclusively engaged in 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 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 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)
• Internet broadcasting (e.g., television, video)
• Internet search portal and websites, operating
• web broadcasting
• web search portals, operating

Exclusion(s)
• developing databases for the purpose of credit reporting (see 56145 Credit bureaus)
• providing Internet access (see 517 Telecommunications)
• publishing databases (see 511140 Directory and mailing list publishers)
• retailing new and used goods using the Internet (see 44-45 Retail trade)
• traditional or combined broadcasting (see 515 Broadcasting (except Internet))

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.

Inclusion(s)
• providing 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 US

This industry group comprises establishments primarily engaged in accepting deposits and lending funds. Deposits are the principal source of funds loaned.

52211 Banking CAN

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 CAN

This Canadian industry comprises establishments primarily engaged in accepting deposits from, and issuing loans to, persons or small- and medium-sized businesses.

Inclusion(s)

• chartered banks, trust companies and deposit-accepting mortgage companies that are primarily engaged in accepting deposits from, and issuing loans to, persons or small- and medium-sized businesses

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)
- deposit-accepting mortgage companies, co-operative (see 522190 Other depository credit intermediation)
- 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 CAN

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.

Inclusion(s)
- chartered banks that are primarily engaged in issuing loans to large businesses, governments or other large institutional clients

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 US

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 US

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 US

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 US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in accepting deposits and making loans.

Inclusion(s)
- provincial government savings establishments that channel deposits to the government rather than lending them to customers

Illustrative example(s)
- banks, private (i.e., unincorporated)
- deposit-accepting mortgage companies, co-operative
5222 Non-depository credit intermediation US

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 US

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 US

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.

52222 Sales financing US

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 US

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.

Inclusion(s)

- purchasing of installment and credit card receivables, created as a result of retail sales to businesses and individuals

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  US

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  US

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.

Illustrative example(s)
- personal credit institutions
- personal finance and loan companies

522299 All other non-depository credit intermediation  CAN

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.

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  US

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  US

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  US

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** US

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** CAN

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)*
- automated clearinghouses (see 522329 Other financial transactions processing and clearing house activities)
- cheque clearing and other transaction processing of the central bank (see 521110 Monetary authorities - central bank)
- cheque validation service (see 522329 Other financial transactions processing and clearing house activities)
- data processing (see 518210 Data processing, hosting, and related services)
- electronic funds transfer services (see 522329 Other financial transactions processing and clearing house activities)

522329 **Other financial transactions processing and clearing house activities** CAN

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.

*Illustrative example(s)*
- automated clearing houses, bank or cheque (except central bank)
- automatic teller machine (ATM) network providers
- cheque validation services
- electronic financial payment services
- electronic funds transfer services
- financial transactions processing (except central bank)

*Exclusion(s)*
- cheque clearing and other transaction processing of the central bank (see 521110 Monetary authorities - central bank)
- data processing (see 518210 Data processing, hosting, and related services)

52239 **Other activities related to credit intermediation** US

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 US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in facilitating credit intermediation.

Illustrative example(s)
- cheque cashing services
- money order issuance services
- payday lending services
- servicing loans originated by others
- travellers’ cheque issuance 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 US

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 US

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.

Inclusion(s)
- making markets (dealing or trading) in securities

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 US
This industry comprises establishments primarily engaged in buying or selling securities for others on a commission basis.

523120 Securities brokerage US
This Canadian industry 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 US
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 US
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 US
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 US
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 US

This industry comprises establishments primarily engaged in acting as principals (except investment bankers, securities dealers, and commodity contracts dealers) in buying or selling of financial contracts, generally on a spread basis. Principals are investors that buy or sell for their own account.

523910 Miscellaneous intermediation US

This Canadian industry comprises establishments primarily engaged in acting as principals (except investment bankers, securities dealers, and commodity contracts dealers) in buying or selling of financial 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  US

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  US

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.

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)
- personal investment trusts, administration by trust companies (see 523990 All other financial investment activities)

52393 Investment advice  US

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  US

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. Establishment in this industry may communicate their advice both directly to their clients and via printed or electronic media as part of a subscription service.

Inclusion(s)
- providing financial planning advice, investment counseling and investment research

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) (see <<< )

52399 All other financial investment activities  US

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**  CAN

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.

**Inclusion(s)**
- note brokers, oil and gas lease brokers and stock transfer agents

**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

**Exclusion(s)**
- real estate escrow agencies (see 531390 Other activities related to real estate)
- real estate fiduciary agencies (see 531390 Other activities related to real estate)

### 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  US

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  CAN

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)**
- health insurance provided by provincial governments (see 912910 Other provincial and territorial public administration)
- reinsuring health insurance (see 524132 Accident and sickness reinsurance carriers)
- reinsuring life insurance (see 524131 Life reinsurance carriers)

**524112 Direct group life, health and medical insurance carriers  CAN**

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)**
- health insurance provided by provincial governments (see 912910 Other provincial and territorial public administration)
- reinsuring health insurance (see 524132 Accident and sickness reinsurance carriers)
- reinsuring life insurance (see 524131 Life reinsurance carriers)

**52412 Direct insurance (except life, health and medical) carriers  US**

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  CAN**

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)**
- general and other reinsurance (see 524139 General and other reinsurance carriers)

**524122 Direct, private, automobile insurance carriers  CAN**

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.

**Inclusion(s)**
- insurance for private and commercial vehicles
- liability insurance and vehicle loss or damage insurance

**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  CAN

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  CAN

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.

Inclusion(s)
• personal and commercial property insurance
• provision of a package with related types of protection, such as personal liability for homeowners and tenants, business-interruption insurance and temporary accommodation costs

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  CAN

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.

Illustrative example(s)
• directors liability insurance
• product liability insurance
• professional malpractice insurance

524129 Other direct insurance (except life, health and medical) carriers  CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in underwriting insurance, other than life, health or medical 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.

*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** **US**

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** **CAN**

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** **CAN**

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** **CAN**

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 CAN

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 CAN

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.

Illustrative example(s)
- directors' liability reinsurance
- product liability reinsurance
- professional malpractice reinsurance

524139 General and other reinsurance carriers CAN

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 US

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 US

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 US

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  US

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  CAN

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)
- consulting actuaries (see 541612 Human resources consulting services)
- insurance claims investigation services (see 524291 Claims adjusters)
- third-party portfolio management of funds’ assets (see 523920 Portfolio management)

526 Funds and other financial vehicles  CAN

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  CAN

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  CAN

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.
52611 Trusteed pension funds CAN

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 CAN

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

Exclusion(s)
- pension fund, trusteed (see 526111 Trusteed pension funds)

5269 Other funds and financial vehicles CAN

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 CAN

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 CAN

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 CAN

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 CAN

This Canadian industry comprises funds primarily engaged in investing in mortgages on property with the objective being interest income.
526914 Money market funds CAN

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.

Inclusion(s)
• investments in Canadian or foreign money market funds

526915 Bond and income / dividend funds - Canadian CAN

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 CAN

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 CAN

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 CAN

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 CAN

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.

Illustrative example(s)
• segregated funds (except pension), of life insurance carriers

Exclusion(s)
• segregated pension funds, of life insurance carriers (see 526112 Non-trusteed pension funds)
52698  All other funds and financial vehicles  CAN

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  CAN

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  CAN

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)
- acquisition, assembly, subdivision into lots and servicing of raw land for subsequent sale to builders (see 237210 Land subdivision)
- construction and development of buildings (see 23 Construction)
- 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 US

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) CAN

This Canadian industry comprises establishments primarily engaged in renting and leasing residential buildings and dwellings, except social housing projects. These establishments may provide additional services, such as security, maintenance, parking, and snow and trash removal.

Inclusion(s)
- operation of residential properties on own account
- subcontracting operation of residential property to a third party

Illustrative example(s)
- operators of apartment buildings
- real estate investment trusts (REITs), operating residential buildings (except social housing)
- residential hotels operators

Exclusion(s)
- lessors of social housing projects (see 531112 Lessors of social housing projects)
- operation of social housing projects (see 531112 Lessors of social housing projects)

531112 Lessors of social housing projects CAN

This Canadian industry comprises establishments primarily engaged in renting and leasing residential buildings and dwellings provided to low-income earners.

Inclusion(s)
- operation of social housing projects by private, non-profit housing corporations
- operation or funding of social housing projects by non-profit government entities

Exclusion(s)
- operating short stay emergency housing facilities (see 624220 Community housing services)

53112 Lessors of non-residential buildings (except mini-warehouses) US

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) US

This Canadian industry comprises establishments primarily engaged in owning, or owning and operating, non-residential buildings. These establishments may provide additional services, such as security, maintenance, parking, and snow and trash removal.

**Inclusion(s)**
- operation of non-residential properties on own account
- subcontracting operation of non-residential properties to a third party

**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)**
- non-residential property managers (see 531310 Real estate property managers)
- self-storage mini-warehouses (see 531130 Self-storage mini-warehouses)
- warehouses engaged in goods handling activities (see 4931 Warehousing and storage)

53113 Self-storage mini-warehouses US

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 US

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 coin-operated locker services (see 812990 All other personal services)
- providing warehousing services that include the handling of client’s goods (see 4931 Warehousing and storage)

53119 Lessors of other real estate property US

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 US

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

Exclusion(s)
• leasing of residential buildings (see 531111 Lessors of residential buildings and dwellings (except social housing projects))
• rental operation of commercial buildings (see 531120 Lessors of non-residential buildings (except mini-warehouses))

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 CAN

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. 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.

Inclusion(s)
• brokers acting in the capacity of independent real estate sales persons
• renting or leasing properties on behalf of clients

Illustrative example(s)
• sales agents, real estate

531212 Offices of real estate brokers CAN

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.

Inclusion(s)
• brokers assisting prospective buyers by selecting, visiting and making purchase offers
• brokers assisting vendors by advertising and listing properties and conducting open houses for prospective buyers

Illustrative example(s)
• brokers assisting vendors by advertising and listing properties and conducting open houses for prospective buyers
• 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  US

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  CAN

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  US

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 US

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 US

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 US

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) (see <<< )
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)
- 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 passenger cars, hearses, with drivers (see 4853 Taxi and limousine service)
- retailing passenger cars through sales or lease arrangements (see 4411 Automobile dealers)

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)
- leasing passenger cars without drivers, generally for long periods of time (see 532112 Passenger car leasing)
- renting or leasing passenger cars, hearses, with drivers (see 4853 Taxi and limousine service)

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)
- 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 passenger cars, hearses, with drivers (see 4853 Taxi and limousine service)
- renting passenger cars without drivers generally for short periods of time (see 532111 Passenger car rental)
- retailing passenger cars through sales or lease arrangements (see 4411 Automobile dealers)

53212 Truck, utility trailer and recreational vehicle (RV) 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 recreational vehicle (RV) 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)
- 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 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)
- 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 532280 All other consumer goods rental)
- retailing vehicles commonly referred to as RVs through sales or lease arrangements (see 441210 Recreational vehicle dealers)

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)
- leasing or renting computers (see 532420 Office machinery and equipment rental and leasing)
- renting household furniture or party and banquet supplies (see 532280 All other consumer goods rental)

53228 All other consumer goods rental

This industry comprises establishments, not classified to any other industry, primarily engaged in renting consumer goods.
532280  All other consumer goods rental CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in renting consumer goods.

*Inclusion(s)*
- theatrical wardrobes and costumes rental

*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)*
- laundering and renting uniforms and other work apparel (see 812330 Linen and uniform supply)
- 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 a general line of products with none pre-dominating (see 532310 General rental centres)
- renting commercial and industrial medical equipment (see 532490 Other commercial and industrial machinery and equipment rental and leasing)
- renting consumer electronics and appliances (see 532210 Consumer electronics and appliance rental)
- renting video recorders and players (see 532210 Consumer electronics and appliance rental)
- retailing and renting musical instruments (see 451140 Musical instrument and supplies stores)
- retailing pre-recorded video tapes and discs (see 443146 Audio and video recordings stores)

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.
Inclusion(s)
• renting of home repair tools, lawn and garden equipment, moving equipment and supplies, and party and banquet equipment and supplies

Exclusion(s)
• renting and leasing heavy construction equipment, without operator (see 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing)
• renting party and banquet supplies (see 532280 All other consumer goods rental)
• renting personal and household goods (see 5322 Consumer goods rental)

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 CAN

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)
• 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 air, rail, highway and water transportation equipment, with operator (see 48-49 Transportation and warehousing)
• renting or leasing automobiles or trucks without operator (see 5321 Automotive equipment rental and leasing)
• renting or leasing heavy construction equipment, with operator (see 2389 Other specialty trade contractors)
• 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 pleasure boats (see 532280 All 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 532280 All 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 US

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)**
- 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 532280 All other consumer goods rental)
- renting or leasing agricultural machinery and equipment, with operator (see 115 Support activities for agriculture and forestry)
- 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.
5331  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.

53310  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)

• leasing equipment and goods (see 532 Rental and leasing services)
• leasing real property (see 5311 Lessors of real estate)
• reproduction and/or distribution of copyrighted works such as newspapers, periodicals, books, databases, software and multimedia products, film and videos, and musical works (see 51,71 )

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.

**Inclusion(s)**

- provision of expertise in a range of, or specific area of law, such as criminal, corporate, real estate, family and estate, and intellectual property

**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 legal and paralegal practitioners, except offices of lawyers and notaries (see 541190 Other legal services)
- offices of notaries (see 541120 Offices of notaries)

**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.

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Statistics Canada – Catalogue no. 12-501-X
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 (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 MEX

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)
- notaries, private practice in Québec (see 541120 Offices of notaries)
- offices of lawyers (see 541110 Offices of lawyers)
- 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 CAN

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.

Inclusion(s)
• provision of related services, such as bookkeeping, tax return preparation, payroll, management consulting and insolvency

Illustrative example(s)
• accountant, professional
• certified public accountants (CPAs)
• public accountants, offices of

Exclusion(s)
• providing bookkeeping, billing and payroll processing services, without also providing accounting or auditing services (see 541215 Bookkeeping, payroll and related services)
• providing tax return preparation services, without also providing accounting or auditing services (see 541213 Tax preparation services)

541213 Tax preparation services US

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 CAN

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)**
- design and construction of buildings, highways or other structures (see 23 Construction)
- design-builders (see 23 Construction)
- planning and designing landscapes (see 541320 Landscape architectural services)
- providing construction management services - classified by type of construction (see 23 Construction)

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)**
- city, town or urban planning engineers (see 541330 Engineering services)
- designing, installing and maintaining the materials specified in the landscaping design as part of an integrated service (see 561730 Landscaping services)
- operating retail nursery and garden centres that also provide landscape consulting and design services (see 444220 Nursery stores and garden centres)

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.

**Inclusion(s)**
- provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, 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)**
- creating and developing designs and specifications that optimize the function, value and appearance of products (see 541420 Industrial design services)
- design and construction of buildings, highways and other structures (see 23 Construction)
- gathering, interpreting and mapping geophysical data (see 541360 Geophysical surveying and mapping 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)
- providing construction management services - classified by type of construction (see 23 Construction)
- providing engineering surveying services (see 541370 Surveying and mapping (except geophysical) 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)
- conducting inspections and enforcing public building codes (see 91 Public administration)
- inspecting buildings for hazardous materials (see 541620 Environmental consulting services)
- inspecting buildings for termites and other pests (see 561710 Exterminating and pest control services)

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.

Inclusion(s)
- conducting surveys for engineering purposes

Illustrative example(s)
- electrical geophysical surveying services
- electromagnetic geophysical surveying services
- geological surveying services
- gravity geophysical surveying services
- magnetic geophysical surveying services
- oceanic surveying, geophysical
- radioactive geophysical surveying services
- remote sensing, geophysical surveying services
- 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)
- developing and/or publishing GIS software (see 51121 Software publishers)
- providing geophysical surveying and mapping services (see 541360 Geophysical surveying and mapping services)
- publishing atlases and maps (see 511130 Book publishers)

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.

Inclusion(s)
- testing of activities 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)
- auto emissions testing (see 811199 All other automotive repair and maintenance)
- dental laboratory, analysis and diagnostic (see 621510 Medical and diagnostic laboratories)
- performing clinical laboratory testing for the medical profession (see 621510 Medical and diagnostic laboratories)
- performing laboratory testing for the veterinary profession (see 541940 Veterinary services)
- pipeline aerial inspection services (see 541990 All other professional, scientific and technical services)
• pipeline and power line visual inspection services (see 541990 All other professional, scientific and technical services)

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.

Inclusion(s)
• interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces

Exclusion(s)
• painting contractors (see 238320 Painting and wall covering contractors)

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.

Inclusion(s)
• determination of 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)
- 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)
- designing, subcontracting the manufacturing and marketing of products (see 31-33 Manufacturing)

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.

Exclusion(s)
- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- creating cartoons and visual art (see 711511 Independent visual artists and artisans)
- creating or placing public display advertising material (see 541850 Display advertising)
- producing animated films (see 512110 Motion picture and video production)
- providing advice concerning marketing strategies (see 541611 Administrative management and general management consulting services)
- web page development (see 541514 Computer systems design and related services (except video game design and development))

Illustrative example(s)
- commercial art services
- graphic design consulting services
- independent graphic designers
- silk screen design service (serigraphy)
- Web page layout design (without programming)

Inclusion(s)
- commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills
- designing the visual layout of printed materials, web pages, packaging labels and graphics, advertising, signage systems, logos and corporate identification

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)
• independent theatrical set and costume designers (see 711512 Independent actors, comedians and performers)
• providing architectural design services (see 541310 Architectural services)
• providing computer systems design services (see 541514 Computer systems design and related services (except video game design and development))
• providing engineering design services (see 541330 Engineering services)
• providing graphic design services (see 541430 Graphic design services)
• providing industrial design services (see 541420 Industrial design services)
• providing interior design services (see 541410 Interior design services)
• providing landscape architectural design services (see 541320 Landscape architectural services)

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) CAN

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)
- custom designing video games (see 541515 Video game design and development services)
- providing data processing services (see 518210 Data processing, hosting, and related services)
- publishing packaged software other than video game (see 511211 Software publishers (except video game publishers))

541515 Video game design and development services  CAN

This Canadian industry comprises establishments primarily engaged in designing and developing video games through one or more activities without publishing them.

Inclusion(s)
- custom design of 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)
- providing access to video games for clients from a central host site (see 518210 Data processing, hosting, and related services)
- publishing packaged video game software (see 511212 Video game publishers)

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 information technology issues (see 5415 Computer systems design and related services)
- providing expert advice and assistance to other organizations on interior, industrial and graphic design issues (see 5414 Specialized design 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)
- developing and conducting marketing research or public opinion polling studies (see 541910 Marketing research and public opinion polling)
- developing and implementing public relations plans (see 541820 Public relations services)
- planning and designing computer systems (see 54151 Computer systems design and related services)
- planning and designing industrial processes and systems (see 541330 Engineering services)
- 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)
541611 Administrative management and general management consulting services  US

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.

_Inclusion(s)_
- 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  US

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  CAN

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.

Illustrative example(s)
• sanitation consulting services
• site remediation consulting services

Exclusion(s)
• environmental remediation (see 562910 Remediation services)
• providing environmental engineering services (see 541330 Engineering 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.

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)
• engineering consulting services (see 541330 Engineering services)
• oil field crew supervision (see 561110 Office administrative services)
• providing computer systems integration and design services (see 541514 Computer systems design and related services (except video game design and development))
• quality control (product inspection) service (see 561990 All other support services)
• real estate advisory services (see 531390 Other activities related to real estate)
• services to oil and gas extraction (see 213118 Services to oil and gas extraction)

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 CAN

This Canadian industry comprises establishments primarily engaged in conducting research and experimental development in physical, engineering and life sciences, such as 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)
• performing clinical laboratory testing for the medical profession (see 621510 Medical and diagnostic laboratories)
• performing laboratory testing for the veterinary profession (see 541940 Veterinary services)
• physical, chemical or other analytical testing services (see 541380 Testing laboratories)
• research and development on aerospace equipment undertaken by establishments belonging to enterprises manufacturing such equipment (see 336410 Aerospace product and parts manufacturing)

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 US

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), such as 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)
• creating direct mail advertising campaigns (see 541860 Direct mail advertising)
• 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)
• 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.

Inclusion(s)
- compiling, maintaining, selling and renting 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)
- distributing advertising specialties (see 541891 Specialty advertising distributors)
door-to-door distribution or delivery of advertising materials or samples (see 541870 Advertising material distribution services)

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)
• distributing advertising specialties (see 541891 Specialty advertising distributors)
• providing direct mail advertising services (see 541860 Direct mail advertising)

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 CAN

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 CAN

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 implementing public relations campaigns (see 541820 Public relations services)
• creating and placing advertising campaigns in media (see 541810 Advertising agencies)
• creating and/or placing public display advertising material (see 541850 Display advertising)
• door-to-door distribution or delivery of advertising materials or samples (see 541870 Advertising material distribution services)
• providing direct mail advertising services (see 541860 Direct mail advertising)
• 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)

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)
- conducting fundamental and experimental research in economics, sociology, and related fields (see 541720 Research and development in the social sciences and humanities)
- providing advice on marketing strategies (see 541611 Administrative management and general management consulting services)

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 MEX

This Canadian industry comprises establishments primarily engaged in providing still, video or computer photography services, such as the video taping of special events.

Inclusion(s)
- specializing in a particular field of photography, such as aerial, commercial and industrial, portrait and special event

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
- specializing in a particular field of photography, such as aerial, commercial and industrial, portrait and special event
- video photography services, portrait
- video taping services (e.g., weddings, special events)

Exclusion(s)
- developing motion picture films (see 512190 Post-production and other motion picture and video industries)
- developing still photographs (see 81292 Photo finishing services)
- producing commercial, institutional or educational films and videos (see 512110 Motion picture and video production)
- supplying and servicing automatic photography machines in places of business operated by others (see 812990 All other personal services)
- supplying photographs to the news media (see 519110 News syndicates)
- taking, developing and selling artistic photographs (see 711511 Independent visual artists and artisans)
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 real-time closed captioning services (see 561490 Other business support services)
- providing transcription services (see 561410 Document preparation 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 US

This Canadian industry comprises establishments of licensed veterinary practitioners primarily engaged in the practice of veterinary medicine, dentistry, or surgery for animals.

Inclusion(s)

- 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)
- providing pet care services, such as grooming and boarding (see 812910 Pet care (except veterinary) services)
- veterinary research and development (see 541710 Research and development in the physical, engineering and life sciences)

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)
- appraisal or evaluation services, real estate (see 531320 Offices of real estate appraisers)
- insurance adjustment services (see 524291 Claims adjusters)
- providing accounting, tax preparation, bookkeeping and payroll services (see 5412 Accounting, tax preparation, bookkeeping and payroll services)
- providing advertising and related services (see 5418 Advertising, public relations, and related services)
- providing architectural, engineering and related services (see 5413 Architectural, engineering and related services)
- providing computer systems design and related services (see 5415 Computer systems design and related services)
- providing legal services (see 5411 Legal services)
- providing management, scientific and technical consulting services (see 5416 Management, scientific and technical consulting services)
- providing marketing research and public opinion polling (see 541910 Marketing research and public opinion polling)
- providing photographic services (see 541920 Photographic services)
- providing scientific research and development services (see 5417 Scientific research and development services)
- providing specialized design services (see 5414 Specialized design 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

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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 CAN

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 US

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.

Inclusion(s)
- corporate functions such as strategic organizational planning, communications, tax planning, legal services, marketing, finance, human resources and information technology services

Illustrative example(s)
- centralized administrative offices
- corporate offices
- district and regional offices
- subsidiary management offices

Exclusion(s)
- holding the securities of other businesses, for the purpose of exercising control (see 551113 Holding companies)
- operating manufacturers' sales offices and branches (see 41 Wholesale trade)
- providing general management and/or administrative support services to non-affiliated establishments (see 561110 Office administrative services)
- providing research and development services (see 5417 Scientific research and development 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)
- holding the securities of other businesses, for the purpose of exercising control (see 551113 Holding companies)
- 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) (see <<< )
- providing computer facilities management services (see 541514 Computer systems design and related services (except video game design and development))
- providing construction management services is classified by the type of project managed (see 23 Construction)
- providing farm management services (see 11 Agriculture, forestry, fishing and hunting)
- providing general management and/or administrative support services to affiliated establishments (see 551114 Head offices)
- providing management advice (see 54161 Management consulting services)
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 a single support service to clients, but not the range of services that establishments in this industry provide (classified according to the service provided) (see <<< )
- 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) (see <<< )
- providing computer facilities management services (see 541514 Computer systems design and related services (except video game design and development))

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 workforce 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 CAN

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 mailbox services
Exclusion(s)
- 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)
- providing paging services (see 517310 Wired and wireless telecommunications carriers (except satellite))
- taking orders in offices of mail-order houses (see 454110 Electronic shopping and mail-order houses)

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 CAN

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 direct mail advertising services (see 541860 Direct mail advertising)
- providing quick printing services (see 323114 Quick printing)
- 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.

*Inclusion(s)*
- 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  MEX

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)*
- providing collection services (see 561440 Collection agencies)
- providing credit reporting services (see 561450 Credit bureaus)
- providing photocopying and mailbox services (see 561430 Business service centres)
- telephone answering or telemarketing services (see 561420 Telephone call centres)
- writing, editing and document preparation services (see 561410 Document preparation services)

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 713999 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 with accommodation (see 721213 Recreational (except hunting and fishing) and vacation camps)
- providing access to outdoor adventure facilities and services without accommodation (see 713999 All other amusement and recreation industries)
- providing short-stay accommodation and/or food services (see 72 Accommodation and food services)
- providing tourist, hunting and fishing guide services (see 713999 All other amusement and recreation industries)

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 MEX

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, assembling and marketing tours (see 561520 Tour operators)
• automobile owners’ or enthusiasts clubs (see 813410 Civic and social organizations)
• travel agencies services (see 561510 Travel agencies)

### 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 reporting services (see 561450 Credit bureaus)
• selling, installing, monitoring and maintaining security systems and devices (see 561621 Security systems services (except locksmiths))

#### 561611 Investigation services US

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 reporting services (see 561450 Credit bureaus)

#### 561612 Security guard and patrol services US

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 US
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)
• providing key duplication services (see 811490 Other personal and household goods repair and maintenance)
• 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))
• wholesaling security systems for buildings, without installation, maintenance or monitoring services (see 416110 Electrical wiring and construction supplies merchant wholesalers)

561621 Security systems services (except locksmiths) US
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)
• locksmith services (see 561622 Locksmiths)
• 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))
• wholesaling security systems for buildings, without installation, maintenance or monitoring services (see 416110 Electrical wiring and construction supplies merchant wholesalers)

561622 Locksmiths US
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)
• providing key duplication services (see 811490 Other personal and household goods repair and maintenance)
• retailing security systems, such as locking devices, safes and vaults, without installation or maintenance services (see 44-45 Retail trade)
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.

Inclusion(s)
- provision of fumigation services

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  CAN

This Canadian industry comprises establishments primarily engaged in the cleaning of windows.

561722 Janitorial services (except window cleaning)  CAN

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 chimneys (see 561791 Duct and chimney cleaning services)
- cleaning freight rail cars (see 488210 Support activities for rail transportation)
• cleaning windows (see 561721 Window cleaning services)
• handyman (repair and maintenance to buildings and dwellings) (see 561799 All other services to buildings and dwellings)

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.

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)
• artificial turf installation (see 238990 All other specialty trade contractors)
• construction (installation) of walkways, retaining walls, decks, fences, ponds and similar structures (see 23 Construction)
• crop dusting and spraying service, with or without fertilizing (see 115110 Support activities for crop production)
• 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)
• retailing, installing and maintaining landscaping materials, such as trees, shrubs and plants (see 444220 Nursery stores and garden centres)

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** CAN

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** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing other services to buildings and dwellings.

*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)*
- providing care and maintenance of lawns (see 561730 Landscaping services)
- providing janitorial services (see 561722 Janitorial services (except window cleaning))
- providing pest control for lawns (see 561730 Landscaping services)
- providing window cleaning services (see 561721 Window cleaning services)
- sandblasting building exteriors (see 23 Construction)

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.

*Inclusion(s)*
- labelling or imprinting of packages

*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 collectable 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)
- collectable currencies auctioning, merchant wholesalers (see 418990 All other merchant wholesalers)
- inspection or weighing service connected to truck transportation (see 488490 Other support activities for road transportation)
- organizing convention and trade shows (see 561920 Convention and trade show organizers)
- packaging and labelling services (see 561910 Packaging and labelling services)
- providing business support services (see 5614 Business support services)
- providing employment services (see 5613 Employment 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)
- providing travel arrangement and reservation services (see 5615 Travel arrangement and reservation services)
- tobacco auctioning, merchant wholesalers (see 411190 Other farm product merchant wholesalers)

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 US

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 US

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 CAN

This Canadian industry comprises establishments primarily engaged in collecting and hauling non-hazardous or hazardous waste within a local area.

- Inclusion(s)
  - treating and packaging hazardous waste for transport
  - waste transfer stations

- 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 US

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 US

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 CAN

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.

- Inclusion(s)
  - integrating the collection, treatment and disposal of waste
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 US
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 US
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 US
This Canadian industry comprises establishments primarily engaged in the remediation and clean-up of contaminated buildings, mine sites, soil or ground water.

Inclusion(s)
• integrated mine site reclamation activities, such as soil remediation, waste water treatment, hazardous material removal, contouring of land and revegetation

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 US
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 US
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 US
This industry comprises establishments, not classified to any other industry, primarily engaged in waste management activities.
562990 All other waste management services CAN

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 US

This industry comprises establishments primarily engaged in providing academic courses that comprise a basic preparatory education, that is, Kindergarten to Grade 12.
61110 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 persons with physical disabilities (elementary)
- schools for persons with physical disabilities (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

Exclusion(s)
- agricultural schools, university level (see 611310 Universities)
- engineering schools, university level (see 611310 Universities)
- institutes of technology, university level (see 611310 Universities)
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 US

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 US

This Canadian industry comprises establishments primarily engaged in providing courses in office procedures and secretarial and stenographic skills.

Inclusion(s)
- offering classes in office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career, or a career in court reporting
- offering courses in basic computer skills, word processing, spreadsheets, and desktop publishing

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 US

This Canadian industry comprises establishments primarily engaged in conducting training in all phases of computer activities.

Inclusion(s)
• computer instruction provided either at the establishment's facilities or at an off-site location
• training in computer programming, software packages, computerized business systems, computer electronics technology, computer operations and local area network management

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)
• providing training in computer repair and maintenance (see 611510 Technical and trade schools)
• retailing computer that includes computer training (see 443144 Computer and software stores)

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 US

This Canadian industry comprises establishments primarily engaged in providing an array of short-duration courses and seminars for management and professional development.

Inclusion(s)
• career development and courses customized or modified to meet the special needs of customers
• professional and management development instruction provided either at the establishment's facilities or at an off-site location
• training provided directly to individuals or through employers' training programs

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 CAN

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.

Inclusion(s)
- vocational correspondence schools

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)
- business and secretarial training (see 611410 Business and secretarial schools)
- business schools (see 611410 Business and secretarial schools)
- computer training (see 611420 Computer training)
- correspondence school, elementary and secondary levels (see 611110 Elementary and secondary schools)
- data processing schools (see 611420 Computer training)
- industrial school, provincial government (reform school) (see 912120 Provincial correctional services)
- professional and management development training (see 611430 Professional and management development training)
- registered nurses training at the associate degree level or equivalent (see 611210 Community colleges and C.E.G.E.P.s)
- registered nurses training at the degree level (see 611310 Universities)
- secondary school education with technical and trade instruction (see 611110 Elementary and secondary schools)
- technical and trade instruction at the associate degree or equivalent level (see 611210 Community colleges and C.E.G.E.P.s)
- vocational high schools (see 611110 Elementary and secondary schools)

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 US

This Canadian industry comprises establishments primarily engaged in providing instruction in fine arts.

Inclusion(s)
- art (except commercial and graphic arts), dance, drama, music and photography (except commercial photography)
- professional dance schools

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)
- commercial and graphic art and commercial photography instruction (see 611510 Technical and trade schools)
- commercial art schools (see 611510 Technical and trade schools)
- conservatory of music, university degree-granting (see 611310 Universities)
- 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)
- providing high school education with fine arts instruction (see 611110 Elementary and secondary 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 US

This Canadian industry comprises establishments primarily engaged in providing instruction in athletic activities.

Inclusion(s)
- 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)
- operating overnight recreational camps, in which athletic instruction is offered as an incidental activity (see 721213 Recreational (except hunting and fishing) and vacation camps)
- operating sports and recreation facilities, in which athletic instruction is offered (see 7139 Other amusement and recreation industries)
- 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)

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 US

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 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)
- providing elementary or secondary education with language instruction (see 611110 Elementary and secondary schools)
- providing translation and interpretation services (see 541930 Translation and interpretation services)

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 CAN

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

Exclusion(s)
- degree-granting bible schools, university level (see 611310 Universities)

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)
- vocational rehabilitation services (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.
62110 Offices of physicians CAN

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.

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 US

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.

Inclusion(s)

- provision of services 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) US

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.

Illustrative example(s)
• audiologists, offices of
• occupational therapists, offices of
• physiotherapists’ offices, private practice
• speech pathologists, offices of

621340 Offices of physical, occupational, and speech therapists and audiologists US

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 CAN

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)
• mental health practising (see 621330 Offices of mental health practitioners (except physicians))
• office of registered and practical home health care nurses (see 621610 Home health care services)
• practice of chiropractic medicine (see 621310 Offices of chiropractors)
• practice of dentistry (see 621210 Offices of dentists)
• practice of general or specialized medicine or surgery (see 621110 Offices of physicians)
• practice of optometry (see 621320 Offices of optometrists)
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 US

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.

Exclusion(s)
• physicians (see 621110 Offices of physicians)

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 US

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.

Inclusion(s)
• provision of 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)
• mental health practising (see 621330 Offices of mental health practitioners (except physicians))
• practice of chiropractic medicine (see 621310 Offices of chiropractors)
• practice of dentistry (see 621210 Offices of dentists)
• practice of general or specialized medicine or surgery (see 621110 Offices of physicians)
• practice of optometry (see 621320 Offices of optometrists)
• 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 CAN

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)
• mental health practising (see 621330 Offices of mental health practitioners (except physicians))
• practice of chiropractic medicine (see 621310 Offices of chiropractors)
• practice of dentistry (see 621210 Offices of dentists)
• practice of general or specialized medicine or surgery (see 621110 Offices of physicians)
• practice of optometry (see 621320 Offices of optometrists)
• 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 CAN

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)
• general out-patient care, which provides the services of a variety of health practitioners within the same establishment (see 621494 Community health centres)
• mental health practising (see 621330 Offices of mental health practitioners (except physicians))
• practice of chiropractic medicine (see 621310 Offices of chiropractors)
• practice of dentistry (see 621210 Offices of dentists)
• practice of general or specialized medicine or surgery (see 621110 Offices of physicians)
• practice of optometry (see 621320 Offices of optometrists)
• 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)
• urgent medical care, hospitals (classify accordingly to the type of hospital) (see 622 Hospitals)

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 CAN

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 532280 All other consumer goods rental)
• in-home health services provided by health practitioners primarily engaged in the independent practice of their profession (classified with the profession) (see <<< )
• non-medical home care (see 624120 Services for the elderly and persons with disabilities)
• nursing aide and services, private practice (see 621390 Offices of all other health practitioners)
• private practice home physiotherapy and occupational therapy services (see 621340 Offices of physical, occupational, and speech therapists and audiologists)

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 CAN

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.

Exclusion(s)

• air ambulance (see 621912 Air ambulance services)

621912 Air ambulance services CAN

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 CAN

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 CAN

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

Exclusion(s)
- paediatric medical facility (see 622112 Paediatric hospitals)

622112 Paediatric hospitals CAN

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 US

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.

Inclusion(s)
- provision of other services, such as out-patient services and electroencephalograph services

Illustrative example(s)
- drug addiction and alcoholism, rehabilitation hospitals
- mental hospitals

Exclusion(s)
- 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)
- residential care for persons with developmental handicaps (see 623210 Residential developmental handicap facilities)
- treatment of mental health and substance abuse illnesses on an exclusively out-patient basis (see 621420 Out-patient mental health and substance abuse centres)

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 adjutive 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 adjutive 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 US

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.

Inclusion(s)

- provision of long-term care for the chronically ill
- provision of 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
- provision of rehabilitation, restorative and adjustive services to physically-challenged or disabled people

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)
- psychiatric and substance abuse medical facility (see 622210 Psychiatric and substance abuse hospitals)
- 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 US

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 US**

This Canadian industry comprises establishments primarily engaged in providing residential care services for persons diagnosed with developmental handicaps.

**Inclusion(s)**
- hospitals for persons with developmental disabilities
- provision of care in a group home or institutional setting
- provision of some health care, although the focus is protective supervision, room, board and counselling

**Exclusion(s)**
- 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)
- treatment of mental health and substance abuse illnesses on an exclusively out-patient basis (see 621420 Out-patient mental health and substance abuse centres)

**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)**
- 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)
- treatment of mental health and substance abuse illnesses on an exclusively out-patient basis (see 621420 Out-patient mental health and substance abuse centres)
623221 Residential substance abuse facilities CAN

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. These establishments generally provide a wide range of social services in addition to counselling.

Inclusion(s)
- provision of medical services incidental to counselling, mental rehabilitation and support services for patients with substance abuse illnesses

Illustrative example(s)
- alcoholism and drug rehabilitation centres, residential

623222 Homes for the psychiatrically disabled CAN

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. These establishments generally provide a wide range of social services in addition to counselling.

Inclusion(s)
- provision of medical services incidental to counselling, mental rehabilitation and support services for patients with mental health illnesses

Illustrative example(s)
- homes for persons with mental health related disabilities

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 CAN

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. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

Inclusion(s)
- provision of room, board, supervision and assistance in daily living services such as housekeeping

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)
- emergency shelter provision (see 624220 Community housing services)
- services of continuing care retirement communities and homes for the elderly (see 623310 Community care facilities for the elderly)
- services of developmental handicap homes (see 623210 Residential developmental handicap facilities)

623991 Transition homes for women CAN

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 CAN

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 CAN

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

623999 All other residential care facilities CAN

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
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.

Illustrative example(s)
- adoption services
- big brother services
- big sister services
- child support services
- friendship and counselling offered to young people

Exclusion(s)
- homes for children in need of protection (see 623999 All other residential care facilities)
- 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  US

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 US

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)
- alcoholism rehabilitation centres, out-patient (medical treatment) (see 621420 Out-patient mental health and substance abuse centres)
- child and youth social assistance services (see 624110 Child and youth services)
- day-care services for children (see 624410 Child day-care services)
- social assistance services to the elderly and persons with disabilities (see 624120 Services for the elderly and persons with disabilities)
- social counselling services in mental health by social workers and psychologists (see 621330 Offices of mental health practitioners (except physicians))

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 US

This Canadian industry comprises establishments primarily engaged in the collection, preparation and delivery of food for the needy.

Inclusion(s)
- collection and distribution of donated food
- distribution of clothing and blankets to the poor
- preparation and delivery of meals to persons who, by reason of age, disability or illness, are unable to prepare meals for themselves
- preparation and provision of 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 CAN

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.

Inclusion(s)
- provision by volunteer housing repair organization of low-cost housing in partnership with the homeowner who assists in construction or repair of a home, and repair of homes for elderly or disabled homeowners

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 US

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 US

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

Exclusion(s)
- non-rehabilitative career and vocational counselling (see 611710 Educational support services)
- vocational training in high schools (see 611110 Elementary and secondary schools)
- vocational training in technical and trade schools (see 611510 Technical and trade schools)

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 US

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)
- head start centres, formal schooling (see <<< )
- providing baby-sitting or nanny services (see 814110 Private households)
- providing kindergarten education (see 611110 Elementary and secondary schools)

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)
• establishments that provide both accommodation and recreational facilities, such as hunting and fishing camps, resorts and casino hotels (see 721 Accommodation services)
• motion picture theatres, libraries and archives, and publishers of newspapers, magazines, books, periodicals and computer software (see 51 Information and cultural industries)
• restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages (see 722 Food services and drinking places)
• transportation establishments providing sightseeing and pleasure cruises (see 48-49 Transportation and warehousing)

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)
• independent performing artists (see 711512 Independent actors, comedians and performers)
• organizing and promoting, but not producing, presentations of performing artists (see 7113 Promoters (presenters) of performing arts, sports and similar events)

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 producers and performing artists (see 711512 Independent actors, comedians and performers)
• independent 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)
• 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)
71111 Theatre (except musical) companies CAN

This Canadian industry comprises establishments primarily engaged in producing live presentations that involve the performances of actors and actresses.

Inclusion(s)
• theatre companies that operate their own facilities, primarily for the staging of their own productions

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

Exclusion(s)
• dinner theatre (see 711112 Musical theatre and opera companies)
• musical theatrical companies (see 711112 Musical theatre and opera companies)

71112 Musical theatre and opera companies CAN

This Canadian industry comprises establishments primarily engaged in producing live presentations that involve the performances of actors and actresses, opera singers and other vocalists.

Inclusion(s)
• dinner theatres, engaged in producing live theatrical entertainment and in providing food and beverages for consumption on the premises

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 US

This Canadian industry comprises establishments primarily engaged in producing live presentations that involve the performances of dancers.

Inclusion(s)
• dance companies that operate their own facilities, primarily for the staging of their own production

Illustrative example(s)
• ballet companies
• contemporary dance companies
• folk dance companies
• jazz dance companies

Exclusion(s)
• freelance producers and dancers (see 711512 Independent actors, comedians and performers)
• organizing and promoting, but not producing, dance productions (see 7113 Promoters (presenters) of performing arts, sports and similar events)
• 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 US

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.

Inclusion(s)
- 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)
- agents and managers for musical groups and artists (see 711411 Agents and managers for artists, entertainers and other public figures)
- freelance producers (except musical groups and artists) primarily engaged in musical activities independent of a company or group (see 711512 Independent actors, comedians and performers)
- organizing and promoting, but not producing, concerts and other musical performances (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- producing theatrical, musical and opera productions (see 71112 Musical theatre and opera companies)
- 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 US

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)
- freelance producers and independent performing artists (see 711512 Independent actors, comedians and performers)
- 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)
• producing dance performances (see 711120 Dance companies)
• producing musicals, plays, operas, and puppet and mime shows (see 71111 Theatre companies and dinner theatres)
• 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)
• operating amateur or professional sports associations and leagues (see 813990 Other membership organizations)
• operating recreational sports and athletic clubs and leagues (see 713991 Sports clubs, teams and leagues performing before a non-paying audience)
• 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)

711213 Horse race tracks CAN

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 711214 Other racing facilities and related activities)

711214 Other racing facilities and related activities CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily operating race tracks and presenting or participating in racing events, other than horse race tracks and horse racing events.

Illustrative example(s)
• automobile race tracks, operation of
• automobile racing teams
• dog racing kennels
• drag strips, operation of
• jet car race tracks, operation of
• race dogs, training
• racing teams (e.g., automobile, motorcycle, snowmobile)
• snowmobile race tracks, operation of
• snowmobile racing teams
• speedways, operation of

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)

711215 Independent athletes performing before a paying audience  
This Canadian industry comprises of professional, semi-professional or amateur athletes primarily engaged in performing before a paying audience.

Inclusion(s)
• golf professionals
• professional boxers
• professional tennis players
• race car driver

Illustrative example(s)
• billiard players, independent
• bowlers, independent
• cyclists, independent
• figure skaters, independent
• mixed martial arts fighters
• mountain bike free riders
• skateboarders, independent
• skiers, all types, independent
• speed skaters, independent
• sports professionals, independent
• squash players, independent
• track athletes, independent
• wrestlers, independent

Exclusion(s)
• athlete, with a majority of income from endorsements (see 711512 Independent actors, comedians and performers)
• golf and tennis professionals who are primarily instructors (see 611620 Athletic instruction)
• representing or managing the careers of sports figures (see 711412 Sports agents and managers)

711217 Sports teams and clubs performing before a paying audience  
This Canadian industry comprises professional, semi-professional, or amateur sports clubs primarily engaged in presenting or participating in sporting events before a paying audience; and establishments primarily engaged in supporting activities for independent athletes and sports teams and clubs. The sports clubs may or may not operate the facility for presenting these events.

Illustrative example(s)
• referees
• scouts (e.g., hockey, baseball)
• sports teams or clubs, professional, semi-professional, amateur (e.g., baseball, basketball, football, hockey, soccer)
• sports timekeepers
• sports trainers, independent

Exclusion(s)
• athletic coach (see 611620 Athletic instruction)
• operating amateur or professional sports associations and leagues (see 813990 Other membership organizations)
• operating recreational sports and athletic clubs and leagues (see 713991 Sports clubs, teams and leagues performing before a non-paying audience)
• personal fitness trainer (see 812990 All other personal services)
• 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)

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)
• operating professional, semi-professional or amateur sports teams that present sporting events to the public, whether or not they operate their own facilities (see 711217 Sports teams and clubs performing before a paying audience)
• 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)

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)
• 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)
• organizing convention and trade shows (see 561920 Convention and trade show organizers)
• 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))
• 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 711217 Sports teams and clubs performing before a paying audience)

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.
**Inclusion(s)**
- theatre festivals with facilities

**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
- theatre festival promoters, with facilities
- theatre operators, promoting events

**Exclusion(s)**
- producing theatrical performances in own facilities, including dinner theatres and theatre festivals (see 711111 Theatre (except musical) companies)
- promoting and presenting film festivals (see 512130 Motion picture and video exhibition)

**711319 Sports stadiums and other presenters with facilities** CAN

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.

**Inclusion(s)**
- promoting and presenting sports tournaments, in their own facilities

**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 auto and other race tracks (see 711214 Other racing facilities and related activities)
- operating horse race tracks (see 711213 Horse race tracks)
- operating sports teams that manage their own facilities (see 711217 Sports teams and clubs performing before a paying audience)

**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)**
- 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)
- 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 711217 Sports teams and clubs performing before a paying audience)

**711321 Performing arts promoters (presenters) without facilities** CAN

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)
- motion picture theatrical booking agencies (see 512130 Motion picture and video exhibition)
- organizing and promoting arts festivals, without facilities, including theatrical and music festivals (see 711322 Festivals without facilities)
- producing live theatre, dance, music or other theatrical presentations, in facilities operated by others (see 7111 Performing arts companies)

711322 Festivals without facilities CAN

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)
- film festival promoters or organizers without facilities (see 512130 Motion picture and video exhibition)
- 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 CAN

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 711217 Sports teams and clubs performing before a paying audience)

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.
711411 Agents and managers for artists, entertainers and other public figures CAN

This Canadian industry comprises establishments primarily engaged in representing or managing creative and performing artists, entertainers, and other public figures. These establishments represent their clients in contract negotiations, manage or organize their client's financial affairs, and generally promote the careers of their clients.

Illustrative example(s)
- agents for theatrical talent
- agents or managers for actors and actresses
- agents or managers for artists
- agents or managers for authors
- agents or managers for celebrities
- agents or managers for entertainers
- agents or managers for models
- agents or managers for musicians
- agents or managers for public figures (except sports)
- agents or managers for speakers' bureaus
- modelling agents
- speakers' bureaus, agents or managers

Exclusion(s)
- recruiting and placing models for clients, known as model registries (see 561310 Employment placement agencies and executive search services)
- sports agents and managers (see 711412 Sports agents and managers)
- supplying models to clients (see 561320 Temporary help services)

711412 Sports agents and managers CAN

This Canadian industry comprises establishments primarily engaged in representing or managing sports figures and related support personnel. 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 athletes
- agents or managers for coaches
- agents or managers for sports figures

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 711411 Agents and managers for artists, entertainers and other public figures)
711511 Independent visual artists and artisans CAN

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.

**Inclusion(s)**
- conservators operating on own account and independent photojournalists

**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)**
- design of clothing and jewellery, but not their production (see 541490 Other specialized design services)
- design of products, but not their production (see 541420 Industrial design services)
- graphic design, but not printing (see 541430 Graphic design services)
- independent visual artists and artisans (see 541430 Graphic design services)
- musical artists, independent (see 711130 Musical groups and artists)
- 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)
- providing commercial and medical illustration services (see 541430 Graphic design services)

711512 Independent actors, comedians and performers CAN

This Canadian industry comprises independent individuals (freelance) primarily engaged in performing in artistic and cultural productions, or providing technical expertise necessary for these works.

**Inclusion(s)**
- independent celebrities, such as athletes, engaged in endorsement, speaking and similar services as well as 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  CAN

This Canadian industry comprises independent individuals (freelance) primarily engaged in creating artistic and cultural literary works, technical writing or copywriting.

Inclusion(s)
• independent print journalists

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  CAN

This Canadian industry comprises establishments primarily engaged in acquiring, researching, conserving, interpreting, and exhibiting art to the public.

Inclusion(s)
• art museums and art galleries with permanent collections

Illustrative example(s)
• contemporary and fine art museums

Exclusion(s)
• art galleries, retail (see 453920 Art dealers)
• commercial art galleries and art dealers who operate primarily for the sale of art objects (see 453920 Art dealers)

712115 History and science museums  CAN

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

71219 Other museums CAN

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 US

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.

**Inclusion(s)**
- operating, maintaining and protecting nature parks, nature reserves or conservation areas

**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)**
- horse race tracks (see 7112 Spectator sports)
- operators of resort hotels, casino hotels, and recreation and vacation camps (see 721 Accommodation services)
- providers of sightseeing and pleasure cruises (see 487 Scenic and sightseeing transportation)

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 713999 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 US

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.
**Inclusion(s)**
- leasing 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 713999 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)**
- maintaining coin-operated amusement devices, such as pinball machines and mechanical and video games, in places of business operated by others (see 713999 All other amusement and recreation industries)
- operating billiard parlours (see 713992 Other sport facilities)
- 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)

### 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 bars and restaurants with video gaming or other gambling machines on the premises (see 722 Food services and drinking places)
- operating casino hotels (see 721120 Casino hotels)
- operating horse race tracks (see 711213 Horse race tracks)

### 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.
Inclusion(s)

- providing food and beverage services at casinos

Exclusion(s)

- operating bars with video gaming or other gambling machines on the premises (see 722410 Drinking places (alcoholic beverages))
- operating casino hotels (see 721120 Casino hotels)
- 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)

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 bars with video gaming or other gambling machines on the premises (see 722410 Drinking places (alcoholic beverages))
- operating casino hotels (see 721120 Casino hotels)
- operating casinos (see 713210 Casinos (except casino hotels))
- operating non-gambling coin-operated amusement devices (see 713120 Amusement arcades)
- operating race tracks or presenting live racing or sporting events (see 71121 Spectator sports)

713291 Lotteries MEX

This Canadian industry comprises establishments primarily engaged in organizing lotteries and selling lottery tickets through existing retail distribution channels or directly to consumers.

Inclusion(s)

- establishments owned or operated by governments

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 MEX

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.

Inclusion(s)
- providing food and beverage services, equipment rental services and golf instruction services

Exclusion(s)
- operating curling clubs and driving ranges and miniature golf courses (see 713992 Other sport facilities)
- operating resorts in which recreational facilities are combined with lodging (see 721113 Resorts)
- renting golf equipment, without provision of other services (see 532280 All other consumer goods rental)

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.

Inclusion(s)
- providing food and beverage services, equipment rental services and ski instruction services

Exclusion(s)
- operating resorts in which recreational facilities are combined with lodging (see 721113 Resorts)
- renting skiing equipment, without provision of other services (see 532280 All other consumer goods rental)

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.

Inclusion(s)
- sailing clubs and yacht clubs that operate marinas

Exclusion(s)
- operating resorts which include a marina facility (see 721113 Resorts)
- renting pleasure boats (see 532280 All other consumer goods rental)
- retailing fuel for boats (see 447190 Other gasoline stations)
- retailing marine supplies (see 441220 Motorcycle, boat and other motor vehicle dealers)

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 US

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.

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)
- helping clients lose weight through diet control or management (see 812190 Other personal care services)
- operating health resorts and spas providing lodging (see 721113 Resorts)

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.

Inclusion(s)
- providing food and beverage services at bowling centres

Illustrative example(s)
- bowling alleys or centres (candlepin, duckpin, five or ten pins)
Exclusion(s)
• operating lawn bowling clubs (see 713991 Sports clubs, teams and leagues performing before a non-paying audience)

71399 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.

713991 Sports clubs, teams and leagues performing before a non-paying audience CAN

This Canadian industry comprises youth and recreational sport clubs, teams and leagues; and are primarily engaged in presenting or participating in sporting events before a non-paying audience.

Illustrative example(s)
• boating (rowing, sailing, canoe, kayak) clubs, without marinas
• boxing clubs
• fencing clubs
• figure skating clubs
• football clubs
• hockey clubs
• lacrosse clubs
• riding clubs
• rifle clubs
• shooting clubs
• snowmobiling clubs
• soccer clubs
• swimming clubs
• tennis and squash clubs
• yacht clubs, without marinas

Exclusion(s)
• independent athletes performing before a paying audience (see 711215 Independent athletes performing before a paying audience)
• operating fitness and recreational sports facilities (see 713940 Fitness and recreational sports centres)
• providing sports instruction (see 611620 Athletic instruction)
• sports teams and clubs performing before a paying audience (see 711217 Sports teams and clubs performing before a paying audience)

713992 Other sport facilities CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating other sport facilities not elsewhere classified.

Illustrative example(s)
• archery ranges
• ballrooms or dance halls
• billiard or pool halls
• bocce ball courts
• bungee jumping facilities
• curling rinks
• fishing piers, operation of
• go-cart tracks, recreational
• golf driving and practice ranges
• laser tag facilities
• miniature (mini putt) golf courses
• operation of outdoor adventure facilities
• paintball facilities
• ping pong parlours
• pitch and putt golf courses
• river rafting, recreational with facilities
• rock climbing facilities
• shooting ranges
• trampoline facilities
• trapshooting facilities
• zip lining facilities

Exclusion(s)
• independent sport professionals (see 711217 Sports teams and clubs performing before a paying audience)
• providing sports instruction (see 611620 Athletic instruction)
• racing facilities (see 711214 Other racing facilities and related activities)

713999 All other amusement and recreation industries CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating amusement and recreation industries.

Inclusion(s)
• maintaining non-gambling coin-operated amusement devices, in businesses operated by others

Illustrative example(s)
• amusement devices, concession operators
• amusement rides, concession operators
• carnival rides, concession operators
• day or summer camps, without overnight stay
• fishing guide services
• horse rental services, recreational
• hunting guide services
• juke box, concession operators in facilities owned by others
• nightclubs or discotheques, not serving alcoholic beverages
• nudist camps without accommodation
• observation towers, operation of
• outdoor adventure operations (e.g., white water rafting), without accommodation
• pinball machines, concession operators

Exclusion(s)
• 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)
• providing sightseeing transportation (see 487 Scenic and sightseeing transportation)

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 CAN

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)
- apartment hotel for accommodation and lodging services (see 531111 Lessors of residential buildings and dwellings (except social housing projects))
- 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)
- residential hotels (see 531111 Lessors of residential buildings and dwellings (except social housing projects))

721112 Motorhotels CAN

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.
Inclusion(s)
• limited complementary services and amenities

Exclusion(s)
• similar establishments that feature exterior access to rooms and parking areas adjacent to the room entrances (see 721114 Motels)

721113 Resorts CAN

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 integrating accommodation and recreational services in camp-like facilities (see 72121 Recreational vehicle (RV) parks and recreational camps)

721114 Motels CAN

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. 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.

Inclusion(s)
• table wagering games and other gambling activities, such as slot machines and sports betting

Exclusion(s)
• 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)
• stand-alone casinos (see 713210 Casinos (except casino hotels))
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 with a casino on the premise (see 721120 Casino hotels)
- providing short-term lodging in hotels without casinos (see 721111 Hotels)

721191  Bed and breakfast  US

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as bed and breakfast homes. Bed and breakfast homes are characterized by a highly personalized service, and usually the inclusion, in the room rate.

*Inclusion(s)*
- bed and breakfast homes 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  CAN

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as housekeeping cottages and cabins.

*Inclusion(s)*
- providing 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  CAN

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 children’s recreational day camps, without overnight stays (see 713999 All other amusement and recreation industries)
- 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 residential mobile home sites (see 531190 Lessors of other real estate property)

### 721211 Recreational vehicle (RV) parks and campgrounds  
**US**

This Canadian industry comprises establishments primarily engaged in operating serviced or unserviced sites to accommodate campers and their equipment.

**Inclusion(s)**
- providing access to facilities, such as washrooms, laundry rooms, recreation halls and facilities, and stores and snack bars
- tents, tent trailers, travel trailers and recreational vehicles (RVs)

**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)

### 721212 Hunting and fishing camps  
**CAN**

This Canadian industry comprises establishments primarily engaged in operating hunting and fishing camps.

**Inclusion(s)**
- providing a range of services, such as access to outpost camps or housekeeping cabins, meals and guides as well as providing transportation to the facility, and sale of food, beverages, and hunting and fishing supplies

### 721213 Recreational (except hunting and fishing) and vacation camps  
**CAN**

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.

**Inclusion(s)**
- providing 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 children’s recreational day camps, without overnight stays (see 713999 All other amusement and recreation industries)
• operating instructional day camps, such as sports, fine arts or computer camps (see 61 Educational services)
• recreational, wilderness and vacation camps for fishing and hunting (see 721212 Hunting and fishing camps)

**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 US**

This Canadian industry comprises establishments primarily engaged in operating rooming and boarding houses and similar facilities.

*Inclusion(s)*

- providing complementary services, such as housekeeping, meals and laundry services
- providing temporary or longer-term accommodation, which, for the period of occupancy, may serve as a principal residence

*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.

Inclusion(s)
- providing food services to airlines, railways and institutions, as well as establishments that operate food concessions at sports and similar facilities

Illustrative example(s)
- cafeterias, industrial
- food services under contract for airlines, railways, institutions
- school cafeteria service

Exclusion(s)
- event caterers (see 722320 Caterers)
- food vending machine operators (see 454210 Vending machine operators)
- 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.

Inclusion(s)
- caterers who own or manage permanent facilities in which they provide event-based food services
- provision of equipment and vehicles to transport meals and snacks to events and to prepare food at the event site

Exclusion(s)
- industrial caterers (see 722310 Food service contractors)
- preparing and/or delivering food for the needy (see 624210 Community food services)

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 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)
  • selling fruit, vegetables and other non-prepared food items from mobile equipment (see 454390 Other direct selling establishments)

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) US

This Canadian industry comprises establishments, known as bars, taverns or drinking places, primarily engaged in preparing and serving alcoholic beverages for immediate consumption.

Inclusion(s)
  • providing 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)
  • civic or social organizations that operate a bar for their members (see 813410 Civic and social organizations)
  • drinking places that primarily serve food (see 722511 Full-service restaurants)

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  US

This Canadian industry comprises establishments primarily engaged in providing food services to patrons who order and are served while seated and pay after eating.

Inclusion(s)
- drinking places that primarily serve food
- selling alcoholic beverages, providing take-out services, operating a bar or presenting live entertainment, in addition to serving food and beverages

Illustrative example(s)
- family restaurants (e.g., diners)
- fine-dining restaurants

Exclusion(s)
- 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)
- producing and presenting live theatrical productions and providing food and beverages for consumption on the premises (see 71111 Theatre companies and dinner theatres)

722512 Limited-service eating places  CAN

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.

Inclusion(s)
- offering a variety of food items or offering 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)
- rebuilding machinery and equipment on a factory basis (see 31-33 Manufacturing)
- repair of construction works or components (see 23 Construction)
- repairing transportation equipment at airports, seaports and other transportation facilities (see 488 Support activities for transportation)
- retailing and repair activities (e.g., automobile dealers) (see 44-45 Retail trade)

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 US

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.

Inclusion(s)
- engine repair and replacement

Illustrative example(s)
- automotive repair shop or garage, general

Exclusion(s)
- both retailing motor fuels (gasoline stations) and providing motor vehicle repair services (see 447190 Other gasoline stations)
- both retailing motor vehicles, parts and accessories and providing repair services (see 441 Motor vehicle and parts dealers)
- motorcycle repair service (see 811490 Other personal and household goods repair and maintenance)
- providing specialized automotive repair and maintenance services (see 811119 Other automotive mechanical and electrical repair and maintenance)
811112 Automotive exhaust system repair US

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 CAN

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 US

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)
- glass replacement and repair (see 811122 Automotive glass replacement shops)
• manufacturing motor vehicles and converting vehicles on a factory basis (see 336 Transportation equipment manufacturing)

811122 Automotive glass replacement shops US

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

81119 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 US

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 CAN

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)
• performing a range of mechanical and electrical repairs (see 81111 General automotive repair)
• repairing exhaust systems (see 811112 Automotive exhaust system repair)
• 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)
• repairing transmissions (see 811119 Other automotive mechanical and electrical repair and maintenance)
• tire retreading or recapping (see 326210 Tire manufacturing)

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 CAN

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)
- installing and repairing locks (see 561622 Locksmiths)
- retailing new electronics and also providing repair services (see 443143 Appliance, television and other electronics stores)
- rewinding armatures and rebuilding electric motors (see 335312 Motor and generator manufacturing)

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 US

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)
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 lawn mowers, 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)

Exclusion(s)
- retailing new home and garden equipment (see 444 Building material and garden equipment and supplies dealers)

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)

- repairing consumer electronics (see 811210 Electronic and precision equipment repair and maintenance)
- repairing motor vehicle air-conditioning equipment (see 811199 All other automotive repair and maintenance)
- retailing appliances and also providing repair services (see 443143 Appliance, television and other electronics stores)

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)

- furniture retail stores (see 442110 Furniture stores)
- making furniture and cabinets on a custom basis (see 337 Furniture and related product manufacturing)
- repairing motor vehicle interiors (see 811121 Automotive body, paint and interior repair and maintenance)
- restoring museum pieces (see 711511 Independent visual artists and artisans)
- retailing upholstery materials (see 451130 Sewing, needlework and piece goods stores)

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  US

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)
- antique and classic automobile restoration (see 811121 Automotive body, paint and interior repair and maintenance)
- custom tailor shops (see 3152 Cut and sew clothing manufacturing)
- dry cleaning combined with laundry and alteration of garments (see 812320 Dry cleaning and laundry services (except coin-operated))
- operating marinas and providing a range of other services, including boat cleaning and repair (see 713930 Marinas)
- repairing footwear and leather goods (see 811430 Footwear and leather goods repair)
- repairing home and garden equipment (see 811411 Home and garden equipment repair and maintenance)
- repairing household appliances (see 811412 Appliance repair and maintenance)
- restoration and repair of antique furniture (see 811420 Reupholstery and furniture repair)
- retail sales of new equipment (see 44-45 Retail trade)
- reupholstering and repairing furniture (see 811420 Reupholstery and furniture repair)

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  US

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  US

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  CAN

This Canadian industry comprises establishments primarily engaged in providing hair care services to men.
Inclusion(s)
• hair cutting and styling, and the trimming or shaving of beards and moustaches

Exclusion(s)
• hair replacement centres (see 812190 Other personal care services)
• unisex hair salons (see 812116 Unisex hair salons)

812115 Beauty salons CAN

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)
• hair removal and hair replacement studios (see 812190 Other personal care services)
• practices of dermatologists (see 621110 Offices of physicians)
• unisex hair salons (see 812116 Unisex hair salons)

812116 Unisex hair salons CAN

This Canadian industry comprises establishments primarily engaged in cutting and styling men's or women's hair.

Inclusion(s)
• combining hair care for men or women with esthetic services

Illustrative example(s)
• barber and beauty shops, combined
• unisex hair stylist shops

81219 Other personal care services US

This industry comprises establishments, not classified to any other industry, primarily engaged in providing personal care services.

812190 Other personal care services CAN

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 US

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 US

This 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 US

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 US

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)
- cemetery (e.g., human, pet)
- crematoria (e.g., human, pet)
- mausoleum
- memorial gardens (i.e., burial place)

8123 Dry cleaning and laundry services US

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 US

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 US

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) US

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) US

This Canadian industry comprises establishments primarily engaged in laundering, dry cleaning, and pressing apparel and linens of all types, such as leather.

Inclusion(s)
- cleaning, repairing and storing fur garments
- laundry pick-up and delivery stations, operated independently from power laundries and dry-cleaning plants
- provision of clothing repair and alteration in addition to dry cleaning and laundry services

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)
- 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)
- retailing fur garments, combined with cleaning, repairing or storing (see 448191 Fur stores)
- storing furs for the trade (see 493120 Refrigerated warehousing and storage)
- supplying and laundering household or commercial linens (see 812330 Linen and uniform supply)

81233 Linen and uniform supply US

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 CAN

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.

Inclusion(s)
- supplying and laundering commercial and industrial uniforms, laboratory coats, safety gloves, and flame and heat resistant clothing

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 532280 All other consumer goods rental)

8129 Other personal services US

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 US

This industry comprises establishments primarily engaged in grooming, boarding and training pet animals.

812910 Pet care (except veterinary) services US

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 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 US

This industry comprises establishments primarily engaged in developing film and making photographic slides, prints, and enlargements.
812921 Photo finishing laboratories (except one-hour)  US

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)
- finishing photo in one-hour (see 812922 One-hour photo finishing)
- 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  US

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.

Inclusion(s)
- retailing photographic supplies, by one-hour photo finisher

Exclusion(s)
- coin-operated photo machines (see 812990 All other personal services)

81293 Parking lots and garages  US

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  US

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)
- valet parking services

Exclusion(s)
- dead storage of automobiles (see 493190 Other warehousing and storage)

81299 All other personal services  US

This industry comprises establishments, not classified to any other industry, primarily engaged in providing personal services.

812990 All other personal services  US

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)
- churches (see 813110 Religious organizations)
- 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)
- sports trainer and advisor, independent (see 711217 Sports teams and clubs performing before a paying audience)

**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** US

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** US

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** US

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)**
- bingos or casinos operated by religious organizations (see 7132 Gambling industries)
- educational institutions operated by religious organizations (see 61 Educational services)
- elementary or secondary convent schools (see 611110 Elementary and secondary schools)
- health and social service institutions operated by religious organizations (see 62 Health care and social assistance)
- publishing houses operated by religious organizations (see 511 Publishing industries)
- radio and television stations operated by religious organizations (see 519130 Internet broadcasting and web search portals)
• used merchandise stores operated by religious organizations (see 453310 Used merchandise stores)

8132 Grant-making and giving services US

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 US

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 CAN

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)
• advocating social causes or issues (see 813310 Social advocacy organizations)
• health research (see 541710 Research and development in the physical, engineering and life sciences)
• managing trust investment activities, for others (see 523990 All other financial investment activities)
• political fund-raising (see 813940 Political organizations)
• raising funds on a contract or fee basis (see 561490 Other business support services)

8133 Social advocacy organizations US

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 US

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 CAN

This Canadian industry comprises establishments primarily engaged in promoting a particular social or political cause intended to benefit a broad or specific constituency.

Inclusion(s)
• soliciting contributions or selling memberships for the support of 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** **US**

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** **US**

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** **US**

This Canadian industry comprises establishments primarily engaged in promoting the civic and social interest of their members.

*Inclusion(s)*

- operating bars and restaurants and providing 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)*

- automobile clubs, roadside assistance and travel services (see 561590 Other travel arrangement and reservation services)
- providing access to recreational facilities on a membership basis (see 7139 Other amusement and recreation industries)
- sorority or fraternity residential houses (see 721310 Rooming and boarding houses)

**8139 Business, professional, labour and other membership organizations** **US**

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  US

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  US

This Canadian industry comprises establishments primarily engaged in promoting the business interests of their members.

Inclusion(s)
- conducting research on new goods and services, publishing newsletters, developing market statistics, or sponsoring quality and certification standards

Illustrative example(s)
- better business bureaus
- chambers of commerce
- growers' association
- manufacturers' associations
- real estate boards
- restaurant association
- retailers' associations
- trade associations

81392  Professional organizations  US

This industry comprises establishments primarily engaged in advancing the professional interests of their members and the profession as a whole.

813920  Professional organizations  US

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

Exclusion(s)
- employees' associations, for improvement of wages and working conditions (see 813930 Labour organizations)

81393  Labour organizations  US

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 US

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 US

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 US

This Canadian industry comprises establishments primarily engaged in promoting the interests of national, provincial or local political parties or candidates.

Inclusion(s)
- political groups, organized to raise funds for a political party or individual candidates

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 US

This industry comprises establishments, not classified to any other industry, primarily engaged in promoting the interests of their members.

813990 Other membership organizations US

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 (i.e., regulating bodies)
- tenant associations (except advocacy)
Exclusion(s)
- tenant advocacy associations (see 813310 Social advocacy organizations)

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.

Inclusion(s)
- employing individuals such as baby-sitters, nanny services, cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers

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 CAN

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  CAN
This industry group comprises establishments of the Canadian Armed Forces and civilian agencies primarily engaged in providing defence services.

91111 Defence services  CAN
This industry comprises establishments of the Canadian Armed Forces and civilian agencies primarily engaged in providing defence services.

91110 Defence services  CAN
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  CAN
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  CAN
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.

91120 Federal courts of law  CAN
This Canadian industry comprises establishments of the federal government primarily engaged in rendering judgements and interpreting the law, and the arbitration of civil actions.

Inclusion(s)
- appeal boards of federal jurisdiction

Illustrative example(s)
- administrative courts, federal government
- court of appeal, federal government
- Supreme Court of Canada

91122 Federal correctional services  CAN
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 CAN

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 CAN

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 CAN

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 CAN

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 CAN

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 CAN

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 CAN

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.

Inclusion(s)
- animal or pest control activities, or other federal protective services
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 CAN

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 CAN

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 CAN

This Canadian industry comprises establishments of the federal government primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations.

Inclusion(s)
- promoting improved working conditions and providing arbitration and conciliation services in collectives bargaining in federally regulated industries

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 CAN

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 CAN

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 CAN

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 CAN

This Canadian industry comprises establishments of federal government departments or agencies primarily engaged in activities that combine labour, employment and immigration services.

_Include(s)_
- promoting citizen-oriented activities

_Illustrative example(s)_
- citizenship registration services, federal government

9114 Foreign affairs and international assistance CAN

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 CAN

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 CAN

This Canadian industry comprises establishments of the federal government primarily engaged in promoting formal relations between the government of Canada and foreign countries.

_Include(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 CAN

This industry comprises establishments of the federal government primarily engaged in economic development and improvement of social conditions in foreign countries.

911420 International assistance CAN

This Canadian industry comprises establishments of the federal government primarily engaged in economic development and improvement of social conditions in foreign countries.

_Include(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  CAN

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  CAN

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  CAN

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)
- airport operation (see 48811 Airport operations)
- archive or library operation (see 51912 Libraries and archives)
- hospital operation (see 622 Hospitals)
- museum and art gallery operation (see 71211 Museums)
- operating schools and local school boards (see 61 Educational services)
- operating the Bank of Canada (see 521110 Monetary authorities - central bank)
- port operation (see 488310 Port and harbour operations)
- railway operation (see 482 Rail transportation)
- residential care facility operation (see 623 Nursing and residential care facilities)

912 Provincial and territorial public administration  CAN

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  CAN

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  CAN

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  CAN

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in rendering judgements and interpreting of the law, also the arbitration of civil actions.

*Inclusion(s)*
- appeal boards of provincial jurisdiction

*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  CAN

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  CAN

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  CAN

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  CAN

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** CAN
This industry comprises establishments of provincial and territorial governments primarily engaged in the prevention, investigation and extinction of fires.

912140 **Provincial fire-fighting services** CAN
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** CAN
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** CAN
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** CAN
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** CAN
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.

*Inclusion(s)*
- animal or pest control activities, or other provincial protection services

*Illustrative example(s)*
- emergency measures organizations, provincial government
- emergency programs services, provincial government

9122 **Provincial labour and employment services** CAN
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 CAN

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 CAN

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.

*Inclusion(s)*
- promoting improved working conditions and providing 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 CAN

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 CAN

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 CAN

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)
• administration of space programs and of space program research and development funds (see 911910 Other federal government public administration)
• airport operation (see 48811 Airport operations)
• archive or library operation (see 51912 Libraries and archives)
• electricity generation and distribution (see 2211 Electric power generation, transmission and distribution)
• garbage collection and disposal (see 562 Waste management and remediation services)
• hospital operation (see 622 Hospitals)
• museum and art gallery operation (see 71211 Museums)
• operating schools and local school boards (see 61 Educational services)
• port operation (see 488310 Port and harbour operations)
• providing ambulatory health care services (see 621 Ambulatory health care services)
• railway operation (see 482 Rail transportation)
• residential care facility operation (see 623 Nursing and residential care facilities)
• urban transit system operation (see 485110 Urban transit systems)
• water and sewer system operation (see 2213 Water, sewage and other systems)

913 Local, municipal and regional public administration CAN

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 CAN

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 CAN

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 CAN

This Canadian industry comprises establishments of local governments primarily engaged in rendering judgements in and interpreting the law.

Inclusion(s)
• arbitration of civil actions

91312 Municipal correctional services CAN

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 CAN

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** CAN

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** CAN

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** CAN

This industry comprises establishments of local governments primarily engaged in the prevention, investigation and extinction of fires.

**913140 Municipal fire-fighting services** CAN

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** CAN

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** CAN

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** CAN

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 CAN

This Canadian industry comprises establishments of local governments, not classified to any other Canadian industry, primarily engaged in dealing with major emergencies and catastrophes.

Inclusion(s)
- animal or pest control activities or other municipal protective services

9139 Other local, municipal and regional public administration CAN

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 CAN

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 CAN

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)
- airport operation (see 48811 Airport operations)
- archive or library operation (see 51912 Libraries and archives)
- electricity generation and distribution (see 2211 Electric power generation, transmission and distribution)
- garbage collection and disposal (see 562 Waste management and remediation services)
- hospital operation (see 622 Hospitals)
- museum and art gallery operation (see 71211 Museums)
- operating schools and local school boards (see 61 Educational services)
- port operation (see 488310 Port and harbour operations)
- providing ambulatory health care services (see 621 Ambulatory health care services)
- railway operation (see 482 Rail transportation)
- residential care facility operation (see 623 Nursing and residential care facilities)
- urban transit system operation (see 485110 Urban transit systems)
- water and sewer system operation (see 2213 Water, sewage and other systems)
914 Aboriginal public administration  CAN
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  CAN
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  CAN
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  CAN
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  CAN
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  CAN
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  CAN
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  CAN
This Canadian industry comprises establishments of foreign governments in Canada primarily engaged in governmental service activities.

Illustrative example(s)
• consular service, foreign government in Canada
• diplomatic service, foreign
• embassy, foreign governments in Canada
• foreign government service, office in Canada
• international monetary fund, office in Canada
• legation services, foreign government in Canada
Alphabetical Index

The Index is a list of activity descriptions, arranged in alphabetical order, with the NAICS Canada code to which each activity belongs.

For users, who wish to code businesses to NAICS Canada, coding tools with more extensive reference lists of activities are available. Enquiries should be addressed to:

Statistics Canada
Standards Division
Jean Talon Bldg., 1st Floor
170 Tunney’s Pasture Driveway
Ottawa (Ontario)
K1A OT6
Tel.: 613-951-8576
Fax: 613-951-8578
E-mail: standards@statcan.ca
Website: www.statcan.ca
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>913130</td>
<td>911 emergency services</td>
</tr>
<tr>
<td>561722</td>
<td>abattoir (slaughterhouse) cleaning</td>
</tr>
<tr>
<td>311611</td>
<td>abattoirs</td>
</tr>
<tr>
<td>541690</td>
<td>Aboriginal affairs advisor (technical consulting)</td>
</tr>
<tr>
<td>911910</td>
<td>Aboriginal affairs program, federal government</td>
</tr>
<tr>
<td>621410</td>
<td>abortion clinics</td>
</tr>
<tr>
<td>238990</td>
<td>above-ground swimming pools, residential, installation</td>
</tr>
<tr>
<td>334512</td>
<td>abrasion testing machines, manufacturing</td>
</tr>
<tr>
<td>339110</td>
<td>abrasive points, wheels and disks, dental, manufacturing</td>
</tr>
<tr>
<td>327910</td>
<td>abrasive product manufacturing</td>
</tr>
<tr>
<td>212323</td>
<td>abrasive sand mining</td>
</tr>
<tr>
<td>327910</td>
<td>abrasive-coated products, manufacturing</td>
</tr>
<tr>
<td>417230</td>
<td>abrasives merchant wholesalers</td>
</tr>
<tr>
<td>322121</td>
<td>absorbent paper stock, manufacturing</td>
</tr>
<tr>
<td>332420</td>
<td>absorbers, gas, manufacturing</td>
</tr>
<tr>
<td>334512</td>
<td>absorption analyzers, industrial process type (e.g., infrared), manufacturing</td>
</tr>
<tr>
<td>237310</td>
<td>abutment construction</td>
</tr>
<tr>
<td>315289</td>
<td>academic or graduation caps and gowns, cut and sewn from purchased fabric</td>
</tr>
<tr>
<td>611690</td>
<td>academic tutoring services</td>
</tr>
<tr>
<td>611110</td>
<td>academies, elementary</td>
</tr>
<tr>
<td>611110</td>
<td>academies, secondary</td>
</tr>
<tr>
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</tr>
<tr>
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</tr>
<tr>
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<td>accelerometers (except aerospace type), manufacturing</td>
</tr>
<tr>
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</tr>
<tr>
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<td>access flooring, installation</td>
</tr>
<tr>
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<td>access-dependent VoIP services providers, facilities based</td>
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<tr>
<td>441310</td>
<td>accessories and parts, automobile, retail store</td>
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<tr>
<td>448150</td>
<td>accessories in leather or other material (e.g., body belts, purses, bags, wallets, billfolds), retail</td>
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<td>accident prevention association</td>
</tr>
<tr>
<td>624220</td>
<td>accommodation for family in medical crisis</td>
</tr>
<tr>
<td>721211</td>
<td>accommodation services, camping grounds and trailer parks</td>
</tr>
<tr>
<td>721198</td>
<td>accommodation services, guest houses and tourist homes</td>
</tr>
<tr>
<td>541212</td>
<td>accountant, professional</td>
</tr>
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<td>813920</td>
<td>accountants’ associations</td>
</tr>
<tr>
<td>453210</td>
<td>accounting and legal forms, retail</td>
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</tbody>
</table>
417910  accounting machines merchant wholesalers
335910  accumulator batteries and parts, manufacturing
332420  accumulators (i.e., industrial pressure vessels), manufacturing
325210  acetal resins, manufacturing
325190  acetaldehyde, manufacturing
325190  acetate of lime, natural, made by distillation of wood
325190  acetic acid, manufacturing
325190  acetic anhydride, manufacturing
325190  acetin, manufacturing
325190  acetone, natural, manufacturing
325190  acetone, synthetic, manufacturing
332420  acetylene cylinders, manufacturing
333990  acetylene welding equipment, manufacturing
325120  acetylene, manufacturing
325410  acetylsalicylic acid, manufacturing
325130  acetic acid, synthetic, manufacturing
325190  acrolein, manufacturing
325210  acrylate rubber, manufacturing
325210  acrylate-butadiene rubber, manufacturing
326191  acrylic baths and showers manufacturing
325220  acrylic fibres and filaments, manufacturing
326114  acrylic film and unplaminated 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
325210  acrylonitrile-butadiene-styrene (ABS) resins, manufacturing
212398  actinolite mine
334512  actinometers, meteorological, manufacturing
325999 activated carbon and charcoal, manufacturing
325999 activated clays, earths and other mineral products, manufacturing
221210 activities of gas brokers, agents or marketers that arrange the sale of natural gas over natural gas distribution systems operated by others
911110 activities of the army, navy and air force
911110 activities of the military directly related to national defence (including administration of the military)
624120 activity centres, elderly or persons with disabilities
611690 actors and actresses mentoring
711512 actors, independent
711512 actresses, independent
541612 actuarial consulting services
621390 acupressure services
621390 acupuncturists' offices
325190 acyclic hydrocarbon, manufacturing
325110 acyclic hydrocarbons (except acetylene), made from refined petroleum or natural gas liquids
333310 adding machines (except electronic), manufacturing
417910 adding machines merchant wholesalers
333310 adding machines, electronic, manufacturing
236110 additions to residences, general contractors
236220 additions, alterations and renovations of commercial warehouses, by operative builders
236220 additions, alterations and renovations of hotels and motels, by operative builders
236210 additions, alterations and renovations of industrial buildings, by operative builders
236220 additions, alterations and renovations of industrial warehouses, by operative builders
236110 additions, alterations and renovations of multifamily buildings, by operative builders
236110 additions, alterations and renovations of residential buildings, by operative builders
236110 additions, alterations and renovations of single-family dwellings, by operative builders
236220 additions, alterations and renovations, commercial warehouses
236220 additions, alterations and renovations, commercial warehouses, by general contractors
236220 additions, alterations and renovations, hotels and motels
236220 additions, alterations and renovations, hotels and motels, by general contractors
236210 additions, alterations and renovations, industrial buildings
236220 additions, alterations and renovations, industrial warehouses
236220 additions, alterations and renovations, industrial warehouses, by general contractors
236110 additions, alterations and renovations, multifamily buildings
236110 additions, alterations and renovations, residential buildings
236110 additions, alterations and renovations, single-family dwellings
325999 additive preparations for gasoline (e.g., anti-knock preparations, detergents, gum inhibitors), manufacturing
511140 address and mailing list compilers
561490 address bar coding services
511140 address list, publishers or publishing
511140 address list, publishing and printing combined
323119 address lists, printing without publishing
417910 addressing machines merchant wholesalers
561430 addressing services
561430 addressographing services
414520 adhesive plasters merchant wholesalers
322220 adhesive tape (except medical), made from purchased materials
339110 adhesive tape, medical, manufacturing
325520 adhesives (except asphalt, dental, gypsum-based), manufacturing
418410 adhesives and sealants merchant wholesalers
325190 adipic acid esters or amines, manufacturing
325190 adipic acid, manufacturing
325190 adiponitrile, manufacturing
524291 adjustment services, insurance
911310 administration of human resource programs, federal government
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 consultants
561110 administrative management services
523990 administrators of private estates
327120 adobe brick, manufacturing
624110 adoption services
325410 adrenal derivatives, uncompounded, manufacturing
325410 adrenal medicinal preparations, manufacturing
912910 adult and recreational education programs, provincial government
624120 adult day-care centres
611690 adult education and career counselling
913910  adult education program, local
611690  adult literacy programs
611110  adult primary education
611110  adult secondary education
327110  advanced/technical ceramic product, manufacturing
541810  advertising agencies
541860  advertising mailing services (i.e., preparing advertising material, such as coupons, flyers or samples, for mailing or other direct distribution)
541870  advertising material (e.g., circulars, samples, coupons, handbills, flyers), direct distribution services (door-to-door)
323119  advertising material (e.g., coupons, flyers), printing without publishing
511120  advertising periodicals, publishing
541850  advertising services, indoor or outdoor display
418990  advertising specialties merchant wholesalers
813310  advocacy groups
481215  aerial advertising, using general purpose aircraft
487990  aerial cable cars, tramways and gondola, sightseeing or scenic
333310  aerial cameras, manufacturing
115110  aerial crop dusting service using specialized aircraft
481215  aerial crop dusting, using general purpose aircraft
541360  aerial geophysical surveying and mapping
541990  aerial inspection service, pipelines
238910  aerial lift trucks and bucket trucks rental with operator (used by electric utilities or tree trimming)
541370  aerial map making, using specialized equipment
481215  aerial photographic services, using general purpose aircraft
541920  aerial photography services (i.e., photographers specializing in aerial photography (except map making))
541370  aerial surveying (except geophysical), using specialized equipment
481215  aerial surveying, using general purpose aircraft
115310  aerial water bombing service
333920  aerial work platforms, manufacturing
713940  aerobic dance centres
611620  aerobic dance instructors, independent
541370  aeronautical charting services
541330  aeronautical design services
334511  aeronautical navigational systems, electronic, manufacturing
325999  aerosol can filling, on a job order or contract basis
332431  aerosol cans, manufacturing
325999  aerosol tire inflators, manufacturing
332910  aerosol valves, metal, manufacturing
541370  aerotriangulation services
332410  aftercoolers (i.e., heat exchangers), manufacturing
325620  after-shave preparations, manufacturing
325410  agar agar for medical and biological science, manufacturing
325410  agar culture media, manufacturing
325410  agar-agar grinding, manufacturing
212398  agate mining
526989  agency fund
711411  agents for theatrical talent
711411  agents or managers for actors and actresses
711411  agents or managers for artists
711412  agents or managers for athletes
711411  agents or managers for authors
711411  agents or managers for celebrities
711412  agents or managers for coaches
711411  agents or managers for entertainers
711411  agents or managers for models
711411  agents or managers for musicians
711411  agents or managers for public figures (except sports)
711411  agents or managers for speakers' bureaus
711412  agents or managers for sports figures
416390  aggregate merchant wholesalers
333120  aggregate spreaders, manufacturing
325410  aggressins (except in vitro), manufacturing
524129  agricultural (i.e., crop and livestock) insurance
611210  agricultural and vocational college
418390  agricultural chemical dusts and sprays merchant wholesalers
418390  agricultural chemicals merchant wholesalers
419110  agricultural chemicals, business-to-business (B2B) electronic markets, wholesale
541690  agricultural consulting (technical) services
452999  agricultural co-op stores
522299  agricultural credit institutions, making loans or extending credit not for real estate financing
911910  agricultural extension services, federal government
711322  agricultural fair promoters, without facilities
419120  agricultural feeds, wholesale agents and brokers
332210  agricultural hand tools (e.g., hay forks, hoes, rakes, spades), non-powered, manufacturing
417110  agricultural implement merchant wholesalers
417110  agricultural land preparation machinery merchant wholesalers
522299  agricultural lending not for real estate financing
418390  agricultural lime merchant wholesalers
418390  agricultural limestone merchant wholesalers
212315  agricultural limestone, ground (except fertilizer)
417110  agricultural machinery and equipment merchant wholesalers
532490  agricultural machinery and equipment rental
811310  agricultural machinery and equipment repair and maintenance
811310  agricultural machinery painting, on contract
238299  agricultural machinery, installation
511120  agricultural magazines and periodicals, publishing and printing combined
511120  agricultural magazines and periodicals, publishing or publisher
418390  agricultural pesticides merchant wholesalers
115110  agricultural product sterilization service
484229  agricultural products trucking, local
531190  agricultural properties, lessors of
531190  agricultural property rental
419110  agricultural raw materials, business-to-business (B2B) electronic markets, wholesale
444220  agricultural seeds, retail
418390  agricultural soil insecticides merchant wholesalers
418390  agricultural sterilizing compounds and disinfectants merchant wholesalers
419120  agricultural supplies (except feed and seeds) and chemicals, wholesale agents and brokers
444220  agricultural supplies stores selling primarily to other business but also selling to household consumers
912910  agriculture and forestry programs, provincial government
912910  agriculture fair boards, provincial
541710  agriculture research and development laboratories
611210  agriculture schools (non-university)
541690  agrology consulting services
541690  agronomy consulting services
624110  aid to families with dependent children (afdc)
336410  ailerons, aircraft, manufacturing
621912  air ambulance services
336390  air bag assemblies, manufacturing
911110  air base, military
336612  air boats, building
336340  air brake systems and parts, automotive, truck and bus, manufacturing
481214  air cargo carriers (except air courier), non-scheduled
481110  air cargo carriers (except air courier), scheduled
332439  air cargo containers, light gauge metal, manufacturing
488519  air cargo customs clearances, service
335315  air circuit breakers, manufacturing
333910  air compressors, manufacturing
332329 air cowls, sheet metal, manufacturing
333413 air curtains, manufacturing
334512 air flow controllers (except valves), air-conditioning and refrigeration, manufacturing
481214 air freight charter transportation service
488119 air freight handling at airports
481110 air freight transportation service, scheduled
325610 air fresheners, manufacturing
313230 air laid nonwoven fabrics, manufacturing
481214 air passenger carriers, non-scheduled
481110 air passenger carriers, scheduled
481214 air passenger charter transportation service
416120 air pollution control equipment and supplies merchant wholesalers
332410 air preheaters for boilers, manufacturing
333413 air purification equipment, stationary, manufacturing
335210 air purifiers, portable, manufacturing
332420 air receiver tanks, heavy gauge metal, manufacturing
336410 air scoops, aircraft, manufacturing
333413 air scrubbing systems, manufacturing
488519 air shipment customs clearances, service
711319 air show promoters, with facilities
711329 air show promoters, without facilities
238220 air system balancing and testing
481215 air taxi services
488111 air traffic control
334511 air traffic control radar systems and equipment, manufacturing
488990 air transport broker (without aircraft expenses)
911910 air transport program, federal government
238220 air vents, installation
333413 air washers (i.e., scrubbers), manufacturing
325120 air, liquid, manufacturing
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)
336390 air-conditioners, motor vehicle, manufacturing
443143 air-conditioners, portable, household, retail
333416 air-conditioning and refrigeration compressors (except motor vehicle), manufacturing
333416 air-conditioning and warm air heating combination units, manufacturing
416120  air-conditioning compressors merchant wholesalers
333416  air-conditioning condensers and condensing units, manufacturing
416120  air-conditioning condensing units merchant wholesalers
333416  air-conditioning equipment (except motor vehicle), manufacturing
416120  air-conditioning equipment (except window type units) merchant wholesalers
441310  air-conditioning equipment, automobile, sale and installation, retail
811119  air-conditioning installation and repair, motor vehicle
443143  air-conditioning room units, self-contained, retail
238220  air-conditioning systems, installation or repair
333416  air-conditioning units (e.g., window, travel trailer, motor home), manufacturing
417990  aircraft and aeronautical equipment (except electronic) merchant wholesalers
336410  aircraft arresting device systems, manufacturing
336410  aircraft assemblies, subassemblies and parts, manufacturing
336410  aircraft auxiliary parts (e.g., external fuel tanks, inflight refuelling equipment), manufacturing
333990  aircraft carrier catapults (aircraft launching gear), manufacturing
336410  aircraft control surface assemblies, manufacturing
336410  aircraft conversions (i.e., major modifications to systems or equipment)
441220  aircraft dealers, retail
811210  aircraft electrical equipment repair (except radio)
333920  aircraft engine cradles, manufacturing
334512  aircraft engine instruments, manufacturing
336410  aircraft engine overhauling or rebuilding
336310  aircraft engine pistons, piston rings, intake and exhaust valves, manufacturing
336410  aircraft engines and engine parts (except carburetors, pistons, piston rings, valves), manufacturing
417990  aircraft engines and engine parts merchant wholesalers
488190  aircraft ferrying service
811210  aircraft flight instrument repair (except electrical)
334511  aircraft flight instruments (except engine instruments), manufacturing
332113  aircraft forgings, unfinished, made from purchased iron or steel
412110  aircraft fuelling services, merchant wholesalers
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>336410</td>
<td>aircraft fuselage, wing, tail and similar assemblies, manufacturing</td>
</tr>
<tr>
<td>332311</td>
<td>aircraft hangars, pre-engineered, metal, manufacturing</td>
</tr>
<tr>
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<td>aircraft hardware, metal, manufacturing</td>
</tr>
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<td>aircraft inspecting and testing at the airport</td>
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<td>aircraft inspection, government</td>
</tr>
<tr>
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<td>aircraft insurance</td>
</tr>
<tr>
<td>336390</td>
<td>aircraft internal combustion engine filters, manufacturing</td>
</tr>
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<td>561722</td>
<td>aircraft janitorial services</td>
</tr>
<tr>
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<td>aircraft leasing service (except financial) without operator</td>
</tr>
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<td>336320</td>
<td>aircraft lighting fixtures, manufacturing</td>
</tr>
<tr>
<td>333920</td>
<td>aircraft loading hoists, manufacturing</td>
</tr>
<tr>
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<td>aircraft merchant wholesalers</td>
</tr>
<tr>
<td>336410</td>
<td>aircraft or airplanes, manufacturing</td>
</tr>
<tr>
<td>488119</td>
<td>aircraft parking service</td>
</tr>
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<td>336410</td>
<td>aircraft parts (e.g., propellers, propellers blades), manufacturing</td>
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<td>811210</td>
<td>aircraft radio equipment repair services</td>
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<td>aircraft rebuilding or overhauling (i.e., restoration to original design specifications)</td>
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<td>aircraft rental and leasing without operator</td>
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<td>336410</td>
<td>aircraft repair services (factory basis)</td>
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<td>336360</td>
<td>aircraft seats, manufacturing</td>
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<td>aircraft servicing and repairs (general repairs) performed in an aircraft assembling factory</td>
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<td>488190</td>
<td>aircraft servicing, repairing and maintenance (except factory conversions and overhauls)</td>
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<td>488119</td>
<td>aircraft storage at airports</td>
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<td>314990</td>
<td>aircraft tie down strap assemblies (except leather), manufacturing</td>
</tr>
<tr>
<td>326210</td>
<td>aircraft tires, manufacturing</td>
</tr>
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<td>aircraft turbines, manufacturing</td>
</tr>
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<td>aircraft type rating</td>
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<td>aircraft undercarriage assemblies (i.e., landing gear), manufacturing</td>
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<td>aircraft upholstery repair</td>
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<td>airframe assemblies, for guided missiles, manufacturing</td>
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<td>334511</td>
<td>airframe equipment instruments, manufacturing</td>
</tr>
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<td>airline, bus or railroad ticket offices</td>
</tr>
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<td>airlocks, fabricated metal plate, manufacturing</td>
</tr>
<tr>
<td>532410</td>
<td>airplane rental and leasing without operator</td>
</tr>
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<td>481215</td>
<td>airplane rental, with pilot</td>
</tr>
<tr>
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<td>airplanes, automobiles and trucks, toys, manufacturing</td>
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<td>488119</td>
<td>airport baggage handling</td>
</tr>
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<td>488119</td>
<td>airport cargo handling services</td>
</tr>
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<td>488119</td>
<td>airport hangar rental</td>
</tr>
<tr>
<td>531190</td>
<td>airport leasing</td>
</tr>
<tr>
<td>485990</td>
<td>airport limousine service, scheduled</td>
</tr>
<tr>
<td>488119</td>
<td>airport operations</td>
</tr>
<tr>
<td>NAICS Code</td>
<td>Description</td>
</tr>
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<td>-------------</td>
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<tr>
<td>238210</td>
<td>Airport runway lighting contractors</td>
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<tr>
<td>488119</td>
<td>Airport runway maintenance service</td>
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<tr>
<td>488119</td>
<td>Airport terminal services</td>
</tr>
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<td>Airspeed instruments (aeronautical), manufacturing</td>
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<td>212395</td>
<td>Alabaster (gypsum) mining</td>
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<td>Alarm and signal systems and devices, electronic (except household smoke detectors) merchant wholesalers</td>
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<td>Alarm apparatus, electric (except electronic systems) merchant wholesalers</td>
</tr>
<tr>
<td>419120</td>
<td>Alarm apparatus, electric, wholesale agents and brokers</td>
</tr>
<tr>
<td>334512</td>
<td>Alarm clocks, manufacturing</td>
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<td>Alarm system monitoring</td>
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</tr>
<tr>
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<td>Alarm systems and equipment, manufacturing</td>
</tr>
<tr>
<td>522111</td>
<td>Alberta Treasury Branches</td>
</tr>
<tr>
<td>418210</td>
<td>Albums (photo) and scrapbooks merchant wholesalers</td>
</tr>
<tr>
<td>325190</td>
<td>Alcohol, methyl (methanol), manufacturing</td>
</tr>
<tr>
<td>624190</td>
<td>Alcoholic and drug addiction self-help organizations</td>
</tr>
<tr>
<td>912150</td>
<td>Alcoholic beverage control boards, provincial government</td>
</tr>
<tr>
<td>312140</td>
<td>Alcoholic beverages (except brandy), distilling</td>
</tr>
<tr>
<td>413220</td>
<td>Alcoholic beverages merchant wholesalers</td>
</tr>
<tr>
<td>419120</td>
<td>Alcoholic beverages, wholesale agents and brokers</td>
</tr>
<tr>
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<td>Alcoholic cider, manufacturing</td>
</tr>
<tr>
<td>312140</td>
<td>Alcoholic liquor (e.g., rum, vodka, whisky), manufacturing</td>
</tr>
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<td>623221</td>
<td>Alcoholism and drug rehabilitation centres, residential</td>
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<tr>
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<td>Alcoholism counselling, nonresidential (except medical treatment)</td>
</tr>
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<td>Aldehydes, manufacturing</td>
</tr>
<tr>
<td>413220</td>
<td>Ale merchant wholesalers</td>
</tr>
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<td>311119</td>
<td>Alfalfa meal, dehydrated, cubes or prepared for animals, manufacturing</td>
</tr>
<tr>
<td>418310</td>
<td>Alfalfa merchant wholesalers</td>
</tr>
<tr>
<td>111940</td>
<td>Alfalfa, clover, hay or timothy farming</td>
</tr>
<tr>
<td>112510</td>
<td>Algae and seaweed farming</td>
</tr>
<tr>
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<td>Algae and seaweed farming, freshwater</td>
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<tr>
<td>325220</td>
<td>Alginate fibres, manufacturing</td>
</tr>
<tr>
<td>325190</td>
<td>Alginates (e.g., calcium, potassium, sodium), manufacturing</td>
</tr>
<tr>
<td>325190</td>
<td>Alginic acid, manufacturing</td>
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<tr>
<td>334512</td>
<td>Alidades, surveying, manufacturing</td>
</tr>
<tr>
<td>NAICS Code</td>
<td>Description</td>
</tr>
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<td>------------</td>
<td>-------------</td>
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<td>alignment and balancing equipment, motor vehicle wheel, manufacturing</td>
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<td>aliphatic hydrocarbons (except acetylene), made from refined petroleum or natural gas liquids</td>
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<td>335910</td>
<td>alkaline batteries, manufacturing</td>
</tr>
<tr>
<td>325181</td>
<td>alkalis, manufacturing</td>
</tr>
<tr>
<td>325210</td>
<td>alkyd resins, manufacturing</td>
</tr>
<tr>
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<td>alkylates, made in petroleum refineries</td>
</tr>
<tr>
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<td>all materials door frames merchant wholesalers</td>
</tr>
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<td>811490</td>
<td>all terrain vehicles (ATV's) and snowmobiles repairing (without retail sales of new equipment)</td>
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<tr>
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<td>all terrain vehicles (ATV's) merchant wholesalers</td>
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<tr>
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<td>all terrain vehicles (ATV's), retail</td>
</tr>
<tr>
<td>325410</td>
<td>allergens and allergic extracts (except diagnostic substances), manufacturing</td>
</tr>
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<td>alligator production, farm raising</td>
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<tr>
<td>331420</td>
<td>alloying purchased copper</td>
</tr>
<tr>
<td>331490</td>
<td>alloying purchased non-ferrous metals (except aluminum, copper)</td>
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<td>alloying purchased precious metals</td>
</tr>
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<td>all-terrain or off-terrain vehicles (ATVs), wheeled or tracked, manufacturing</td>
</tr>
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<td>all-terrain vehicles parts, manufacturing</td>
</tr>
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<td>212220</td>
<td>alluvial gold (telluride) mining</td>
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<tr>
<td>325190</td>
<td>allyl alcohol, manufacturing</td>
</tr>
<tr>
<td>325210</td>
<td>allyl resins, manufacturing</td>
</tr>
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<td>323119</td>
<td>almanacs, dictionaries and encyclopedias, printing without publishing</td>
</tr>
<tr>
<td>511130</td>
<td>almanacs, publishing and printing combined</td>
</tr>
<tr>
<td>511130</td>
<td>almanacs, publishing or publishers</td>
</tr>
<tr>
<td>311990</td>
<td>almond pastes, manufacturing</td>
</tr>
<tr>
<td>337127</td>
<td>altars (except stone and concrete), manufacturing</td>
</tr>
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<td>altars (stone), manufacturing</td>
</tr>
<tr>
<td>237130</td>
<td>alternative energy (e.g., geothermal, ocean wave, solar and wind) structure construction</td>
</tr>
<tr>
<td>621390</td>
<td>alternative medicine practicing</td>
</tr>
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<td>alternator and generator testers, manufacturing</td>
</tr>
<tr>
<td>336320</td>
<td>alternators and generators, for internal combustion engines, manufacturing</td>
</tr>
<tr>
<td>334511</td>
<td>altimeters, aeronautical, manufacturing</td>
</tr>
<tr>
<td>212398</td>
<td>alum natural mining</td>
</tr>
<tr>
<td>331313</td>
<td>alumina (aluminum oxide), refining from bauxite</td>
</tr>
<tr>
<td>327120</td>
<td>alumina fused refractories, manufacturing</td>
</tr>
<tr>
<td>327110</td>
<td>alumina porcelain insulators, manufacturing</td>
</tr>
<tr>
<td>331313</td>
<td>alumina, refining into aluminum</td>
</tr>
<tr>
<td>327120</td>
<td>aluminous refractory cement, manufacturing</td>
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331317 aluminum alloys, billets and ingots made from purchased metals
331313 aluminum alloys, made in primary aluminum plants
416210 aluminum architectural and structural metal products merchant wholesalers
331317 aluminum bar, rod and tube blooms, made by extruding purchased aluminum
416210 aluminum bars, rods, ingots, sheets, pipes, plates merchant wholesalers
331317 aluminum basic shapes (e.g., bar, ingot, rod, sheet), made from purchased aluminum
331313 aluminum basic shapes (e.g., bar, ingot, rod, sheet), made in primary aluminum plants
332431 aluminum cans, manufacturing
331529 aluminum castings (except die-castings), unfinished, manufacturing
325189 aluminum chloride, manufacturing
332810 aluminum coating of metal products, for the trade
331523 aluminum die-casting foundries
331523 aluminum die-castings, unfinished, manufacturing
238350 aluminum door and window installation
444190 aluminum doors and screens, retail
416390 aluminum doors merchant wholesalers
331317 aluminum flakes pastes and powder, made from purchased aluminum
331317 aluminum foil and sheet, made by flat rolling purchased aluminum
322220 aluminum foil laminates, made from purchased foil
332113 aluminum forgings, unfinished, made from purchased aluminum
331529 aluminum foundries (except die-castings)
332999 aluminum freezer foil, made from purchased foil
325189 aluminum hydroxide (i.e., alumina trihydrate), manufacturing
331313 aluminum ingot and other primary production shapes, made in primary aluminum plants
332999 aluminum ladders, manufacturing
327910 aluminum oxide (fused) abrasives, manufacturing
331313 aluminum oxide refining
236210 aluminum plant construction, general contractors
331317 aluminum plate, made from purchased aluminum
238170 aluminum siding, installation
325189 aluminum sulphate, manufacturing
331317 aluminum wire and cable, bare and uninsulated, made in wire drawing plants
331317 aluminum wire and cable, made from purchased aluminum
331317 aluminum wire products (e.g., mesh, nails, wire cloth or screening), made in drawing plants
331313 aluminum, producing from bauxite or alumina
331317 aluminum, recovering from scrap or dross
414390 aluminumware merchant wholesalers
442298 aluminumware stores, retail
813410 alumni associations or clubs
325189 alums (e.g., aluminum ammonium sulphate, aluminum potassium sulphate), manufacturing
212398 alunite mining
515110 AM radio stations
333130 amalgamators (i.e., metallurgical and mining machinery), manufacturing
417320 amateur radio communications equipment merchant wholesalers
911910 amateur sports program, federal government
713991 amateur sports teams
325920 amatols, manufacturing
212398 amblygonite mining
336211 ambulance bodies, manufacturing
621911 ambulance service, road
532120 ambulances and vans up to 3.5 tonnes, rental
415110 ambulances merchant wholesalers
336211 ambulances, assembling on purchased chassis
621110 ambulatory surgical centres
212398 amethyst mining
334512 amino acid analyzers, laboratory type, manufacturing
325210 amino resins, manufacturing
325210 amino-aldehyde resins, manufacturing
325190 aminoanthraquinone, manufacturing
325190 aminoazobenzene, manufacturing
325190 aminoazotoluene, manufacturing
325190 aminophenol, manufacturing
418410 ammonia (except fertilizer material) merchant wholesalers
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
325189 ammonium perchlorate, manufacturing
236210 ammonium plants, construction
325313 ammonium sulphate, manufacturing
325189 ammonium thiosulfate, manufacturing
339920 ammunition belts, sporting type, of all materials, manufacturing
332439  ammunition boxes, light gauge metal, manufacturing
332999  ammunition fuses, detonators and primers (i.e., more than 30 mm; more than 1.18 inch), ammunition, manufacturing
332999  ammunition, bomb and shell loading and assembling plants
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
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
212394  amosite, milled fibre, mining
334512  amper-hour meters, manufacturing
325410  amphetamines, uncompounded, manufacturing
334220  amplifiers (e.g., RF power, I-F), broadcast and studio equipment, manufacturing
335990  amplifiers, magnetic, pulse and maser, manufacturing
443143  amplifiers, retail (except musical instruments)
414210  amplifiers, speakers and related sound equipment merchant wholesalers
419120  amusement and sporting goods, wholesale agents and brokers
713120  amusement device (except gambling) parlours, coin-operated
713120  amusement devices (except gambling), operated in own facilities
713999  amusement devices, concession operators
811310  amusement equipment, repair
339990  amusement games machine, manufacturing
417990  amusement park equipment merchant wholesalers
713110  amusement parks (e.g., theme parks, water parks)
713999  amusement rides, concession operators
913910  amusement tax, local administration
325190  amyl acetate, manufacturing
621110  anaesthetists' offices
334110  analog computers, manufacturing
417930  analytical instruments (e.g., photometers, spectrographs, chromatographic) merchant wholesalers
334512  analyzers for testing electrical characteristics, manufacturing
334512  analyzers, industrial process control type, manufacturing
237990  anchored earth retention contractors
551114  ancillary management offices for multi-location enterprises
212326  andalusite mining
332999  andirons, manufacturing
334512 anemometers, manufacturing
339110 anesthesia apparatus, manufacturing
621110 anesthesiologists’ offices
325410 anesthetic preparations (general and local), manufacturing
325410 anesthetics, uncompounded, manufacturing
325410 angiourographic diagnostic preparations, manufacturing
332999 angle irons, metal, manufacturing
333519 angle rings (i.e., machine tool accessory), manufacturing
334511 angle-of-attack instrumentation, manufacturing
334511 angle-of-yaw instrumentation, manufacturing
212395 anhydrite mining
325313 anhydrous ammonia, manufacturing
311515 anhydrous butterfat manufacturing
325220 anidex fibres and filaments, manufacturing
325190 aniline, manufacturing
541940 animal ambulance services
418990 animal and vegetable oils (except cooking) merchant wholesalers
325189 animal black, manufacturing
813910 animal breeders association
112991 animal combination farming
913190 animal control services, municipal
712130 animal exhibits, live
311611 animal fats (except poultry and small game), produced in slaughtering plants
311614 animal fats and oil, rendering
311225 animal fats and oils refining from purchased fats and oils
418310 animal feed additives merchant wholesalers
311515 animal feed, dry milk products for, manufacturing
311119 animal feed, prepared (except dogs and cats), manufacturing
311611 animal feed, slaughtering animals for (except poultry and small game)
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) merchant wholesalers
541940 animal hospitals
115210 animal husbandry service
524129 animal insurance
115210 animal judging service
418310 animal mineral supplements merchant wholesalers
913190 animal or pest control activities or other municipal protective services
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>911290</td>
<td>animal or pest control activities, or other federal protective services</td>
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<td>animal or pest control activities, or other provincial protection services</td>
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<td>animal or vegetable oils and greases merchant wholesalers</td>
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<td>animal pedigree service</td>
</tr>
<tr>
<td>911290</td>
<td>animal quarantine service, federal government</td>
</tr>
<tr>
<td>813310</td>
<td>animal rights organizations</td>
</tr>
<tr>
<td>712130</td>
<td>animal safari park</td>
</tr>
<tr>
<td>115210</td>
<td>animal semen collection, production and storage services</td>
</tr>
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<td>animal shelter and clinic construction</td>
</tr>
<tr>
<td>812910</td>
<td>animal shelters</td>
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<td>animal specialty combination farm</td>
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<td>animal traps, metal (except wire), manufacturing</td>
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<td>512110</td>
<td>animated film production with distribution</td>
</tr>
<tr>
<td>325999</td>
<td>anise oil, manufacturing</td>
</tr>
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<td>anklets, hosiery or socks, knitting</td>
</tr>
<tr>
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<td>annato extract, manufacturing</td>
</tr>
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<td>332810</td>
<td>annealing metals, for the trade</td>
</tr>
<tr>
<td>332420</td>
<td>annealing vats, heavy gauge metal, manufacturing</td>
</tr>
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<td>announcers, radio and television, independent</td>
</tr>
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<td>annular or linear ball bearings, manufacturing</td>
</tr>
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<td>annunciator wire and cable, insulated, manufacturing</td>
</tr>
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</tr>
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</tr>
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<td>anodes, for electrolytic refining, copper, manufacturing</td>
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</tr>
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</tr>
<tr>
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<td>antenna stores, household, retail</td>
</tr>
<tr>
<td>237130</td>
<td>antennas (towers), construction</td>
</tr>
<tr>
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<td>antennas, household type, installation</td>
</tr>
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<td>antennas, receiving, manufacturing</td>
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334220 antennas, transmitting and communications, manufacturing
325190 anthracene, manufacturing
213119 anthracite mine tunnelling, on a contract basis
212114 anthracite mining
213119 anthracite mining services on a contract basis
325130 anthraquinone dyes, manufacturing
325410 antibacterial preparations, manufacturing
414510 antibiotic medicines merchant wholesalers
325410 antibiotics (e.g., tetracycline, sulpha drugs, penicillin), manufacturing
325410 anticholinergics, uncompounded, manufacturing
325410 anticonvulsants, uncompounded, manufacturing
325410 antidepressants, uncompounded, manufacturing
325999 antifreeze preparations, manufacturing
325999 anti-freeze recycling
325410 antigens, manufacturing
325410 antihistamine preparations, manufacturing
325130 antimony based pigments, manufacturing
325189 antimony oxides (except pigments), manufacturing
331410 antimony smelting and primary refining
325620 antiperspirants, personal, manufacturing
813310 antipoverty advocacy organizations
325410 antipyretic preparations, manufacturing
811121 antique and classic automobile restoration
441120 antique autos, retail
453310 antique dealers (except motor vehicles)
811420 antique furniture refinishing
453310 antique furniture, retail
453310 antique home furnishings, retail
453310 antiques, retail
332910 anti-scald bath and shower valves, manufacturing
325999 anti-scaling compounds, manufacturing
414510 antiseptic preparations merchant wholesalers
325410 antiserums, manufacturing
316210 anti-skid, detachable, rubber-soled, footwear, manufacturing
332999 antisubmarine projectors, manufacturing
332999 antitank rocket launchers, manufacturing
418990 anti-theft products merchant wholesalers
418990 anti-theft security metal bars for windows and doors merchant wholesalers
325410 antitoxins, manufacturing
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
112910  apiaries
212326  aplite mining
331420  apparatus wire and cord, insulated, made in copper wire drawing plants
331490  apparatus wire and cord, made in non-ferrous (except aluminum, copper) wire drawing plants
448150  apparel accessory stores, men's and boys', retail
448150  apparel accessory stores, women's, retail
314990  apparel fillings (e.g., cotton mill waste, kapok), manufacturing
314990  apparel findings and trims, cut and sewn from materials owned by others
315990  apparel findings and trims, made from purchased fabric
418990  apparel labels (industrial supply) merchant wholesalers
812320  apparel pressing service, for the trade
414130  apparel trimmings merchant wholesalers
313220  apparel webbings, manufacturing
315210  apparel, men's and boys', cut and sewn from material owned by others
448120  apparel, women's (ladies), retail
315210  apparel, women's and misses' and girls', cut and sewn from materials owned by others
911210  appeal boards of federal jurisdiction
912110  appeal boards of provincial jurisdiction
912110  appeal courts, provincial government
413210  apple cider (less than 2.5% alcohol) merchant wholesalers
111330  apple orchards
312130  applejack, distilling
413150  apples merchant wholesalers
334512  appliance controls, manufacturing
335990  appliance cords (e.g., electric irons, grills, waffle irons), made from purchased material
335990  appliance extension cord sets, manufacturing
416330  appliance hardware merchant wholesalers
332510  appliance hardware, metal, manufacturing
443143  appliance parts, retail
334512  appliance regulators (except switches), manufacturing
532210  appliance rental and leasing
335930  appliance switches, manufacturing
335990  appliance wiring harnesses, manufacturing
453310  appliances, used, retail
518210  application hosting
518210  application service provider
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<td>Application software programming services, custom</td>
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<td>511211</td>
<td>Applications software, computer, publishing (including designing and developing), packaged</td>
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<td>Applicators, cotton tipped, manufacturing</td>
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<td>Applicators, wood, manufacturing</td>
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<td>314990</td>
<td>Appliqueing on textile products (except clothing)</td>
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<tr>
<td>314990</td>
<td>Appliqueing, on clothing owned by others</td>
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<td>238310</td>
<td>Applying plain or ornamental plaster, and installation of lath to receive plaster</td>
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<td>524291</td>
<td>Appraisal of damaged cars, by independent adjusters</td>
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<td>531320</td>
<td>Appraisal or evaluation services, real estate</td>
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<td>541990</td>
<td>Appraising services (except insurance or real estate)</td>
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<td>Apprentice coaching program</td>
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<td>Apron supply service</td>
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<td>315990</td>
<td>Aprons (except rubberized and plastic), women’s, misses’ and girls, made from purchased fabric</td>
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<td>Aprons (except rubberized and plastics), made from purchased fabric</td>
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<td>Aprons and bibs, cut and sewn from materials owned by others</td>
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<td>Aprons for textile machinery, leather, manufacturing</td>
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<td>Aprons, belts and supports (e.g., sanitary, surgical, corrective), manufacturing</td>
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<td>Aprons, household, made from purchased fabric</td>
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<td>Aprons, vulcanized rubber and rubberized fabric, manufacturing</td>
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<td>Aprons, waterproof (e.g., plastic, rubberized fabric), made from purchased fabric</td>
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<td>Aquaculture, animal, salt water</td>
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<td>Aquaponics</td>
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<td>811490</td>
<td>Aquarium repair and maintenance</td>
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<td>Aquariums</td>
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<td>327215</td>
<td>Aquariums, made from purchased glass</td>
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<td>237110</td>
<td>Aqueduct construction, general contractors</td>
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<td>541990</td>
<td>Arbitration and conciliation service, non-government</td>
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<td>541110</td>
<td>Arbitration and conciliation services provided by lawyers</td>
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<td>541990</td>
<td>Arbitration and conciliation services provided by paralegals</td>
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<td>913110</td>
<td>Arbitration of civil actions</td>
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<td>911310</td>
<td>Arbitration services, federal government</td>
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<td>541990</td>
<td>Arbitrator (labour relations consultant) non-government</td>
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<td>Arbor presses, metalworking, manufacturing</td>
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561730  arborist services
333519  arbors (i.e., machine tool accessory), manufacturing
334512  arc lamp units, electrotherapeutic (except infra-red, ultra-violet), manufacturing
335120  arc lighting fixtures, manufacturing
333990  arc welding transformers, manufacturing
712120  archaeological sites, public display
541720  archeological expeditions, noncommercial
541720  archeological research and development services
541720  archeological sites, excavations
414470  archery equipment and supplies merchant wholesalers
339920  archery equipment, manufacturing
451119  archery equipment, retail
713992  archery ranges
321215  arches and beams, glued-laminated or pre-engineered wood, manufacturing
541310  architects (except landscape), offices of
541310  architects’ associations
417930  architects’ equipment and supplies merchant wholesalers
327330  architectural block, concrete (e.g., fluted, screen, split, slump, ground face), manufacturing
325510  architectural coatings (i.e., paint), manufacturing
541310  architectural consultants (except landscape)
541310  architectural design services and advice
416210  architectural iron and steel products merchant wholesalers
416210  architectural metal work merchant wholesalers
332329  architectural metal work, manufacturing
453310  architectural salvage dealers
327110  architectural sculptures, clay, manufacturing
327990  architectural sculptures, stone, manufacturing
238190  architectural sheet metal work, contractors
453999  architectural supplies, retail
327120  architectural terra cotta, manufacturing
327390  architectural wall panels, precast concrete, manufacturing
519122  archives
333990  arch-welding equipment, manufacturing
335120  area and sports luminaries, manufacturing
417990  arena seating and equipment merchant wholesalers
531120  arenas, operators of
212316  argillite, dimension, quarrying
325120  argon, manufacturing
315990  arm bands, elastic, made from purchased fabric
335315  armature relays, manufacturing
335312  armature rewinding, remanufacturing
335312  armatures, manufacturing
336320 armatures, motor vehicle, manufacturing
911110 armed forces
332999 arming and fusing devices, missile, manufacturing
336990 armored amphibious military vehicles, manufacturing
331110 armour plate, made in steel mills
335920 armoured cable or conductors, manufacturing
331420 armoured cable, insulated, made in copper wire drawing plants
336120 armoured cars, non-military, assembling on heavy duty chassis of own manufacture
336211 armoured cars, non-military, assembling on purchased chassis
336990 armoured military vehicles and parts (except tanks), manufacturing
418410 aromatic chemicals merchant wholesalers
325110 aromatic cyclic hydrocarbons, made from refined petroleum or natural gas liquids
488990 arrangement of carpools and vanpools
488519 arranging and coordinating the transportation and storage of goods without themselves providing actual transportation and storage services
325320 arsenate insecticides, manufacturing
325189 arsenates, manufacturing
212398 arsenic mineral mining
325130 arsenic-based pigments, manufacturing
325320 arsenite insecticides, manufacturing
325189 arsenites, manufacturing
611610 art (except commercial and graphic arts), dance, drama, music and photography (except commercial photography)
327110 art and ornamental ware, pottery, manufacturing
541990 art consultant services
813990 art councils
712111 art galleries (except retail)
453920 art galleries, retail
327420 art goods (e.g., gypsum, plaster of Paris), manufacturing
339990 art goods and novelties (except stone or concrete), manufacturing
327990 art goods and novelties (stone), manufacturing
453999 art goods and supplies, retail
414390 art goods merchant wholesalers
712111 art museums
712111 art museums and art galleries with permanent collections
314990 art needlework, on clothing, for the trade
511190 art prints, publishing
511190 art prints, publishing and printing combined
711511 art restorers, independent
611610 art schools (except commercial)
711311  art show and exhibition organizers, with facilities
541430  art studios, commercial
621340  art therapy services
453920  art work (e.g., original and prints paintings, pictures, art objects), retail
323119  art works, printing (except screen) without publishing
323113  art works, screen printing without publishing
237110  artesian wells, construction
111219  artichoke farming, field, bedding plant and seed production
325220  artificial and synthetic fibres and filaments manufacturing
414470  artificial bait merchant wholesalers
418990  artificial Christmas trees merchant wholesalers
327910  artificial corundum, manufacturing
313210  artificial fibre (e.g., acetate, rayon) fabrics, broad-woven, weaving
339920  artificial flies, bait manufacturing
339990  artificial flower arrangements, assembling from purchased components
418990  artificial flowers merchant wholesalers
313240  artificial fur on knit base
313210  artificial fur on woven base
334511  artificial horizon instrumentation, manufacturing
115210  artificial insemination services, animal specialties and livestock
446199  artificial limb stores, retail
417930  artificial limbs merchant wholesalers
339110  artificial limbs, manufacturing
115110  artificial nucleation (cloud seeding)
313110  artificial or synthetic filament yarn, throwing, twisting, texturizing or winding purchased yarn
238990  artificial turf installation
312110  artificially carbonated waters, manufacturing
332999  artillery, manufacturing
417930  artist equipment and supplies merchant wholesalers
711512  artistic director, independent
711511  artists (except commercial, medical and musical), independent
339940  artists’ air brush, manufacturing
339940  artists’ canvases boards and tracing cloth, manufacturing
417930  artists’ materials merchant wholesalers
339940  artists’ supplies (except paper), manufacturing
453999  artists’ supplies, retail
339940  artists’, paint brushes, manufacturing
711322  arts (except film) festival organizers, without facilities
711322  arts (except film) festival promoters, without facilities
North American Industry Classification System (NAICS) Canada, NAICS 2017 Version 3.0

611610 arts and crafts school
711311 arts event promoters, with facilities
711311 arts events organizers, with facilities
711321 arts events organizers, without facilities (except festivals)
711311 arts festival promoters, with facilities
711321 arts presenters, without facilities (except festivals)
416390 asbestos cement shingles merchant wholesalers
339110 asbestos clothing (except gloves), manufacturing
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), uncompounded, manufacturing
315990 ascots, men's and boys', made from purchased fabric
562210 ashes (non-hazardous), disposal of
562110 ashes, collection
327215 ashtrays, made from purchased glass
327110 ashtrays, pottery, manufacturing
111219 asparagus farming, field, bedding and seed production
321217 Aspenite ™ (waferboard), manufacturing
324110 asphalt and asphaltic materials, made in petroleum refineries
324121 asphalt and tar paving mixtures, blocks and road compounds made from purchased asphaltic materials
238990 asphalt coating, sealing, paving and resurfacing, residential and commercial parking lots and driveways
416390 asphalt felts and coatings merchant wholesalers
442210 asphalt flooring, installation combined with selling
417210 asphalt mixing and laying machinery merchant wholesalers
416390 asphalt mixtures merchant wholesalers
237310 asphalt or concrete paving (i.e., highways, roads, streets and public sidewalks)
322121 asphalt paper, made in paper mills
324110 asphalt paving mixtures, made in petroleum refineries
238160 asphalt roof shingles, installation
324122 asphalt roofing coatings, made from purchased asphaltic materials
333120 asphalt roofing construction machinery, manufacturing
416390 asphalt roofing materials merchant wholesalers
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<th>Description</th>
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<tr>
<td>324122</td>
<td>asphalt saturated mats and felts, made from purchased asphaltic materials and paper</td>
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<td>324122</td>
<td>asphalt shingles, made from purchased asphaltic materials</td>
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<td>asphalt siding, made from purchased asphaltic materials</td>
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<td>541380</td>
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<td>assembly and erection of prefabricated building components on site</td>
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<td>238299</td>
<td>assembly and installation of machinery in production lines</td>
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<td>337127</td>
<td>assembly hall furniture, manufacturing</td>
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<td>assembly line conversions of purchased vans and mini-vans</td>
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<td>assembly line rebuilding of automotive, truck and bus transmissions</td>
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<td>assembly line, rebuilding of automotive and truck gasoline engines</td>
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<td>assembly machines (e.g., rotary transfer, in-line transfer), manufacturing</td>
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<td>assembly plants, light truck, on chassis of own manufacture</td>
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<td>assembly plants, mini-vans, on chassis of own manufacture</td>
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<td>assembly plants, passenger car and light duty motor vehicles, on chassis of own manufacture</td>
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<td>assembly plants, sport utility vehicle, on chassis of own manufacture</td>
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<td>associations for retired persons, advocacy</td>
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<td>711215</td>
<td>athletes, independent, amateur</td>
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<td>athletes, independent, professional</td>
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<td>339920</td>
<td>athletic and sporting goods (except clothing, firearms and ammunition), manufacturing</td>
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<td>athletic and sporting goods merchant wholesalers</td>
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<td>315220</td>
<td>athletic clothing (except team athletic uniforms and shirts), men's and boys', cut and sewn from purchased fabric</td>
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<tr>
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<td>athletic clothing (except team athletic uniforms and shirts), unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric</td>
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315249 athletic clothing (except team athletic uniforms and shirts), women's, misses' and girls', cut and sewn from purchased fabric
448199 athletic clothing (except uniforms), retail
414110 athletic clothing merchant wholesalers
315190 athletic clothing, made in knitting mills
315190 athletic clothing, men's and boys', made in knitting mills
713940 athletic clubs, physical fitness facilities
237990 athletic field (except stadiums), construction
448210 athletic footwear, retail
448210 athletic shoe stores, retail
316210 athletic shoes, manufacturing
711217 athletic skill level evaluator, independent
315110 athletic socks, knitting
315210 athletic team uniforms, men's and boys', cut and sewn from material owned by others
315210 athletic team uniforms, women's, misses' and girls', cut and sewn from materials owned by others
315289 athletic uniforms (e.g., baseball, basketball), women's, misses' and girls', cut and sewn from purchased fabric
451119 athletic uniforms, retail
414420 atlases merchant wholesalers
323119 atlases, printing without publishing
511130 atlases, publishing and printing combined
911910 atomic energy commission (except inspection and defence)
911910 atomic energy inspection and regulation offices
339990 atomizers (e.g., perfume), manufacturing
339110 atomizers, medical, manufacturing
325410 atropine and derivatives (i.e., basic chemicals), manufacturing
316990 attaché cases, all materials, manufacturing
335930 attachment plugs, caps, taps and connectors, manufacturing
333110 attachments for powered lawn and garden equipment, manufacturing
333413 attic ventilation fans (e.g., gable fans, roof ventilators, etc.), manufacturing
911240 attorney generals' offices, federal government
912150 attorney generals' offices, provincial government
541110 attorneys, private practice
561990 auctioneering services, on a commission or fee basis, not done on own facilities (except collectable and tobacco)
453999 auctioneering, with own facilities, open to the general public, retail
415110 auctioneers, automobile, with own facilities, not open to the general public
417110 auctioning farm machinery, from own facilities
411110 auctioning livestock, with own facilities
<table>
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<td>autogiros, blimps, dirigibles, gliders, hot air balloons and hand-gldiers,</td>
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<td>manufacturing</td>
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<td>automated blood and body fluid analyzers (except laboratory), manufacturing</td>
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<td>automated clearing houses, bank or cheque (except central bank)</td>
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<td>automated data processing, computer services</td>
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238299 automated teller machine (ATM) installation
332910 automatic (i.e., regulating, controlling) valves, industrial type, manufacturing
334512 automatic chemical analyzers, laboratory type, manufacturing
334512 automatic environmental controls and regulators (e.g., heating, air-conditioning, refrigeration), manufacturing
238299 automatic gate (e.g., garage, parking lot), installation
812310 automatic laundry and dry cleaning service, coin wash
417920 automatic merchandising machines merchant wholesalers
333519 automatic screw machines, manufacturing
522329 automatic teller machine (ATM) network providers
417910 automatic teller machines (ATM) merchant wholesalers
334110 automatic teller machines (ATM's), manufacturing
336350 automatic transmissions, automotive, truck and bus, manufacturing
415290 automobile accessories (except tires, tubes) merchant wholesalers
441310 automobile accessory dealers, retail
333310 automobile air-conditioning servicing equipment, manufacturing
334220 automobile antennas, manufacturing
336211 automobile bodies, passenger car, manufacturing
336360 automobile body and head linings, manufacturing
484239 automobile carrier, trucking, long distance
484229 automobile carriers, local
561590 automobile clubs, road and travel services
493190 automobile dead storage
813910 automobile dealership association
488990 automobile delivery service (drive-away)
611690 automobile driving instruction, education or training
811199 automobile emissions inspection services and safety inspection services
813410 automobile enthusiasts' club
414130 automobile fabrics merchant wholesalers
811122 automobile glass installation, replacement and repair service
415290 automobile glass merchant wholesalers
336390 automobile hand controls, manufacturing
333920 automobile hoists (i.e., tow truck, wrecker), manufacturing
541420 automobile industrial design services
333920 automobile lifts (i.e., service station and garage type), manufacturing
336390 automobile luggage carriers, manufacturing
813410 automobile owners' club
441310 automobile parts dealers, retail
541380  automobile proving and testing ground
711214  automobile race tracks, operation of
611620  automobile racing schools
711214  automobile racing teams
334310  automobile radio receivers, manufacturing
524133  automobile reinsurance carriers
485320  automobile rental or for hire with driver
(except taxicab)
561490  automobile repossession services
522220  automobile sales finance company
336360  automobile seat covers, manufacturing
417990  automobile service station equipment
merchant wholesalers
447990  automobile service stations, retail
488519  automobile shippers (forwarding agency)
561920  automobile shows, flower shows and home
shows, promoters of
332619  automobile skid chains, made from
purchased wire
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
336215  automobile transporter trailers, single car,
manufacturing
336360  automobile trimmings, textile, manufacturing
811192  automobile washing and polishing
336211  automobile wrecker bodies, manufacturing
336211  automobile wreckers, assembling on
purchased chassis
418110  automobiles for scrap
336110  automobiles, assembling on chassis of own
manufacture
339930  automobiles, children's pedal driven,
manufacturing
419110  automobiles, new and used,
business-to-business (B2B) electronic
markets, wholesale
419120  automobiles, wholesale agents and brokers
441310  automotive accessories and parts,
second-hand, retail store
415290  automotive air-conditioning equipment and
air pollution equipment merchant
wholesalers
331317  automotive and aircraft wire and cable,
insulated, made in aluminum wire drawing
plants
331420  automotive and aircraft wire and cable,
insulated, made in copper wire drawing
plants
331490  automotive and aircraft wire and cable, made
in non-ferrous (except aluminum, copper)
wire drawing plants
335920  automotive and aircraft wire and cable,
non-ferrous, manufacturing
415290  automotive anti-freeze merchant wholesalers
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>415290</td>
<td>Automotive anti-knock preparations merchant wholesalers</td>
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<td>Automotive bodies merchant wholesalers</td>
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<td>Automotive body compounds merchant wholesalers</td>
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<td>Automotive body shops</td>
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<td>415290</td>
<td>Automotive brake fluid merchant wholesalers</td>
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<td>Automotive brake repairing</td>
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<td>Automotive chemicals merchant wholesalers</td>
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<td>Automotive electrical service (battery and ignition repair)</td>
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<td>Automotive electrical testing equipment merchant wholesalers</td>
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<td>Automotive emissions testing equipment, manufacturing</td>
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<td>Automotive engine, electrical diagnostic equipment, manufacturing</td>
</tr>
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<td>Automotive forgings, unfinished, made from purchased iron or steel</td>
</tr>
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<td>Automotive glass replacement shops</td>
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<td>336320</td>
<td>Automotive harness and ignition wiring sets, manufacturing</td>
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<tr>
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<td>Automotive leasing</td>
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<td>Automotive paint shops</td>
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<td>Automotive radio repair shops</td>
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<td>Automotive repair shop or garage, general</td>
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<td>Automotive seat covers merchant wholesalers</td>
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<td>Automotive springs, rebuilding and repair</td>
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<tr>
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<td>Automotive top and body repair</td>
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<td>Autotransformers, electric (power transformers), manufacturing</td>
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<td>Auxiliary nursing services, private practice</td>
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<tr>
<td>541990</td>
<td>Avalanche hazard risk mitigation services</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
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<td>--------</td>
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<td>average adjusters</td>
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<td>aviation club providing primarily flying field services to general public</td>
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<td>awning installation</td>
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<tr>
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<td>awnings and canopies, outdoor, made from purchased fabrics</td>
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<td>awnings, rigid plastic or fibreglass, manufacturing</td>
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<td>awnings, sheet metal, manufacturing</td>
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<td>awnings, tents and sails merchant wholesalers</td>
</tr>
<tr>
<td>321999</td>
<td>axe handles, manufacturing</td>
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<td>axes, manufacturing</td>
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</tr>
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<td>azine dyes, manufacturing</td>
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<td>419110</td>
<td>b2b wholesale electronic markets for wide variety of goods at same time</td>
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<td>babies clothing, retail</td>
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<td>babysitter, registries</td>
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<tr>
<td>814110</td>
<td>babysitting (private households employing babysitters in their home)</td>
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<td>624410</td>
<td>baby-sitting in own home (i.e., private day-care)</td>
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<td>baby-sitting in the child’s home</td>
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<td>backpacking, hiking and mountaineering equipment, retail</td>
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<td>backs for metal household furniture, manufacturing</td>
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<td>bacteriological research and development laboratories</td>
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</tr>
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<td>badges, metal, manufacturing</td>
</tr>
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<td>badges, plastics, manufacturing</td>
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<td>badminton equipment, manufacturing</td>
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<td>badminton players</td>
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<tr>
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<td>baffles, fabricated metal plate, manufacturing</td>
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<td>bag loading plants, ammunition, manufacturing</td>
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<td>bag opening, filling and closing machines, manufacturing</td>
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<td>bagatelle tables, manufacturing</td>
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<td>bagels, bread, cakes, croissant, doughnuts, pastries, made in commercial bakeries</td>
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<td>bags (e.g., food storage, frozen food, garbage or trash), plastics film, single or multi-wall, manufacturing</td>
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<td>bags (e.g., seed, flour), made from purchased woven or knitted materials</td>
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<td>bags (i.e., luggage), all materials, manufacturing</td>
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<td>313240</td>
<td>bags and bagging fabrics, made in warp knitting mills</td>
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<td>bags, fabric, manufacturing</td>
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<td>bags, hemp, made from purchased fibre</td>
</tr>
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<td>322220</td>
<td>bags, made by laminating or coating combinations of purchased foil, paper and plastics</td>
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<tr>
<td>322220</td>
<td>bags, multiwall, made from purchased uncoated paper</td>
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314910 bags, plastic, made from purchased woven plastics (e.g., plastic mesh shopping bags)
339920 bags, rosin, manufacturing
314910 bags, rubberized fabric, manufacturing
339920 bags, striking (punching), manufacturing
314910 bags, textile, made from purchased woven or knitted materials
322220 bags, uncoated paper, made from purchased paper
812990 bail bonding services
541190 bailiff services
213118 bailing wells, on a contract basis
451119 bait and tackle shops, retail
114114 bait catching, freshwater
114113 bait catching, salt water
339920 bait, artificial, fishing, manufacturing
445291 baked goods stores or stands (e.g., bagel, cake, pastry, cookie, bread, pretzel), without baking on the premises, retail
311919 baked snack foods (e.g., corn chips, tortillas, pretzels), manufacturing
445291 bakeries without baking on the premises, retail
311811 bakeries, baking from flour on the premises, for retail sale (except for immediate consumption)
315220 bakers' service apparel, washable, men's and boys', cutting and sewing purchased fabric
315249 bakers' service apparel, washable, women's, misses' and girls', cut and sewn from purchased fabric
333248 bakery machinery and equipment, manufacturing
417230 bakery machinery, equipment and supplies merchant wholesalers
413190 bakery products merchant wholesalers
311814 bakery products, fresh, made in commercial bakeries
311814 bakery products, frozen, made in commercial bakeries
722512 bakery products, selling for immediate consumption
311990 baking powder and yeast, manufacturing
526917 balanced funds / asset allocation funds
417910 balances (except laboratory) merchant wholesalers
333990 balances (except laboratory), manufacturing
333990 balances and scales, laboratory type, manufacturing
333990 balancing equipment (except wheels), manufacturing
238190 balconies, metal, installation
238120 balconies, precast, concrete, installation
332329 balcony railings, metal, manufacturing
333110 bale throwers, manufacturing
332619 bale ties, made from purchased wire
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>333110</td>
<td>balers, farm (e.g., hay, straw, cotton), manufacturing</td>
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<td>baling machines (e.g., scrap metal, paper), manufacturing</td>
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<td>ball and roller bearing manufacturing</td>
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<td>ball bearings and parts (including mounted), manufacturing</td>
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<td>212326</td>
<td>ball clay mining</td>
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<td>ball joints (except motor vehicle and aircraft), manufacturing</td>
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<td>ball, rod and pebble mill machinery merchant wholesalers</td>
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<td>ballasts and transformers, lighting fixture, manufacturing</td>
</tr>
<tr>
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<td>ballet companies</td>
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<td>ballet dancers, independent</td>
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<td>ballet productions, live</td>
</tr>
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<td>ballet schools</td>
</tr>
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<td>ballet slippers, manufacturing</td>
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<td>balloon shops, retail</td>
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<td>balloon-o-gram, service</td>
</tr>
<tr>
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<td>balloons, rubber, manufacturing</td>
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<td>713992</td>
<td>ballrooms or dance halls</td>
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<td>balls, rubber (except athletic equipment), manufacturing</td>
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<td>bamboo furniture merchant wholesalers</td>
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<td>Band Council</td>
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<td>band saw blades, all types, manufacturing</td>
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<td>bandsaws, woodworking type, manufacturing</td>
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<tr>
<td>522111</td>
<td>bank agent, Québec, small communities</td>
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<td>bank notes, printing</td>
</tr>
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<td>Bank of Canada</td>
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<td>Code</td>
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</tr>
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<td>314990</td>
<td>banners, made from purchased fabric</td>
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<tr>
<td>332329</td>
<td>bannisters, metal, manufacturing</td>
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<td>531120</td>
<td>banquet halls or rooms, without own catering staff, rental</td>
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<td>banquet halls, with own catering staff, doing outside catering</td>
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<td>bar code scanning equipment merchant wholesalers</td>
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<td>bar equipment merchant wholesalers</td>
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<td>337215</td>
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</tr>
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<td>bar furniture merchant wholesalers</td>
</tr>
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<td>337127</td>
<td>bar furniture, manufacturing</td>
</tr>
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<td>333519</td>
<td>bar mill machinery, manufacturing</td>
</tr>
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<td>bar soaps, manufacturing</td>
</tr>
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<td>bar, made from purchased aluminum</td>
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<td>bar, made from purchased non-ferrous metal (except aluminum, copper)</td>
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<td>barbecue starter fluids, manufacturing</td>
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<td>barber and beauty shops, combined</td>
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<td>barbers' service apparel, washable, men's and boys', cutting and sewing purchased fabric</td>
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<td>325410</td>
<td>barbiturates, uncompounded, manufacturing</td>
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<td>523910</td>
<td>bare trustee</td>
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<td>532410</td>
<td>bareboat (vessel) chartering</td>
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<td>332319</td>
<td>barge sections, prefabricated, metal, manufacturing</td>
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<tr>
<td>483115</td>
<td>barge transport service, coastal</td>
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<tr>
<td>336611</td>
<td>barges, building</td>
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<tr>
<td>212398</td>
<td>barite mining</td>
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<td>325189</td>
<td>barium hydroxide, manufacturing</td>
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<td>212398</td>
<td>barium ore mining</td>
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<tr>
<td>111190</td>
<td>barley farming, field and seed production</td>
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<td>311119</td>
<td>barley feed, chopped, crushed or ground, manufacturing</td>
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<td>411120</td>
<td>barley merchant wholesalers</td>
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<td>417110</td>
<td>barn machinery and equipment (including elevating) merchant wholesalers</td>
</tr>
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<td>barn stanchions and standards, metal, manufacturing</td>
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<td>488390</td>
<td>barnacle removing from ships</td>
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<td>334512</td>
<td>barographs, manufacturing</td>
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<td>barometers merchant wholesalers</td>
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<td>barometric condensers, manufacturing</td>
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<tr>
<td>236220</td>
<td>barracks, bunkhouses, dormitories construction</td>
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<tr>
<td>332999</td>
<td>barrels, gun, manufacturing</td>
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<td>barrels, light gauge metal, manufacturing</td>
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<td>barricades, metal, manufacturing</td>
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<td>barrister and solicitor, private practice</td>
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<td>722410</td>
<td>bars (i.e., drinking places), alcoholic beverage</td>
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<tr>
<td>331317</td>
<td>bars, ingots or rods made by rolling purchased aluminum</td>
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<tr>
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<td>bars, iron or steel, made in steel mills</td>
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<tr>
<td>331410</td>
<td>bars, made in primary copper smelting and refining mills</td>
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<tr>
<td>331221</td>
<td>bars, steel, made from purchased steel</td>
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<tr>
<td>722320</td>
<td>bartender services including supply of equipment and alcohol</td>
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<tr>
<td>722320</td>
<td>bartender services on own account (serving only)</td>
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<td>722320</td>
<td>bartending and party arranging</td>
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<td>561990</td>
<td>bartering service</td>
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<td>barytes based pigments, manufacturing</td>
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<td>barytes mining</td>
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<td>212316</td>
<td>basalt, crushed and broken stone, quarrying</td>
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<td>basalt, dimension, quarrying</td>
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<td>baseball clubs</td>
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<td>baseball equipment, manufacturing</td>
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<td>baseball equipment, retail</td>
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<td>611620</td>
<td>baseball instruction schools</td>
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<td>332321</td>
<td>baseboards, metal, manufacturing</td>
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<td>321919</td>
<td>baseboards, wood, manufacturing</td>
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<td>337126</td>
<td>basket chairs and furniture, manufacturing</td>
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<td>713991</td>
<td>basketball clubs</td>
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<td>339920</td>
<td>basketball equipment, manufacturing</td>
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<td>611620</td>
<td>basketball instruction schools</td>
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<tr>
<td>418990</td>
<td>baskets (e.g., reed, rattan, willow, wood) merchant wholesalers</td>
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<tr>
<td>339920</td>
<td>baskets or buckets, fish and bait, manufacturing</td>
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<tr>
<td>331222</td>
<td>baskets, iron or steel, made in wire drawing plants</td>
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<tr>
<td>332619</td>
<td>baskets, metal, made from purchased wire</td>
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<tr>
<td>339930</td>
<td>baskets, toy, manufacturing</td>
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<td>321920</td>
<td>baskets, wood (e.g., round stave, veneer), manufacturing</td>
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<td>bassinets, reed and rattan, manufacturing</td>
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<td>337123</td>
<td>bassinettes, manufacturing</td>
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<td>212299</td>
<td>bastnasite, bauxite or beryl mining</td>
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<td>442298</td>
<td>bath boutique</td>
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<td>314990</td>
<td>bath mats and bath sets, made from purchased carpet</td>
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<tr>
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<td>bath mats and bath sets, made in carpet mills</td>
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<td>bath mats and bathroom sets merchant wholesalers</td>
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<td>326290</td>
<td>bath mats, rubber, manufacturing</td>
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<td>bath oils and salts merchant wholesalers</td>
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<td>238390</td>
<td>bath tub refinishing, contractors</td>
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<td>bath tub refinishing, on site</td>
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<td>416120</td>
<td>bath tubs and sinks merchant wholesalers</td>
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<td>315990</td>
<td>bathing caps, rubber, manufacturing</td>
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<td>315249</td>
<td>bathing suits, girls', cut and sewn from purchased fabric</td>
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<tr>
<td>315190</td>
<td>bathing suits, made in knitting mills</td>
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<tr>
<td>315210</td>
<td>bathing suits, men's and boys', cut and sewn from material owned by others</td>
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<td>315220</td>
<td>bathing suits, men's and boys', cut and sewn from purchased fabric</td>
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<tr>
<td>315249</td>
<td>bathing suits, women's and misses', cut and sewn from purchased fabric</td>
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<tr>
<td>315210</td>
<td>bathing suits, women's, misses' and girls', cut and sewn from materials owned by others</td>
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<td>315249</td>
<td>bathrobes, girls', cut and sewn from purchased fabric</td>
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<tr>
<td>315241</td>
<td>bathrobes, infants', cut and sewn from purchased fabric</td>
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<tr>
<td>315220</td>
<td>bathrobes, men's and boys', cut and sewn from purchased fabric</td>
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<td>bathrobes, women's and misses', cut and sewn from purchased fabric</td>
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<td>327110</td>
<td>bathroom accessories, vitreous china and earthenware, manufacturing</td>
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<td>bathroom and toilet accessories, plastics, manufacturing</td>
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<td>bathroom fixtures, metal, manufacturing</td>
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<td>326191</td>
<td>bathroom fixtures, plastics, manufacturing</td>
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<td>238220</td>
<td>bathroom plumbing fixtures and sanitary ware, installation</td>
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<td>333990</td>
<td>bathroom scales, manufacturing</td>
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<td>bathroom vanities, wood, manufacturing</td>
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<td>bathtub enclosures, metal frame, manufacturing</td>
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<td>bathtubs, plastics, manufacturing</td>
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<td>batik work (hand painting on textile fabrics)</td>
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<td>baton instruction</td>
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<td>453999</td>
<td>batteries (except automotive) dealers</td>
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<td>335910</td>
<td>batteries, primary, dry or wet, manufacturing</td>
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<td>batteries, rechargeable, manufacturing</td>
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335910 batteries, storage, manufacturing
311824 batters, prepared, made from purchased flour
311211 batters, prepared, made in flour mills
336320 battery cables and ground straps, motor vehicle, manufacturing
326198 battery cases and separators, plastics, manufacturing
335990 battery chargers, manufacturing
326290 battery containers, separators and parts, rubber, manufacturing
441310 battery dealers, automobile, retail
336320 battery heaters, manufacturing
335910 battery manufacturing
211110 battery operators (petroleum industry)
321999 battery separators, wood, manufacturing
811119 battery service, automotive
334512 battery testers, electrical, manufacturing
333990 battery-powered, hand-held power tools, manufacturing
712120 battlefields
314990 batts and batting (except nonwoven fabrics), manufacturing
327120 bauxite brick, manufacturing
331313 bauxite smelting
325999 bay oil, manufacturing
454390 bazaar (rummage sale), retail
532280 beach chairs and accessories, rental
562990 beach maintenance and cleaning services
316210 beach sandals, rubber or plastics, manufacturing
113312 beachcombers (lost log recovery)
713999 beaches, bathing
315241 beachwear and bathing suits, infants', cut and sewn from purchased fabric
315249 beachwear, girls', cut and sewn from purchased fabric
315190 beachwear, made in knitting mills
315220 beachwear, men's and boys', cut and sewn from purchased fabric
448199 beachwear, men's and boys', retail
315249 beachwear, women's and misses', cut and sewn from purchased fabric
335120 beacon, lighthouse, non-flashing, electrical, manufacturing
339990 beaded novelties, manufacturing
333519 beading machines, metalworking, manufacturing
314990 beading on textile products (except clothing), for the trade
333248 beam machines, yarn, manufacturing
321111 beams and poles, wood, made from logs or bolts
321215 beams, glued-laminated or pre-engineered wood, manufacturing
111219 bean (except dry) farming, field and seed production
493130 bean cleaning and warehousing
493130 bean elevators (storage only)
111219 bean farms (except dry beans)
111219 bean growing, snap (wax and green)
111130 bean or pea farming (field crop)
332210 bearing pullers, hand tools, manufacturing
336310 bearings (e.g., camshaft, crankshaft, connecting rod), automotive and truck gasoline engine, manufacturing
417230 bearings merchant wholesalers
333619 bearings, plain (except internal combustion engines), manufacturing
321999 bearings, wood, manufacturing
812115 beauticians
417920 beauty parlour equipment and supplies merchant wholesalers
812115 beauty salons
417920 beauty shop dryers merchant wholesalers
417920 beauty shop equipment and supplies merchant wholesalers
812115 beauty shops or parlours
414520 beauty supplies and preparation merchant wholesalers
446120 beauty supplies stores selling primarily to other businesses but also selling to household consumers
321216 beaver board, manufacturing
721191 bed and breakfast
721191 bed and breakfast homes 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
721191 bed and breakfast inns
337910 bed bases, upholstered, manufacturing
337121 bed chesterfields, manufacturing
335210 bed coverings (blankets and sheets), electric, manufacturing
414330 bed coverings merchant wholesalers
812330 bed linen supply service
337910 bed spring, assemblies, manufacturing
442298 bedding (e.g., sheets, blankets, spreads, cushions, pillows), retail
444220 bedding plants, retail
315249 bedjackets, women's, misses' and girls', cut and sewn from purchased fabric
414390 bedroom furniture merchant wholesalers
337123 bedroom furniture, wood, manufacturing
337126 beds (including folding and cabinet beds), household-metal, manufacturing
442110 beds and springs, retail
337126 beds, household, metal, manufacturing
337910 beds, sleep-system ensembles (i.e., flotation and adjustable), manufacturing
337123 bedside stands, wood, manufacturing
314120 bedspreads and bed sets, made from purchased fabric
313240  bedsprings and bed sets, made in lace mills
414330  bedsprings merchant wholesalers
442298  bedsprings, retail
337123  bedsprings, wood, manufacturing
414390  bedsprings merchant wholesalers
337910  bedsprings, assembled, manufacturing
112910  bee pollen collecting
112991  beef and hog, raising
112991  beef and lamb, farming
112110  beef cattle finishing
411110  beef cattle merchant wholesalers
112110  beef cattle ranching
112991  beef cattle, hogs, sheep and goat combination, farming
112110  beef farming
311614  beef stew, made from purchased meat
311614  beef, lamb, pork and veal, primal and sub-primal cuts, made from purchased meat
311611  beef, pork, lamb or veal carcasses, half-carasses, primal and sub-primal cuts, produced in slaughtering plants
418390  beekeeping supplies merchant wholesalers
517310  beeper (radio pager) communications carriers
413220  beer and other fermented malt liquors merchant wholesalers
418990  beer and wine making supplies merchant wholesalers
312120  beer breweries
332431  beer cans, manufacturing
333416  beer cooling and dispensing equipment, manufacturing
722410  beer gardens
332439  beer kegs, light gauge metal, manufacturing
541690  beer making consultant
722410  beer parlours or taverns
445310  beer stores, retail
312110  beer, not brewed (e.g., birch, ginger or root), manufacturing
413220  beers merchant wholesalers
411110  bees merchant wholesalers
325610  beeswax polishes and waxes, manufacturing
311310  beet pulp, dried, manufacturing
111219  beet, table (except sugar beet), growing
541720  behavioural research and development services
325410  belladonna preparations, manufacturing
332999  bellows, hand, manufacturing
333990  bellows, industrial, manufacturing
335990  bells, electric, manufacturing
339930  bells, toy, manufacturing
414130  belt and buckle assembly kit merchant wholesalers
333920  belt conveyor systems, manufacturing
316990  belt laces, leather, manufacturing
482112  belt line railways
313220  belting fabrics, narrow woven, weaving
316990  belting for machinery, leather, manufacturing
314990  belting, made from purchased fabric
326220  belting, rubber (e.g., conveyor, elevator, transmission), manufacturing
315210  belts, apparel (e.g., fabric, leather, vinyl), cut and sewn from materials owned by others
315990  belts, apparel (e.g., fabric, leather, vinyl), made from purchased material
448150  belts, apparel, custom, retail
333999  belts, cartridge, sporting type, manufacturing
332619  belts, conveyor, made from purchased wire
332999  belts, machine gun, manufacturing
337127  benches, public buildings, manufacturing
333519  bending and forming machines, metalworking, manufacturing
332999  bends, pipe, made from purchased metal pipe
212326  bentonite mining
321999  bentwood (steam bent) products (except furniture), manufacturing
325190  benzaldehyde, manufacturing
325320  benzene hexachloride (BHC) insecticides, manufacturing
325110  benzene, made from refined petroleum or natural gas liquids
324110  benzene, made in petroleum refineries
325190  benzoic acid, manufacturing
624190  bereavement counselling services
327110  beryllia porcelain insulators, manufacturing
331529  beryllium castings (except die-castings), unfinished, manufacturing
331523  beryllium die-castings, unfinished, manufacturing
325189  beryllium oxide, manufacturing
331410  beryllium smelting and primary refining
334512  beta-ray irradiation equipment, manufacturing
813910  better business bureaus
327215  bevelling and polishing purchased plate glass
417230  beverage and food processing machinery merchant wholesalers
311930  beverage bases, manufacturing
413210  beverage concentrates merchant wholesalers
327214  beverage containers, made in glass-making plants
417910  beverage coolers merchant wholesalers
333248  beverage distilling machinery, manufacturing
311930  beverage flavourings and syrups (except coffee-based), manufacturing
722410  beverage room
454210  beverage, cigarette, confectionery or food, vending machine operators, retail
419110  beverages, business-to-business (B2B) electronic markets, wholesale
445299  beverages, soft drink, retail
314990 bias bindings, made from purchased fabric
313220 bias bindings, woven, manufacturing
611690 bible schools (except degree-granting)
813110 bible societies
315990 bibs and aprons, waterproof (e.g., plastic, rubberized fabric), made from purchased fabric
325189 bichromates and chromates, manufacturing
451113 bicycle and bicycle parts dealers (except motorized), retail
335110 bicycle lamp bulbs, electric, manufacturing
336320 bicycle light fixtures, manufacturing
492210 bicycle messenger and delivery service
492210 bicycle messenger service
713991 bicycle or cycling clubs
451113 bicycle parts and accessories, retail
333910 bicycle pumps, manufacturing
532280 bicycle rental
414470 bicycle tires and tubes merchant wholesalers
414470 bicycles (except motorized) merchant wholesalers
336990 bicycles and tricycles parts (e.g., brakes, frames, gears, handlebars, saddles), manufacturing
336990 bicycles and tricycles, manufacturing
441220 bicycles, motorized, retail
811490 bicycles, repairing (without retail sales of new equipment)
451113 bicycles, retail sales and repairs
524129 bid bond insurance
321911 bifolding doors, wooden, manufacturing
624110 big brother services
624110 big sister services
541850 billboard display advertising services
541850 billboard display agency
238990 billboard erection
333519 billet mill machinery, manufacturing
331110 billets, steel, made in steel mills
316990 billfolds, all materials, manufacturing
713991 billiard clubs
414470 billiard equipment and supplies merchant wholesalers
713992 billiard or pool halls
711215 billiard players, independent
339920 billiard, pool and snooker equipment (e.g., balls, cues, cue tips, tables), manufacturing
541215 billing, bookkeeping or payroll processing services
314990 binder and baler twine, manufacturing
323120 binderies (i.e., bookbinding shops)
322130 binders’ board, manufacturing
314990 binding carpets and rugs for the trade
333310 binding equipment (i.e., plastic or tape binding), office type, manufacturing
315990 bindings, cap and hat, made from purchased fabric
313220 bindings, narrow woven, manufacturing
339930  bingo boards (games), manufacturing  
323119  bingo cards, printing  
713299  bingo halls or parlours  
713299  bingo operation  
414460  bingo supplies merchant wholesalers  
316990  binocular cases, manufacturing  
811210  binoculars and other optical goods repair  
417930  binoculars merchant wholesalers  
333310  binoculars, manufacturing  
453999  binoculars, retail  
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  
541690  biological consulting services  
621510  biological laboratories  
414510  biological medicines merchant wholesalers  
541380  biological testing (except clinical and veterinary)  
541710  biology research and development laboratories  
221119  biomass electric power generation  
325190  bio-oil or bio-diesel, manufacture  
339110  biopsy instruments and equipment, manufacturing  
541710  biotechnology research and development laboratories  
112999  bird (song and pet) raising  
311119  bird food, prepared, manufacturing  
712190  bird sanctuaries  
561710  bird scaring  
326290  birth control devices (e.g., diaphragms), rubber, manufacturing  
325410  birth control pills and contraceptive preparations, manufacturing  
311821  biscuits, dry, manufacturing  
331410  bismuth smelting and primary refining  
112999  bison production  
722511  bistro (eating places)  
333519  bits and knives, for metalworking lathes, planers and shapers, manufacturing  
333120  bits, rock drill, construction and surface mining type, manufacturing  
333130  bits, rock drill, underground mining type, manufacturing  
211142  bitumen production, extraction by mining  
211141  bitumen production, in situ extraction  
212114  bituminous coal preparation plants  
212114  bituminous coal washeries  
212315  bituminous limestone quarrying  
417220  bituminous processing equipment merchant wholesalers  
211142  bituminous sand digging  
212398  black lead mine  
339940  blackboards or chalkboards, framed, manufacturing
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<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>327990</td>
<td>Blackboards, unframed, slate, manufacturing</td>
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<tr>
<td>331110</td>
<td>Blackplate, made in steel mills</td>
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<td>316990</td>
<td>Blacksmiths’ aprons, leather, manufacturing</td>
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<td>238990</td>
<td>Blacktop and asphalt work, residential and commercial driveways and parking areas</td>
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<tr>
<td>331110</td>
<td>Blast furnaces</td>
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<tr>
<td>238910</td>
<td>Blast hole drilling (except mining)</td>
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<td>213232</td>
<td>Blast sand mining</td>
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<td>325920</td>
<td>Blasting accessories (e.g., blasting caps, fuses, ignitors, squibbs), manufacturing</td>
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<tr>
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<td>Blast and trenching, construction site</td>
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<td>Blacksmiths’ aprons, leather, manufacturing</td>
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<td>325920</td>
<td>Blasting powders, manufacturing</td>
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<td>238910</td>
<td>Blasting, building demolition</td>
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<tr>
<td>315220</td>
<td>Blazers, men’s and boys’, cut and sewn from purchased fabric</td>
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<tr>
<td>315249</td>
<td>Blazers, tailored, women’s and misses’, cut and sewn from purchased fabric</td>
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<tr>
<td>337127</td>
<td>Bleacher seating, portable, manufacturing</td>
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<tr>
<td>238390</td>
<td>Bleachers, installation</td>
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325610 bleaches, formulated for household use, manufacturing
325189 bleaching agents, inorganic, manufacturing
325190 bleaching agents, organic, manufacturing
418410 bleaching compounds merchant wholesalers
313310 bleaching machinery, textile, manufacturing
313310 bleaching purchased fibres, thread, yarn or fabrics (except of wool or similar animal fibres)
313310 bleaching textile fibres, thread, yarn or fabrics, for the trade
311211 blended flour, made in flour mills
335210 blenders, food, electric, manufacturing
325620 blending and compounding perfume bases
312130 blending brandy
312140 blending distilled beverages (except brandy)
311119 blending feed for animals (except dogs and cats)
325189 blending of purchased raw chemicals
311225 blending purchased fats and oils
312130 blending wines
414390 blinds, window (except textile) merchant wholesalers
331410 blister copper, manufacturing
561910 blister packaging services
333920 block and tackle, manufacturing
321919 blocks for the manufacture of smoking pipes
416390 blocks, building merchant wholesalers
327330 blocks, concrete and cinder (i.e., clinker), manufacturing
327120 blocks, fire clay, manufacturing
321999 blocks, tailors’ pressing, wood, manufacturing
339930 blocks, toy, manufacturing
621510 blood analysis laboratories
334512 blood bank process equipment, manufacturing
621990 blood banks
325410 blood derivative in vitro diagnostic substances, manufacturing
325410 blood derivatives, manufacturing
621990 blood donor clinics
621990 blood donor stations
325410 blood fractions, manufacturing
325410 blood glucose test kits, manufacturing
414510 blood plasma merchant wholesalers
339110 blood pressure apparatus (i.e., sphygmomanometer or tensiometer), manufacturing
812990 blood pressure testing machine operation (coin operated)
339110 blood testing apparatus, laboratory type, manufacturing
339110 blood transfusion equipment or hemodialysis apparatus, manufacturing
333519 blooming and slabbing mill machinery, manufacturing
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>416210</td>
<td>blooms, billets, slabs and other semi-finished shapes merchant wholesalers</td>
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<td>blooms, steel, made in steel mills</td>
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<td>blouse stores, retail</td>
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<td>blouses merchant wholesalers</td>
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<td>315220</td>
<td>blouses, boys', cut and sewn from purchased fabric</td>
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<td>blouses, girls', cut and sewn from purchased fabric</td>
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<td>blouses, infants', cut and sewn from purchased fabric</td>
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<td>blouses, made in knitting mills</td>
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<td>blouses, women's and misses', cut and sewn from purchased fabric</td>
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<td>blouses, women's, misses' and girls', cut and sewn from materials owned by others</td>
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<td>333246</td>
<td>blow moulding machinery for plastics, manufacturing</td>
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<tr>
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<td>blow torches, manufacturing</td>
</tr>
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<td>333413</td>
<td>blower filter units, manufacturing</td>
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<td>blowers and fans, cooling and dry heating, installation</td>
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<tr>
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<td>blowers, forage, manufacturing</td>
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<td>blueprint and whiteprint sensitized paper, manufacturing</td>
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</tr>
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<td>board games, printing without publishing</td>
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<tr>
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<td>boarding houses, fraternity and sorority</td>
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<td>boards, wood, made by resawing purchased lumber</td>
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<td>boat and ship lighting fixtures, manufacturing</td>
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<td>boat charters, pleasure</td>
</tr>
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<td>Description</td>
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<td>boat cradles, manufacturing</td>
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<td>boat dealer, also retailing parts and accessories</td>
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<td>boat kits manufactured in boat yards</td>
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<tr>
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<td>boat lift installation</td>
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<td>boat lifts, manufacturing</td>
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<td>boat race tracks, operation of</td>
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<td>boat rental, commercial without operator</td>
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<td>boat transporter trailers, multi-unit, manufacturing</td>
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<tr>
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<td>boat transporter trailers, single-unit, manufacturing</td>
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<td>boat yards, docking and/or storage</td>
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<td>boating and sailing instruction</td>
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<td>body building studios, physical fitness</td>
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<td>body guard services</td>
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<td>body, luggage or cargo search services</td>
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<td>boiler chipping, cleaning and scaling</td>
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<td>boiler controls, industrial, power and marine type, manufacturing</td>
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<td>boiler couplings and drains, plumbing and heating type, manufacturing</td>
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332910 boiler gauge cocks, industrial type, manufacturing
524129 boiler insurance
331210 boiler tubes, made from purchased steel
238299 boiler, pipe, or duct insulation and installation
811310 boiler, power, repair shops (except manufacturing)
416120 boilers (e.g., heating, hot water, power, steam) merchant wholesalers
333416 boilers, heating (i.e., low-pressure or cast iron sectional), manufacturing
311614 bologna, made from purchased meat (except poultry and small game)
332720 bolts, metal, manufacturing
326198 bolts, nuts and rivets, plastics, manufacturing
416330 bolts, nuts, rivets, screws and other fasteners merchant wholesalers
113311 bolts, wood (e.g., handle, heading, shingle, stave), cutting
562910 bomb and land mine recovery and disposal services
339110 bomb disposable suit manufacturing
333920 bomb lifts, manufacturing
336410 bomb racks, aircraft, manufacturing
332999 bombcluster adapters, manufacturing
332999 bombs, manufacturing
526915 bond and income / dividend funds, Canadian
526916 bond and income / dividend funds, foreign
523120 bond brokerages
322230 bond paper, made from purchased paper
322121 bond paper, made in paper mills
493120 bonded cold storage warehousing
493110 bonded warehouse, general merchandise
313230 bonded-fibre fabrics, manufacturing
332810 bonderizing metals and metal products, for the trade
524129 bonding for guaranteeing job completion
524129 bonding of employees
524129 bonding, fidelity or surety
812990 bondspersons services
325189 bone black, manufacturing
327110 bone china, manufacturing
311119 bone meal, prepared as feed for animals and fowls, manufacturing
339990 bone novelties, manufacturing
411190 bones and hides merchant wholesalers
311614 bones, fat, rendering
511130 book copyright licensing agency
813410 book discussion clubs
332999 book ends, metal, manufacturing
323120 book gilding, bronzing, edging, deckling, embossing and gold stamping, for the trade
322220 book paper, coated, made from purchased paper
322121 book paper, coated, made in paper mills
511130 book publishers and exclusive agents
511130 book publishing exclusively on Internet (e.g., almanacs, atlases, dictionaries, encyclopedia, fiction)
511130 book publishing online
453310 book stores, second-hand, retail
419120 book, periodical and newspaper, wholesale agents and brokers
323120 bookbinding including book repairing
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
561510 booking accommodation and transportation for travellers
541215 bookkeepers, offices or private practice
713299 bookmakers
519121 bookmobiles
323116 books (e.g., sales, cheque) and refills, manifold printing
454110 books and magazines, mail order, retail
414420 books and pamphlets merchant wholesalers
323119 books and pamphlets, printing and binding without publishing
414420 books electronic format (e.g., CD's or cassette) merchant wholesalers
511130 books, manuals and textbooks, publishing exclusively on Internet (e.g., school, technical)
511130 books, printing and publishing combined
323119 books, printing without publishing
511130 books, publishing
453310 books, used, retail
451310 bookstore
339920 boomerangs, manufacturing
113311 booming, bunching, rafting, driving logs
813410 booster clubs
486110 booster pumping station, oil transport
332999 boosters and bursters, artillery, manufacturing
417920 boot and shoe cut stock and findings merchant wholesalers
316990 boot and shoe findings, all materials, manufacturing
321999 boot and shoe lasts, all materials, manufacturing
811430 boot and shoe repair shop
333248 boot making and repairing machinery, manufacturing
337215 booths, telephone, manufacturing
448210 boots and shoes, retail
boots for men's, including hiking boots and climbing shoes, manufacturing
borate compounds (natural) mining
borax (i.e., sodium borate), manufacturing
borax mining
bordeaux mixture insecticides, manufacturing
boric acid, manufacturing
boring for building construction
boring test holes for non-metallic minerals mining (except fuels), on contract basis
boron mineral mining
borosilicate, manufacturing
bottles, rubber, manufacturing
bottles (i.e., bottling, canning, packaging), made from purchased glass
bottles, rubber, manufacturing
bottling machinery (e.g., washing, sterilizing, filling, capping, labelling), manufacturing
bottling mineral or spring water (untreated)
bottling purchased wines
bouillon, canning
bouillon, made in dehydration plants
bovine semen merchant wholesalers
bow ties, men's and boys', made from purchased fabric
bowlers, independent
bowling alley equipment installation
bowling alleys or centres (candlepin, duckpin, five or ten pins)
337127 bowling centre furniture, manufacturing
713950 bowling centres
414470 bowling equipment and supplies merchant wholesalers
451119 bowling equipment and supplies, retail
414470 bowling equipment merchant wholesalers
611620 bowling instruction
339920 bowling pin machines, automatic, manufacturing
339920 bowling pins, manufacturing
713991 bowling teams
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
722512 box lunch service
722512 box lunch stands
311990 box lunches, for sale off premises, manufacturing
321920 box shooks, manufacturing
316990 box toes (i.e., shoe cut stock), leather, manufacturing
322130 box board paperboard stock, manufacturing
311611 boxed and canned meat (except poultry and small game), produced in slaughtering plants
311614 boxed meat (except poultry), made by assembly-line cutting of purchased meat
311614 boxed meat plants, engaged in assembly-line cutting and packing of purchased carcasses
711215 boxers, independent, professional
326198 boxes and cases, plastic, manufacturing
335930 boxes, electric wiring (e.g., junction, outlet, switch and fuse), manufacturing
321920 boxes, jewellery, wood or part wood, manufacturing
316990 boxes, leather, manufacturing
332439 boxes, light gauge metal, manufacturing
322219 boxes, sanitary food (except folding), made from purchased paper or paperboard
322211 boxes, shipping, laminated, made from purchased paper or paperboard
339940 boxes, sketching and paint, manufacturing
336211 boxes, truck (e.g., dump, cargo, utility, van), assembled on purchased chassis
713991 boxing clubs
339920 boxing equipment, manufacturing
721213 boys’ camps
813410 boys’ club
721213 boys’ or girls’ vacation camp
623999 boys’ towns
448120 bra dresses, women’s and misses, retail
339910 bracelets, jewellery, manufacturing
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>414410</td>
<td>bracelets, precious metal and imitation merchant wholesalers</td>
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<td>braces and suspenders, made from purchased fabric</td>
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<td>bracing and pruning of orchard trees and vines</td>
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<td>brackets, builders' hardware type, metal, manufacturing</td>
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<td>brackets, made from purchased wire</td>
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<td>331222</td>
<td>brads, iron or steel, wire or cut, made in wire drawing plants</td>
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<td>braiding narrow fabrics</td>
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<tr>
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<td>braille translation</td>
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<td>brake burnishing and washing machines, manufacturing</td>
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<td>336340</td>
<td>brake caliper assemblies, automotive, truck and bus, manufacturing</td>
</tr>
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<td>brake cylinders, master and wheel, automotive, truck and bus, manufacturing</td>
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<td>brake drums, automotive, truck and bus, manufacturing</td>
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<td>brake fluid, synthetic, manufacturing</td>
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<td>336340</td>
<td>brake hose assemblies, manufacturing</td>
</tr>
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<td>brake lining materials, automotive, truck and bus, manufacturing</td>
</tr>
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</tr>
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<td>brake shoes and pads (except asbestos), manufacturing</td>
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<td>bran, shorts and other products of milling grain (except rice)</td>
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<td>branches of chartered banks providing personal and commercial banking services</td>
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<td>branches of foreign banks, deposit-accepting, providing personal and commercial banking services</td>
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<td>branches of trust companies providing personal and commercial banking services</td>
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<td>NAICS Code</td>
<td>Description</td>
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<tr>
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<td>Branding irons (i.e., marking irons), manufacturing</td>
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<td>Brandy merchant wholesalers</td>
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<td>331420</td>
<td>Brass and bronze, made by refining scrap</td>
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<td>331523</td>
<td>Brass die castings, unfinished, manufacturing</td>
</tr>
<tr>
<td>332113</td>
<td>Brass forgings, unfinished, made from purchased non-ferrous metal</td>
</tr>
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<td>337126</td>
<td>Brass furniture, manufacturing</td>
</tr>
<tr>
<td>325610</td>
<td>Brass or silver polishes, manufacturing</td>
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<tr>
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<td>Brass products, made by rolling, drawing, extruding or alloying purchased metal</td>
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<td>Brasseries (beer gardens)</td>
</tr>
<tr>
<td>315210</td>
<td>Brassieres, cut and sewn from materials owned by others</td>
</tr>
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<td>Brassieres, cut and sewn from purchased fabric</td>
</tr>
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</tr>
<tr>
<td>335229</td>
<td>Braziers, barbecue, manufacturing</td>
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<td>325190</td>
<td>Brazilwood extract, manufacturing</td>
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<td>Brazing (i.e., hardening) metals and metal products</td>
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<tr>
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<tr>
<td>333248</td>
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</tr>
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<td>Bread wrappers, waxed or laminated, made from purchased paper</td>
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<td>Bread wrapping machines, manufacturing</td>
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<td>Bread, bread-type rolls or buns and biscuits (including frozen), made in commercial bakeries</td>
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</tr>
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<td>Breakers, vacuum, plumbing, manufacturing</td>
</tr>
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<td>Breakfast bars (except chocolate-covered), manufacturing</td>
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<td>Breakfast sets (furniture), metal, manufacturing</td>
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<td>212115</td>
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<td>Breeding services, pet and small animal</td>
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<td>Breeding services, poultry</td>
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<tr>
<td>311111</td>
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<td>NAICS Code</td>
<td>Description</td>
</tr>
<tr>
<td>------------</td>
<td>-------------</td>
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<td>brewers' pitch, made by distillation of wood</td>
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<td>brick and tile dealers, retail</td>
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<tr>
<td>238990</td>
<td>brick pavers (e.g., driveways, patios and sidewalks), installation</td>
</tr>
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<td>238140</td>
<td>brick veneer, installation</td>
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<tr>
<td>327120</td>
<td>brick, clay refractory, manufacturing</td>
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<tr>
<td>327120</td>
<td>brick, nonclay (e.g., chrome, magnesite, silica) refractory, manufacturing</td>
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<td>416390</td>
<td>brick, tile, cement merchant wholesalers</td>
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<td>brick, tile, cement, wholesale agents and brokers</td>
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<td>238140</td>
<td>bricklaying, contractors</td>
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<td>bricks and blocks, sand-lime, manufacturing</td>
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<td>327330</td>
<td>bricks, concrete, manufacturing</td>
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<td>315249</td>
<td>bridal dresses or gowns, custom made</td>
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<tr>
<td>315249</td>
<td>bridal dresses or gowns, cut and sewn from purchased fabric</td>
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<tr>
<td>448199</td>
<td>bridal shops (except custom dressmakers), retail</td>
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<tr>
<td>333990</td>
<td>bridge and gate lifting machinery, manufacturing</td>
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<tr>
<td>321114</td>
<td>bridge and trestle parts, wood, treating</td>
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<td>237310</td>
<td>bridge approach, construction</td>
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<td>713991</td>
<td>bridge clubs, recreational</td>
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<tr>
<td>237310</td>
<td>bridge decking construction</td>
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<td>238320</td>
<td>bridge painting</td>
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<tr>
<td>332319</td>
<td>bridge sections, prefabricated, metal, manufacturing</td>
</tr>
<tr>
<td>337126</td>
<td>bridge sets (furniture), metal, manufacturing</td>
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<tr>
<td>337123</td>
<td>bridge sets (furniture), wood, manufacturing</td>
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<tr>
<td>237310</td>
<td>bridge, construction</td>
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<td>488490</td>
<td>bridge, tunnel and highway operation</td>
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<td>334512</td>
<td>bridges, electrical (e.g., Kelvin, megohm, vacuum tube, Wheatstone), manufacturing</td>
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<td>bridges, prefabricated, manufacturing</td>
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<td>316990</td>
<td>briefcases, all materials, manufacturing</td>
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<td>315190</td>
<td>briefs, drawers and underwear, made in knitting mills</td>
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<tr>
<td>315249</td>
<td>briefs, underwear, women's and misses', cut and sewn from purchased fabric</td>
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<td>212398</td>
<td>brimstone mining</td>
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<td>212393</td>
<td>brine well</td>
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<tr>
<td>311420</td>
<td>brining and pickling of fruits and vegetables</td>
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<td>325190</td>
<td>briquettes, charcoal, manufacturing</td>
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<td>324190</td>
<td>briquettes, petroleum, made from refined petroleum</td>
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<td>411190</td>
<td>bristles merchant wholesalers</td>
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<td>322130</td>
<td>bristol board stock, manufacturing</td>
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<td>322121</td>
<td>bristol paper stock, manufacturing</td>
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<tr>
<td>333519</td>
<td>broaches (i.e., machine tool accessory), manufacturing</td>
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417230 broaches, merchant wholesalers
339110 broaches, dental, manufacturing
333519 broaching machines, metalworking, manufacturing
517310 broadband Internet service providers (ISPs), digital access line (DAL), facilities-based
517310 broadband Internet service providers (ISPs), facilities-based
333120 broadcast devices for sand and salt trucks, manufacturing
334220 broadcast equipment (including studio), for radio and television, manufacturing
541910 broadcast media rating services
515110 broadcasting stations, radio
313210 broad-woven (more than 30 cm/12 in. wide) fabrics (except rugs, tire fabrics), cotton, weaving
313210 broad-woven (more than 30 cm/12 in. wide) fabrics (except rugs, tire fabrics), linen, jute, hemp and ramie, weaving
313210 broad-woven (more than 30 cm/12 in. wide) fabrics (except rugs, tire fabrics), man-made fibre, weaving
414130 broad-woven fabrics merchant wholesalers
313210 brocade, weaving
112320 broiler, fryer and roasting chickens, raising
335210 broilers, electric, manufacturing
523120 brokerages, stock
531211 brokers acting in the capacity of independent real estate sales persons
531212 brokers assisting prospective buyers by selecting, visiting and making purchase offers
531212 brokers assisting vendors by advertising and listing properties and conducting open houses for prospective buyers
531212 brokers of manufactured homes, on site
523140 brokers, commodity contracts, offices
523120 brokers, securities
488519 brokers, shipping
325189 bromine, manufacturing
325190 bromochloromethane, manufacturing
339110 bronchoscope and gastroscope (except electromedical), manufacturing
331523 bronze die castings, unfinished, manufacturing
331529 bronze or brass foundries (except die-castings)
331420 bronze products, made by rolling, drawing, extruding or alloying purchased metal
812990 bronzing baby shoes
321999 broom handles, manufacturing
418990 broom, mop and paint handles merchant wholesalers
111190 broomcorn farming
411190 broomcorn merchant wholesalers
418990 brooms, brushes and mops merchant wholesalers
311420 broth (except seafood), canning
212116 brown coal mining
311310 brown sugar, manufacturing
417910 brownprinting equipment merchant wholesalers
325410 brucine, manufacturing
212326 brucite mining
335990 brush blocks for electrical use, carbon or moulded graphite, manufacturing
321919 brush blocks, wood, turned and shaped
238910 brush clearing or cutting
115110 brush killing service, chemical
562110 brush removal
335990 brushes and brush stock contacts, carbon, graphite, electric, manufacturing
335990 brushes and contacts, electric, manufacturing
339990 brushes, manual or mechanical accessory, manufacturing
326290 brushes, rubber, manufacturing
333519 brushing machines, metalworking, manufacturing
325620 bubble bath preparations, manufacturing
326198 bubble packaging materials, plastics, manufacturing
321920 buckets or pails, wood, manufacturing
333920 buckets, elevators or conveyors, manufacturing
333120 buckets, excavating (e.g., clamshell, concrete, dragline, drag scraper, shovel), manufacturing
321920 buckets, wood, coopered, manufacturing
339990 buckles, claps, eye fasteners and similar articles, manufacturing
332999 buckles, shoe, metal, manufacturing
313320 buckram, manufacturing
111190 buckwheat farming
41120 buckwheat merchant wholesalers
912910 budget and fiscal affairs, provincial
112999 buffalo production
337123 buffets (furniture), wood, manufacturing
333519 buffing and polishing machines, metalworking, manufacturing
327910 buffing and polishing wheels, abrasive and nonabrasive, manufacturing
325610 buffing compounds, manufacturing
333990 buffing machines, hand-held power-driven, manufacturing
332810 buffing metals and metal products
335120 bug zappers, manufacturing
416330 builders' hardware merchant wholesalers
332510 builders' hardware, metal, manufacturing
444430 builders' hardware, retail
236110 builders, speculative, single family
236110 building alterations and repairs, general contractor, residential
212316 building and monumental stone, marble
416110 building and power annunciator insulated wire and cable merchant wholesalers
238210 building automation systems, contractors
416320 building board (e.g., fibre, particle, flake) merchant wholesalers
561722 building cleaning, janitorial services
238910 building demolition
541690 building envelope consulting services
531320 building evaluator
561799 building exterior cleaning services (except sandblasting and window cleaning)
416390 building fascia (except wood) merchant wholesalers
238390 building fixtures and fittings (except mechanical equipment), installation
238130 building framing (except structural steel), installation
237210 building lot subdividing, land development
561722 building maintenance (except repairs)
327120 building material and refractories made of clay or other materials with similar properties
326198 building materials (e.g., fascia, panels, siding, soffits), plastics, manufacturing
453310 building materials, used, retail
326198 building panels, corrugated and flat, plastics, manufacturing
322121 building paper stock, manufacturing
237120 building petrochemical plants
236110 building repairs, residential (except single-family), general contractors
236110 building repairs, single family, general contractors
334512 building services monitoring controls, automatic, manufacturing
416390 building soffit merchant wholesalers
212314 building stone, granite, rough, mining
212315 building stone, limestone, rough, mining
416390 building stones merchant wholesalers
327120 building tile, clay, manufacturing
335920 building wire and cable, electric, insulated, manufacturing
541310 buildings and structures, architectural design services (except landscape)
321992 buildings that are made away from the construction site, either in sections, complete units, or in components for on-site erection
321992 buildings, prefabricated or pre-cut, wood frame, manufacturing
332311 buildings, prefabricated, metal (except portable), manufacturing
416390 built-in kitchen cabinets merchant wholesalers
414220 built-in vacuum systems (household) merchant wholesalers
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<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>443143</td>
<td>built-in vacuum systems, retail</td>
</tr>
<tr>
<td>238350</td>
<td>built-in wood cabinets constructed on site</td>
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<tr>
<td>327990</td>
<td>built-up mica, manufacturing</td>
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<tr>
<td>339940</td>
<td>bulk carbon paper or stencil paper in rolls or large sheets, manufacturing</td>
</tr>
<tr>
<td>445299</td>
<td>bulk food stores</td>
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<tr>
<td>484221</td>
<td>bulk liquid (e.g., petroleum, milk), trucking service, local</td>
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<tr>
<td>484231</td>
<td>bulk liquids (e.g., petroleum and chemical products), trucking, long distance</td>
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<tr>
<td>332420</td>
<td>bulk storage tanks, heavy gauge steel, manufacturing</td>
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<td>412110</td>
<td>bulk tank station merchant wholesalers</td>
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<tr>
<td>711215</td>
<td>bull riders</td>
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<tr>
<td>532410</td>
<td>bulldozer rental and leasing (without operator)</td>
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<tr>
<td>333120</td>
<td>bulldozers, manufacturing</td>
</tr>
<tr>
<td>238910</td>
<td>bulldozing, unspecified, rental with operator</td>
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<tr>
<td>339940</td>
<td>bulletin boards, of metal, manufacturing</td>
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<tr>
<td>327990</td>
<td>bulletin boards, wood and cork, manufacturing</td>
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<tr>
<td>414110</td>
<td>bulletproof vests merchant wholesalers</td>
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<td>339110</td>
<td>bulletproof vests, manufacturing</td>
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<tr>
<td>711215</td>
<td>bullfighters</td>
</tr>
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<td>336390</td>
<td>bumpers and bumperettes, assembled, automotive, truck and bus, manufacturing</td>
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<td>333310</td>
<td>bundling machinery (e.g., mail, newspaper, box strapping), manufacturing</td>
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<td>713992</td>
<td>bungee jumping facilities</td>
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<td>321999</td>
<td>bungs, wood, manufacturing</td>
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<td>321991</td>
<td>bunk houses, mobile, manufacturing</td>
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<td>311814</td>
<td>buns, bread-type (e.g., hamburger, hot dog), made in commercial bakeries</td>
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<tr>
<td>315241</td>
<td>bunting, infants', cut and sewn from purchased fabric</td>
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<td>334512</td>
<td>buoyancy instruments, industrial process type, manufacturing</td>
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<tr>
<td>321999</td>
<td>buoys, cork, manufacturing</td>
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<tr>
<td>332319</td>
<td>buoys, fabricated metal plate, manufacturing</td>
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<td>334290</td>
<td>burglar alarm systems and equipment, manufacturing</td>
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<td>238210</td>
<td>burglar alarm systems, electric wiring, installation</td>
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<td>417920</td>
<td>burial caskets merchant wholesalers</td>
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<td>339990</td>
<td>burial caskets, manufacturing</td>
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<td>315289</td>
<td>burial garments or shrouds, cut and sewn from purchased fabric</td>
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<td>453999</td>
<td>burial monuments, retail</td>
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<td>316210</td>
<td>burial slippers, manufacturing</td>
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<td>327390</td>
<td>burial vaults, concrete and precast terrazzo, manufacturing</td>
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<td>burial vaults, fiberglass, manufacturing</td>
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<td>burial vaults, stone, manufacturing</td>
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<td>314910</td>
<td>burlap bags, made from purchased materials</td>
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<td>414130</td>
<td>burlap merchant wholesalers</td>
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<td>burlap, broad-woven, weaving</td>
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<td>711111</td>
<td>burlesque companies</td>
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</table>
212326 burley mining
313310 burling and mending fabrics, for the trade
113311 burls, wood, cutting
333416 burners, oil, gas or a combination of both, manufacturing
332810 burning metals and metal products, for the trade
339940 burnishers and cushions, gilders', manufacturing
333519 burnishing machines, metalworking, manufacturing
316990 burnt leather goods, manufacturing
321999 burnt wood articles, manufacturing
112920 burro, donkey or mule production
813210 bursaries (scholarship trusts), management of
541850 bus and subway card advertising services
335315 bus bar structures, manufacturing
335930 bus bars (electrical conductors), manufacturing
416110 bus bars and trolley ducts merchant wholesalers
336211 bus bodies, assembling on purchased chassis
336211 bus bodies, manufacturing
488990 bus broker (without bus expenses)
335315 bus duct-feeder, plug-in (including top-off units) and trolley duct-feeders, manufacturing
485210 bus line operation, intercity or interurban
485110 bus line operation, local
485410 bus operation, school
532120 bus rental, without driver
485110 bus service, urban and suburban
561721 bus shelter window maintenance
332311 bus shelters, metal frame, manufacturing
488490 bus terminal operation, independent
811192 bus washing
415120 buses merchant wholesalers
336120 buses, passenger (except trackless trolley), assembling on chassis of own manufacture
487110 buses, sightseeing (except scheduled), local, operation
236220 bush depots and camps, construction
333619 bushings, plain (except internal combustion engine), manufacturing
326198 bushings, plastics, manufacturing
326290 bushings, rubber, manufacturing
321999 bushings, wood, manufacturing
611410 business and commercial schools (non-university)
531212 business brokers (buying and selling business enterprises, including the real estate)
511140 business directory, publishing and printing combined
611690 business education for youth
<table>
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<tr>
<th>Code</th>
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<tr>
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<td>business financing companies</td>
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<td>business forms (except manifold), printing without publishing</td>
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<td>418210</td>
<td>business forms merchant wholesalers</td>
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<td>913910</td>
<td>business licensing, local administration</td>
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<td>business machine paper supplies, retail</td>
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<td>business machine paper, cut sheet, made from purchased paper</td>
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<td>541611</td>
<td>business management consulting services</td>
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<td>561110</td>
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<td>417910</td>
<td>business or office machines merchant wholesalers</td>
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<td>541720</td>
<td>business research and development services</td>
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<td>561430</td>
<td>business service centre</td>
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<td>541611</td>
<td>business start-up consulting services</td>
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<td>913910</td>
<td>business tax, local administration</td>
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<td>417320</td>
<td>business telephone systems merchant wholesalers</td>
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<td>813410</td>
<td>businessmen's clubs, civic and social</td>
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<td>business-to-business electronic markets (B2B) electronic auctions</td>
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<tr>
<td>419110</td>
<td>business-to-business electronic markets (B2B), wholesale trade</td>
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<td>butadiene rubber (i.e., polybutadiene), manufacturing</td>
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<td>325210</td>
<td>butadiene styrene copolymers, containing less than 50% butadiene, manufacturing</td>
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<tr>
<td>325210</td>
<td>butadiene styrene copolymers, containing more than 50% butadiene, manufacturing</td>
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<td>butadiene styrene copolymers, manufacturing</td>
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<td>butadiene, made from alcohol</td>
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<td>325110</td>
<td>butadiene, made from refined petroleum or natural gas liquids</td>
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<td>butadiene, made in petroleum refineries</td>
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<tr>
<td>412110</td>
<td>butane gas and naphtha (except bulk stations and terminals) merchant wholesalers</td>
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<td>butane gas, bottled, retail</td>
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<td>butane, made from refined petroleum or natural gas liquids</td>
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<td>butcher shops or meat markets, retail</td>
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<td>332210</td>
<td>butchers' knives, manufacturing</td>
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<td>337215</td>
<td>butchers' store fixtures, manufacturing</td>
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<td>311515</td>
<td>butter, creamery and whey, manufacturing</td>
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<td>311515</td>
<td>butter, manufacturing</td>
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<td>333248</td>
<td>buttonhole and eyelet machinery, industrial, manufacturing</td>
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<td>333248</td>
<td>buttonhole and eyelet machines, household, manufacturing</td>
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<tr>
<td>339910</td>
<td>buttons (e.g., collar, cuff), precious metal and precious or semiprecious stones, manufacturing</td>
</tr>
</tbody>
</table>
339990  buttons manufacturing, including the blanks, moulds and colouring thereof (except precious or semiprecious metal or stones)
414130  buttons merchant wholesalers
325190  butyl acetate, manufacturing
325190  butyl alcohol, manufacturing
325210  butyl rubber, manufacturing
325110  butylene (butene), made from refined petroleum or natural gas liquids
324110  butylene (i.e., butene), made in petroleum refineries
523910  buying income tax refunds

C

611210  c.e.g.e.p. (collège d'enseignement général et professionnel)
336120  cab and chassis assemblies, heavy-duty trucks, manufacturing
336110  cab and chassis assemblies, light trucks and vans, manufacturing
722410  cabarets (nightclubs)
111219  cabbage farming, field, bedding plant and seed production
236110  cabin construction, by operative builders
336612  cabin cruisers, building
334511  cabin environment indicators, transmitters and sensors, manufacturing
332510  cabinet hardware, metal, manufacturing
337123  cabinet making, made to individual order
238350  cabinetry, installation and finishing
337126  cabinets (free standing), metal, manufacturing
238350  cabinets, built-in, construction
337123  cabinets, household, free standing, wood, manufacturing
444190  cabinets, kitchen (to be installed), retail
337126  cabinets, kitchen, free standing, metal, manufacturing
337126  cabinets, medicine, metal, manufacturing
337126  cabinets, radio and television, metal, manufacturing
337215  cabinets, show, display and storage (except refrigerated), manufacturing
335315  cabinets, wireways, gutters, surface raceways (except conduit and metallic tubing), manufacturing
321999  cabinets, wood household (e.g., radio, television, stereo, sewing machine), manufacturing
485110  cable cars operation, commuter
416110  cable conduit merchant wholesalers
334220  cable decoders, manufacturing
517310  cable distribution, facilities-based
237130  cable installation (hydro, telephone, telegraph, underground and marine)
487990  cable lifts, amusement or scenic, operated separately from lodges
515210  cable program broadcasting
332210  cable splicers, hand tool, manufacturing
238990  cable splicing service, non-electrical, contractors
238210  cable splicing, electrical, contractors
238210  cable television hookup, contractors
237130  cable television line construction, contractors
515210  cable television network
517310  cable television providers and operators
334220  cable television transmission and receiving equipment, manufacturing
334512  cable testing machines, manufacturing
416110  cable, insulated merchant wholesalers
331222  cable, iron or steel, electric, made in wire drawing plants
331222  cable, iron or steel, insulated or armoured, made in wire drawing plants
332619  cable, non-insulated wire, made from purchased wire
517310  cable, satellite television and wireless cable television operators operating co-axial based distribution network, satellite-based distribution networks and fixed wireless-based distribution networks and primarily serving the residential market
416210  cable, wire (except insulated) merchant wholesalers
333110  cabs for agricultural machinery, manufacturing
333120  cabs for construction machinery, manufacturing
333920  cabs for industrial trucks and tractors, manufacturing
487110  cabs, horse drawn, sightseeing
541514  CAD/CAM systems services
541370  cadastral surveying and mapping services
339920  caddy carts, manufacturing
331410  cadmium smelting and primary refining
541514  CAE (computer-aided engineering) systems services
722410  cafe bar
417920  cafeteria furniture merchant wholesalers
337127  cafeteria furniture, manufacturing
722310  cafeteria, personnel
722310  cafeterias, industrial
722512  cafeterias, public
315220  caftans, men's and boys', cut and sewn from purchased fabric
315249  caftans, women's, misses' and girls', cut and sewn from purchased fabric
332619  cages, made from purchased wire
333130  cages, mine shaft, manufacturing
522321  caisses d'économie, federation or league (central clearing house services)
522130  caisses d'économie, local
522321 caisses d'entraide économique, fédération (i.e., central clearing house services)
522130 caisses d'entraide économique, local
522321 caisses d'établissement, fédération (i.e., central clearing house services)
522130 caisses d'établissement, local
522321 caisses populaires, federation, league or regional (central clearing house services)
522130 caisses populaires, local
238910 caisson (i.e., drilled building foundations), construction
237990 caissons (i.e., marine or pneumatic structures), construction
332420 caissons, for underwater work, metal, manufacturing
561990 cake decorating service
453999 cake decorating supplies, retail
311990 cake frosting and icing, manufacturing
311340 cake ornaments, confectionery, manufacturing
339990 cake ornaments, inedible, manufacturing
311224 cake, meal and oil (e.g., canola, palm-kernel, peanut, cottonseed oil, sunflower seed, linseed), made in crushing mills
413190 cakes and pastries merchant wholesalers
212231 calamine, galena, smithsonite, sphalerite ore and willemite mining
212220 calaverite mining
212315 calcareous tufa, crushed and broken, quarrying
212315 calcareous tufa, dimension, quarrying
416340 calcimines merchant wholesalers
325510 calcimines, manufacturing
327420 calcined gypsum plaster, manufacturing
333990 calcining kilns, manufacturing
324190 calcining petroleum coke from refined petroleum
212398 calcite mining
325320 calcium arsenate insecticides, manufacturing
325189 calcium carbide, chloride and hypochlorite, manufacturing
325190 calcium citrate, manufacturing
325189 calcium hypochlorite, manufacturing
212315 calcium limestone, crude, mining
325190 calcium oxalate, manufacturing
417910 calculating machines merchant wholesalers
333310 calculators (except electronic), manufacturing
333310 calculators, electronic, manufacturing
487110 calèche service, sightseeing
323119 calendars, printing without publishing
511190 calendars, publishers or publishing
511190 calendars, publishing
333246 calendering machinery for plastics, manufacturing
333246 calendering machinery for textiles, manufacturing
313310 calendering textile fabrics or textile products (including clothing), for the trade
541380 calibration and certification services
811210 caliper, gauge and other machinists' precision repair
332210 calipers and dividers, machinists' precision tools, manufacturing
339110 calorimeters, laboratory type, manufacturing
336310 cam shafts, automotive and truck gasoline engine, manufacturing
334310 camcorders, manufacturing
333246 camelback (i.e., retreading material) machinery, manufacturing
326210 camelback (i.e., retreading materials), manufacturing
443145 camera and photographic supplies stores or shops (i.e., films, parts, accessories, developing films), retail
316990 camera carrying bags, all materials, manufacturing
811210 camera repair and service
443145 camera shops, photographic, retail
711512 cameramen, independent
333310 cameras (except television and video), manufacturing
414430 cameras equipment and supplies merchant wholesalers
443145 cameras, retail sales combined with repair (repair as primary source of receipts)
334220 cameras, television, manufacturing
315241 camisoles, infants', cut and sewn from purchased fabric
315249 camisoles, women's and misses', cut and sewn from purchased fabric
337126 camp furniture, metal, manufacturing
337123 camp furniture, wood, manufacturing
721310 camp, residential, for farm or other workers
336215 camper units, slide-in, for pick-up trucks, manufacturing
532120 campers, recreational vehicles (RVs), rental
721211 campground
325190 camphor, natural, manufacturing
325190 camphor, synthetic, manufacturing
451119 camping equipment (except tent trailers), retail
414470 camping tents and equipment merchant wholesalers
336215 camping trailers and chassis, manufacturing
721211 campsites for transients
333519 cams (i.e., machine tool accessory), manufacturing
333519 can forming machines, metalworking, manufacturing
332619 can keys, made from purchased wire
332431 can lids and ends, metal, manufacturing
332210 can openers (except powered), manufacturing
335210 can openers, electric, domestic, manufacturing
813410 Canadian legion
483213 canal barge operations
488310 canal locks, operating
488310 canal maintenance (except dredging)
488310 canal operations
483213 canal transportation, freight
483213 canal transportation, passengers
333310 cancelling machinery, post office type, manufacturing
911910 cancer detection program administration, federal
622310 cancer hospital
332999 candelabra and candlesticks, metal (except precious metal), manufacturing
322219 candelabra tubes, made from purchased paperboard
311340 candied fruit and fruit peel products (e.g., candied, glazed, crystallized), manufacturing
453999 candle shops, retail
453999 candle shops, retail, primarily non-store
418990 candles merchant wholesalers
339990 candles, manufacturing
311340 candy (except chocolate), manufacturing
311351 candy bars, chocolate (including chocolate-covered), made from cacao beans
413190 candy merchant wholesalers
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)
445292 candy stores, retail
311352 candy, chocolate, made from purchased chocolate
722330 candy-floss trailer operations
337126 cane chairs, manufacturing
311310 cane or beet sugar refining
311310 cane sugar, made from purchased raw cane sugar
337126 cane, chair, woven of reed or rattan, manufacturing
339990 canes (except orthopedic), manufacturing
332999 canisters, ammunition, manufacturing
312310 cannabis cigarette manufacturing
312310 cannabis edibles manufacturing
312310 cannabis e-liquids and concentrates manufacturing
111412 cannabis grown hydroponically
111412 cannabis grown in climate controlled pods
111995 cannabis grown in open fields
111412 cannabis grown under cover
413410 cannabis merchant wholesalers
312310 cannabis oil manufacturing
413410 cannabis oil merchant wholesalers
453993 cannabis oil retail
312310 cannabis processing
492210 cannabis product delivery services
312310 cannabis product manufacturing
453993 cannabis product retail
453993 cannabis product retail, exclusively via the Internet
413410 cannabis products merchant wholesalers
419120 cannabis products wholesale agents and brokers
419110 cannabis products, business-to-business (B2B) electronic markets, wholesale
541380 cannabis quality testing laboratories
453993 cannabis seed retail
111995 cannabis seeds and seedling growing in open fields
111412 cannabis seeds and seedlings grown under cover
312310 cannabis-infused food and beverages manufacturing
413190 canned baby and junior foods merchant wholesalers
413190 canned desserts merchant wholesalers
413190 canned dietary foods merchant wholesalers
413190 canned fish products merchant wholesalers
413190 canned food ingredients and preparations merchant wholesalers
413190 canned foods merchant wholesalers
311420 canned fruit and vegetable juices (dietetic or homogenized), manufacturing
311420 canned fruit and vegetable juices (fresh or concentrates), manufacturing
413190 canned meat merchant wholesalers
413190 canned or dried dairy products merchant wholesalers
413190 canned or dried milk merchant wholesalers
413190 canned or preserved dried fruit merchant wholesalers
311420 canned pasta (plain), manufacturing
311710 canned seafood stew making
311420 canned specialties based on fruits or vegetables, including baked beans, bean sprouts, Chinese food and mincemeat, manufacturing
413190 canned specialties merchant wholesalers
413190 canned vegetables merchant wholesalers
311710 canning fish, crustaceans and molluscs (e.g., shellfish, lobster, salmon)
333990 canning machinery, manufacturing
311614 canning meat (except poultry, small game, pet food, baby food), from purchased meat
311420 canning soups (except seafood)
311420 canning vegetables (e.g., corn, beets, asparagus, artichokes, carrots, peas, tomatoes, mushrooms, potatoes)
713991 canoe and kayak clubs, recreational
336612 canoes, kayaks, rowboats and skiffs, manufacturing
441220 canoes, retail
111120 canola (rapeseed) farming
323239 canopies, sheet metal, manufacturing
417230 cans for fruits and vegetables merchant wholesalers
322219 cans, fibre (i.e., fibre body, ends of any material), made from purchased paperboard
332431 cans, metal (e.g., food, beverage), manufacturing
111120 cantaloupe farming, field, bedding plant and seed production
111119 cantaloupe, melon and watermelon farming
321919 cants, resawed (lumber), manufacturing
314910 canvas bags, manufacturing
313210 canvas fabrics (more than 30 cm/12 in. wide), weaving
418990 canvas goods or products merchant wholesalers
314910 canvas products, made from purchased canvas or canvas substitutes
316210 canvas shoes, rubber or plastic sole with fabric upper, manufacturing
454390 canvassers (door-to-door), headquarters for retail sale of merchandise
416110 capacitors (except electronic) merchant wholesalers
335990 capacitors (except electronic), fixed and variable, manufacturing
334410 capacitors, electronic, fixed and variable, manufacturing
315249 capes (except fur, leather, waterproof), girls', cut and sewn from purchased fabric
315249 capes (except fur, leather, waterproof), women's and misses', cut and sewn from purchased fabric
315289 capes, waterproof (e.g., plastics, rubber, similar materials), cut and sewn from purchased fabric
112320 capon, chicken or Cornish hens farming
115210 caponizing service
237110 capping of water wells
333990 capping, sealing, lidding and packaging machinery, manufacturing
325190 caprolactam, manufacturing
315289 caps and gowns, cut and sewn from purchased fabric or paper
315990 caps and hats (except fur, leather), made from purchased fabric
315281 caps and hats, leather, manufacturing
336215 caps for pickup trucks, manufacturing
325999 caps for toy pistols, manufacturing
325920 caps, blasting and detonating, manufacturing
332999 caps, bomb, manufacturing
316990 caps, heel and toe, leather, manufacturing
332999 caps, heel and toe, metal, manufacturing
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>315190</td>
<td>Caps, made in knitting mills</td>
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<td>315990</td>
<td>Caps, textiles, straw, fur-felt and wool-felt, made from purchased fabric</td>
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<td>333920</td>
<td>Capstans, marine, manufacturing</td>
</tr>
<tr>
<td>334290</td>
<td>Car alarms, manufacturing</td>
</tr>
<tr>
<td>811199</td>
<td>Car clinic (diagnostic centre)</td>
</tr>
<tr>
<td>532111</td>
<td>Car rental agencies</td>
</tr>
<tr>
<td>332999</td>
<td>Car seals, metal, manufacturing</td>
</tr>
<tr>
<td>532111</td>
<td>Car sharing, short-term rental</td>
</tr>
<tr>
<td>334310</td>
<td>Car stereos, manufacturing</td>
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<td>336215</td>
<td>Car trailer, non-commercial, manufacturing</td>
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<td>811192</td>
<td>Car washes, self-service or automatic</td>
</tr>
<tr>
<td>417920</td>
<td>Car washing equipment merchant wholesalers</td>
</tr>
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<td>333310</td>
<td>Car washing machinery, manufacturing</td>
</tr>
<tr>
<td>325189</td>
<td>Carbides (e.g., boron, calcium, silicon, tungsten), manufacturing</td>
</tr>
<tr>
<td>325999</td>
<td>Carburetor cleaners, manufacturing</td>
</tr>
<tr>
<td>335990</td>
<td>Carbures, electric, manufacturing</td>
</tr>
<tr>
<td>336310</td>
<td>Carburetors (except aircraft, motor vehicle), manufacturing</td>
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</table>
336310  carburetors, aircraft engine, manufacturing  
336310  carburetors, motor vehicle engine, manufacturing  
336310  carburetors, motor vehicle engine, rebuilding on an assembly line  
316990  card cases (except metal), manufacturing  
611690  card game instruction (e.g., bridge)  
414460  card games merchant wholesalers  
713299  card rooms (e.g., poker rooms)  
337126  card table and chair sets, metal, manufacturing  
322211  cardboard boxes, corrugated, made from purchased paper or paperboard  
418220  cardboard products merchant wholesalers  
322130  cardboard stock, manufacturing  
322220  cardboard, laminated or surface coated, made from purchased paperboard  
313320  carded nonwoven fabrics, manufacturing  
325410  cardiac preparations, manufacturing  
315190  cardigans, made in knitting mills  
333248  carding machinery for textiles, manufacturing  
313310  carding textile fibres  
334512  cardiodynameters, manufacturing  
334512  cardiographs, manufacturing  
621110  cardiologists’ offices  
334512  cardiophones, electric, manufacturing  
334512  cardioscopes, manufacturing  
334512  cardiostethometers, manufacturing  
493190  cardlock petroleum tank farms  
447190  cardlock stations (except petroleum tank farms)  
447190  cardlocks (except petroleum tank farms)  
453999  cards (e.g., baseball, hockey), retail  
323119  cards (e.g., business, greeting, playing, postcards, trading), printing without publishing  
323113  cards (e.g., business, greeting, playing, postcards, trading), screen printing without publishing  
322299  cards, die-cut (except office supplies), made from purchased paper or paperboard  
322230  cards, die-cut office supply (e.g., index, library, time recording), made from purchased paper or paperboard  
624120  care attendant service for persons with disabilities  
611430  career development and courses customized or modified to meet the special needs of customers  
541612  career transition services  
561722  caretaker service  
481110  cargo carriers, air, scheduled  
336611  cargo container ships, building  
314990  cargo safety straps, manufacturing  
488490  cargo surveyors, truck transportation  
481214  cargo transportation, air, charter service  
481110  cargo transportation, air, scheduled
488390  cargo, checkers, marine
333310  carnival and amusement park rides, manufacturing
333310  carnival and amusement park shooting gallery machinery, manufacturing
417990  carnival equipment merchant wholesalers
713999  carnival rides, concession operators
711190  carnivals, travelling show
212291  carnotite, pitchblende, radium, tyuyamunite, uraninite, uranium mining
333920  carousel conveyors (e.g., luggage), manufacturing
333310  carousels (i.e., merry-go-rounds), manufacturing
332210  carpenters' hand tools (except saws), non-powered, manufacturing
444130  carpenters' tools, retail
416330  carpenters', mechanics', plumbers' and other trades tools merchant wholesalers
532310  carpentry equipment rental
238350  carpentry work (except framing)
238130  carpentry, framing
414320  carpet and carpet supplies merchant wholesalers
333310  carpet and floor cleaning equipment, electric, manufacturing
561740  carpet and furniture cleaning on location, services
532280  carpet and rug rental service
314990  carpet cutting and binding
238330  carpet installation only
313230  carpet paddings, nonwoven, manufacturing
442210  carpet sales and installation
442210  carpet stores, retail
335210  carpet sweepers, electric vacuum, household, manufacturing
333310  carpet sweepers, mechanical, manufacturing
321999  carpets, cork, manufacturing
485990  carpool operation
332311  carports, prefabricated, metal, manufacturing
337215  carrier cases and tables, mail, manufacturing
334210  carrier equipment (i.e., analog, digital), telephone, manufacturing
334220  carrier equipment, cellular communications (i.e., analog, digital), manufacturing
722512  carry-out restaurants
336211  cars in kit form, manufacturing
336110  cars, electric, for highway use, assembling on chassis of own manufacture
484229  carting, by truck or horse-drawn wagon
541370  cartographic surveying services
333990  carton filling machines, manufacturing
322212  cartons, folding (except milk), made from purchased paperboard
711511  cartoonists, independent
333990  cartridge (i.e., powder) hand-held power-driven tools, manufacturing
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>332999</td>
<td>Cartridge cases for ammunition (i.e., 30 mm or less; 1.18 inch or less), manufacturing</td>
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<td>331420</td>
<td>Cartridge cups, discs and sheets, copper and copper alloy, made by rolling, drawing, extruding or alloying purchased metal</td>
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<td>332999</td>
<td>Cartridges, ammunition, manufacturing</td>
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<td>339940</td>
<td>Cartridges, refill, for ball point pens, manufacturing</td>
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<td>333110</td>
<td>Carts and wagons, lawn and garden type, manufacturing</td>
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<td>333920</td>
<td>Carts for moving goods (e.g., laundry, industrial), manufacturing</td>
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<td>339920</td>
<td>Carts, golf, hand, manufacturing</td>
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<tr>
<td>332210</td>
<td>Carving sets, manufacturing</td>
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<td>453220</td>
<td>Carvings and artcraft, retail</td>
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<td>325220</td>
<td>Casein fibres and filaments, manufacturing</td>
</tr>
<tr>
<td>325210</td>
<td>Casein plastics, manufacturing</td>
</tr>
<tr>
<td>311515</td>
<td>Casein, dry and wet, manufacturing</td>
</tr>
<tr>
<td>332329</td>
<td>Casings, sheet metal, manufacturing</td>
</tr>
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<td>332310</td>
<td>Casters, furniture, manufacturing</td>
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<td>332510</td>
<td>Casters, industrial, manufacturing</td>
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<td>316990</td>
<td>Cases, luggage, manufacturing</td>
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<td>332439</td>
<td>Cash and stamp boxes, light gauge metal, manufacturing</td>
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<tr>
<td>911910</td>
<td>Cash funds management, federal administration</td>
</tr>
<tr>
<td>912910</td>
<td>Cash funds, provincial administration</td>
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<tr>
<td>322230</td>
<td>Cash register tapes, made from purchased paper</td>
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<tr>
<td>333310</td>
<td>Cash registers (except electronic), manufacturing</td>
</tr>
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<td>417910</td>
<td>Cash registers merchant wholesalers</td>
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<td>333310</td>
<td>Cash registers, electronic, manufacturing</td>
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<td>332319</td>
<td>Casings, scroll, fabricated metal plate, manufacturing</td>
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<td>332329</td>
<td>Casings, sheet metal, manufacturing</td>
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<td>331511</td>
<td>Cast iron pipe and pipe fittings, manufacturing</td>
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<td>331511</td>
<td>Cast iron pipe merchant wholesalers</td>
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<td>331511</td>
<td>Cast iron railroad car wheels, manufacturing</td>
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<td>416210</td>
<td>Cast iron pipe merchant wholesalers</td>
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<td>327120</td>
<td>Castable refractories, clay, manufacturing</td>
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<tr>
<td>327120</td>
<td>Castable refractories, nonclay, manufacturing</td>
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<td>Casters, furniture, manufacturing</td>
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<tr>
<td>332510</td>
<td>Casters, industrial, manufacturing</td>
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</tbody>
</table>
561310 casting agencies or bureaus, theatrical
561310 casting bureau or agency, motion picture or video
561310 casting bureaus, theatrical
331529 castings (except die-castings), copper, unfinished, manufacturing
331529 castings (except die-castings), non-ferrous metals (except aluminum, copper), unfinished, manufacturing
331511 castings, unfinished, compacted graphite iron, manufacturing
331511 castings, unfinished, iron (e.g., ductile, grey, malleable, semisteel), manufacturing
325999 cat litter (clay based), manufacturing
454110 catalog (order taking) offices of mail order houses, retail
511140 catalog of collections, publishing
511140 catalog of collections, publishing and printing combined
511190 catalogs (i.e., mail order, store and merchandise), publishing and printing combined
452999 catalogue sales showrooms , retail
511190 catalogues (e.g., mail order, store and merchandise), publishing
323119 catalogues of collections (e.g., museum), printing without publishing
323119 catalogues, printing without publishing
811112 catalytic converters, automotive, installation, repair, or sales and installation
336390 catalytic converters, engine exhaust, automotive, truck and bus, manufacturing
332999 catapult guns, manufacturing
327390 catch basin covers, concrete, manufacturing
115210 catching poultry, with no hauling
911910 categorical health program administration, federal
722320 caterers
722320 caterers who own or manage permanent facilities in which they provide event-based food services
722310 catering food service, industrial
722320 catering for dining room and banquets
112510 catfish production in freshwater, farm raising
325410 cathartic preparations, manufacturing
339110 catheters, cannulae and intravenous system (IV), manufacturing
417320 cathode ray picture tubes merchant wholesalers
334410 cathode ray tubes (CRT), manufacturing
238190 cathodic protection, installation
212398 catlinite mining
411110 cats merchant wholesalers
311420 catsup and similar tomato sauces, manufacturing
112991 cattle and pigs, raising
112991 cattle and poultry farm
115210 cattle breeding services
115210 cattle dehorning and hoof trimming services
411110 cattle drovers (dealer)
333110 cattle feeding and watering equipment, manufacturing
813910 cattle grazing association
411110 cattle merchant wholesalers
115210 cattle registration service
112991 cattle, calves, pigs, and, chickens, raising
325520 caulking compounds (except gypsum-based), manufacturing
332210 caulking guns, non-powered, manufacturing
238390 caulking window services
325181 caustic potash (i.e., potassium hydroxide), manufacturing
325181 caustic soda (i.e., sodium hydroxide), manufacturing
418410 caustic soda merchant wholesalers
712190 caverns
311710 caviar, canned, manufacturing
332210 c-clamps, manufacturing
334110 CD-ROM drives, manufacturing
334610 CD-ROM, software, mass-reproducing
561799 cedar (exterior) cleaning, preserving and repairing
337123 cedar chests, manufacturing
325999 cedar oil, manufacturing
238130 ceiling beams (wooden), rough installation
335210 ceiling fans or bath fans with integrated lighting fixtures, manufacturing
321919 ceiling lumber, dressed, made by resawing purchased lumber
321111 ceiling lumber, made from logs or bolts
334512 ceilometers, manufacturing
711512 celebrity spokesperson, independent
111219 celery farming, field, bedding plant and seed production
212398 celestite concentrate, mining
322220 cellophane adhesive tape, made from purchased materials
325220 cellophane film or sheet, manufacturing
811210 cellphone (e.g., cell phone, cellular telephone), repair
237130 cellular phone towers, construction
417320 cellular telephone merchant wholesalers
517310 cellular telephone services plans, facilities-based
334220 cellular telephones, manufacturing
325220 cellulose acetate fibres and filaments, manufacturing
325210 cellulose acetate resins, manufacturing
325190 cellulose acetate, non-plasticized, manufacturing
418220 cellulose film or tape merchant wholesalers
325210 cellulose nitrate resins, manufacturing
325210 cellulose propionate resins, manufacturing
325210 cellulose resins, manufacturing
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>325210</td>
<td>cellulose xanthate (viscose), manufacturing</td>
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<td>313210</td>
<td>cellulosic fibre (e.g., acetate, rayon) fabrics, broad-woven, weaving</td>
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<td>cellulosic fibres and fibre mixtures, made from waste</td>
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<td>325220</td>
<td>cellulosic filament yarn, manufacturing</td>
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<td>326114</td>
<td>cellulosic plastics film and un laminated sheet, manufacturing</td>
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<td>325220</td>
<td>cellulosic staple fibres, manufacturing</td>
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<td>cement (e.g., hydraulic, masonry, portland, pozzolana), manufacturing</td>
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<td>cement bags, made from purchased paper</td>
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<td>cement block laying</td>
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<td>cement finishing</td>
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<td>cement making machinery merchant wholesalers</td>
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<tr>
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<td>cement plants, construction</td>
</tr>
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<td>cement rock, quarrying</td>
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<td>cement work</td>
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<td>cement, keene's (i.e., tiling plaster), manufacturing</td>
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<td>213118</td>
<td>cementing oil and gas well casings, on a contract basis</td>
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<td>324122</td>
<td>cements, asphalt roofing, made from purchased asphaltic materials</td>
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<td>cemetery plot care services</td>
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<td>central air-conditioning equipment, installation</td>
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<td>238220</td>
<td>central cooling equipment and piping, installation</td>
</tr>
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<td>central nervous system stimulant preparations, manufacturing</td>
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<td>central office and switching equipment, telephone, manufacturing</td>
</tr>
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<td>central vacuuming systems, commercial type, manufacturing</td>
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<td>551114</td>
<td>centralized administrative offices</td>
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<td>centres for documentation (i.e., archives)</td>
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<td>centrifugal pumps, manufacturing</td>
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<td>centrifuges, industrial, manufacturing</td>
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<td>333990</td>
<td>centrifuges, laboratory type, manufacturing</td>
</tr>
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<td>cephalosporin, un compounded, manufacturing</td>
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<td>ceramic construction materials (except refractory) merchant wholesalers</td>
</tr>
<tr>
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<td>ceramic equipment, greenware and supplies merchant wholesalers</td>
</tr>
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<td>ceramic fibre, manufacturing</td>
</tr>
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<td>ceramic greenware and supplies, retail</td>
</tr>
<tr>
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<td>ceramic insulators, manufacturing</td>
</tr>
<tr>
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<td>ceramic jewellery, manufacturing</td>
</tr>
<tr>
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<td>ceramic kilns and furnaces, manufacturing</td>
</tr>
<tr>
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<td>ceramic kitchenware and tableware merchant wholesalers</td>
</tr>
<tr>
<td>327120</td>
<td>ceramic tile, floor and wall, manufacturing</td>
</tr>
</tbody>
</table>
238340 ceramic tile, installation
416390 ceramic wall and floor tiles merchant wholesalers
451120 ceramics studio (except artist's own account)
451120 ceramics supplies, retail
411120 cereal grain merchant wholesalers
325189 cerium salts, manufacturing
323119 certificates (e.g., bond, stock), printing
541212 certified accountants' offices
523140 certified emission reductions testing
523930 certified financial planner services, customized, fees paid by clients
541212 certified management accountants' (CMA)
541212 certified public accountants (CPAs)
212231 cerussite mining
562990 cesspool cleaning services
325190 cetyl alcohol, manufacturing
335210 chafing dishes, electric, manufacturing
332999 chain fittings, metal, manufacturing
333920 chain hoists, manufacturing
332329 chain ladders, metal, manufacturing
332619 chain link fencing and fence gates, made from purchased wire
331222 chain link fencing, iron or steel, made in wire drawing plants
416330 chain saws merchant wholesalers
333990 chain saws, hand-held power-driven, manufacturing
332619 chain, made from purchased wire
332619 chain, welded, made from purchased wire
333619 chains and pulleys, power transmission, manufacturing
334512 chains, surveyors', manufacturing
332210 chainsaw blades, manufacturing
416330 chainsaws merchant wholesalers
444210 chainsaws, retail
337121 chair and couch springs, assembled, manufacturing
337121 chair beds, on frames of any material, manufacturing
337215 chair frames for upholstered furniture, wood, manufacturing
337215 chair frames, wooden, manufacturing
337215 chair glides, manufacturing
337215 chair seats, hardwood, manufacturing
337121 chairs (e.g., rocking, occasional, reclining, lounge), household, upholstered, manufacturing
337126 chairs, household, metal, manufacturing
337127 chairs, hydraulic, barber and beauty shop, manufacturing
337121 chairs, overstuffed or upholstered on wood frames
337127 chairs, portable folding, manufacturing
337127 chairs, tablet arm, manufacturing
337123 chairs, wood household (except upholstered), manufacturing
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>212233</td>
<td>chalcocite, chalcopyrite and cuprite ore mining</td>
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<td>chalk (e.g., carpenters', blackboard, marking, artists', tailors'), manufacturing</td>
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<td>212315</td>
<td>chalk mine or quarry</td>
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<td>212315</td>
<td>chalk, ground or otherwise treated, mining</td>
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<td>chamber music groups</td>
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<td>chambers of commerce</td>
</tr>
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<td>333519</td>
<td>chamfering machines, metalworking, manufacturing</td>
</tr>
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<td>chamois merchant wholesalers</td>
</tr>
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<td>312130</td>
<td>champagne-method sparkling wines, manufacturing</td>
</tr>
<tr>
<td>335120</td>
<td>chandlers, manufacturing</td>
</tr>
<tr>
<td>333310</td>
<td>change making machines, manufacturing</td>
</tr>
<tr>
<td>325189</td>
<td>channel black, manufacturing</td>
</tr>
<tr>
<td>237990</td>
<td>channel cutoff construction, general contractors</td>
</tr>
<tr>
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<td>char service</td>
</tr>
<tr>
<td>325190</td>
<td>charcoal (except activated), manufacturing</td>
</tr>
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<td>325190</td>
<td>charcoal briquettes, wood, manufacturing</td>
</tr>
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<td>418990</td>
<td>charcoal merchant wholesalers</td>
</tr>
<tr>
<td>481110</td>
<td>charter airlines, scheduled</td>
</tr>
<tr>
<td>485510</td>
<td>charter bus industry</td>
</tr>
<tr>
<td>487210</td>
<td>charter fishing boats, inland</td>
</tr>
<tr>
<td>487210</td>
<td>charter fishing boats, sea and coastal</td>
</tr>
<tr>
<td>487210</td>
<td>charter yachts, with crew</td>
</tr>
<tr>
<td>541212</td>
<td>chartered accountants' offices</td>
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<tr>
<td>522112</td>
<td>chartered banks that are primarily engaged in issuing loans to large businesses, governments or other large institutional clients</td>
</tr>
<tr>
<td>522111</td>
<td>chartered banks, trust companies and deposit-accepting mortgage companies that are primarily engaged in accepting deposits from, and issuing loans to, persons or small- and medium-sized businesses</td>
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<tr>
<td>483213</td>
<td>chartering of commercial boats with operator, inland water (freight)</td>
</tr>
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<td>chartering of commercial boats with operator, inland water (passengers)</td>
</tr>
<tr>
<td>532410</td>
<td>chartering of commercial boats without operator</td>
</tr>
<tr>
<td>483115</td>
<td>chartering vessels with crew, deep sea, coastal and Great Lakes (freight)</td>
</tr>
<tr>
<td>483115</td>
<td>chartering vessels with crew, deep sea, coastal and Great Lakes (passengers)</td>
</tr>
<tr>
<td>483213</td>
<td>chartering vessels with crew, inland water transportation of passengers (except Great Lakes)</td>
</tr>
<tr>
<td>483213</td>
<td>chartering vessels with crew, inland waters, freight transportation (except Great Lakes)</td>
</tr>
<tr>
<td>333519</td>
<td>chasers (i.e., machine tool accessory), manufacturing</td>
</tr>
<tr>
<td>332810</td>
<td>chasing metals and metal products (except printing plates), for the trade</td>
</tr>
</tbody>
</table>
336110  chassis, automobile, light truck and sport utility, manufacturing
336120  chassis, heavy truck, with or without cabs, manufacturing
332118  chassis, radio and television, unfinished metal, stamping
561310  chauffeur registries
315990  chauffeurs' hats and caps, made from purchased fabric
812990  check room service
339930  checkers and checkerboards, manufacturing
713991  cheerleading clubs
311515  cheese (except cottage cheese), manufacturing
413190  cheese confections (e.g., curls, puffs, cheesies) merchant wholesalers
311515  cheese spreads, manufacturing
445299  cheese stores, retail
493120  cheese warehouses
311515  cheese, imitation, substitute or analog, manufacturing
454110  cheese, mail order, retail
311515  cheese, natural (except cottage cheese), manufacturing
311940  cheese-based salad dressings, manufacturing
313210  cheesecloth, weaving
418390  chemical and crop sprays merchant wholesalers
212315  chemical and metallurgical stone, limestone, crude, mining
212316  chemical and metallurgical stone, marble, rough, mining
418410  chemical bulk stations and terminals merchant wholesalers
237120  chemical complex or facilities construction, general contractors
541690  chemical consulting services
115110  chemical dusting and spraying service, crops and plants
541330  chemical engineering services
418390  chemical fertilizers merchant wholesalers
313310  chemical finishing (e.g., for fire, mildew, water resistance) of textile fabrics, for the trade
313310  chemical finishing of textile fabrics and products for mildew resistance, for the trade
313310  chemical finishing of textile fabrics and products for water repellency, for the trade
313310  chemical finishing of textile fabrics and products with flame retardants, for the trade
418410  chemical food additives merchant wholesalers
417230  chemical industries machinery, equipment and supplies merchant wholesalers
333519  chemical milling machines, metalworking, manufacturing
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>236210</td>
<td>chemical plants, industrial or heavy, construction</td>
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<tr>
<td>325999</td>
<td>chemical preparation for treating animal waste</td>
</tr>
<tr>
<td>333248</td>
<td>chemical processing machinery and equipment, manufacturing</td>
</tr>
<tr>
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<td>chemical research and development laboratories</td>
</tr>
<tr>
<td>327110</td>
<td>chemical stoneware (i.e., pottery products), manufacturing</td>
</tr>
<tr>
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<td>chemical toilets, plastics, manufacturing</td>
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<tr>
<td>115110</td>
<td>chemical treatment of seed and soil for crops</td>
</tr>
<tr>
<td>322112</td>
<td>chemical wood pulp, manufacturing</td>
</tr>
<tr>
<td>213118</td>
<td>chemically treating wells, on a contract basis</td>
</tr>
<tr>
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<td>chemicals (except agricultural), wholesale agents and brokers</td>
</tr>
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<td>chemicals caulking materials merchant wholesalers</td>
</tr>
<tr>
<td>315249</td>
<td>chemises, girls', cut and sewn from purchased fabric</td>
</tr>
<tr>
<td>315241</td>
<td>chemises, infants', cut and sewn from purchased fabric</td>
</tr>
<tr>
<td>315190</td>
<td>chemises, made in knitting mills</td>
</tr>
<tr>
<td>315249</td>
<td>chemises, women's and misses', cut and sewn from purchased fabric</td>
</tr>
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<td>313210</td>
<td>chenille or chintz fabrics, broad-woven, weaving</td>
</tr>
<tr>
<td>316990</td>
<td>cheque book covers (except metal), manufacturing</td>
</tr>
<tr>
<td>522390</td>
<td>cheque cashing services</td>
</tr>
<tr>
<td>522329</td>
<td>cheque clearing services (except central bank)</td>
</tr>
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<td>cheque validation services</td>
</tr>
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<td>cheque writing machines, manufacturing</td>
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<td>chessmen and chess-boards, manufacturing</td>
</tr>
<tr>
<td>337121</td>
<td>chesterfields, manufacturing</td>
</tr>
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<td>chestnut extract, manufacturing</td>
</tr>
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<td>chests for tools, wood, manufacturing</td>
</tr>
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<td>chests, fire or burglary resistive, metal, manufacturing</td>
</tr>
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<td>chests, silverware, wood (floor standing), manufacturing</td>
</tr>
<tr>
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<td>chewing gum machinery, manufacturing</td>
</tr>
<tr>
<td>413190</td>
<td>chewing gum merchant wholesalers</td>
</tr>
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<td>115210</td>
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<td>chicory plants and roots, growing</td>
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<td>child day-care services</td>
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<td>Child guidance clinic, education</td>
</tr>
<tr>
<td>624110</td>
<td>Child protection services (except homes)</td>
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<td>624110</td>
<td>Child support services</td>
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<td>Child welfare clinic</td>
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<td>Child welfare service programs, provincial</td>
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<td>621410</td>
<td>Childbirth (prenatal) preparation classes by family planning centre</td>
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<td>Childbirth (prenatal) preparation classes by health services</td>
</tr>
<tr>
<td>624110</td>
<td>Children's aid services</td>
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<tr>
<td>448210</td>
<td>Children's and infants' shoes, retail</td>
</tr>
<tr>
<td>623999</td>
<td>Children's boarding homes</td>
</tr>
<tr>
<td>315210</td>
<td>Children's clothing contractors</td>
</tr>
<tr>
<td>448130</td>
<td>Children's clothing stores, retail</td>
</tr>
<tr>
<td>315289</td>
<td>Children's costumes (e.g., Halloween), cut and sewn from purchased fabric</td>
</tr>
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<td>Children's dancing schools</td>
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<tr>
<td>337126</td>
<td>Children's furniture, household, metal, manufacturing</td>
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<tr>
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<td>Children's furniture, wooden, manufacturing</td>
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<td>Children's go-carts toy merchant wholesalers</td>
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<td>622112</td>
<td>Children's hospitals</td>
</tr>
<tr>
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<td>Children's outerwear, made in knitting mills</td>
</tr>
<tr>
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<td>Children's picture books merchant wholesalers</td>
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<tr>
<td>315190</td>
<td>Children's underwear, made in knitting mills</td>
</tr>
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<td>Children's vehicles merchant wholesalers</td>
</tr>
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<td>Children's villages</td>
</tr>
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<td>414110</td>
<td>Children's wear (except outerwear) merchant wholesalers</td>
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<td>Children's wear stores, retail</td>
</tr>
<tr>
<td>311420</td>
<td>Chili con carne, canning</td>
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<tr>
<td>311940</td>
<td>Chili pepper or powder, manufacturing</td>
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<tr>
<td>221330</td>
<td>Chilled water distribution</td>
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<td>238220</td>
<td>Chilled water systems, installation</td>
</tr>
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<td>Chimes, electric, manufacturing</td>
</tr>
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<td>238140</td>
<td>Chimney building and repairing</td>
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<tr>
<td>327390</td>
<td>Chimney caps, concrete, manufacturing</td>
</tr>
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<td>561791</td>
<td>Chimney sweep services</td>
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<td>Chimneys, concrete, construction</td>
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<td>332329</td>
<td>Chimneys, sheet metal, manufacturing</td>
</tr>
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<td>442298</td>
<td>China and chinaware, retail</td>
</tr>
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<td>453310</td>
<td>China and crockery, household, used retail</td>
</tr>
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<td>442298</td>
<td>China and glassware stores, retail</td>
</tr>
<tr>
<td>212326</td>
<td>China clay mining</td>
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<td>China firing and decorating to individual order</td>
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<td>China sanitary ware merchant wholesalers</td>
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<td>China, glassware, crockery and pottery, wholesale agents and brokers</td>
</tr>
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<td>722511</td>
<td>Chinese buffet restaurant</td>
</tr>
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<td>722512</td>
<td>Chinese food take out restaurant</td>
</tr>
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<td>Chinese foods, canning</td>
</tr>
<tr>
<td>333248</td>
<td>Chip placement machinery, manufacturing</td>
</tr>
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<td>NAICS Code</td>
<td>Description</td>
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<tr>
<td>------------</td>
<td>-------------</td>
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<tr>
<td>722330</td>
<td>chip wagon and mobile stand</td>
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<td>322220</td>
<td>chipboard, laminated or surface-coated, made from purchased paperboard</td>
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<td>321216</td>
<td>chipboard, wood fibre, manufacturing</td>
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<td>321111</td>
<td>chipper mills (except portable)</td>
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</tr>
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<td>chippers, portable commercial (e.g., brush, limb and log), manufacturing</td>
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<td>chipping logs (except in the forest)</td>
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<td>chipping logs (in the forest)</td>
</tr>
<tr>
<td>621390</td>
<td>chiropodists' offices</td>
</tr>
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<td>621310</td>
<td>chiropractors (chiropractic), offices and clinics of</td>
</tr>
<tr>
<td>813920</td>
<td>chiropractors' associations</td>
</tr>
<tr>
<td>333990</td>
<td>chisels, hand-held power-driven, manufacturing</td>
</tr>
<tr>
<td>332210</td>
<td>chisels, manufacturing</td>
</tr>
<tr>
<td>111219</td>
<td>chive farming, field, bedding plant and seed production</td>
</tr>
<tr>
<td>325190</td>
<td>chloral, manufacturing</td>
</tr>
<tr>
<td>325320</td>
<td>chlordane insecticides, manufacturing</td>
</tr>
<tr>
<td>325189</td>
<td>chloride of lime, manufacturing</td>
</tr>
<tr>
<td>325210</td>
<td>chlorinated rubbers, synthetic, manufacturing</td>
</tr>
<tr>
<td>325189</td>
<td>chlorine dioxide, manufacturing</td>
</tr>
<tr>
<td>418410</td>
<td>chlorine merchant wholesalers</td>
</tr>
<tr>
<td>325181</td>
<td>chlorine, manufacturing</td>
</tr>
<tr>
<td>325190</td>
<td>chloroacetic acid, manufacturing</td>
</tr>
<tr>
<td>325190</td>
<td>chlorobenzene, manufacturing</td>
</tr>
<tr>
<td>325120</td>
<td>chlorofluorocarbon gases, manufacturing</td>
</tr>
<tr>
<td>325190</td>
<td>chloroform, manufacturing</td>
</tr>
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<td>325190</td>
<td>chloronaphthalene, manufacturing</td>
</tr>
<tr>
<td>325190</td>
<td>chlorophenol, manufacturing</td>
</tr>
<tr>
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<td>chloropicrin, manufacturing</td>
</tr>
<tr>
<td>325210</td>
<td>chloroprene rubber, manufacturing</td>
</tr>
<tr>
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<td>chlorosulphonated polyethylenes, manufacturing</td>
</tr>
<tr>
<td>325189</td>
<td>chlorosulphonic acid, manufacturing</td>
</tr>
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<td>chlorotoluene, manufacturing</td>
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<td>311351</td>
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</tr>
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<td>311351</td>
<td>chocolate and chocolate confectionery manufacturing from cacao beans</td>
</tr>
<tr>
<td>311351</td>
<td>chocolate bars, made from cacao beans</td>
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<td>311352</td>
<td>chocolate bars, made from purchased chocolate</td>
</tr>
<tr>
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<td>chocolate candy (including chocolate-covered), made from cacao beans</td>
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<td>chocolate confectionery, made from purchased chocolate</td>
</tr>
<tr>
<td>311351</td>
<td>chocolate covered nuts, made from cacao beans</td>
</tr>
<tr>
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<td>chocolate merchant wholesalers</td>
</tr>
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<td>445292</td>
<td>chocolate shop, retail</td>
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<td>311352</td>
<td>chocolate-covered granola bars, made from purchased chocolate</td>
</tr>
<tr>
<td>711130</td>
<td>choirs</td>
</tr>
<tr>
<td>334410</td>
<td>chokes for electronic circuitry, manufacturing</td>
</tr>
<tr>
<td>325410</td>
<td>cholera serums, manufacturing</td>
</tr>
<tr>
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</tr>
<tr>
<td>115110</td>
<td>chopping and silo filling</td>
</tr>
<tr>
<td>711512</td>
<td>choreographers, independent</td>
</tr>
<tr>
<td>813110</td>
<td>Christian Science lecturers</td>
</tr>
<tr>
<td>621390</td>
<td>Christian Science practitioners’ offices</td>
</tr>
<tr>
<td>335120</td>
<td>Christmas novelties, ornaments and tree lighting sets, electric, manufacturing</td>
</tr>
<tr>
<td>333130</td>
<td>Christmas tree assemblies, oil and gas field type, manufacturing</td>
</tr>
<tr>
<td>113311</td>
<td>Christmas tree cutting</td>
</tr>
<tr>
<td>111421</td>
<td>Christmas tree growing</td>
</tr>
<tr>
<td>339990</td>
<td>Christmas tree ornaments (except electrical and glass), manufacturing</td>
</tr>
<tr>
<td>327214</td>
<td>Christmas tree ornaments, glass, made in glass-making plants</td>
</tr>
<tr>
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<td>Christmas tree ornaments, made from purchased glass</td>
</tr>
<tr>
<td>453999</td>
<td>Christmas trees (natural), retail</td>
</tr>
<tr>
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<td>Christmas trees, plants and wreaths, artificial, manufacturing</td>
</tr>
<tr>
<td>334512</td>
<td>chromatographic instruments, laboratory type, manufacturing</td>
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<tr>
<td>334512</td>
<td>chromatographs, industrial process type, manufacturing</td>
</tr>
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<td>chrome brick, manufacturing</td>
</tr>
<tr>
<td>325130</td>
<td>chrome pigments (i.e., chrome green, chrome orange, chrome yellow), manufacturing</td>
</tr>
<tr>
<td>332810</td>
<td>chrome plating of metals and metal products, for the trade</td>
</tr>
<tr>
<td>325189</td>
<td>chromic acid, manufacturing</td>
</tr>
<tr>
<td>212299</td>
<td>chromite or cobalt ore milling</td>
</tr>
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<td>chromite, cinnabar or columbite mining</td>
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<td>325189</td>
<td>chromium oxide, manufacturing</td>
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<tr>
<td>325189</td>
<td>chromium salts, manufacturing</td>
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<tr>
<td>331410</td>
<td>chromium smelting and primary refining</td>
</tr>
<tr>
<td>622310</td>
<td>chronic disease hospitals</td>
</tr>
<tr>
<td>334512</td>
<td>chronographs, manufacturing</td>
</tr>
<tr>
<td>334512</td>
<td>chronometers, manufacturing</td>
</tr>
<tr>
<td>334512</td>
<td>chronoscopes, manufacturing</td>
</tr>
<tr>
<td>212394</td>
<td>chrysotile fibre, milling</td>
</tr>
<tr>
<td>212394</td>
<td>chrysotile mineral mining</td>
</tr>
<tr>
<td>112399</td>
<td>chuckar partridge production</td>
</tr>
<tr>
<td>333519</td>
<td>chucks or mandrels (i.e., machine tool accessory), manufacturing</td>
</tr>
</tbody>
</table>
813110 church (e.g., Anglican, Baptist, Buddhist, Lutheran, Methodist, Mennonite, Pentecostal)

813110 church (e.g., Presbyterian, Protestant, Orthodox, Roman Catholic, Ukrainian)

417930 church pews merchant wholesalers

418990 church supplies (except silverware and plated ware) merchant wholesalers

453999 church supplies, retail

813110 churches

332319 chutes, fabricated metal plate, manufacturing

333248 cider presses, manufacturing

311940 cider, non-alcoholic, manufacturing

326198 cigar and cigarette holders, plastics, manufacturing

418990 cigar and cigarette lighters merchant wholesalers

316990 cigar cases (except metal), manufacturing

453999 cigar, tobacco and cigarette stores and stands, retail

312220 cigarette and pipe tobacco, prepared, manufacturing

413310 cigarette and tobacco product merchant wholesalers

419110 cigarette and tobacco product, business-to-business (B2B) electronic markets, wholesale

316990 cigarette cases (except metal), manufacturing

339990 cigarette filters, manufacturing

336320 cigarette lighters, motor vehicle, manufacturing

333248 cigarette making machinery, manufacturing

322299 cigarette paper, made from purchased paper

322121 cigarette paper, made in paper mills

322299 cigarette papers, book, made from purchased paper

325220 cigarette tow, cellulosic fibre, manufacturing

333310 cigarette vending machines, manufacturing

339910 cigarettes or cigar lighters, precious metal or base metal clad with precious metal, manufacturing

413310 cigars, cigarettes and cut tobacco merchant wholesalers

312220 cigars, manufacturing

325410 cinchona (e.g., quinoline alkaloids quinine, quinidine, cinchonine, cinchonidine) and derivatives (i.e., basic chemicals), manufacturing

238140 cinder blocks, installation

416390 cinders merchant wholesalers

911910 cinema film grants, federal administration

512130 cinemas

519122 cinemateques (film library)

711512 cinematographers, independent

333248 circuit board making machinery, manufacturing
334410  circuit boards, printed, bare, manufacturing
416110  circuit breakers merchant wholesalers
335315  circuit breakers, electric, manufacturing
335315  circuit breakers, power, manufacturing
911210  circuit courts, federal government
561110  circuit management service for motion picture theatres
334512  circuit testers, manufacturing
313240  circular (i.e., weft) fabrics, knitting
541870  circular direct distribution services
414130  circular knit fabrics merchant wholesalers
333990  circular or jig saws, hand-held power-driven, manufacturing
332210  circular saw blades, all types, manufacturing
333245  circular saws, woodworking, stationary, manufacturing
711190  circuses
334220  citizens' band (CB) radios, manufacturing
417320  citizens' band radios (CB) merchant wholesalers
813410  citizens' unions
911390  citizenship registration services, federal government
325190  citral, manufacturing
325190  citric acid, manufacturing
325999  citronella oil, manufacturing
325190  citronellal, manufacturing
115110  citrus grove, orchard and vineyard management and maintenance, with or without crop services
417230  citrus processing machinery merchant wholesalers
311119  citrus pulp, cattle feed, manufacturing
913910  city and town councils
485110  city bus service
913110  city courts
913150  city solicitor
541320  city, town or urban planning services (except engineers)
813410  civic associations or organizations
488119  civil airport operation and maintenance
911910  civil aviation, regulation, federal administration
911110  civil defence organization, federal government
911110  civil defence services
237990  civil engineering (recreational) construction (e.g., golf course, playground, sports field/facilities, parks and trails)
237990  civil engineering (recreational) construction (e.g., indoor ice rink, outdoor tennis court)
541330  civil engineering services
813310  civil liberties groups
911910  civil rights commissions, federal government
911910  civil service commissions, federal government
912110  civilian courts
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>238170</td>
<td>cladding, installation (except glass)</td>
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<tr>
<td>524291</td>
<td>claims adjusters</td>
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<td>114113</td>
<td>clam, mussel and oyster fishing or digging</td>
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<tr>
<td>333519</td>
<td>clamps (i.e., machine tool accessory), manufacturing</td>
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<td>711120</td>
<td>classical dance companies</td>
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<tr>
<td>711130</td>
<td>classical music artist, independent</td>
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<tr>
<td>711130</td>
<td>classical music groups</td>
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<tr>
<td>327120</td>
<td>clay brick, manufacturing</td>
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<tr>
<td>416390</td>
<td>clay construction materials (except refractory) merchant wholesalers</td>
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<tr>
<td>451120</td>
<td>clay modelling supplies, retail</td>
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<tr>
<td>327120</td>
<td>clay refractories (e.g., block, brick, mortar, tile), manufacturing</td>
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<tr>
<td>416390</td>
<td>clay sewer pipe merchant wholesalers</td>
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<tr>
<td>333248</td>
<td>clayworking and tempering machinery, manufacturing</td>
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<tr>
<td>339110</td>
<td>clean room and biohazard protective suits and accessories, manufacturing</td>
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<tr>
<td>812330</td>
<td>clean room apparel supply service</td>
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<td>236210</td>
<td>clean room construction, general contractors</td>
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<tr>
<td>325610</td>
<td>cleaners, household type (e.g., oven, toilet bowl, window), manufacturing</td>
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<tr>
<td>332810</td>
<td>cleaning and descaling metals and metal products, for the trade</td>
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<tr>
<td>325610</td>
<td>cleaning and polishing preparations, manufacturing</td>
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<tr>
<td>561740</td>
<td>cleaning and repairing plants, rug and carpet</td>
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<tr>
<td>238990</td>
<td>cleaning building interiors during and immediately after construction</td>
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<tr>
<td>561740</td>
<td>cleaning carpets and rugs</td>
</tr>
<tr>
<td>418410</td>
<td>cleaning compounds and preparations merchant wholesalers</td>
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<tr>
<td>811310</td>
<td>cleaning industrial machinery</td>
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<tr>
<td>213118</td>
<td>cleaning lease tanks, oil and gas field, on a contract basis</td>
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<tr>
<td>561722</td>
<td>cleaning lighting and acoustic tiles</td>
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<tr>
<td>561722</td>
<td>cleaning of homes</td>
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<tr>
<td>488210</td>
<td>cleaning of rail cars (freight)</td>
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<tr>
<td>561722</td>
<td>cleaning offices</td>
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<td>213118</td>
<td>cleaning out (e.g., bailing out, steam and swabbing) oil and gas wells, on a contract basis</td>
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<td>115210</td>
<td>cleaning poultry houses</td>
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<td>453999</td>
<td>cleaning products, retail</td>
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<td>488210</td>
<td>cleaning railroad ballasts</td>
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<td>115110</td>
<td>cleaning service, grain</td>
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<td>561722</td>
<td>cleaning shopping centres</td>
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<tr>
<td>811192</td>
<td>cleaning truck bodies (mobile system)</td>
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<td>812320</td>
<td>cleaning, repairing and storing fur garments</td>
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<tr>
<td>413150</td>
<td>cleaning, sorting and repackaging fresh fruit or vegetable on contract for merchant wholesalers</td>
</tr>
<tr>
<td>321919</td>
<td>clear and finger joint wood mouldings, manufacturing</td>
</tr>
<tr>
<td>213118</td>
<td>clearing and servicing of oil leases</td>
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</tbody>
</table>
522329 clearing house associations (i.e., bank or cheque)
488519 clearing of goods through customs, service
523990 clearinghouses (i.e., commodities or securities)
332210 cleavers, manufacturing
813110 clergyman, contract
315190 clerical vestments, made in knitting mills
621110 clinic, operated by physicians in group practice
621390 clinical pharmacists' offices (e.g., centres, clinics)
321999 clipboards, wood, manufacturing
332210 clippers for animal use, non-powered, manufacturing
332210 clippers, fingernail and toenail, manufacturing
332210 clippers, hair, for human use, non-powered, manufacturing
812910 clipping animal, pet
332999 clips, gun, manufacturing
334512 clock materials and parts (except crystals), manufacturing
334512 clock or watch springs, precision, made from purchased wire
334512 clock parts (e.g., cases, movements, springs (except crystals)), manufacturing
334310 clock radios, manufacturing
811490 clock repair shops
448310 clocks and watches, retail
334512 clocks, assembling
334512 clocks, assembling from purchased components
334512 clocks, motor vehicle, manufacturing
512190 closed captioning service, film or tape
561490 closed captioning services, real-time (i.e., simultaneous)
517310 closed circuit television (CCTV) services, facilities-based
334220 closed circuit television equipment, manufacturing
526989 closed-end funds
523920 closed-end investment companies
238390 closet organizer system installation
453999 closet organizer, retail
418220 closures (lids), paper and disposable plastics merchant wholesalers
332118 closures, metal, stamping
326198 closures, plastics, manufacturing
315990 cloth caps or hats, manufacturing
332619 cloth or fabrics, woven wire, made from purchased wire
327910 cloth or paper (e.g., aluminum oxide, emery, garnet, silicon carbide), abrasive-coated, manufacturing
333248 cloth spreading machinery, manufacturing
321999 cloth winding reels, wood, manufacturing
561990 cloth, cutting to length, bolting, or winding for textile distributors
339940 cloth, tracing (drafting material), manufacturing
334512 clothes drier controls (including dryness controls), manufacturing
321999 clothes dryers (clothes horses), wood, manufacturing
335229 clothes dryers, domestic, manufacturing
418990 clothes hangers merchant wholesalers
326198 clothes hangers, plastics, manufacturing
321999 clothes or garments hangers, wood, manufacturing
326198 clothes pins, plastics, manufacturing
321999 clothes-drying frames, wood, manufacturing
321999 clothespins, wood, manufacturing
448150 clothing accessories, women's, retail
811490 clothing alteration, repair and sewing
414110 clothing and clothing accessories importer/exporter, primarily men's and boys' clothing
414110 clothing and clothing accessories importer/exporter, primarily women's and children's outerwear
414110 clothing and clothing accessories importer/exporter, primarily women's and children's underwear and hosiery
414110 clothing and clothing accessories merchant wholesalers
315210 clothing contractors, cut and sew operations
315210 clothing contractors, men's and boys' shirts
315210 clothing contractors, men's and boys' suits, coats and overcoats
315210 clothing contractors, men's and boys' trousers, slacks and jeans
315210 clothing contractors, men's and boys' underwear and nightwear
315210 clothing contractors, men's and boys' work clothing
315210 clothing contractors, women's, girls' and infants' blouses and shirts
315210 clothing contractors, women's, girls' and infants' clothing
315210 clothing contractors, women's, girls' and infants' dresses
315210 clothing contractors, women's, girls' and infants' suits, coats, tailored jackets and skirts
315210 clothing contractors, women's, girls' and infants' underwear and nightwear
541490 clothing design services
414130 clothing fasteners merchant wholesalers
315190 clothing finished in other clothing knitting mills
315110 clothing finished in the same hosiery and sock mills
315241 clothing jobbers, who perform entrepreneurial functions involved in infants'
cut and sew clothing manufacturer, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel

315220 clothing jobbers, who perform entrepreneurial functions involved in men's and boys' cut and sew 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

315249 clothing jobbers, who perform entrepreneurial functions involved in women's and girls' cut and sew 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

414130 clothing patterns merchant wholesalers
448110 clothing stores, men's and boys', retail
453310 clothing stores, second-hand, retail
419110 clothing, business-to-business (B2B) electronic markets, wholesale

315990 clothing, electrically heated, manufacturing
315210 clothing, men's and boys', cut and sewn from material owned by others

453310 clothing, used or second-hand, retail
315210 clothing, women's, misses' and girls', cut and sewn from materials owned by others

325610 cloths, dusting and polishing, chemically treated, manufacturing

518210 cloud computing
518210 cloud hosting
325999 clove oil, manufacturing
337126 clubroom furniture, metal, manufacturing
321999 clubs, police, wood, manufacturing
336350 clutch assemblies, automotive, truck and bus, manufacturing
336350 clutch assemblies, automotive, truck and bus, rebuilding

333619 clutches (except motor vehicle and electromagnetic industrial controls), manufacturing
336350 clutches facings, asbestos, manufacturing
325410 coagulation in vitro diagnostic substances, manufacturing
325410 coagulation in vivo diagnostic substances, manufacturing

418990 coal and coke dealers merchant wholesalers
333920 coal and ore conveyors, manufacturing
333130 coal breakers, cutters and pulverizers, manufacturing

419120 coal brokers, wholesale
332329 coal chutes, sheet metal, manufacturing
454319 coal dealers, retail
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>213119</td>
<td>coal exploration (except geophysical) on a contract or fee basis</td>
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<tr>
<td>212114</td>
<td>coal for coking, bituminous, mine</td>
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<tr>
<td>211110</td>
<td>coal gasification and pyrolysis at the mine site</td>
</tr>
<tr>
<td>486990</td>
<td>coal pipeline transport service</td>
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<tr>
<td>324190</td>
<td>coal tar crudes, produced in coke ovens</td>
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<tr>
<td>325190</td>
<td>coal tar distillates, manufacturing</td>
</tr>
<tr>
<td>325190</td>
<td>coal tar distillation, the distillation of wood products or the manufacture of ethanol (ethyl alcohol) for non-beverage use</td>
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<tr>
<td>324121</td>
<td>coal tar paving materials, made from purchased coal tar</td>
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<tr>
<td>418410</td>
<td>coal tar products, primary and intermediate merchant wholesalers</td>
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<tr>
<td>325210</td>
<td>coal tar resins, manufacturing</td>
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<tr>
<td>212114</td>
<td>coal, bituminous, hydraulic mining</td>
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<tr>
<td>911910</td>
<td>coast guard</td>
</tr>
<tr>
<td>483115</td>
<td>coastal shipping</td>
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<tr>
<td>332619</td>
<td>coat hangers, made from purchased wire</td>
</tr>
<tr>
<td>315990</td>
<td>coat linings, fronts and pads, made from purchased fabric</td>
</tr>
<tr>
<td>315990</td>
<td>coat trimmings, fabric, made from purchased fabric</td>
</tr>
<tr>
<td>322220</td>
<td>coated and treated paper products, made from purchased paper</td>
</tr>
<tr>
<td>322121</td>
<td>coated and treated paper, made in a paper mill</td>
</tr>
<tr>
<td>322220</td>
<td>coated board, made from purchased paperboard</td>
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<tr>
<td>414130</td>
<td>coated fabrics merchant wholesalers</td>
</tr>
<tr>
<td>322121</td>
<td>coated paper, made in paper mills</td>
</tr>
<tr>
<td>322130</td>
<td>coated, laminated or treated paperboard, made in paperboard mills</td>
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<tr>
<td>332810</td>
<td>coating metals and metal products with plastics, for the trade</td>
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<tr>
<td>332810</td>
<td>coating metals and metal products, for the trade</td>
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<tr>
<td>238390</td>
<td>coating of concrete structures with plastics, contractors</td>
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<td>332810</td>
<td>coating products of metal combined with other materials</td>
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<tr>
<td>322220</td>
<td>coating purchased paper for non-packaging applications (except photosensitive paper)</td>
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<tr>
<td>322220</td>
<td>coating purchased paper for packaging applications</td>
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<tr>
<td>313320</td>
<td>coating, impregnating or rubberizing purchased garment</td>
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<tr>
<td>315190</td>
<td>coats, children's, made in knitting mills</td>
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<tr>
<td>448130</td>
<td>coats, children's, retail</td>
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<tr>
<td>315241</td>
<td>coats, infants', cut and sewn from purchased fabric</td>
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<tr>
<td>315210</td>
<td>coats, men's and boys', cut and sewn from material owned by others</td>
</tr>
<tr>
<td>315220</td>
<td>coats, non-tailored service apparel (e.g., laboratory, mechanics', medical), men's and boys', cut and sewn from purchased fabric</td>
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</tbody>
</table>
315249  coats, non-tailored service apparel (e.g., laboratory, mechanics', medical), women's, misses' and girls', cut and sewn from purchased fabric
315249  coats, tailored (except fur, leather), girls', cut and sewn from purchased fabric
315220  coats, tailored (except fur, leather), men's and boys', cut and sewn from purchased fabric
315249  coats, tailored (except fur, leather), women's and misses', cut and sewn from purchased fabric
315249  coats, tailored, artificial fur, women's and misses', cut and sewn from purchased fabric
315190  coats, women's and misses', made in knitting mills
315210  coats, women's, misses' and girls', cut and sewn from materials owned by others
448199  coats, women's, retail
416110  coaxial cable merchant wholesalers
331420  coaxial cable, insulated, made in copper wire drawing plants
331490  coaxial cable, made in non-ferrous (except aluminum, copper) wire drawing plants
325189  cobalt 60 (i.e., radioactive cobalt), manufacturing
325189  cobalt chloride, manufacturing
331410  cobalt smelting and primary refining
325189  cobalt sulphate, manufacturing
811430  cobbler's, own account
325410  cocaine and derivatives (i.e., basic chemicals), manufacturing
332910  cocks, drain, plumbing, manufacturing
722410  cocktail bar
722410  cocktail lounges
311990  cocktail mixes, dry, manufacturing
722410  cocktails-disco
311351  cocoa (e.g., instant, mix, powdered), made from cacao beans
411190  cocoa beans merchant wholesalers
311351  cocoa butter, made from cacao beans
311351  cocoa powder drink, made from cacao beans
311352  cocoa, powdered, mixed with other ingredients, made from purchased chocolate
311990  coconut, desiccated and shredded, manufacturing
333990  coding, dating and imprinting packaging machinery, manufacturing
311920  coffee and tea manufacturing
311920  coffee concentrates (i.e., instant coffee), manufacturing
413190  coffee distribution
311920  coffee extracts, manufacturing
111330  coffee farming
322299  coffee filters, made from purchased paper
311920  coffee flavourings and syrups (i.e., made from coffee), manufacturing
333310 coffee makers, commercial type, manufacturing
335210 coffee makers, household, electric, manufacturing
413190 coffee merchant wholesalers
311920 coffee or tea, blended, manufacturing
311920 coffee roasting and decaffeinating (decaffeination)
333248 coffee roasting and grinding machinery (i.e., food manufacturing type), 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
311920 coffee, instant and freeze-dried, manufacturing
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
541720 cognitive research and development services
335312 coil rewinding, electric, service
332611 coil springs, heavy gauge, manufacturing
333519 coil winding and cutting machinery, metalworking, manufacturing
335312 coils, for motors and generators, manufacturing
336320 coils, ignition, internal combustion engine, manufacturing
332999 coils, pipe, made from purchased metal pipe
453999 coin and stamp dealing, retail
333310 coin counting machinery, manufacturing
453999 coin dealer, retail
713299 coin operated gambling devices, concession operators (i.e., supplying and servicing in others' facilities)
812990 coin operated photo machine, operators
561990 coin pick-up services, from parking meters
316990 coin purses (except metal), manufacturing
453999 coin shops, retail (except mail order)
333310 coin wrapping machines, manufacturing
561910 coin wrapping service, on contract
339990 coin-operated gambling machines (e.g., slot machine), manufacturing
417920 coin-operated game machines merchant wholesalers
334310 coin-operated jukeboxes, manufacturing
812310 coin-operated laundries
812310 coin-operated laundries and dry cleaners
812310  coin-operated laundry
812990  coin-operated locker rental
532490  coin-operated machine leasing
454210  coin-operated machines selling
merchandise, retail
417920  coin-operated phonographs and vending
machines merchant wholesalers
417920  coin-operated phonographs merchant
wholesalers
339990  coin-operated photograph machines,
manufacturing
812990  coin-operated service machine operation
(e.g., scales, shoe shine, lockers, blood
pressure)
333310  coin-operated vending machines,
manufacturing
414410  coins merchant wholesalers
324190  coke and tar, made in coke ovens
236210  coke oven construction, general contractors
324190  coke oven products (e.g., coke, gases, tars),
made in coke oven establishments
331110  coke oven products, made in steel mills
324190  coke ovens
332113  cold forgings, unfinished, made from
purchased iron or steel
331221  cold formed angles (H, I, T, U, etc.) (except
structural steel members)
331110  cold rolled steel shapes (e.g., bar, plate, rod,
sheet, strip), made in steel mills
333519  cold rolling mill machinery, metalworking,
manufacturing
531130  cold storage locker rental (self storage)
493120  cold storage locker service (except self
storage)
417910  cold storage machinery merchant
wholesalers
236220  cold storage plant construction, general
contractors
493120  cold storage service
493120  cold storage warehouse
332810  cold treating metals for the trade
331121  cold-rolled steel shapes (e.g., bar, plate, rod,
sheet, strip), made from purchased steel
212398  colemanite mining
621499  colitis-ileitis out-patient treatment clinic
332439  collapsible tubes (e.g., toothpaste, glue),
light gauge metal, manufacturing
315990  collar and cuff sets, made from purchased
fabric
315190  collar and cuff sets, made in knitting mills
111219  collard farming, field, bedding plant and seed
production
333519  collars (i.e., machine tool accessory),
manufacturing
315990  collars and collar linings, made from
purchased fabric
333619 collars, shaft, for power transmission equipment, manufacturing
333248 collating machinery for printing and bookbinding, manufacturing
333310 collating machinery, office type, manufacturing
453999 collectible plates, retail
562110 collecting and hauling medical waste
561440 collection agency (e.g., delinquent accounts, bills, debts)
624210 collection and distribution of donated food
562210 collection and treatment of industrial sludge
562210 collection, treatment and disposal of medical waste
335312 collector rings, for motors and generators, manufacturing
453999 collectors’ coins, retail
453999 collectors’ stamps, retail
611210 college of agricultural technology, post-secondary
611210 college of applied arts and sciences
611210 college of applied arts and technology
611610 college of fine arts
611210 college of fisheries
611210 college of general and vocational education
611210 college of trades and technology
611210 college teachers, own account
611110 collegiate institutes, elementary
611110 collegiate institutes, secondary
333519 collets (i.e., machine tool accessory), manufacturing
212114 colliery, bituminous coal
212116 colliery, lignite coal
212115 colliery, subbituminous coal
811121 collision repair, motor vehicle
325620 colognes, manufacturing
334512 colorimeters, laboratory type, manufacturing
339110 colostomy appliances, manufacturing
812190 colour consulting services (i.e., personal care services)
325130 colour lakes and toners (i.e., organic pigments), manufacturing
325130 colour pigments, inorganic (except bone, carbon and lamp black), manufacturing
323120 colour separation services, for the printing trade
511190 colouring books, publishing
332810 colouring metals and metal products
327420 columns, architectural or ornamental plaster work, manufacturing
332420 columns, fractionating, manufacturing
417990 combat vehicles (except trucks) merchant wholesalers
485110 combination bus, subway, and trolley system
111999 combination field crop farming
334512 combination limit and fan controls, manufacturing
416210 combination metal and metal products merchant wholesalers
334512 combination oil and hydronic controls, manufacturing
112330 combination turkey farm, meat and eggs
416310 combinations of lumber (timber) and building materials merchant wholesalers
418220 combinations of paper and paper products merchant wholesalers
454110 combined Internet and mail order sales
322121 combined pulp and paper mills
417110 combines merchant wholesalers
333110 combines, harvester-threshers, manufacturing
313310 combing and converting top
333248 combing machinery, textile, manufacturing
313310 combing textile fibres
812116 combining hair care for men or women with esthetic services
115110 combining service, agricultural crop
332999 combs, metal, manufacturing
326198 combs, plastics, manufacturing
541330 combustion and heating engineering consultants
211110 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
511120 comic books in book format, publishing and printing combined
511120 comic books in issue format, publishing
323119 comic books, printing without publishing
416120 commercial air purification and filtration equipment merchant wholesalers
561450 commercial and consumer credit reporting bureaus
417920 commercial and industrial cutlery merchant wholesalers
238299 commercial and industrial type door installation (e.g., overhead, industrial garage, rubber or steel, automated or revolving)
236220 commercial and institutional building design-build firms
611510 commercial art schools
541430 commercial art services
541430 commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills
541430 commercial artists, independent
311814 commercial bakeries
419120 commercial brokers, general, wholesale
236220 commercial building construction by general contractors (e.g., cafeterias, cinemas, garage and service stations)
236220 commercial building construction by general contractors (e.g., restaurants, shopping centres and malls, theatres, casinos)
236220 commercial building construction, by operative builders
236220 commercial buildings construction (e.g., barber shop, beauty salon)
447190 commercial cardlock operations
417920 commercial coffee urns merchant wholesalers
417920 commercial cooking equipment merchant wholesalers
522299 commercial credit company
417920 commercial dishwashing equipment merchant wholesalers
561990 commercial fire-fighting on contract, other than forestry or public
417990 commercial fishing equipment and supplies merchant wholesalers
417920 commercial food warming equipment merchant wholesalers
417920 commercial kitchen utensils merchant wholesalers
335120 commercial lighting fixtures, manufacturing
811310 commercial machinery and equipment, repair and maintenance
417910 commercial machines (except electronic computers) merchant wholesalers
417920 commercial microwave ovens merchant wholesalers
522299 commercial mortgage companies
415190 commercial motor vehicle trailers and semi-trailers merchant wholesalers
515110 commercial music (e.g., music in malls or restaurants), providers
523110 commercial paper dealing (acting as a principal in dealing securities to investors)
541920 commercial photography services
323119 commercial print shop (using multiple processes)
531120 commercial property rental or leasing
417910 commercial refrigeration and cooling equipment and supplies merchant wholesalers
238220 commercial refrigeration systems, installation
238299 commercial restaurant equipment installation & repair (large scale)
811310 commercial restaurant equipment, repair
333990 commercial scales (e.g., butcher, delicatessen, produce), manufacturing
418210 commercial stationers (except printers) merchant wholesalers
337215 commercial store fixtures, manufacturing
334512 commercial timing mechanisms, manufacturing
488490 commercial vehicle safety inspection, without repairs
811310 commercial water and air purification and filtration equipment, repair and maintenance
417920 commercial water purification and filtration equipment merchant wholesalers
417920 commercial water softening equipment merchant wholesalers
722310 commissary restaurants
419120 commission agency, general, wholesale
419120 commission merchants
419120 commission merchants of amusement and sporting goods
419120 commission merchants of drugs
419120 commission merchants of office and store machinery and equipment
419120 commission salesman, representing several products of companies
419120 commissioned application software sales agents
911910 commissioner of official languages, federal government
523210 commodity contract exchanges
523130 commodity contract floor traders (acting as a principal in dealing commodities to investors)
523130 commodity contract trading companies (acting as a principal in dealing commodities to investors)
523130 commodity contracts dealing (acting as a principal in dealing commodities to investors)
523140 commodity contracts floor brokers
523140 commodity contracts options brokers
912150 commodity exchange authorities, provincial
523140 commodity futures brokerages
523130 commodity options dealing (acting as a principal in dealing commodity options to investors)
212326 common clay quarrying
913110 common pleas courts
212323 common sand mining
335920 communication and energy wire and cable manufacturing
811490 communication antenna repair and maintenance
238210 communication equipment installation, contractors
334512 communication signal testing apparatus, manufacturing
237130 communication towers, construction
532490 communications equipment rental and leasing
334220 communications equipment, mobile and microwave, manufacturing
911910 communications facility licensing, federal
334210 communications headgear, telephone, manufacturing
911910 communications policy planning, federal government
912910 communications programs, provincial administration
331490 communications wire and cable, made in non-ferrous (except aluminum, copper) wire drawing plants
335920 communications wire and cable, non-ferrous, manufacturing
337127 communion tables, wood, manufacturing
311814 communion wafers, manufacturing
813310 community action advocacy groups
813410 community association or organization
624190 community centres (except health)
611210 community colleges
913910 community development agencies, local government
711322 community festivals, without facilities
621494 community health centres, out-patient
913910 community health programs, local government
624220 community housing services
624210 community meals, social services
813410 community membership clubs, other than amusement and recreation clubs
712119 community museums
913910 community recreation programs, government
624310 community service employment training programs
913910 community social service programs, local government
912910 community social service programs, provincial government
711111 community theatres
335312 commutators, electric motor, manufacturing
481110 commuter air carriers, scheduled
485110 commuter bus operation
485110 commuter rail operation
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
339910 compacts and handbags, precious metal, manufacturing
339910 compacts, metal, base metal plated with precious metal, manufacturing
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>316990</td>
<td>compacts, solid leather, manufacturing</td>
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<tr>
<td>722310</td>
<td>company cafeteria</td>
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<tr>
<td>333310</td>
<td>comparators, optical, manufacturing</td>
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<tr>
<td>334511</td>
<td>compasses, gyroscopic and magnetic (except portable), manufacturing</td>
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<tr>
<td>334512</td>
<td>compasses, magnetic, portable type, manufacturing</td>
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<tr>
<td>517310</td>
<td>competitive local exchanges carriers (CLECs) facilities based, facilities-based</td>
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<tr>
<td>511140</td>
<td>compiling mailing lists</td>
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<tr>
<td>541860</td>
<td>compiling, maintaining, selling and renting mailing lists</td>
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<tr>
<td>311119</td>
<td>complete livestock feed, manufacturing</td>
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<tr>
<td>711513</td>
<td>composers, independent</td>
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<tr>
<td>322219</td>
<td>composite cans (i.e., foil-fibre and other combinations), made from purchased paperboard</td>
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<td>562210</td>
<td>compost dumps</td>
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<tr>
<td>325991</td>
<td>compounding plastics resins from recycled materials</td>
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<tr>
<td>325610</td>
<td>compounds, sweeping, manufacturing</td>
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<tr>
<td>221119</td>
<td>compressed air electric power generation</td>
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<tr>
<td>418410</td>
<td>compressed and liquefied gases (except petroleum gases) merchant wholesalers</td>
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<td>332910</td>
<td>compressed gas cylinder valves, industrial type, manufacturing</td>
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<td>115110</td>
<td>compressing cotton and other plants, contract</td>
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<td>321216</td>
<td>compression modified wood, manufacturing</td>
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<td>333246</td>
<td>compression moulding machinery for plastics, manufacturing</td>
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<td>237120</td>
<td>compressor, metering and pumping stations, gas and oil pipeline, construction</td>
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<td>417230</td>
<td>compressors and vacuum pumps merchant wholesalers</td>
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<td>532490</td>
<td>compressors, air and gas, rental</td>
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<td>333910</td>
<td>compressors, general purpose air and gas, manufacturing</td>
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<td>443144</td>
<td>computer (e.g., home, micro, personal) stores, retail</td>
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<tr>
<td>811210</td>
<td>computer and data processing equipment repair and maintenance</td>
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<tr>
<td>238210</td>
<td>computer and network cable installation</td>
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<tr>
<td>334110</td>
<td>computer and peripheral equipment manufacturing</td>
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<td>454110</td>
<td>computer and peripheral equipment, mail order, retail</td>
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<td>541710</td>
<td>computer and related hardware, research and development services</td>
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<td>419120</td>
<td>computer and related machinery and equipment, wholesale agents and brokers</td>
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<tr>
<td>541514</td>
<td>computer consulting services</td>
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<td>541514</td>
<td>computer disaster recovery services</td>
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<td>813410</td>
<td>computer enthusiasts’ clubs</td>
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<td>443144</td>
<td>computer equipment and supplies stores, retail</td>
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<td>541514</td>
<td>computer facilities management services</td>
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238330 computer flooring installation
323116 computer forms, manifold or continuous, printing
541920 computer generated photographs
443144 computer hardware and software, retail
541514 computer hardware consulting services
417310 computer hardware merchant wholesalers
532420 computer hardware rental or leasing (except finance leasing or by the manufacturer)
518210 computer input preparation services
611420 computer instruction provided either at the establishment's facilities or at an off-site location
417910 computer mounting solutions (racks) merchant wholesalers
611420 computer operator training
418210 computer paper merchant wholesalers
334110 computer peripheral equipment (i.e., keyboards, scanners, monitors, pointing devices, mouse), manufacturing
811210 computer peripheral equipment repair and maintenance
532420 computer peripheral equipment, rental and leasing
325999 computer printer toner cartridges, manufacturing
417310 computer printers merchant wholesalers
518210 computer processing services
541514 computer programs or systems software development, custom
532420 computer rental or leasing services (except finance)
611510 computer repair training
541514 computer software consulting services
443144 computer software games stores
417310 computer software merchant wholesalers
511211 computer software publishing (including designing and developing), packaged
541514 computer software systems analysis and design, custom
334610 computer software tapes and disks, blank, rigid and floppy, manufacturing
611420 computer software training
419110 computer software, business-to-business (B2B) electronic markets, wholesale
454110 computer software, mail order, retail
511211 computer software, packaged, publishers or publishing
541514 computer system maintenance (custom software)
541514 computer systems analysis and design services
541514 computer systems design consulting services
541514 computer systems integrators
417310 computer terminals merchant wholesalers
334110 computer terminals, manufacturing
518210 computer time-sharing services
813410 computer user group
561410 computer word processing
541514 computer-aided design (CAD) systems services
541514 computer-aided engineering (CAE) systems services
541514 computer-aided manufacturing (CAM) systems services
334512 computerized axial tomography (CT/CT) scanners, manufacturing
334512 computerized environmental control systems for buildings, manufacturing
417310 computers and peripheral equipment merchant wholesalers
419110 computers and peripheral equipment, business-to-business (B2B) electronic markets, wholesale
417310 computers merchant wholesalers
334110 computers servers, manufacturing
334110 computers, manufacturing
325410 concentrated medicinal chemicals, uncompounded, manufacturing
311930 concentrates, drink (except frozen fruit juice), manufacturing
311410 concentrates, frozen fruit and vegetable juice, manufacturing
333130 concentration machinery, mining type, manufacturing
711130 concert artists, independent
711321 concert booking agencies
531120 concert hall operation
711311 concert halls, promoting events
711311 concert organizers, with facilities
711321 concert promoters, without facilities
722512 concession in a drive in
722512 concession stands, prepared food (e.g., airports, sports arenas)
812990 concierge services
911310 conciliation and mediation services, federal government
238390 concrete (damp, moisture, water and weather proofing)
325999 concrete additive preparations (e.g., curing, hardening), manufacturing
418410 concrete additives merchant wholesalers
444190 concrete and cinder block dealers, retail
416390 concrete and cinder block merchant wholesalers
327390 concrete barriers, portable, manufacturing
327320 concrete batch plants (including temporary)
238140 concrete block laying
238910 concrete breaking and cutting for demolition
416390 concrete building products merchant wholesalers
417920 concrete burial vaults and boxes merchant wholesalers
238390  concrete coating, glazing or sealing
416390  concrete conduit and pipe merchant
         wholesalers
333120  concrete finishing machinery, manufacturing
238110  concrete finishing, contractors
238110  concrete floor finishing and surfacing
238110  concrete footing and foundation contractors
238190  concrete forms, contractors
332329  concrete forms, sheet metal, manufacturing
333120  concrete gunning equipment, manufacturing
333120  concrete mixing machinery, portable, manufacturing
417210  concrete mixing plant machinery merchant
         wholesalers
416390  concrete mixtures merchant wholesalers
238990  concrete patio, construction
238110  concrete paving of residential and commercial driveways and parking areas
327330  concrete pipe, brick and block manufacturing
238110  concrete pouring
417210  concrete processing equipment merchant
         wholesalers
333248  concrete products forming machinery, manufacturing
416390  concrete products merchant wholesalers
238120  concrete products, structural precast or prestressed, installation
238110  concrete pumping (placement)
238120  concrete reinforcement placement, contractors
416210  concrete reinforcing bars merchant
         wholesalers
331110  concrete reinforcing bars, made in steel mills
332619  concrete reinforcing mesh, made from purchased wire
238110  concrete repair
238110  concrete resurfacing
327390  concrete tanks, manufacturing
211110  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
417910  condensing units, refrigeration merchant
         wholesalers
522220  conditional sales finance companies
813990  condominium (condo) owners' associations
531310  condominium corporation (property management)
531310  condominium management (except by condo owners)
236110  condominiums, construction
236110 condominiums, construction, by operative builders
236110 condominiums, multifamily, construction, by general contractors
236110 condominiums, single-family, construction by general contractors
813910 conducting research on new goods and services, publishing newsletters, developing market statistics, or sponsoring quality and certification standards
541360 conducting surveys for engineering purposes
335930 conductor connectors, solderless connectors, sleeves, or soldering lugs, manufacturing
711512 conductors, orchestra, independent
416110 conduit electric wire and cable merchant wholesalers
335930 conduit for electric wiring, rigid or flexible (except raw conduit), manufacturing
327120 conduit, vitrified clay, manufacturing
335930 conduits and fittings, electrical, manufacturing
416110 conduits and raceways merchant wholesalers
327330 conduits, concrete, manufacturing
322219 cones (e.g., winding yarn, string, ribbons, cloth), fibre, made from purchased paperboard
311310 confectioners' sugar, manufacturing
413190 confectionery distribution
333248 confectionery machinery, manufacturing
413190 confectionery merchant wholesalers
445292 confectionery stores, retail
419120 confectionery, wholesale agents and brokers
561920 conference organizer
322299 confetti, made from purchased paper
212326 conglomerate mine or quarry
336310 connecting rods, automotive and truck gasoline engine, manufacturing
335930 connectors and terminals for electrical devices, manufacturing
334410 connectors, electronic (e.g., coaxial, cylindrical, printed circuit, rack, panel), manufacturing
813310 conservation advocacy groups
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
711511 conservators operating on own account and independent photojournalists
611610 conservatory of music (except university degree-granting)
611310 conservatory of music, degree-granting
453310  consignment store, used merchandise
337127  console panels, wood, manufacturing
337123  console tables, wood, manufacturing
911910  consolidated revenue funds management, federal
335311  constant current transformers (street lighting), manufacturing
336350  constant velocity joints, automotive, truck and bus, manufacturing
813940  constituency associations, political party
325520  construction adhesives (except asphalt, gypsum-based), manufacturing
419120  construction and forestry machinery and equipment, wholesale agents and brokers
419110  construction and forestry machinery, equipment and supplies, business-to-business (B2B) electronic markets, wholesale
813910  construction association
238350  construction carpenter, finishing
417210  construction cranes merchant wholesalers
417210  construction machinery (e.g., crushing, pulverizing and screening machinery) merchant wholesalers
238990  construction elevator, erection and dismantling
541330  construction engineering services
238910  construction equipment (except cranes) rental with operator
611510  construction equipment operation schools
532410  construction equipment, heavy, rental and leasing (without operator)
532410  construction forms rental
417210  construction machinery (e.g., crushing, pulverizing and screening machinery) merchant wholesalers
417210  construction machinery and equipment merchant wholesalers
811310  construction machinery and equipment, repair
333120  construction machinery, including trailer mounted concrete pumps, manufacturing
333120  construction machinery, manufacturing
532410  construction machinery, rental (without operator)
236220  construction management, commercial and institutional buildings
237990  construction management, dams
236210  construction management, industrial buildings
237990  construction management, marine structures
237990  construction management, mass transit
236110  construction management, multifamily buildings
236110  construction management, new residential operative builders
237120  construction management, oil and gas pipelines
237120  construction management, oil and gas pipelines and related structures
237990  construction management, outdoor recreation facilities
237130  construction management, power and communication lines and related structures
236110  construction management, single-family buildings
237990  construction management, tunnels
237110  construction management, water and sewer lines
237110  construction management, water and sewer lines and related structures
236210  construction of selected additional structures, whose production processes are similar to those for industrial buildings
237120  construction of structures (also buildings) that are integral parts of oil and gas networks
237130  construction of structures (also buildings) that are integral parts of power and communication networks
237110  construction of structures (also buildings) that are integral parts of water and sewer networks
322230  construction paper, school and art, made from purchased paper
322121  construction paper, school and art, made in paper mills
561990  construction permit issuing office, on contract
237990  construction projects involving water resources, development of marine facilities, and open space recreational construction projects
484222  construction rubble, hauling, local
212323  construction sands, crude, mining
532490  construction signs rental
541370  construction surveying services
417210  construction tractors merchant wholesalers
237130  construction, transformer stations
911410  consular service, federal government
919110  consular service, foreign government in Canada
919110  consulate, foreign governments in Canada
911410  consulates
541619  consultant for non-profit organizations
541899  consultant to advertising agencies
813920  consultants' associations
611710  consultants, education
541490  consultants, fashion
541940  consulting and visiting services, veterinary
541330  consulting engineering services
541810  consulting services, advertising and publicity agency
911910  consumer and corporate affairs, federal government
912910  consumer and corporate affairs, provincial government
812990  consumer buying service
541990  consumer credit counselling services
443143  consumer electronic equipment stores, retail
522291  consumer finance and loan companies
911910  consumer protection offices, federal-government
334512  consumption meters (e.g., gas, water), manufacturing
524129  contact lens insurance
325410  contact lens solutions, manufacturing
417930  contact lenses merchant wholesalers
339110  contact lenses, manufacturing
335315  contactors, low voltage, manufacturing
335930  contacts, electrical (except carbon and graphite), manufacturing
322130  container board stock, manufacturing
488210  container loading or unloading service, railroad
321920  container parts (shook) ready for assembly, manufacturing
488519  container service, freight forwarder
484110  container trucking service, local
484121  container trucking service, long distance, truckload
482113  containerized transportation, mainline railway
482112  containerized transportation, short-haul railway
322130  containers (e.g., boxes), made in paperboard mills
321920  containers (e.g., fruit baskets, boxes), made from veneer
332439  containers (except cans), light gauge metal, manufacturing
327215  containers for packaging, bottling and canning, made from purchased glass
327214  containers packaging, bottling and canning, made in glass-making plants
322211  containers, corrugated and solid fibreboard, made from purchased paper or paperboard
322219  containers, laminated phenolic and vulcanized fibre, made from purchased paperboard
326198  containers, plastics (except foam; bottles and bags), manufacturing
562910  contaminated site, remediation
712111  contemporary and fine art museums
711120  contemporary dance companies
213118  contract battery operators, oil field
484110  contract bulk mail, truck transportation, local
484121  contract bulk mail, truck transportation, long distance
213117  contract diamond drilling, metallic minerals
213119  contract or fee services to anthracite coal mining, including auger mining, draining or pumping, stripping, or tunnelling
213119 contract or fee services to lignite and bituminous coal mining, including auger mining, draining or pumping, stripping or tunnelling
813910 contractors' associations
237130 contractors, telephone and telegraph lines
325410 contrast media in vivo diagnostic substances (e.g., iodine, barium), manufacturing
335311 control and signalling transformers, manufacturing
335315 control circuit devices, magnet and solid-state, manufacturing
335315 control circuit relays, industrial, manufacturing
335315 control equipment and apparatus, electric, manufacturing
335315 control panels, electric power distribution, manufacturing
335315 control panels, manufacturing
541370 control surveying services
332910 control valves, fluid power, manufacturing
334512 controllers for process variables (e.g., electric, electronic, mechanical, pneumatic operation), manufacturing
334290 controlling equipment, street light, manufacturing
417230 controlling instruments and accessories merchant wholesalers
335315 controls and control accessories, industrial, manufacturing
335315 controls for adjustable speed drives, manufacturing
334512 controls, revolution and timing instruments, manufacturing
623110 convalescent homes for psychiatric patients, with health care
623110 convalescent homes with continuous nursing care
623110 convalescent homes with health care
622310 convalescent hospitals
416120 convectors merchant wholesalers
445120 convenience food stores, retail
335930 convenience outlets, wiring devices, manufacturing
611110 convent schools, elementary
611110 convent schools, secondary
561590 convention and visitors bureaus
531120 convention facilities, rental only
561920 convention management
561920 convention promoters
561920 convention services
561920 convention services
813110 convents (except schools)
336611 conversion and alteration of ships, the production of prefabricated ship sections and barge sections, and specialized services, when performed at the shipyard
335312 converter equipment and parts (motor-generator sets), manufacturing
313310 converters buying fabric in the grey and having it finished by contractors
337121 convertible sofas, manufacturing
336390 convertible tops, for automobiles, manufacturing
313310 converting broad woven textile fabrics (i.e., buying fabric in the grey and having it finished by contractors)
811119 converting gasoline engines to propane, motor vehicles
325190 converting methane into diesel or other refined products
313310 converting narrow woven textile fabrics (i.e., buying fabric in the grey and having it finished by contractors)
417230 conveying equipment (except farm) merchant wholesalers
811310 conveyor belt splicing service
326220 conveyor belts, plastics, manufacturing
326220 conveyor belts, rubber, manufacturing
417230 conveyor systems merchant wholesalers
333920 conveyor systems, general industrial type, manufacturing
333920 conveyors, farm type, manufacturing
561613 convoy guard services
561990 cook, self-employed
311614 cooked meats (except poultry, small game, pet food, baby food), made from purchased meat
335210 cookers, electric, manufacturing
413190 cookies distribution
413190 cookies merchant wholesalers
413190 cooking and salad oils merchant wholesalers
335223 cooking equipment (stoves), domestic, manufacturing (non electric)
333310 cooking equipment, commercial type, manufacturing
311225 cooking oil filtering service
311221 cooking oil, made by wet-milling corn
311225 cooking oil, made from purchased fats and oils
413190 cooking oils merchant wholesalers
611510 cooking schools
335223 cooking top mountings, domestic, manufacturing (electric)
332210 cooking utensils, fabricated metal, manufacturing
327214 cooking utensils, glass and glass ceramic, made in glass-making plants
327110 cooking ware (e.g., china, stoneware, coarse and fine earthenware, pottery), manufacturing
327214 cooking ware (e.g., pots, baking pans), made in glass-making plants
327215 cookingware (e.g., pots, baking pans), made from purchased glass
442298 cookware, retail
413220 coolers (2.5% or greater alcohol content) merchant wholesalers
332439 coolers and ice chests (except foam plastics), manufacturing
326140 coolers or ice chests, polystyrene foam, manufacturing
333416 coolers, refrigeration, manufacturing
336410 cooling systems, aircraft engine, manufacturing
333416 cooling towers, manufacturing
418990 cooperage (barrels and drums) merchant wholesalers
321920 cooperage products, wood, manufacturing
321920 cooperage stock (e.g., heading, hoops, staves), manufacturing
321920 cooperage stock mills
331523 copper die-casting foundries
331523 copper die-casting shapes (e.g., bar, ingot, rod, sheet), made from purchased metal or scrap
416210 copper and copper alloy primary forms and basic shapes merchant wholesalers
331420 copper and copper alloy shapes (e.g., bar, ingot, rod, sheet), made from purchased metal or scrap
416210 copper architectural and structural metal products merchant wholesalers
325320 copper arsenate insecticides, manufacturing
325130 copper based pigments, manufacturing
325189 copper chloride, manufacturing
325610 copper cleaners, manufacturing
331410 copper concentrates refining
325610 copper concentrates, mining
331523 copper die-casting foundries
331523 copper die-castings, unfinished, manufacturing
322220 copper foil laminates, made from purchased foil
331420 copper foil, made by rolling purchased metal or scrap
332999 copper foil, made from purchased foil
332113 copper forgings, unfinished, made from purchased copper
325189 copper iodide, manufacturing
331420 copper mechanical wire products, made in drawing mills
212233 copper ore dressing and beneficiating
418920 copper ore merchant wholesalers
212233 copper ore milling and grinding
212233 copper ore mining (mine)
332910 copper pipe fittings (such as copper elbows, unions, and compression fittings), manufacturing
331420 copper powder, paste and flakes, made from purchased copper
331420 copper products, made by rolling, drawing, extruding or alloying purchased metal
331420 copper refining, secondary (i.e., from purchased metal or scrap)
331420 copper rolling, drawing and extruding
238160 copper roofing, installation
331410 copper shapes (e.g., bar, billet, ingot, plate, sheet), made in primary copper smelting and refining mills
416210 copper sheets, plates, bars, rods, pipes merchant wholesalers
331410 copper smelting and primary refining
325189 copper sulphate, manufacturing
331420 copper wire products (e.g., mesh, wire cloth), made in copper wire drawing plants
212233 copper-zinc ore mining
561430 copy centres
561430 copy shops
512230 copyrights or acting as administrators of music copyrights on behalf of copyright owners
335930 cord connectors, electric, manufacturing
314990 cord for reinforcing rubber tires, industrial belting and fuel cells, manufacturing
335990 cord sets, electric, manufacturing
331420 cord sets, flexible, insulated, made in copper wire drawing plants
331490 cord sets, flexible, made in non-ferrous (except aluminum, copper) wire drawing plants
331317 cord sets, insulated and flexible, made in aluminum wire drawing plants
314990 cord, cordage, rope and string (except wire), manufacturing
332619 cord, wire, made from purchased wire
314990 cordage (except wire), manufacturing
333248 cordage and rope (except wire) machinery, manufacturing
333990  corded (i.e., electric-powered), hand-held power tools, manufacturing
312140  cordials, alcoholic, manufacturing
334210  cordless telephones (except cellular), manufacturing
313220  cords and braids, narrow woven, manufacturing
313210  corduroy fabrics, broad-woven, weaving
418990  cordwood merchant wholesalers
333990  core baking and mould drying ovens, manufacturing
238910  core drilling and test boring for construction
333130  core drills, underground mining type, manufacturing
322219  cores, fibre (i.e., fibre body, ends of any material), made from purchased paperboard
322219  cores, for electrical coils and transformers, made from purchased paperboard
335311  cores, magnetic, manufacturing
339990  cork gaskets, packing and sealing devices, manufacturing
339110  cork life preservers, manufacturing
321999  cork products (except gaskets), manufacturing
418990  corks merchant wholesalers
321999  corks, bottle, manufacturing
111150  corn (except sweet corn) farming, field and seed production
413190  corn chips and related corn snacks merchant wholesalers
311340  corn confections (e.g., popcorn balls, candy-coated popcorn products), manufacturing
321992  corn cribs, prefabricated, wood, manufacturing
115110  corn detasseling service
111150  corn for fodder or silage, growing
111150  corn for popping, growing
311990  corn for popping, manufacturing
311221  corn gluten feed and meal, manufacturing
333110  corn heads for combines, manufacturing
311211  corn meal, for human consumption, made in flour mills
311221  corn oil cake and meal, manufacturing
311221  corn oil mills
311221  corn oil, crude and refined, made by wet-milling corn
311225  corn oil, made from purchased oils
333110  corn pickers and shellers, manufacturing
335210  corn poppers, electric, manufacturing
333248  corn popping machinery (i.e., food manufacturing type), manufacturing
333310  corn popping machines, commercial type, manufacturing
339110  corn remover and bunion pads, manufacturing
115110  corn shelling service
311221 corn sweeteners (e.g., dextrose, fructose, glucose), made by wet-milling corn
311221 corn syrup, made by wet-milling corn
311990 corn syrups, made from purchased sweeteners
311614 corned meats, made from purchased meat
445110 corner grocery stores
316990 corners, luggage, leather, manufacturing
332329 cornices, sheet metal, manufacturing
212326 Cornwall stone mining
522112 corporate and institutional banking services
551114 corporate functions such as strategic organizational planning, communications, tax planning, legal services, marketing, finance, human resources and information technology services
541110 corporate law, offices
541430 corporate logo consulting services
551114 corporate offices
541611 corporation organizers
561612 corps of commissionaires
492210 corpse, pick-up and delivery service
115210 corral and feedlot cleaning, service
561990 correct time service
912120 correction centres, provincial
325999 correction fluids (i.e., typewriter), manufacturing
912120 correctional school, provincial government
911220 correctional services, federal government
453210 correspondence paper, retail
611510 correspondence school (except elementary and secondary levels)
237120 corrosion protection of underground pipelines and oil storage tanks
322211 corrugated and solid fibre box manufacturing
418220 corrugated and solid fibre boxes merchant wholesalers
418220 corrugated board (paperboard) merchant wholesalers
322211 corrugated boxes, made from purchased paper or paperboard
322130 corrugated boxes, made in paperboard mills
418220 corrugated containers wholesale
238160 corrugated metal roofing, installation
322121 corrugated paper or paperboard or containers made in paper mills
322211 corrugated paper, made from purchased paper or paperboard
322130 corrugated paperboard or containers made in paperboard mills
322130 corrugating medium, manufacturing
331221 corrugating purchased iron or steel
315249 corselettes, women's, misses' and girls', cut and sewn from purchased fabric
315249 corsets and allied garments (except surgical), women's, misses' and girls', cut and sewn from purchased fabric
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>414110</td>
<td>corsets merchant wholesalers</td>
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<td>448199</td>
<td>corsets, retail</td>
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<td>325410</td>
<td>cortisone, uncompounded, manufacturing</td>
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<td>212398</td>
<td>corundum mining</td>
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<td>316990</td>
<td>cosmetic bags (except metal), manufacturing</td>
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<td>325620</td>
<td>cosmetic creams, lotions and oils, manufacturing</td>
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<td>561910</td>
<td>cosmetic kits, assembling and packaging</td>
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<td>414520</td>
<td>cosmetics merchant wholesalers</td>
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<td>812115</td>
<td>cosmetology shops or salons</td>
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<td>541490</td>
<td>costume design services (except independent designers)</td>
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<td>711512</td>
<td>costume designers, theatrical, independent</td>
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<td>339910</td>
<td>costume jewellery (including imitation stones and pearls), manufacturing</td>
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<td>414410</td>
<td>costume jewellery merchant wholesalers</td>
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<td>448150</td>
<td>costume jewellery stores, retail</td>
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<td>costume novelties, manufacturing</td>
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<td>costumes (e.g., masquerade, theatrical, Halloween), cut and sewn from purchased fabric</td>
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<td>costumes and accessories (e.g., dancewear, theatrical, masquerade), retail</td>
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<td>cot springs, assembled, manufacturing</td>
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<td>337126</td>
<td>cots, household, metal, manufacturing</td>
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<td>337123</td>
<td>cots, household, wood, manufacturing</td>
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<td>cottage cheese, manufacturing</td>
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<td>236110</td>
<td>cottage construction, by operative builders</td>
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<td>cottages construction</td>
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<td>321992</td>
<td>cottages, prefabricated, wood frame, manufacturing</td>
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<td>cotton and cotton balls, absorbent and sterilized, manufacturing</td>
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<td>cotton balers and presses, manufacturing</td>
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<td>cotton batting (except nonwoven batting), manufacturing</td>
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<td>cotton ginning</td>
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<td>cotton ginning machinery, manufacturing</td>
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<td>cotton picker and stripper harvesting machinery, manufacturing</td>
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<td>cotton yarns merchant wholesalers</td>
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<td>313110</td>
<td>cotton-type fibre spun yarns made from purchased fibre</td>
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<td>313110</td>
<td>cotton-type fibre yarns made from purchased yarn</td>
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<td>311340</td>
<td>cough drops or lozenges (except medicated), manufacturing</td>
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<td>334512</td>
<td>coulometric analyzers, industrial process type, manufacturing</td>
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<td>334512</td>
<td>coulometric analyzers, laboratory type, manufacturing</td>
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<td>Description</td>
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<td>325190</td>
<td>coumarin, manufacturing</td>
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<td>coumarone-indene resins, manufacturing</td>
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<td>919110</td>
<td>council for mutual economic assistance</td>
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<td>councils of economic advisers</td>
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<td>541110</td>
<td>counsellors at law, private practice</td>
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<td>count rate meters, nuclear radiation, manufacturing</td>
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<td>counter display cases (except refrigerated), manufacturing</td>
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<td>counter tops and kitchen cabinets merchant wholesalers</td>
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<td>326198</td>
<td>counter tops, plastics (at construction site), manufacturing</td>
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<td>238350</td>
<td>counter tops, residential type, installation</td>
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<td>counter tops, stone, manufacturing</td>
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<td>337110</td>
<td>counter tops, wood, manufacturing</td>
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<td>332210</td>
<td>counterbores and countersinking bits, woodworking, manufacturing</td>
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<td>417230</td>
<td>counterbores merchant wholesalers</td>
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<td>333519</td>
<td>counterbores, metalworking, manufacturing</td>
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<td>334511</td>
<td>countermeasure sets (e.g., active countermeasures, jamming equipment),</td>
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<td></td>
<td>manufacturing</td>
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<td>334512</td>
<td>counters (e.g., electrical, electronic, mechanical), totalizing, manufacturing</td>
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<td>316990</td>
<td>counters and uppers (i.e., shoe cut stock), leather, manufacturing</td>
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<td>337215</td>
<td>counters, hotel, motel, restaurant, store and office, manufacturing</td>
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<td>333519</td>
<td>countersinks (i.e., machine tool accessory), manufacturing</td>
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<td>334512</td>
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<td>722410</td>
<td>country and western entertainment cabaret</td>
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<td>493130</td>
<td>country elevator service (storage only)</td>
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<td>711130</td>
<td>country music artists, independent</td>
</tr>
<tr>
<td>711130</td>
<td>country music groups</td>
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<td>912110</td>
<td>county courts</td>
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<td>333619</td>
<td>couplings and sheaves, mechanical power transmission, manufacturing</td>
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<td>541860</td>
<td>coupon and sample packages, development of</td>
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<td>541870</td>
<td>coupon direct distribution services</td>
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<td>coupon redemption service (clearinghouses)</td>
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<td>492110</td>
<td>courier establishments of the Post Office</td>
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<td>492110</td>
<td>courier operation (separate establishment) of post office</td>
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<td>492110</td>
<td>courier service</td>
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<tr>
<td>492110</td>
<td>courier services (air)</td>
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<td>911210</td>
<td>court of appeal, federal government</td>
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<tr>
<td>912110</td>
<td>court of law, provincial government</td>
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<td>611410</td>
<td>court reporting schools</td>
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<td>court reporting services</td>
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<tr>
<td>912110</td>
<td>courts, civil law, provincial government</td>
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<tr>
<td>912110</td>
<td>courts, criminal law, provincial government</td>
</tr>
<tr>
<td>315220</td>
<td>coveralls, work, men's and boys', cut and sewn from purchased fabric</td>
</tr>
</tbody>
</table>
coveralls, work, women's, misses' and girls', cut and sewn from purchased fabric

covers (e.g., boat, car, swimming pool, truck), made from purchased fabrics

covers, annealing, fabricated metal plate, manufacturing

cowls, sheet metal, manufacturing

cowpea (except dry) farming, filed and seed production

CPR (cardiac pulmonary resuscitation) training and certification

crab, crayfish and lobster, catching of

cracker making machinery, manufacturing

cracker meal and crumbs, manufacturing

cracker sandwiches made from purchased crackers

 crackers merchant wholesalers

crackers, cookies and biscuits (e.g., graham, saltine, soda), manufacturing

cradle assemblies machinery (i.e., wire making equipment), manufacturing

cradles, wood, manufacturing

craft and hobby kits and sets, manufacturing

craft fair arrangement

craft kits and supplies, retail

craft kits merchant wholesalers

craft store

craftsperson, makes and sells crafts via stalls or markets

cranberries (partridge berries), growing or bogs

crane and hoist controls (including metal mill), manufacturing

crane rental and leasing (without operator)

crane rental with operator

cranes, construction type, manufacturing

cranes, overhead travelling, manufacturing

crankcase additive preparations, manufacturing

crankshaft assemblies, automotive and truck gasoline engine, manufacturing

crankshaft grinding machines, manufacturing

crankshafts and camshafts, re-grinding on a factory basis

crankshafts, forged, unfinished, made from purchased iron or steel

crated used goods storage

crates or boxes (except paper) merchant wholesalers

 cratering and packing goods for shipping

crawler work, rental with operator

cream of tartar, manufacturing

cream separators (except farm type), manufacturing

cream separators (except farm) merchant wholesalers

cream separators, farm type, manufacturing
411190  cream stations merchant wholesalers
311515  cream, dried and powdered, manufacturing
311511  cream, manufacturing
414520  creams and lotions, beauty aids merchant wholesalers
313310  crease-resistant finishing of fabrics, for the trade
711511  creation of ice sculpture
522299  credit agencies, other
323119  credit and identification card imprinting, embossing and encoding
326198  credit and identification card stock, plastics, manufacturing
561450  credit bureaus and agencies
541899  credit card application promotion, service
812990  credit card notification services (i.e., lost or stolen credit card)
522329  credit card processing services
524129  credit card protection service
524129  credit insurance
561450  credit investigation services
561450  credit rating services
541990  credit repair services
524129  credit union stabilization funds
522321  credit unions, central, regional or league (central clearing house services)
339920  creels, fish, manufacturing
333990  cremating ovens, manufacturing
812220  crematoria (e.g., human, pet)
325190  creosote, made by distillation of coal tar
325190  creosote, made by distillation of wood tar
321114  creosoting of wood
313210  crêpe fabrics, broad-woven, weaving
322299  crepe paper, made from purchased paper
325210  cresol resins, manufacturing
325210  cresol-furfural resins, manufacturing
325190  cresols, made by distillation of coal tar
314990  crests, textile (including badges), manufacturing
325190  cresylic acids, made from refined petroleum or natural gas
237990  cribbing (shore protection) and seawalls (wave protection), construction
337126  cribs, metal, manufacturing
337123  cribs, wood, manufacturing
713991  cricket clubs
339920  cricket equipment, manufacturing
562910  crime scene clean-up service
913190  crime stoppers program
911910  criminal justice statistics centres, federal government
912910  criminal justice statistics centres, provincial
541110  criminal law, offices
561611  criminal record checks and searches
624190  crisis intervention centres
314990  crochet ware, made from purchased materials
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>212394</td>
<td>crocidolite, milled fibre, mining</td>
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<tr>
<td>335210</td>
<td>crock pots, electric, manufacturing</td>
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<tr>
<td>327110</td>
<td>crockery, manufacturing</td>
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<tr>
<td>111999</td>
<td>crop and animal (livestock) combination farming (primarily crop)</td>
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<tr>
<td>112991</td>
<td>crop and livestock combination farming (primarily livestock)</td>
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<tr>
<td>333110</td>
<td>crop driers, farm type, manufacturing</td>
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<td>115110</td>
<td>crop dusting and spraying service, with or without fertilizing</td>
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<td>111999</td>
<td>crop farms, general</td>
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<td>115110</td>
<td>crop gathering service</td>
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<td>115110</td>
<td>crop harvesting service</td>
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<tr>
<td>524129</td>
<td>crop insurance</td>
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<tr>
<td>115110</td>
<td>crop planting or seeding services</td>
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<td>417110</td>
<td>crop preparation machinery (e.g., cleaning, drying, conditioning) merchant wholesalers</td>
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<td>115110</td>
<td>crop, orchard and vineyard cultivation services</td>
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<td>111999</td>
<td>crops, hay and grain farming</td>
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<td>316990</td>
<td>crops, riding, manufacturing</td>
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<td>339920</td>
<td>croquet sets, manufacturing</td>
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<td>113311</td>
<td>crossties, hewn, producing</td>
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<td>511120</td>
<td>crossword puzzle publishing</td>
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<td>311990</td>
<td>croutons and bread crumbs (except made in bakeries), manufacturing</td>
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<td>311814</td>
<td>croutons and bread crumbs, made in commercial bakeries</td>
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<td>332118</td>
<td>crowns (e.g., bottle, can), metal, stamping</td>
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<td>327120</td>
<td>crucibles, fire clay, manufacturing</td>
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<td>crucibles, graphite, magnesite, chrome, silica or other nonclay materials, manufacturing</td>
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<td>311221</td>
<td>crude and refined vegetable oils made by wet milling</td>
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<td>crude corn oil, manufacturing</td>
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<td>418920</td>
<td>crude non-metallic minerals and concentrates (except petroleum) merchant wholesalers</td>
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<td>211142</td>
<td>crude oil (tar or bituminous sands) extracting, by mining</td>
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<td>211141</td>
<td>crude oil (tar or bituminous sands), in-situ, extracting</td>
</tr>
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<td>crude oil merchant wholesalers</td>
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<td>crude oil, conventional extraction</td>
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<td>211110</td>
<td>crude oil, conventional, secondary and waterflood recovering</td>
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<td>324110</td>
<td>crude oil, refining</td>
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<td>211110</td>
<td>crude oil, upgrading (heavy crude to crude)</td>
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<td>crude petroleum merchant wholesalers</td>
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<td>crude rubber merchant wholesalers</td>
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<td>cruise control mechanisms, electronic, automotive, truck and bus, manufacturing</td>
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<td>cruise ship ticket offices</td>
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<td>416390</td>
<td>crushed or broken stone merchant wholesalers</td>
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<td>333120</td>
<td>crushing machinery, portable, manufacturing</td>
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<td>339110</td>
<td>crutches and walkers (except baby), manufacturing</td>
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<td>crutches, manufacturing</td>
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<td>332420</td>
<td>cryogenic tanks, manufacturing</td>
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<td>cryogenic treating metals for the trade</td>
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<td>cryolite mining</td>
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<td>cubicles (i.e., electric switchboard equipment), manufacturing</td>
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<td>cucumber farming (except under cover), field, bedding plant and seed production</td>
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<td>cuff-links and studs (except precious metal and gems), manufacturing</td>
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<td>332999</td>
<td>cuffs, leg, iron, manufacturing</td>
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<td>culinary professional (i.e., preparation of food for photography, video or film)</td>
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<td>culm bank recovery, anthracite (except on a contract basis)</td>
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<td>culm bank recovery, bituminous coal, anthracite, and lignite on a contract basis</td>
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<td>culottes, girls', cut and sewn from purchased fabric</td>
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<td>culottes, women's and misses', cut and sewn from purchased fabric</td>
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<td>cultivating machinery and equipment merchant wholesalers</td>
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<td>cultivators, powered, lawn and garden type, manufacturing</td>
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<td>913910</td>
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<td>cultural and arts development support program administration, provincial government</td>
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<td>326191</td>
<td>cultured marble plumbing fixtures, manufacturing</td>
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<td>326198</td>
<td>cultured marble products (except plumbing fixtures), manufacturing</td>
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<td>326198</td>
<td>cultured stone products (except plumbing fixtures), manufacturing</td>
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<td>culvert pipe, concrete, manufacturing</td>
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<td>332319</td>
<td>culverts, fabricated metal plate, manufacturing</td>
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<tr>
<td>237310</td>
<td>culverts, highway, road and street, construction</td>
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<td>332329</td>
<td>culverts, sheet metal, manufacturing</td>
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<tr>
<td>325110</td>
<td>cumene, made from refined petroleum or natural gas liquids</td>
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324110 cumene, made in petroleum refineries
315990 cummerbunds, made from purchased fabric
323319 cupolas, fabricated metal plate, manufacturing
325220 cuprammonium rayon (cupro) filaments, manufacturing
212233 cuprite mining
326198 cups, plastics (except foam), manufacturing
327990 curbing, granite and stone, manufacturing
237310 curbs and gutters, concrete, for residential and commercial paved areas, construction
237310 curbs and street gutters, highway, road and street, construction
311515 curds, cheese, manufacturing
413140 cured fish merchant wholesalers
413160 cured meat (except canned) merchant wholesalers
311614 cured meats (e.g., brined, dried, salted), made from purchased meat
413310 cured or processed tobacco merchant wholesalers
333110 curers, tobacco, manufacturing
453220 curio shops, retail
418990 curios merchant wholesalers
713991 curling clubs
339920 curling equipment, manufacturing
561990 curling ice maker on contract
335210 curling or waffle irons, electric, manufacturing
713992 curling rinks
414470 curling supplies merchant wholesalers
333310 currency counting machinery, manufacturing
335990 current collector wheels, for trolley rigging, manufacturing
335311 current limiting reactors, electrical, manufacturing
334512 current measuring equipment, manufacturing
335930 current taps, attachment plug and screw shell types, manufacturing
611710 curriculum development, educational
414330 curtain and drapery decorative accessories merchant wholesalers
337920 curtain and drapery rods, poles and hardware fixtures (except wooden), manufacturing
337920 curtain and drapery rods, poles and hardware fixtures, wooden, manufacturing
812320 curtain cleaning and repair
321999 curtain stretchers, wood, manufacturing
238190 curtain wall (except glass and precast concrete) installation, contractors
238150 curtain wall, glass, installation
332329 curtain wall, manufacturing
238120 curtain wall, precast concrete, installation
453310 curtains and draperies, household, used, retail
314120 curtains and draperies, window, made from purchased fabrics
414330 curtains merchant wholesalers
313240 curtains, made in lace mills
314120 cushions (except spring), made from purchased fabrics
414330 cushions and pillows merchant wholesalers
912120 custodial institutions (delinquents)
561722 custodial services
541514 custom application software programming services (except video games)
236210 custom builders, industrial buildings, construction
236110 custom builders, multifamily buildings, by general contractors
236110 custom builders, single-family houses, by general contractors
332710 custom chemical milling in machine shops
325991 custom compounding (i.e., blending and mixing) of purchased plastics resins
541514 custom computer programming services
416210 custom cutting and bending of metal
541515 custom design of video games to meet the needs of specific users
541515 custom designing video games
442291 custom draperies (made to specifications), retail
115110 custom farming (planting and cultivating), contract services
442292 custom framing, mounting, and laminating pictures, retail store
448310 custom jewellery, retail
113312 custom logging, contractor
337123 custom made household wooden chairs
448210 custom made orthopaedic shoes, retail
416320 custom millwork and woodwork merchant wholesalers
442292 custom picture frame, retail store
442292 custom picture framing shops
448199 custom printed t-shirt shops
333519 custom roll forming machines, metalworking, manufacturing
332118 custom roll forming of metal products
321111 custom sawmills
311611 custom slaughtering (except poultry and small game)
541514 custom software developers
315210 custom tailors (e.g., pleating, buttonhole making, hemming, scalloping, interlining), men's and boys'
337213 custom-designed office interiors (i.e., furniture, architectural woodwork and fixtures), manufacturing
561420 customer service call centers
541619 customer services management consulting services
519190 customized research, information on a contract or fee basis
811121 customizing automobiles, trucks or vans
488519 customs brokers
911910 customs bureaus
488519 customs clearance of freight
541619 customs consulting services
919110 customs co-operation council (CCC)
911910 customs tariff, federal government
315210 cut and sew contractors, artificial fur coats
413150 cut fruits and vegetables merchant wholesalers
411130 cut or fresh flowers and potted plants merchant wholesalers
321919 cut stock, manufacturing
327990 cut stone bases (e.g., desk sets, pedestals, lamps, plaques, similar small articles), manufacturing
418210 cut to size gift wrapping paper merchant wholesalers
418210 cut to size or packaged writing and printing paper merchant wholesalers
811490 cutlery sharpening (without retail sales of new equipment)
333519 cutoff machines, metalworking, manufacturing
335315 cutouts and fuses (except residential type), manufacturing
335930 cutouts and fuses, electric wiring devices, residential type, manufacturing
333130 cutters, coal, 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), merchant wholesalers
561990 cutting and shaping purchased foam
113312 cutting and transporting timber on a fee or contract basis
113311 cutting and transporting timber on an own-account basis
213118 cutting casings, tubes and rods, oil field
113311 cutting cordwood, in the forest
332210 cutting dies (e.g., leather, paper, textile), manufacturing
332210 cutting dies (except metal cutting), manufacturing
333519 cutting dies, metalworking, manufacturing
315210 cutting fabric owned by others for women's, misses and girls' clothing
333519 cutting machines, metalworking, manufacturing
238910 cutting of rights-of-way contractor
325999 cutting oils, synthetic, manufacturing
321114 cutting to size and treating poles, pilings, posts and similar roundwood products
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<th>Description</th>
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<tbody>
<tr>
<td>327215</td>
<td>Cutting, etching, painting or polishing purchased glass</td>
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<td>Cutting, polishing and setting diamonds and precious stones</td>
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<td>325189</td>
<td>Cyanides, manufacturing</td>
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<td>212326</td>
<td>Cyanite mining</td>
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<td>324110</td>
<td>Cyclic aromatic hydrocarbons, made in petroleum refineries</td>
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<td>418410</td>
<td>Cyclic crudes and intermediates merchant wholesalers</td>
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<td>Cyclic crudes, made by distillation of coal tar</td>
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<td>711215</td>
<td>Cyclists, independent</td>
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<td>325210</td>
<td>Cyclo rubber, synthetic, manufacturing</td>
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<td>325190</td>
<td>Cyclohexane, manufacturing</td>
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<td>Cyclones, industrial, fabricated metal plate, manufacturing</td>
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<td>Cyclopentane, made from refined petroleum or natural gas</td>
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<td>Cyclopropane medicinal preparations, manufacturing</td>
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<td>325190</td>
<td>Cyclopropane, made from refined petroleum or natural gas</td>
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<td>Cycloterpenes, manufacturing</td>
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<td>Cylinder boring machines, manufacturing</td>
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<td>336310</td>
<td>Cylinder heads, automotive and truck gasoline engine, manufacturing</td>
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<td>327330</td>
<td>Cylinder pipe, prestressed concrete, manufacturing</td>
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<td>Cylinder wire cloth, made from purchased wire</td>
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<td>Cylinders and clips, gun (i.e., 30 mm or less; 1.18 inch or less), manufacturing</td>
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<td>Cylinders, master brake, new and rebuilt, manufacturing</td>
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<td>332420</td>
<td>Cylinders, pressure, manufacturing</td>
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<td>334410</td>
<td>Cylindrical connectors, electronic, manufacturing</td>
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<td>325190</td>
<td>Cymene, manufacturing</td>
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<td>325410</td>
<td>Cytology and histology in vitro diagnostic substances, manufacturing</td>
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<th>Code</th>
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<tr>
<td>621210</td>
<td>D.M.D. (doctor of medical dentistry)</td>
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<td>Dairy and creamery products (e.g., fluid milk and cream), processed (except canned), merchant wholesalers</td>
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<td>112991</td>
<td>Dairy and hog farm</td>
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<td>Dairy and milk products (e.g., butter, cheese, yogurt) merchant wholesalers</td>
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<td>722512</td>
<td>Dairy bars-retail</td>
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<td>112120</td>
<td>Dairy cattle (cows) farming and milk production</td>
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<td>Dairy cattle and milk production</td>
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<td>411110</td>
<td>Dairy cattle merchant wholesalers</td>
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<tr>
<td>112991</td>
<td>Dairy cattle, beef cattle and swine raising</td>
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417110 dairy farm machinery and equipment merchant wholesalers
112110 dairy heifer replacement production
541690 dairy herd consulting services
115210 dairy herd improvement associations
413120 dairy or milk depots merchant wholesalers
484229 dairy products delivery to store, local
417230 dairy products manufacturing machinery merchant wholesalers
445299 dairy products stores, retail
454390 dairy products, house-to-house, retail
419110 dairy products, processed (except canned), business-to-business (B2B) electronic markets, wholesale
419120 dairy products, wholesale agents and brokers
417230 dairy supplies merchant wholesalers
112991 dairy, beef, pork farming
311511 dairy, fluid milk
237990 dam construction
332319 dam gates, metal plate, manufacturing
911910 damage or accident claims (non-commercial), federal
313210 damask fabrics, broad-woven, weaving
334512 damper operators (e.g., electric, pneumatic, thermostatic), manufacturing
332329 dampers, sheet metal, manufacturing
238390 dampproofing contractors
711130 dance bands
711120 dance companies that operate their own facilities, primarily for the staging of their own production
711311 dance festival promoters, with facilities
711322 dance festival promoters, without facilities
531120 dance hall rental or leasing
611610 dance instruction
611610 dance studios and schools
711120 dance theatres
711120 dance troupes
711512 dancers, independent
414430 dark room and developing apparatus merchant wholesalers
313110 darning or embroidery thread (e.g., cotton, man-made fibres, silk, wool), manufacturing
332999 dart guns (except toy), manufacturing
711215 dart players, independent
339930 darts and dart games, manufacturing
713991 darts clubs
334210 data communications equipment (e.g., bridges, gateways, routers), manufacturing
518210 data entry services
334512 data loggers, industrial process type, manufacturing
541514 data processing facilities management services
611420 data processing schools
518210 data processing services
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<td>date and fig orchards or farms</td>
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<td>date stamps, hand operated, manufacturing</td>
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<td>311340</td>
<td>dates, sugared and stuffed, manufacturing</td>
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<td>dating devices and machines (except rubber stamps), manufacturing</td>
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<td>dating service</td>
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<td>davits, manufacturing</td>
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<td>624120</td>
<td>day care centres, adult and persons with disabilities</td>
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<td>713999</td>
<td>day or summer camps, without overnight stay</td>
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<td>325320</td>
<td>DDT (dichlorodiphenyltrichloroethane) insecticides, manufacturing</td>
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<td>dead bolts, manufacturing</td>
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<td>dead stock removal services</td>
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<td>dealers of new automobiles, retail</td>
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<td>523910</td>
<td>dealing (i.e., minerals, oil or gas royalties or leases, mortgages, tax certificates)</td>
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<td>484222</td>
<td>debris removal, local carting only</td>
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<td>debt counsellor</td>
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<td>912910</td>
<td>debt management, provincial administration</td>
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<td>deburring machines, metalworking, manufacturing</td>
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<td>decade boxes (i.e., capacitance, inductance, resistance), manufacturing</td>
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<td>decalcomania on china and glass, for the trade</td>
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<td>decalcomania work (except on china or glass), for the trade</td>
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<td>deck construction, wooden</td>
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<td>deckling printed products (e.g., books, playing cards), for the trade</td>
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<td>decks and grates, metal, installation (except roof)</td>
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<td>327215</td>
<td>decorated glassware, made from purchased glass</td>
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<td>decorating china (e.g., encrusting gold, silver, or other metal on china), for the trade</td>
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<td>decoration services for special events</td>
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<td>decorations, seasonal and holiday, retail</td>
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<td>decorative area lighting fixtures (except residential), manufacturing</td>
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<td>decorative fireplace logs and light units, electric, manufacturing</td>
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<td>decorative glassware, made in glass-making plants</td>
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<td>decorative iron and steel work, installation</td>
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<td>decorative stitching on clothing owned by others</td>
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<td>decorative stitching on textile articles (except clothing), for the trade</td>
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<td>decorative wall covering, wallpaper, merchant wholesalers</td>
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<td>414390</td>
<td>decorative window accessories merchant wholesalers</td>
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<td>découpage, handicraft, retail</td>
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<td>deep fat fryers, commercial type, manufacturing</td>
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<td>483115</td>
<td>deep sea foreign transportation, passengers</td>
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<td>483116</td>
<td>deep sea, coastal and Great Lakes water transportation by ferries</td>
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<tr>
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<td>deep water transportation of freight (except by ferries)</td>
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<td>deep water transportation of passengers (except by ferries)</td>
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<td>defoamers and anti-foaming agents, manufacturing</td>
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<td>defoliants, manufacturing</td>
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<td>defrosters, permanent, motor vehicle, manufacturing</td>
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<td>degreasing equipment, manufacturing</td>
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<td>degree-granting institutions</td>
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<td>dehumidifiers (except portable), manufacturing</td>
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<td>dehydrated milk, manufacturing</td>
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<td>dehydrated potatoes, packaged with other ingredients, manufacturing</td>
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<td>dehydrating (except sun drying) fruits and vegetables (e.g., dates, olives, prunes, raisins)</td>
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<td>de-icing equipment, aircraft, manufacturing</td>
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<td>de-inking plants</td>
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<td>de-inking recovered paper</td>
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<td>delivering food for a restaurant</td>
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<td>delivering letters and documents, such as legal documents, often by bicycle or on foot</td>
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<td>delivering small parcels, such as take-out restaurant meals, alcoholic beverages and groceries, on a fee basis, usually by small truck or van</td>
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<td>delivery cases, made from purchased wire</td>
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<td>delivery of newspapers to newsboy</td>
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<td>delivery of newspapers to newspaper boxes</td>
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<td>demand meters, electric, manufacturing</td>
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<td>demolition contractor</td>
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<td>densitometers, laboratory analytical, manufacturing</td>
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<td>density and specific gravity instruments, industrial process type, manufacturing</td>
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<td>dental and medical laboratory equipment merchant wholesalers</td>
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<td>dental care preparations merchant wholesalers</td>
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<td>dental equipment and instruments (e.g., sterilizers, pliers, forceps, drills, burs), manufacturing</td>
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<td>dental health programs (except insurance), provincial administration</td>
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<td>dental health services, general practice</td>
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<td>dental health services, specialists (e.g., endodontists, orthodontists, periodontists, prosthodontists)</td>
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<td>dental hygienists, offices of</td>
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<td>dental laboratories, X-ray</td>
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<td>dental research and development laboratories</td>
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<td>dentifrices, manufacturing</td>
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<td>dentists' associations</td>
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<td>417930</td>
<td>dentists' professional supplies merchant wholesalers</td>
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22120 dentists, group practice, offices or clinics, general practice
325620 denture adhesives, manufacturing
325620 denture cleaners, effervescent, manufacturing
621390 denturists' offices
561722 deodorant servicing of rest rooms
418410 deodorants (except personal) merchant wholesalers
325610 deodorants (except personal), manufacturing
325620 deodorants, personal, manufacturing
454110 department store, catalogue sales office, retail
452210 department stores (except discount)
452210 department stores, retail
325620 depilatory preparations, manufacturing
812190 depilatory salons
332810 depolishing metals and metal products
911320 deportation services
524129 deposit protection funds
522111 deposit-accepting mortgage companies (except co-operative)
522190 deposit-accepting mortgage companies, co-operative
332999 depth charge projectors, manufacturing
332999 depth charges, manufacturing
414510 dermatological medicines merchant wholesalers
325410 dermatological preparations, manufacturing
621110 dermatologists, offices of
417230 derricks merchant wholesalers
333130 derricks, oil and gas field type, manufacturing
333248 desalination equipment, manufacturing
325999 desalination kits, manufacturing
327999 desiccants, activated clay, manufacturing
541514 design and system analysis, computer services (software)
541410 designers, interior, offices of
236110 designing and erecting combined, single-family homes, general contractors
236210 designing and erecting, combined, industrial, general contractors
511211 designing and publishing or publishing of software only
511212 designing and publishing or publishing video games only
541420 designing electronic devices
541430 designing the visual layout of printed materials, web pages, packaging labels and graphics, advertising, signage systems, logos and corporate identification
418210 desk accessories, office supply merchant wholesalers
417910 desk calculators (including electric and electronic) merchant wholesalers
335120 desk lamps, commercial, manufacturing
335120 desk lamps, manufacturing
316990 desk sets, leather, manufacturing
417930 desks (including school) merchant wholesalers
337123 desks, household, wood, manufacturing
561410 desktop publishing services
413190 dessert powders merchant wholesalers
413190 dessert puddings merchant wholesalers
311814 desserts, frozen bakery, manufacturing
311990 desserts, ready-to-mix, manufacturing
562210 destruction of medical waste
811192 detailing (cleaning and polishing) new autos for dealers on a contract or fee basis
561611 detective agencies
911220 detention centres, federal government
913120 detention centres, municipal or local
912120 detention centres, provincial government
325610 detergents (e.g., dishwashing, industrial, laundry), manufacturing
541420 determination of 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
331490 detinning scrap (e.g., cans)
325920 detonating caps, cords, fuses and primers, manufacturing
418410 detonating fuses merchant wholesalers
325920 detonators (except ammunition), manufacturing
418410 detonators and fuses merchant wholesalers
622210 detoxification hospitals
325999 developers, prepared photographic, manufacturing
512190 developing and printing of commercial motion picture film
812921 developing and printing of films (except for the motion picture industry)
336410 developing and producing prototypes for aerospace products
336410 developing and producing prototypes for aircraft
336410 developing and producing prototypes for aircraft engines and engine parts
336410 developing and producing prototypes for aircraft parts and auxiliary equipment
336410 developing and producing prototypes for complete guided missiles and space vehicles
336410 developing and producing prototypes for guided missile and space vehicle components
336410 developing and producing prototypes for guided missile and space vehicle engines
238910 dewatering, contractors
325520 dextrin glues, manufacturing
311221 dextrin, made by wet-milling corn
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<tr>
<th>NAICS Code</th>
<th>Description</th>
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<td>212316</td>
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<td>212316</td>
<td>diabase, quarrying</td>
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<td>diagnostic equipment, magnetic resonance imaging (MRI), manufacturing</td>
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<td>diagnostic reagents, manufacturing</td>
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<td>332210</td>
<td>dial indicators, machinists' precision tools, manufacturing</td>
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<td>335930</td>
<td>dial light sockets, radio, manufacturing</td>
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<td>492210</td>
<td>dial-a-bottle</td>
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<td>dialysis equipment, electromedical, manufacturing</td>
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<td>diamond cloth, made from purchased wire</td>
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<td>333519</td>
<td>diamond dies, metalworking, manufacturing</td>
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<td>327910</td>
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<td>diamond drilling for building construction, contractors</td>
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<td>diamond mine developing, on a contract basis</td>
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<td>212392</td>
<td>diamond mining</td>
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<td>diamond points for phonograph needles, manufacturing</td>
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<td>315241</td>
<td>diaper covers, waterproof, infants', cut and sewn from purchased fabric</td>
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<td>diaper supply and laundering service</td>
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<td>314990</td>
<td>diapers (except disposable), made from purchased fabrics</td>
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<td>414110</td>
<td>diapers (except paper) merchant wholesalers</td>
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<td>322121</td>
<td>diapers, disposable, made in paper mills</td>
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<td>511190</td>
<td>diaries and time schedulers, publishing</td>
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<td>212326</td>
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<td>diatomaceous and fuller's earth, processing beyond beneficiating</td>
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<td>325210</td>
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<td>diesel engines and engine parts, industrial merchant wholesalers</td>
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<td>diesel fuel, delivered to customers' premises, retail</td>
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<td>diet centres (non-medical)</td>
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<td>dietetic homogenized frozen fruits, juices or vegetables, manufacturing</td>
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<td>diffusers, grilles, air registers, installation</td>
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<td>digital camera, repairing</td>
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<td>digital panel meters, electricity measuring, manufacturing</td>
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<td>digital photo printing (including self-serve)</td>
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<td>digital printing presses, manufacturing</td>
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<td>digital printing shops (e.g., billboards, large format graphical materials and high resolution)</td>
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<td>digital test equipment (e.g., electronic and electrical circuits and equipment testing),</td>
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<td>digital video disc (DVD) drives, computer peripheral equipment, manufacturing</td>
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<td>digitoxin, uncompounded, manufacturing</td>
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<td>325210</td>
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<td>dikes (dykes) and other flood control structures, construction</td>
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<td>dimension lumber (e.g., 2x4), made from logs or bolts</td>
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<td>dimension lumber (i.e. building lumber, solid wood structural members), made by cutting,</td>
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<td>resawing or planing purchased rough lumber</td>
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<td>327990</td>
<td>dimension stone dressing and manufacturing</td>
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<td>dimension stone for buildings, manufacturing</td>
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<td>dimethylhydrazine, manufacturing</td>
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<td>dinette sets, metal, manufacturing</td>
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<td>dinghies with a rigid hull made of any material, manufacturing</td>
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<td>dining and living room furniture merchant wholesalers</td>
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<td>dining and living room furniture, wood, manufacturing</td>
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<td>722511</td>
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<td>dinner cruises</td>
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<td>dinner theatres, engaged in producing live theatrical entertainment and in providing</td>
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food and beverages for consumption on the premises
326198 dinnerware, plastics (except foam), manufacturing
326140 dinnerware, polystyrene foam, manufacturing
334512 diode and transistor testers, manufacturing
417320 diodes merchant wholesalers
334410 diodes, solid state (e.g., germanium, silicon), manufacturing
212314 diorite or gneiss quarrying
325190 diphenylamine, manufacturing
911410 diplomatic representation, federal
919110 diplomatic service, foreign
911410 diplomatic services, federal government
311940 dips (except cheese and sour cream-based), manufacturing
325320 dips (i.e., pesticides), cattle and sheep, manufacturing
311515 dips, cheese-based, manufacturing
311511 dips, sour-cream based, manufacturing
334110 direct access storage devices, manufacturing
325130 direct dyes, manufacturing
524112 direct group health (hospital and medical plan) insurance carriers
524112 direct group life insurance carriers
524111 direct individual health insurance carriers
524111 direct individual life insurance carriers
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
524121 direct property and casualty insurance carriers (combination of policies)
524124 direct property insurance carriers (e.g., burglary, theft, fire, damage)
331110 direct reduction of iron ore
454311 direct sales of heating oil (non-store, delivered to customer's premises)
454390 direct selling (door-to-door) of merchandise (e.g., bibles, books, cleaning supplies), retail
454319 direct selling of alternative fuels
454390 direct selling of merchandise (door-to-door), retail
454390 direct selling organizations (headquarters of door-to-door canvassers), retail
522299 direct working capital financing
524122 direct, private, automobile insurance carriers
213111 directional drilling of oil and gas wells, on a contract basis
336320 directional signals, motor vehicle, manufacturing
323119 directories, printing without publishing
511140 directories, publishing
511140 directories, publishing and printing combined
524125 directors liability insurance
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<th>NAICS Code</th>
<th>Description</th>
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<td>524135</td>
<td>directors' liability reinsurance</td>
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<td>711512</td>
<td>directors, film and video, independent</td>
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<td>711512</td>
<td>directors, music, independent</td>
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<tr>
<td>511140</td>
<td>directory (e.g., business, telephone), publishing or publisher</td>
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<td>511140</td>
<td>directory publishing exclusively on Internet (e.g., telephone, business)</td>
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<td>517310</td>
<td>direct-to-home (DTH) satellite television distribution systems, wired telecommunications</td>
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<td>direct-to-home (DTH) satellite television service providers or operators</td>
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<td>711214</td>
<td>dirt car race tracks, operation of</td>
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<td>dirt moving, for construction</td>
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<td>disability aids and assistive devices (e.g., wheelchairs, walkers), retail</td>
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<td>disc brake assemblies, automotive, truck and bus, manufacturing</td>
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<td>disc jockey, independent</td>
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<td>discharge lamps, high intensity (mercury, sodium, metal halide), manufacturing</td>
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<td>discharging station construction, mine, general contractors</td>
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<td>discos serving alcoholic beverages</td>
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<td>discotheques, alcoholic beverage</td>
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<td>discount buying services, including medical cards and similar negotiated discount plans for individuals</td>
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<td>discount coupon books, printing without publishing</td>
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<td>discount coupon books, publishing and publishers</td>
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<td>discount department stores</td>
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<td>discs, music and video, retail</td>
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<td>disease control for crops</td>
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<td>dishcloths, made from purchased fabrics</td>
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<td>dishes, made from moulded pulp</td>
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<td>dishes, paper, made from purchased paper or paperboard</td>
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<td>dishwashing machines, commercial type, manufacturing</td>
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325610  disinfectants, household type and industrial, manufacturing
561710  disinfection, extermination or fumigation services
518210  disk and diskette conversion services
417310  disk drives merchant wholesalers
334110  disk drives, computer, manufacturing
334610  diskettes, blank, manufacturing
418110  dismantling and salvaging of motor vehicles and other machinery for scrap
238910  dismantling of engineering structures (e.g., oil storage tanks)
415310  dismantling of motor vehicle for sale of used parts
213118  dismantling of oil well rigs (oil field service), on a contract basis
417210  dismountable scaffolding merchant wholesalers
621110  dispensaries, operated by groups of physicians
333910  dispensing and measuring pumps (e.g., gasoline), manufacturing
325130  disperse dyes, manufacturing
325510  dispersions, pigment, manufacturing
541850  display advertising services
541850  display card advertising services
337215  display cases and fixtures (except refrigerated), manufacturing
417910  display cases and fixtures for store merchant wholesalers
541850  display installation services
334512  display instruments, industrial process control type, manufacturing
541899  display lettering services
339990  display mannequins, models or forms (i.e., wax, plastic, wood, etc.), manufacturing
418220  disposable plastics eating utensils, forks, knives, spoons merchant wholesalers
562210  disposal of dead stock, incinerator and combustor
236210  disposal plants (e.g., garbage, refuse, waste), construction
335229  disposal units, garbage, household, electric, manufacturing
611110  distance learning, elementary
611110  distance learning, secondary
334511  distance measuring equipment (DME), aeronautical, manufacturing
333990  distillation ovens, charcoal and coke, manufacturing
413220  distilled alcoholic beverages merchant wholesalers
445310  distilled spirits, retail
325999  distilled water, manufacturing
333248  distilling apparatus, laboratory type, manufacturing
312130  distilling brandy
333248  distilling equipment (except beverage), manufacturing
312140  distilling potable liquor (except brandy)
325190  distilling wood or gum into products such as tall oil and wood distillates
334512  distortion meters and analyzers, manufacturing
624190  distress centres (crisis nature)
713291  distributing lottery tickets
221210  distribution and sale of natural gas to the user through mains
335315  distribution boards electric, manufacturing
237110  distribution line, sewer and water, construction
221122  distribution lines and transformer stations integral to power distribution
237120  distribution lines, gas and oil, construction
413210  distribution of bottled water
624210  distribution of clothing and blankets to the poor
221330  distribution of cooled air
512250  distribution of musical recordings from masters
416110  distribution transformers merchant wholesalers
335311  distribution transformers, manufacturing
336320  distributor caps and rotors, for internal combustion engines, manufacturing
813910  distributors' associations
336320  distributors for internal combustion engines, manufacturing
551114  district and regional offices
913910  district council
912110  district, division or superior courts, provincial
333120  ditchers and trenchers, self-propelled, manufacturing
336410  dive brakes, aircraft, manufacturing
332210  dividers, machinists' precision tools, manufacturing
561990  diving service on a fee or contract basis
339920  diving suits, rubber, manufacturing
624190  divorce-aid service
541710  DNA technologies (e.g., microarrays) research and experimental development laboratories
488310  dock, marine, operation
488339  docking and undocking marine vessel services
237990  docks, piers and wharves, construction
621110  doctors' clinics, general practice
621110  doctors' clinics, specialists
493190  document storage and warehousing
561410  document transcription services
311111  dog and cat feed supplements, manufacturing
311111  dog and cat food from purchased meat and poultry, manufacturing
418310  dog and cat food merchant wholesalers
311111  dog and cat pet food, manufacturing
711329  dog or horse show promoters, without facilities
812910  dog pounds
711214  dog race tracks, operation of
711214  dog racing kennels
711214  dog racing, owners
487110  dog sledding tour
411110  dogs merchant wholesalers
322299  doilies, paper, made from purchased paper
339930  doll carriages and carts, manufacturing
333920  dollies, industrial, manufacturing
339930  dolls (including parts and accessories), manufacturing
414460  dolls merchant wholesalers
212315  dolomite (limestone), crude, quarrying
212315  dolomite, crushed and broken stone, quarrying
327410  dolomite, dead-burned, manufacturing
212316  dolomitic marble, crushed and broken stone, quarrying
336320  dome lights, motor vehicle, manufacturing
414220  domestic electric dishwashers merchant wholesalers
414220  domestic electric fan merchant wholesalers
414220  domestic electric refrigerators merchant wholesalers
414220  domestic electric sewing machines merchant wholesalers
414220  domestic electric stoves merchant wholesalers
414220  domestic electric vacuum cleaners merchant wholesalers
414220  domestic electric washing machines merchant wholesalers
488519  domestic forwarding
483115  domestic freight transportation, deep sea
416120  domestic gas refrigerators merchant wholesalers
238220  domestic oil storage tanks, installation
814110  domestic service (private households employing cooks, maids)
414210  domestic sound systems merchant wholesalers
414210  domestic video recorder merchant wholesalers
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
332329  door hoods, sheet metal, manufacturing
444130  door locks and lock sets, retail
332510  door locks, manufacturing
<table>
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<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>314110</td>
<td>door mats, all materials (except entirely of rubber or plastic), manufacturing</td>
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<td>door mats, plastics, manufacturing</td>
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<td>door mats, rubber, manufacturing</td>
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<td>door opening and closing devices (except electrical), manufacturing</td>
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<td>335990</td>
<td>door opening and closing devices, electrical, manufacturing</td>
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<td>335990</td>
<td>door opening devices, radio and photoelectric cell operated</td>
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<td>321919</td>
<td>door trim, wood moulding, manufacturing</td>
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<td>321911</td>
<td>door units, prehung, wood and covered wood, manufacturing</td>
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<td>335311</td>
<td>doorbell transformers, electric, manufacturing</td>
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<td>326196</td>
<td>doors and door frames, plastics, manufacturing</td>
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<td>321911</td>
<td>doors and windows, wood and covered wood, manufacturing</td>
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<td>444190</td>
<td>doors wooden, retail</td>
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<td>321911</td>
<td>doors, combination screen-storm, wood, manufacturing</td>
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<td>332999</td>
<td>doors, safe and vault, metal, manufacturing</td>
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<td>327215</td>
<td>doors, unframed glass, made from purchased glass</td>
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<td>541870</td>
<td>door-to-door distribution of advertising material (e.g., circulars, flyers, samples)</td>
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<td>454390</td>
<td>door-to-door retailing of merchandise, retail</td>
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<td>dopes, paint and lacquer, manufacturing</td>
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<td>dories, building</td>
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<td>dormitories, commercially operated</td>
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<td>dosimetry devices, manufacturing</td>
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<td>dough (e.g., cookie, pizza), made from purchased flour</td>
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<td>333248</td>
<td>dough mixing machinery (i.e., food manufacturing type), manufacturing</td>
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<td>dough, refrigerated or frozen, made from purchased flour</td>
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<td>doughnut shops</td>
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<td>doughs, prepared, made in flour mills</td>
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<td>333245</td>
<td>dovetailing machines, woodworking, manufacturing</td>
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<td>dowel pins, metal, manufacturing</td>
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<td>321999</td>
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<td>238170</td>
<td>down spout and gutter, installation, contractors</td>
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<td>315220</td>
<td>down-filled clothing, men's and boys', cut and sewn from purchased fabric</td>
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<td>315249</td>
<td>down-filled coats, jackets and vests, women's and misses', cut and sewn from purchased fabric</td>
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<td>713920</td>
<td>downhill, alpine or cross country skiing facilities</td>
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<td>332329</td>
<td>downspouts, sheet metal, manufacturing</td>
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<td>334512</td>
<td>draft gauges, industrial process type, manufacturing</td>
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453999 drafting and surveying equipment and supplies, retail
811210 drafting instrument repair
334512 drafting instruments (e.g., templates, squares, t-squares, compass), manufacturing
417930 drafting instruments merchant wholesalers
339940 drafting materials (except instruments), manufacturing
541340 drafting services (draftmen)
711214 drag strips, operation of
333120 drags, road construction and maintenance equipment, manufacturing
561799 drain cleaning services
325610 drain pipe cleaners, manufacturing
332999 drain plugs, magnetic, metal, manufacturing
238220 drainage project construction
238910 drainage and tile laying machinery, wholesale agents and brokers
561799 draughting or drawing tables and boards, artists (without attachments), manufacturing
333519 draw benches machinery, manufacturing
315220 drawers, men's and boys', cut and sewn from purchased fabric
453999 drawing (artists') supplies, retail
331317 drawing aluminum wire, whether or not the establishment further works the wire by such operations as insulating it
331420 drawing copper wire (whether or not the establishment further works the wire by such operations as insulating it) and recovering copper from scrap
331420 drawing copper wire from purchased wire
<table>
<thead>
<tr>
<th>NAICS 2017 Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>331110</td>
<td>drawing iron or steel wire in steel mills</td>
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<td>333248</td>
<td>drawing machinery for textiles, manufacturing</td>
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<tr>
<td>331490</td>
<td>drawing non-ferrous metal (except copper and aluminum) wire, whether or not the establishment further works the wire by such operations as insulating it, and recovering it from scrap</td>
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<td>331222</td>
<td>drawing steel wire and manufacturing wire products</td>
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<td>331222</td>
<td>drawing wire from purchased iron or steel</td>
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<td>331222</td>
<td>drawing wire from purchased iron or steel and fabricating wire products</td>
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<td>332210</td>
<td>drawknives, manufacturing</td>
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<td>417210</td>
<td>dredges and draglines (except ships) merchant wholesalers</td>
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<td>dredges, scows, or seiners, building</td>
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<td>333120</td>
<td>dredging machinery, manufacturing</td>
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<td>212114</td>
<td>dredging, anthracite</td>
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<td>315990</td>
<td>dress and semidress gloves, made from purchased fabric or leather</td>
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<td>315190</td>
<td>dress and semidress gloves, made in knitting mills</td>
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<td>339910</td>
<td>dress sets, jewellery, manufacturing</td>
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<td>315990</td>
<td>dress shields, made from purchased fabric</td>
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<td>316210</td>
<td>dress shoes, children's and infant's, manufacturing</td>
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<td>316210</td>
<td>dress shoes, women's, manufacturing</td>
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<td>448199</td>
<td>dress shops, retail</td>
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<td>315990</td>
<td>dress trimmings, made from purchased fabric</td>
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<td>413140</td>
<td>dressed fish and seafood merchant wholesalers</td>
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<td>414110</td>
<td>dressed furs merchant wholesalers</td>
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<tr>
<td>413130</td>
<td>dressed poultry (e.g., chickens, ducks, geese, turkeys, roaster chickens, pheasants) merchant wholesalers</td>
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<td>dresses merchant wholesalers</td>
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<td>448130</td>
<td>dresses, children's, retail</td>
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<td>315249</td>
<td>dresses, girls', cut and sewn from purchased fabric</td>
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<td>315190</td>
<td>dresses, hand-knit, manufacturing</td>
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<td>315241</td>
<td>dresses, infants', cut and sewn from purchased fabric</td>
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<td>315281</td>
<td>dresses, leather, women's and misses', manufacturing</td>
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<td>315249</td>
<td>dresses, paper, women's, misses' and girls', cut and sewn from purchased fabric</td>
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<td>315190</td>
<td>dresses, skirts and pants made in knitting mills</td>
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<td>315249</td>
<td>dresses, women's and girls', cut and sewn from purchased fabric</td>
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<td>315210</td>
<td>dresses, women's, misses' and girls', cut and sewn from materials owned by others</td>
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<td>316110</td>
<td>dressing and dyeing fur</td>
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<tr>
<td>315249</td>
<td>dressing gowns, women's and misses', cut and sewn from purchased fabric</td>
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</tbody>
</table>
448199 dressing gowns, women's, retail
337123 dressing tables, wood, manufacturing
315249 dressmakers' shops, custom
811490 dressmaking service (repairs and alterations)
411190 dried beet pulp merchant wholesalers
453993 dried cannabis retail
413410 dried cannabis wholesale
411130 dried flowers merchant wholesalers
311614 dried meats (except poultry, small game, pet food, baby food), made from purchased meat
413190 dried vegetables merchant wholesalers
333110 driers, farm (e.g., grain, hay and seed), manufacturing
335210 driers, hand and face, electric, manufacturing
443143 driers, laundry, household, retail
325510 driers, paint and varnish, manufacturing
325999 driers, photographic chemical, manufacturing
334511 driftmeters, aeronautical, manufacturing
333519 drill bits, metalworking, manufacturing
332210 drill bits, woodworking, manufacturing
313210 drill fabrics, broad-woven, weaving
333519 drill presses, metalworking, manufacturing
333245 drill presses, woodworking, manufacturing
332999 drill stands, metal, manufacturing
541380 drill tool inspection, service
238910 drilled pier (i.e., for building foundations) contractors
238910 drilled shaft (i.e., drilled building foundations), construction
336611 drilling and production platforms, floating, oil and gas, building
333130 drilling equipment, oil and gas field type, manufacturing
333130 drilling equipment, underground mining type, manufacturing
213117 drilling for anthracite mining, contract
213117 drilling for coal (except anthracite), contract
333519 drilling machines, metalworking, manufacturing
325999 drilling mud compounds, conditioners and additives (except bentonites), manufacturing
417220 drilling muds and compounds merchant wholesalers
419110 drilling muds and compounds, business-to-business (B2B) electronic markets, wholesale
333130 drilling rigs, manufacturing
213117 drilling services for non-metallic minerals mining (except fuels), on a contract basis
213118 drilling water intake wells, on a contract basis
237110 drilling water wells, contractors
211110 drilling, well, petroleum, oil company (except contract)
333990 drills (except heavy construction, mining type), hand-held power-driven, manufacturing
333130 drills, core, underground mining type, manufacturing
332210 drills, hand-held, non-power, manufacturing
333130 drills, rock, underground mining type, manufacturing
311990 drink powder mixes (except chocolate, coffee, milk-based, tea), manufacturing
332999 drinking fountains (except mechanically refrigerated), metal, manufacturing
326191 drinking fountains (except mechanically refrigerated), plastics, manufacturing
238220 drinking fountains, installation
333416 drinking fountains, refrigerated, manufacturing
327110 drinking fountains, vitreous china, non-refrigerated, manufacturing
722511 drinking places that primarily serve food
311352 drinks, cocoa powder or chocolate instant, made from purchased chocolate
333619 drive chains, bicycle and motorcycle, manufacturing
336350 drive shafts and half shafts, automotive, truck and bus, manufacturing
488990 drive-a-way automobile service
237990 drive-in movie facility construction
722512 drive-in restaurants
512130 drive-in theatres
611510 driver training schools (e.g., bus, heavy equipment, heavy truck)
333619 drives, high-speed industrial (except hydrostatic), manufacturing
532111 drive-yourself service
315990 driving gloves, made from purchased fabric
238910 driving piling, general contractors
488990 driving service (auto and truck delivery)
314910 drop cloths, canvas, made from purchased fabric
332113 drop forgings, unfinished, made from purchased iron or steel
333519 drop hammers, metal forging and shaping, manufacturing
419120 dropshippers, wholesale trade
813310 drug abuse prevention advocacy organizations
622210 drug addiction and alcoholism, rehabilitation hospitals
414510 drug preparations merchant wholesalers
414510 drug proprietaries merchant wholesalers
446110 drug stores (non-prescription), retail
446110 drug sundries, retail
419120 drug sundries, wholesale agents and brokers
414520 druggists’ rubber goods merchant wholesalers
414520 druggists’ sundries merchant wholesalers
drugs, wholesale agents and brokers

drum and bugle corps (e.g., drill teams)

drum cradles, manufacturing

drum drives, computer, manufacturing

drums, fibre (i.e., fibre body, ends of any material), made from purchased paperboard

drums, light gauge metal, manufacturing

drums, plastics (i.e., containers), manufacturing

drums, plywood, manufacturing

drums, toy, manufacturing

drunk driving prevention advocacy organizations

dry bean farming, field and seed production

dry beans merchant wholesalers

dry bulk materials (e.g., dirt, grain, gravel, sand) trucking or hauling, local

dry bulk materials (e.g., grain, sand, dry chemical, gravel), trucking, long distance

dry bulk materials trucking (except local garbage hauling without disposal), local

dry cell batteries merchant wholesalers

dry cell batteries, single and multiple cell, manufacturing

dry cleaning agents, pick-up and delivery services

dry cleaning depot

dry cleaning plant machines and equipment merchant wholesalers

dry cleaning solvents and chemicals merchant wholesalers

dry cowpea farming

dry garbanzo (chickpea) farming, field and seed production

dry goods and notions stores, retail

dry goods merchant wholesalers

dry heating equipment and controls, installation (except electric baseboard)

dry ice (i.e., solid carbon dioxide), manufacturing

dry ice merchant wholesalers

dry lima bean farming, field and seed production

dry milk processing machinery, manufacturing

dry milk products for animal feed, manufacturing

dry mix concrete, manufacturing

dry mixes (e.g., gravy, salad dressing, sauce), manufacturing

dry or prepared cereal products merchant wholesalers

dry pasta (e.g., noodles, spaghetti, macaroni) manufacturing

dry pasta, manufacturing

dry pea farming, field and seed production

dry peas and beans farming
41120 dry peas merchant wholesalers
238910 dry well construction, contractors
335229 drycleaning and laundry machines, household (including coin-operated), manufacturing
333310 drycleaning equipment and machinery, manufacturing
236210 drycleaning plant construction, general contractors
812320 drycleaning plants (except rug cleaning)
325610 drycleaning preparations, manufacturing
336611 drydock, floating, building
488390 drydocks, floating, for repairing ships and boats
333310 dryers, film (i.e., photographic equipment), manufacturing
335210 dryers, hand, face and hair-electric, manufacturing
333310 dryers, laundry (except household type), manufacturing
335229 dryers, laundry, household (including coin-operated), manufacturing
332619 drying belts, made from purchased wire
333248 drying kilns, lumber or wood, manufacturing
333248 drying machinery for textiles, manufacturing
115110 drying of corn, rice, hay, fruits and vegetables
416390 drywall and plaster supplies merchant wholesalers
327420 drywall cement and panels, gypsum-based, manufacturing
238310 drywall finishing (e.g., sanding, spackling, stippling, taping, texturing)
238310 drywall installation, including the hanging of drywall, sheetrock, plasterboard, gypsum wallboard and subsequent finishing
313210 duck fabrics, broad-woven, weaving
333310 duct cleaning equipment, manufacturing
561791 duct cleaning services
322220 duct tape, made from purchased materials
238220 duct work (e.g., heating, cooling, exhaust, dust collection), installation
332319 ducting, fabricated metal plate, manufacturing
332329 ducts, sheet metal, manufacturing
721213 dude ranches
314910 duffel bags, canvas, manufacturing
114113 dulse, Irish moss and laver gathering
339920 dumbbells, manufacturing
238299 dumbwaiter installation
333920 dumbwaiters, manufacturing
212326 dumortierite mining
562910 dump site cleaning service
336212 dump trailers, manufacturing
336211 dump truck bodies, manufacturing
336211 dump truck lifting mechanisms, manufacturing
562110 dump trucking of non-hazardous construction rubble, with collection or disposal
484222 dump trucking, local
415120 dump trucks merchant wholesalers
441220 dunebuggies, retail
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) merchant wholesalers
236110 duplex (i.e., one unit above the other), construction, by general contractors
236110 duplex (i.e., side-by-side), construction, by general contractors
236110 duplex row, construction
236110 duplex, construction, by operative builders
236110 duplex, double, construction
236110 duplex, single, construction
417910 duplicating machines merchant wholesalers
418210 duplicating papers merchant wholesalers
561430 duplicating services
333519 duplicator machines (e.g., key cutting), metalworking, manufacturing
333413 dust and fume collecting equipment, manufacturing
314990 dust cloths, made from purchased fabrics
238220 dust collecting equipment installation, contractors
416120 dust collecting equipment merchant wholesalers
315249 dusters (i.e., apparel), women's, misses' and girls', cut and sewn from purchased fabric
339990 dusters, feather, manufacturing
336410 dusting and spraying equipment and parts, aircraft, manufacturing
325610 dusting cloths, chemically treated, manufacturing
418390 dusts and sprays (e.g., vegetable, crops) merchant wholesalers
445310 duty free liquor shops
453220 duty free shops, gifts
911910 duty/tax collection on goods, federal government
332311 dwellings, prefabricated, metal, manufacturing
325999 dye preparations, clothing, household type, manufacturing
313310 dyeing and finishing hosiery, for the trade
313310 dyeing gloves, woven or knit, for the trade
313310 dyeing knit fabrics, for the trade
333248 dyeing machinery, textile, manufacturing
313310 dyeing purchased knit fabrics
313310 dyeing purchased yarn or woven fabrics (except wool and similar animal fibre)
<table>
<thead>
<tr>
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<td>313310</td>
<td>dyeing purchased yarn or woven fabrics, of wool and similar animal fibres</td>
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<td>dyeing textile products, for the trade</td>
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<td>dyeing textile raw stock, yarn and narrow fabrics (except knit and wool), for the trade</td>
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<td>dyeing weft knit fabrics, for the trade</td>
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<td>dyes, inorganic and synthetic organic, manufacturing</td>
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<td>dyes, inorganic, manufacturing</td>
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<td>dyes, natural, manufacturing</td>
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<td>dynamometers, manufacturing</td>
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<td>dynamos, electric (except automotive), manufacturing</td>
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<td>dynamotors (except motor vehicle), manufacturing</td>
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<td>ear piercing service</td>
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<td>ear stoppers (noise protectors), manufacturing</td>
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<td>earth moving equipment rental and leasing (without operator)</td>
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<td>earth moving, contractors</td>
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<td>earth retention system construction</td>
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<td>112999</td>
<td>earth worm production, farms or hatcheries</td>
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<td>212398</td>
<td>earth, coloured, mine</td>
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<td>earthenware table and kitchen articles, coarse, manufacturing</td>
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<td>earthenware, commercial and household, semivitreous, manufacturing</td>
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<td>eaves, sheet metal, manufacturing</td>
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<td>e-commerce, retail</td>
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<td>economic advisory bodies, provincial</td>
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<td>911910</td>
<td>economic and fiscal policy, federal government</td>
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813910 economic area development promotion, non-government
541690 economic consulting services
911910 economic development agencies, federal government
912910 economic policy, provincial administration
541720 economic research and development services
911910 economic research programs to improve performance and competitiveness, federal government
912910 economic research programs to improve performance and competitiveness, provincial government
332410 economizers (i.e., power boiler apparatus), manufacturing
813110 ecumenical institutes
332210 edge tools for woodworking (e.g., augers, bits, gimlets, countersinks), non-powered manufacturing
311225 edible and inedible animal and vegetable fat and oil products
311224 edible and inedible oilseed products
311225 edible animal fats and oils, refining and blending
413190 edible gelatin merchant wholesalers
333310 editing equipment, motion picture (e.g., rewinders, viewers, titlers, splicers), manufacturing
512190 editing motion picture films, video or television tape
561410 editing service
912910 education curriculum development, provincial
912910 education finance programs, provincial
912910 education planning, provincial administration
911910 education programs for Aboriginal people, federal government
913910 education programs, local
541720 education research and development services
911910 education statistics centres (federal government)
611710 educational counselling
611620 educational fitness workshop
611710 educational literature and support services
912910 educational programs, exceptional children, provincial administration
611710 educational test development
611710 educational testing services
813920 educators’ associations
114114 eel catching, inland
114113 eel catching, salt water
325410 effervescent salts, manufacturing
541619 efficiency experts
322299 egg case fillers and flats, die-cut from purchased paper or paperboard
335210 egg cookers, electric, manufacturing
445299  egg dealers, retail
112399  egg farms, poultry (except chicken, duck or turkey)
115210  egg grading station, fee-based
112340  egg hatcheries, poultry
311990  egg substitutes, manufacturing
413130  egg-grading station, own account
312140  eggnog, alcoholic, manufacturing
311515  eggnog, canned, non-alcoholic, manufacturing
311511  eggnog, fresh, non-alcoholic, manufacturing
111219  eggplant farming (except under cover), field, bedding plant and seed production
413130  eggs merchant wholesalers
112991  eggs, beef, producing
311511  eggs, processed, manufacturing
334512  elapsed time meters, electronic, manufacturing
313220  elastic cord, fabric-covered, manufacturing
313210  elastic fabrics, broad-woven, weaving
313220  elastic fabrics, narrow woven, weaving
313220  elastic thread, yarn and cord, fabric-covered, manufacturing
325220  elastic yarn (including rubber, spandex and other synthetic elastomers), manufacturing
325220  elastomeric fibres and filaments, manufacturing
325210  elastomers, manufacturing
332329  elbows (for conductor pipe, hot air ducts, stovepipe), sheet metal, manufacturing
332910  elbows, pipe, metal, manufacturing
611210  E-learning, community colleges and C.E.G.E.P.s
911910  electoral offices, federal government
912910  electoral offices, provincial government
334512  electric air cleaner controls, automatic, manufacturing
417990  electric aircraft instruments merchant wholesalers
334512  electric and electronic controllers, industrial process type, manufacturing
331110  electric arc furnace steel mills
336110  electric automobiles for highway use, manufacturing
339950  electric backlight signs, manufacturing
414220  electric beauty care appliances merchant wholesalers
414220  electric blankets merchant wholesalers
331420  electric cable and wire, insulated, copper, made in wire drawing plants
339990  electric cigar and cigarette lighters, manufacturing
414220  electric clock merchant wholesalers
238210  electric contracting
414220  electric curling irons merchant wholesalers
335210  electric fans (except industrial), manufacturing
335990 electric fence chargers, manufacturing
335920 electric fixture wire, manufacturing
335311 electric furnace transformers, manufacturing
416120 electric furnaces merchant wholesalers
414220 electric garbage disposals merchant wholesalers
811411 electric handheld power tool repair (except lawn and garden)
334512 electric heat proportioning controls, modulating controls, manufacturing
419120 electric heaters, wholesale agents and brokers
416120 electric heating equipment merchant wholesalers
416120 electric heating furnaces merchant wholesalers
335210 electric hot plates and grills, manufacturing
414220 electric household machines merchant wholesalers
333416 electric household type furnaces (e.g., electric forced air furnaces, heat pumps, etc.), manufacturing
414220 electric houseware and household fans merchant wholesalers
416110 electric insect control devices merchant wholesalers
414220 electric irons merchant wholesalers
414220 electric kitchen appliances (e.g., toasters, kettles, ironers) merchant wholesalers
416110 electric lamps and lighting fixtures, parts and accessories merchant wholesalers
335110 electric light bulbs and tubes, manufacturing
416110 electric light bulbs merchant wholesalers
335120 electric lighting fixtures, manufacturing
416110 electric lighting, distribution and control equipment merchant wholesalers
336510 electric locomotives, manufacturing
416110 electric motor controls merchant wholesalers
416110 electric motors merchant wholesalers
335312 electric motors, manufacturing
339990 electric musical instruments, manufacturing
414220 electric percolators merchant wholesalers
414220 electric personal care appliances (e.g., hair dryers, razors, toothbrushes) merchant wholesalers
221122 electric power brokers and agents, that arrange the sale of electricity over power distribution systems operated by others
221121 electric power control (e.g., arranging transmission between utilities)
238210 electric power control panels and outlets, installation
416110 electric power equipment merchant wholesalers
221119 electric power generation (e.g., geothermal, solar, tidal, wind)
221119  electric power generation (except hydro, fossil fuel or nuclear)
335315  electric power switchboard and part manufacturing
416110  electric power transmission equipment merchant wholesalers
237130  electric power transmission lines and towers, construction
416110  electric prime movers merchant wholesalers
414220  electric ranges and stoves merchant wholesalers
443143  electric razor shops, retail
414220  electric razors merchant wholesalers
334512  electric space heater controls, automatic, manufacturing
335210  electric space heaters, portable, manufacturing
417990  electrical automobile engine testing equipment merchant wholesalers
416110  electrical boxes and fittings merchant wholesalers
416110  electrical construction materials merchant wholesalers
238210  electrical contractors
416110  electrical distribution equipment merchant wholesalers
416110  electrical distribution panelboards merchant wholesalers
416110  electrical distribution switchboards merchant wholesalers
417990  electrical engine testing equipment, automobile merchant wholesalers
541330  electrical and electronic engineering services
541360  electrical geophysical surveying services
416110  electrical hanging and fastening devices merchant wholesalers
238210  electrical inspection of commercial building
238210  electrical installation of environmental control systems for temperature and humidity
416110  electrical instruments merchant wholesalers
416110  electrical insulators merchant wholesalers
327110  electrical insulators, porcelain, manufacturing
416110  electrical lugs and connectors merchant wholesalers
813910  electrical manufacturers’ association
416110  electrical measuring and testing equipment (except automotive) merchant wholesalers
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417320 electronic aircraft instruments merchant wholesalers
493190 electronic audio equipment warehousing
417320 electronic capacitors and condensers merchant wholesalers
453999 electronic cigarette and vaping products, retail
413310 electronic cigarette merchant wholesalers
453999 electronic cigarette retailing
417320 electronic coils and transformers merchant wholesalers
417320 electronic communication equipment merchant wholesalers
541999 electronic communication verification content services
417320 electronic components (e.g., motion sensors) merchant wholesalers
419110 electronic components, navigational and communications equipment and supplies, business-to-business (B2B) electronic markets, wholesale
417320 electronic connectors merchant wholesalers
238210 electronic containment fencing for pets, installation
336320 electronic control modules, motor vehicle, manufacturing
417310 electronic controllers and related devices merchant wholesalers
417310 electronic data processing machines merchant wholesalers
511140 electronic database (machine readable) publishing
332118 electronic enclosures, unfinished metal, stamping
541330 electronic engineering services
522329 electronic financial payment services
522329 electronic funds transfer services
713120 electronic game arcades
334511 electronic guidance systems and equipment, manufacturing
336320 electronic ignition parts, motor vehicle, manufacturing
417320 electronic intercommunication equipment merchant wholesalers
417320 electronic navigational equipment and devices merchant wholesalers
323120 electronic prepress services for the printing trade
417320 electronic rectifiers merchant wholesalers
417320 electronic replacement parts merchant wholesalers
541710 electronic research and development laboratories
417320 electronic resistors merchant wholesalers
336320 electronic sensors (e.g., air bag, brake, fuel, exhaust), manufacturing
454110 electronic shopping and mail order houses
North American Industry Classification System (NAICS) Canada, NAICS 2017 Version 3.0

417310 electronic smart boards merchant wholesalers
417930 electronic teaching machines (except computers) merchant wholesalers
414210 electronic television (TV) games merchant wholesalers
334512 electronic test equipment for testing electrical characteristics, manufacturing
561990 electronic timing sport events services
334512 electronic totalizing counters, manufacturing
339930 electronic toys and game machines (except coin-operated), manufacturing
417320 electronic tubes (e.g., receiving, transmitting, industrial) merchant wholesalers
334512 electrophoresis instruments, manufacturing
333248 electroplating machinery and equipment, manufacturing
332810 electroplating metals and metal products, for the trade
332810 electroplating, for the trade
238320 electrostatic painting on site (including of lockers and fixtures), contractors
333413 electrostatic precipitation equipment, manufacturing
334512 electrotherapeutic apparatus, manufacturing
335110 electrotherapeutic lamp units for ultra-violet and infra-red radiation, manufacturing
334512 electrotherapy units, manufacturing
323120 electrolyte plate preparation services
333248 electrolyping machines, manufacturing
334512 elemental analyzers, manufacturing
611110 elementary schools
611110 elementary teacher, own account
485110 elevated railway operation
417230 elevating machinery and equipment (except farm) merchant wholesalers
332329 elevator guide rails, metal, manufacturing
238291 elevator, escalator and moving sidewalk installation and repair, contractors
417230 elevators merchant wholesalers
333920 elevators or escalators, passenger and freight, manufacturing
336410 elevators, aircraft, manufacturing
333920 elevators, farm type, manufacturing
325999 embalming fluids, manufacturing
812210 embalming services
339110 embalming tables, manufacturing
911410 embassies, federal government
919110 embassy, foreign governments in Canada
339910 emblems (pins, medals, insignia), manufacturing
314990 emblems, textile, manufacturing
313310 embossing broad-woven fabrics, for the trade
313310 embossing fabrics, for the trade
316990 embossing leather goods, for the trade
323120 embossing plate preparation services
313310 embossing purchased fabrics (except wool and similar animal fibre)
313310 embossing purchased fabrics, of wool or similar animal fibre
314990 embroidering of advertising on clothing owned by others
314990 embroidering on clothing owned by others, on a contract basis
314990 embroidering on textile products for the trade
333248 embroidering machinery, manufacturing
115210 embryo transplant service, agricultural
624230 emergency and other relief services
624230 emergency measure associations
913190 emergency measures organization services, local government
912190 emergency measures organizations, provincial government
911290 emergency planning services, federal government
611690 emergency preparedness training
912190 emergency programs services, provincial government
488410 emergency road service, motor vehicle
624220 emergency shelter for victims of domestic violence and abuse
327910 emery cloth or paper, manufacturing
212398 emery mining
811199 emissions testing service, automotive, without repair
485990 employee and equipment transportation by amphibious vehicle
541612 employee assessment consulting services
624190 employee assistance program
541612 employee benefit consulting services
485410 employee bus service
541612 employee compensation consulting services
621990 employee drug testing services
561330 employee leasing services
561490 employee relocation services
813930 employees' associations, for improvement of wages and working conditions
813910 employers' bargaining organization
524129 employers liability insurance
814110 employing individuals such as baby-sitters, nanny services, cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers
561310 employment agencies (except theatrical and motion picture)
561310 employment agencies, motion picture or video
561310 employment agencies, radio or television
561310 employment agencies, theatrical
912210 employment counselling services, provincial government
911910 employment insurance service
814110 employment of a nanny
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325999 engine degreasers, manufacturing
412110 engine distillate merchant wholesalers
336410 engine heaters, aircraft, manufacturing
336310 engine parts (except diesel), automotive and truck, manufacturing
811111 engine repair and replacement
325999 engine starting fluids, manufacturing
417990 engine testing equipment merchant wholesalers
541330 engineering design services
417930 engineering instruments, equipment and supplies merchant wholesalers
611210 engineering schools (non-university)
813920 engineers’ associations
417930 engineers’ equipment and supplies merchant wholesalers
541330 engineers, private practice
417990 engines (except motor vehicle) merchant wholesalers
811310 engines and turbines repair services (except automotive)
336310 engines, dual fuel systems for motor vehicles, manufacturing
333619 engines, internal combustion (except aircraft and non-diesel automotive), manufacturing
333619 engines, military tanks (except turbines), manufacturing
339930 engines, miniature, manufacturing
333619 engines, natural gas or propane (except automotive), manufacturing
332210 engravers’ hand tools, non-powered, manufacturing
339910 engraving (including laser engraving), etching or chasing precious or precious clad holloware and silverware
332810 engraving metals and metal products (except printing plates, precious metal jewellery and flatware), for the trade
323120 engraving printing plates, for the printing trades
339910 engraving, chasing or etching precious metal flatware
333310 enlargers, photographic, manufacturing
315249 ensemble dresses, women’s and misses’, cut and sewn from purchased fabric
711130 ensembles, musical
333110 ensilage blowers and cutters, manufacturing
911910 enterprise development assistance programs, federal administration
532280 entertainment video games, computer, rental
541710 entomological research and development laboratories
115110 entomological service, agricultural
333247 envelope making machinery, manufacturing
561490  envelope stuffing service
333310  envelope stuffing, sealing and addressing machinery, manufacturing
322230  envelopes (e.g., mailing, stationery), made from any material
453210  envelopes, paper, retail
911910  environment programs, federal government
913910  environment programs, local administration
912910  environment programs, provincial government
541710  environmental (pollution) research and development laboratories
813310  environmental advocacy groups
562910  environmental cleaning rivers
912910  environmental control programs, provincial government
541330  environmental engineering services
911910  environmental hazards researching, federal
541380  environmental laboratory testing services
911910  environmental pollution control programs, federal
562910  environmental remediation services
339110  environmental testing equipment, manufacturing
321999  environmentally-friendly heating logs manufacturing
325410  enzyme and isoenzyme in vitro diagnostic substances, manufacturing
325190  enzyme proteins (i.e., basic synthetic chemicals) (except pharmaceutical use), manufacturing
325410  enzyme proteins (i.e., basic synthetic chemicals), pharmaceutical use, manufacturing
325130  eosine dyes, manufacturing
325410  ephedrine and derivatives (i.e., basic chemicals), manufacturing
325210  epichlorohydrin bisphenol and diphenol, manufacturing
325210  epichlorohydrin elastomers, manufacturing
325520  epoxy adhesives, manufacturing
325510  epoxy coatings, manufacturing
418410  epoxy repair products merchant wholesalers
325210  epoxy resins, manufacturing
212398  epsom salts, mining
212398  epsomite mining
112920  equines (i.e., horse), raising or ranching
813910  equipment distributors’ association
417930  equipment for disabled merchant wholesalers
238299  equipment installation, millwright
417990  equipment parts for railroads, aircraft, ships and boats merchant wholesalers
238910  equipment rental with operator (except cranes)
238910  equipment rental, cat work (excavating, renting out), with operator
526911  equity funds, Canadian
526912  equity funds, foreign
339940  eraser guides and shields, manufacturing
326290  erasers, rubber, or rubber and abrasive combined, manufacturing
213118  erecting lease tank, oil and gas field, on a contract basis
238120  erecting structural steel
339930  erector sets, toy, manufacturing
325410  ergot alkaloids (i.e., basic chemicals), manufacturing
541330  erosion control engineering services
111219  escarole farming (except under cover), field, bedding plant and seed production
812990  escort service, social
523990  escrow agencies (except real estate)
531390  escrow agents, real estate
453999  esotericism shop
418410  essential oils merchant wholesalers
325999  essential oils, natural, manufacturing
325190  essential oils, synthetic, manufacturing
523920  establishments of trust companies engaged in portfolio management
713291  establishments owned or operated by governments
541990  estate assessment (i.e., appraisal) services
541110  estate law, offices
526989  estate, trust and agency funds
814110  estates, private employing domestic personnel
325210  ester gum, manufacturing
812190  estheticians, services (i.e., hair removal)
611510  esthetics, cosmetology and hairdressing schools
115310  estimating timber
454110  e-tailing (electronic retailing)
333248  etching equipment, semiconductor, manufacturing
333248  etching machines (printing trades machinery), manufacturing
332810  etching metals and metal products (except printing plates, precious metal jewellery and flatware), for the trade
325110  ethane, made from refined petroleum or natural gas liquids
325190  ethanol (ethyl alcohol), non-potable, made by the wet-mill process
813410  ethnic associations
711512  ethnic dancers, independent
711322  ethnic festival promoters, without facilities
511110  ethnic newspapers, publishing
325190  ethyl acetate, natural, manufacturing
325190  ethyl acetate, synthetic, manufacturing
325190  ethyl alcohol (ethanol), non-potable, manufacturing
312140  ethyl alcohol, potable, manufacturing
325190  ethyl butyrate, manufacturing
325190 ethyl cellulose, non-plasticized, manufacturing
325190 ethyl chloride, manufacturing
325190 ethyl ether, manufacturing
325190 ethyl formate, manufacturing
325190 ethyl nitrite, manufacturing
325190 ethyl perhydrophenanthrene, manufacturing
325110 ethylbenzene, made from refined petroleum or natural gas liquids
325210 ethylcellulose plastics, manufacturing
325110 ethylene (ethene), made from refined petroleum or natural gas liquids
325190 ethylene dichloride (dichloroethane), manufacturing
325190 ethylene glycol ether, manufacturing
325190 ethylene glycol, manufacturing
325190 ethylene oxide, manufacturing
324110 ethylene, made in petroleum refineries
325210 ethylene-propylene rubber, manufacturing
325210 ethylene-propylene-nonconjugated diene (EPDM) rubber, manufacturing
325210 ethylene-vinyl acetate resins, manufacturing
325999 eucalyptus oil, manufacturing
813110 evangelical organizations
413190 evaporated salt merchant wholesalers
339110 evaporation apparatus, laboratory type, manufacturing
334512 evaporation meters, manufacturing
333416 evaporative condensers (i.e., heat transfer equipment), manufacturing
238910 excavating contractors
417210 excavating machinery and equipment merchant wholesalers
213118 excavating slush pits and cellars, on a contract basis
238910 excavating, earthmoving or land clearing, agricultural
238910 excavating, earthmoving or land clearing, mining (except mine site overburden removal)
238910 excavating, earthmoving, or land clearing contractors
333120 excavators (e.g., power shovels), manufacturing
321999 excelsior (e.g., pads, wrappers), wood, manufacturing
523990 exchange clearinghouses, commodity or security
335312 exciter assemblies, motor and generator, manufacturing
511130 exclusive agents, books
911910 executive advisory commissions
912910 executive council office, provincial
561110 executive management services
561310 executive placement services
561310 executive recruitment services
561310 executive search services
532280  exercise (physical fitness) equipment rental
322230  exercise books and pads, made from purchased paper
713940  exercise centres
339920  exercise cycles, manufacturing
532280  exercise equipment rental
339920  exercising machines, manufacturing
416120  exhaust and air-moving equipment merchant wholesalers
333413  exhaust fans, industrial and commercial type, manufacturing
336390  exhaust headers and collectors, automotive, truck and bus, manufacturing
336390  exhaust systems and parts, automotive, truck and bus, manufacturing
238220  exhaust systems contractor (e.g., kitchens, industrial work areas)
336410  exhaust systems, aircraft, manufacturing
337215  exhibition booths of wood, manufacturing
337215  exhibition booths, manufacturing
337215  exhibition booths, of metal, manufacturing
238220  exhibition hall, operating
453920  exhibition of Aboriginal art for retail sale
326150  expanded plastics (except polystyrene) products, manufacturing
326140  expanded polystyrene products, manufacturing
332319  expansion joints, metal, manufacturing
541690  expert witness testifying in court
211110  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 natural gas up to the point of shipment from the producing property
213119  exploration for minerals often accomplished using purchased services of specialty businesses such as contract drilling services to obtain core samples
213119  exploration services for metal mining, on a contract basis
418410  explosives, all kinds (except ammunition and fireworks) merchant wholesalers
325920  explosives, manufacturing
419120  export agents or brokers, wholesale trade
911910  export development programs, federal government
333310  exposure meters, photographic, manufacturing
623110  extended care facilities
622310  extended care hospitals
524129  extended warranty for appliances
335990  extension cord sets (except appliance and automotive harnesses), manufacturing
335990  extension cords, made from purchased insulated wire, manufacturing
321999  extension ladders, wood, manufacturing
321999  extension planks, wood, manufacturing
238310  exterior insulation finish systems, installation
238140  exterior marble, granite or slate work, installation
325320  exterminating chemical products (e.g., fungicides, insecticides, pesticides), manufacturing
911410  external affairs services, federal government
911420  external aid services, federal government
336410  exterior insulation finish systems, installation
333120  extractors, piling, manufacturing
311920  extracts, essences and preparations, coffee or tea, manufacturing
325190  extracts, natural dyeing and tanning, manufacturing
326290  extruded, moulded or lathe-cut rubber goods, manufacturing
333246  extruding machinery for plastics and rubber, manufacturing
333248  extruding machinery, textile, manufacturing
333519  extruding machines, metalworking, manufacturing
333519  extrusion dies, for use with all materials, manufacturing
331313  extrusion ingot, made in primary aluminum plants
325410  eye and ear preparations, manufacturing
621990  eye bank
339110  eye examining instruments and apparatus (e.g., corneal microscopes, slit lamps), manufacturing
323113  eye glass frames, screen printing, for the trade
417930  eye glasses merchant wholesalers
325620  eye make-up (e.g., eye shadow, eyebrow pencils, mascara), manufacturing
316990  eyeglass cases, all materials, manufacturing
339110  eyeglass or spectacles frames, mountings, lenses and parts (i.e., temples and fronts), manufacturing
446130  eyeglasses, frames, mounting and spectacles, retail

F

111130  faba bean farming
418410  fabric softeners merchant wholesalers
325610  fabric softeners, manufacturing
451130  fabric stores
238310  fabric wall systems, noise insulating, installation
493190  fabric warehousing
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<tr>
<th>NAICS Code</th>
<th>Description</th>
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<td>416210</td>
<td>fabricated bar joists merchant wholesalers</td>
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<tr>
<td>332319</td>
<td>fabricated bar joists, manufacturing</td>
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<tr>
<td>332999</td>
<td>fabricated metal pipe fittings made from purchased lead, zinc, or tin pipe</td>
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<td>fabricated metal pipe fittings made from purchased pipe, aluminum</td>
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<td>332319</td>
<td>fabricated metal plate work, manufacturing</td>
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<tr>
<td>332999</td>
<td>fabricated pipe and pipe fittings, made from purchased metal pipe</td>
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<td>fabricated rope products (e.g., nets, slings), made in cordage or twine mills</td>
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<td>fabricated steel plate according to custom or standard design, for factory or field assembly</td>
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<td>fabricated steel plate products merchant wholesalers</td>
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<td>fabricated structural shapes (e.g., for bridges, buildings), manufacturing</td>
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<td>332420</td>
<td>fabricating and erecting large storage tanks, which must be assembled at the site</td>
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<td>fabrication of trailer bodies on a custom basis</td>
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<td>fabrics (e.g., flannel, ratine, terry), broad-woven, cotton, weaving</td>
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<td>fabrics (e.g., paper, glass, wool, cotton), narrow woven (i.e., 30 cm/12 in. or less in width), weaving</td>
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<td>414130</td>
<td>fabrics and piece goods merchant wholesalers</td>
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<td>fabrics for reinforcing rubber tires, industrial belting and fuel cells, manufacturing</td>
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<td>fabrics, broad-woven, man-made fibre, weaving</td>
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<td>fabrics, knit, made in warp knit fabrics mills</td>
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<td>face creams (e.g., cleansing, moisturizing), manufacturing</td>
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<td>face plates (wiring devices), manufacturing</td>
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<td>812115</td>
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<td>facilitating business-to-business sales of new and used merchandise on an auction basis using the Internet</td>
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<td>factory furniture (e.g., stools, work benches, tool stands, cabinets), manufacturing</td>
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<td>family physicians, general practice</td>
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<td>family planning (i.e., birth control clinic, planned parenthood) counselling services</td>
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<td>family restaurants (e.g., diners)</td>
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<td>family service agencies</td>
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<td>fareboxes for public transit vehicles merchant wholesalers</td>
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<td>farina (except breakfast food), made in flour mills</td>
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<td>farm and garden ploughs, harrows and tillers merchant wholesalers</td>
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<td>farm and garden tractors merchant wholesalers</td>
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<td>farm building construction (except residential), general contractors</td>
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321992  farm buildings, prefabricated, wood frame, manufacturing
813910  farm bureaus
417110  farm cream separators merchant wholesalers
522299  farm credit corporation
417110  farm cultivators, seeders or spreaders merchant wholesalers
237990  farm drainage tile installation
532490  farm equipment rental or leasing
417110  farm equipment sales and service
418320  farm field crop seeds merchant wholesalers
417110  farm grinders, mixers and crushers merchant wholesalers
417110  farm implement merchant wholesalers
115110  farm labour contractors
115110  farm labour pool (supplies help to farmers)
417110  farm machinery and equipment merchant wholesalers
811310  farm machinery and equipment, repair
419120  farm machinery and equipment, wholesale agents and brokers
333110  farm machinery, assembling
115210  farm management service (animal production)
115110  farm management service (crop production)
522299  farm mortgage companies
418320  farm potato, seeds merchant wholesalers
115110  farm produce (e.g., fruit, vegetable) packing service
115110  farm product (crop) sorting, grading or packing service (for the grower)
493130  farm product warehousing and storage, other than cold storage
419120  farm products (other than livestock and grain), wholesale agents and brokers
484229  farm products hauling, local
531190  farm rental
417110  farm sprayers and dusters merchant wholesalers
332420  farm storage tanks, heavy gauge metal, manufacturing
444220  farm supplies (primarily feed, seeds and chemical), retail store
417110  farm swathers and windrowers merchant wholesalers
333110  farm tractors and attachments, manufacturing
333110  farm wagons (such as hay wagons), manufacturing
419110  farm, lawn and garden machinery and equipment, business-to-business (B2B) electronic markets, wholesale
813910  farmers’ association
813910  farmers’ union
541710  farms, experimental
115210  farriers (horseshoeing)
238170  fascia and soffit, metal and plastic, installation
541490  fashion design services
541490  fashion designer
722512  fast food concession
722512  fast food restaurant, drive-in
722512  fast food restaurants
339990  fasteners (e.g., glove, hook-and-eye, dome, slide zippers, snap), manufacturing
444130  fasteners (except clothing), retail
416330  fasteners, hardware, merchant wholesalers
334511  fathometers, manufacturing
334512  fatigue testing machines, industrial, mechanical, manufacturing
311225  fats and oils, made from purchased fats and oils
311224  fats and oils, made in oilseed crushing mills
325190  fatty acid esters and amines, manufacturing
325190  fatty acids (e.g., margaric, oleic (red oil), stearic), manufacturing
325190  fatty alcohols, manufacturing
327110  faucet handles, vitreous china and earthenware, manufacturing
332910  faucets, plumbing, manufacturing
321999  faucets, wood, manufacturing
311614  feather meal, manufacturing
315220  feather-filled clothing, men's and boys', cut and sewn from purchased fabric
315249  feather-filled coats, jackets and vests, women's and misses', cut and sewn from purchased fabric
339990  feathers, preparing for use in clothing and textile products
519110  feature syndicate
911910  federal aviation administration (including control)
911240  federal cannabis regulatory services
911910  federal communications commission
911210  federal court of equity
911210  federal court of queen's bench
911210  federal courts (i.e., customs, patent appeals, chancery, exchequer)
522130  federal credit unions
522129  federal crop insurance corporation
522129  federal deposit insurance corporation (FDIC)
522299  federal government lending agency
911320  federal immigration services
911210  federal judge, self-employed
911230  federal police services
911240  federal regulatory services
524129  federal savings and loan insurance corporation
911910  federal-provincial relations, federal government
813210  federated charities organizations
445110  federated co-op association, retail (primarily food)
813910 federation of agriculture
813930 federation of labour
418310 feed for fur bearing animals merchant wholesalers
311515 feed grade dry milk products, manufacturing
111190 feed grain farms
418310 feed grains merchant wholesalers
333110 feed grinders (i.e., crushers and mixers), farm type, manufacturing
333110 feed processing equipment, farm type, manufacturing
311119 feed, specialty (e.g., for mice, guinea pig, mink, earthworm, rabbit), manufacturing
335311 feeder voltage regulators and boosters (electrical transformers), manufacturing
333130 feeders, sieves and screening equipment, mineral beneficiating type, manufacturing
112410 feedlots, lamb
212326 feldspar mining
212326 feldspar, crushed, ground or pulverized, mining
313310 felt fabric finishing
414130 felt merchant wholesalers
322121 felts, asphalt, made in paper mills
331222 fence gates, posts and fittings, iron or steel, made in wire drawing plants
113311 fence posts, cutting
331110 fence posts, iron or steel, made in steel mills
238990 fences and enclosures of any material, installation, erection or repair
332329 fences and gates (except wire), metal, manufacturing
332619 fencing and fence gates, made from purchased wire
713991 fencing clubs
444190 fencing dealers, retail
339920 fencing equipment (sporting goods), manufacturing
238990 fencing for highway, installation
321999 fencing, prefabricated sections, wood, manufacturing
321999 fencing, wood (except rough pickets, poles and rails), manufacturing
212299 ferberite, huebnerite, manganite or microlite mining
333248 fermentation equipment, chemical, manufacturing
332420 fermentation tanks (e.g., anaerobic digester), heavy gauge metal, manufacturing
445310 fermented malt beverages, retail
325189 ferric chloride, manufacturing
325130 ferric oxide pigments, manufacturing
325189 ferric oxides (except pigment), manufacturing
483214 ferries operated in harbours
336611 ferries or ferryboats, building
483214 ferries, operating on rivers or inland lakes (except Great Lakes), transportation of passengers
483214 ferries, operating on rivers or inland lakes, freight transportation (except Great Lake)
483116 ferries, passenger, operating on coastal waters or on the Great Lakes
333310 ferris wheels, manufacturing
416210 ferroalloys merchant wholesalers
331110 ferro-chromium, manufacturing
325189 ferrocyanides, manufacturing
331110 ferro-manganese, manufacturing
331110 ferro-molybdenum, manufacturing
331110 ferro-nickel, manufacturing
331110 ferroniobium, manufacturing
331110 ferro-phosphorus, manufacturing
331110 ferro-silicon, manufacturing
331110 ferro-titanium, manufacturing
331110 ferro-tungsten, manufacturing
419120 ferrous and non-ferrous metal ores and concentrates, combined, wholesale agents and brokers
419120 ferrous and non-ferrous metals, combination, wholesale agents and brokers
332910 ferrous fluid power hose fittings, made from purchased ferrous materials
416210 ferrous forgings merchant wholesalers
332113 ferrous forgings, unfinished, made from purchased iron or steel
419120 ferrous metal ores and concentrates, agents and brokers
418920 ferrous ores and concentrates merchant wholesalers
416210 ferrous wire rods merchant wholesalers
416210 ferrous wire screening merchant wholesalers
331110 ferro-vanadium, manufacturing
621410 fertility clinic
418390 fertilizer and fertilizer materials merchant wholesalers
115110 fertilizer application service
325313 fertilizer materials, nitrogenous and phosphatic, manufacturing
325313 fertilizers, mixed, made in plants producing nitrogenous fertilizer materials
325313 fertilizers, mixed, made in plants producing nitrogenous or phosphatic fertilizer materials
325313 fertilizers, mixed, made in plants producing phosphatic fertilizer materials
325313 fertilizers, natural organic (except compost), manufacturing
325313 fertilizers, of animal waste origin, manufacturing
325313 fertilizers, of sewage origin, manufacturing
444220 fertilizers, retail
333110 fertilizing machinery, farm type, manufacturing
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
418220  fibre cans and drums merchant wholesalers
335920  fibre optic cable, made from purchased strand (live transmission of images)
334410  fibre optic connectors, manufacturing
322219  fibre spools, reels and blocks, made from purchased paperboard
322219  fibre tubes, made from purchased paperboard
321216  fibreboard, manufacturing
326193  fibreglass automobile body skins, manufacturing
416390  fibreglass building materials merchant wholesalers
414130  fibreglass fabrics merchant wholesalers
313210  fibreglass fabrics, broad-woven, weaving
327990  fibreglass insulation products, manufacturing
326196  fibreglass window and door manufacturing
238210  fibre-optic cable (except transmission lines), installation
237130  fibre-optic cable transmission lines, construction
325220  fibres and filaments, artificial, manufacturing
325220  fibres and filaments, cellulosic, manufacturing and texturizing
325220  fibres and filaments, non-cellulosic, manufacturing and texturizing
325220  fibres and filaments, synthetic, manufacturing
335990  fibres, carbon and graphite, manufacturing
414420  fiction books merchant wholesalers
511130  fiction books, publishing and printing combined
511130  fiction books, publishing or publishers
524129  fidelity insurance
531390  fiduciaries, real estate
523990  fiduciary agencies (except real estate)
111999  field crop combination farm (except grain and oil seeds; or fruit and vegetable)
315220  field jackets, military, men's and boys', cut and sewn from purchased fabric
111421  field nurseries (e.g., growing ornamental plants, shrubs and trees)
414470  field sports equipment merchant wholesalers
238140  field stone, installation
334512  field strength and intensity measuring equipment, electrical, manufacturing
336211  fifth wheel assemblies, manufacturing
115310  fighting forest fires using specialized water bombers
711215  figure skaters, independent
713991  figure skating clubs
325220  filament yarn, man-made, manufacturing
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<td>filaments, for electric lamps, manufacturing</td>
<td>file cards merchant wholesalers</td>
<td>file folders (e.g., accordion, expanding, hanging, manila), made from purchased paper or paperboard</td>
<td>file folders, tabs and accessories merchant wholesalers</td>
<td>file separators and dividers, die-cut, made from purchased paper or paperboard</td>
<td>files (i.e., machine tool accessory), manufacturing</td>
<td>files and rasps, hand-held, manufacturing</td>
<td>filing machines, metalworking, manufacturing</td>
<td>fill dirt pits</td>
<td>fillers, wood (e.g., dry, liquid, paste), manufacturing</td>
<td>filling station equipment merchant wholesalers</td>
<td>fillings, cake or pie (except fruit, meat, vegetable), manufacturing</td>
<td>film actors, independent</td>
<td>film and photographic supplies, retail</td>
<td>film archives</td>
<td>film badge testing services</td>
<td>film casting bureau</td>
<td>film developing and finishing equipment merchant wholesalers</td>
<td>film distribution agencies</td>
<td>film festival exhibitors</td>
<td>film libraries, that own rights to films and distribute them</td>
<td>film processing (except for the motion picture industry and the one-hour film developing service), laboratories</td>
<td>film processing laboratories, motion picture</td>
<td>film producers, independent</td>
<td>film restoration services</td>
<td>film technicians, independent</td>
<td>film, plastics (except packaging), manufacturing</td>
<td>film, plastics, manufacturing</td>
<td>film, plastics, packaging, manufacturing</td>
<td>film, sensitized (e.g., camera, motion picture, X-ray), manufacturing</td>
<td>film, video and tape transfer service</td>
<td>films, motion picture production with distribution</td>
<td>filter papers merchant wholesalers</td>
<td>filter sands, crude, mining</td>
<td>filtering media, pottery, manufacturing</td>
<td>filters (e.g., air, engine oil, fuel), internal combustion engine (except motor vehicle), manufacturing</td>
<td>filters (e.g., air, engine oil, fuel), internal combustion engine, manufacturing</td>
<td>filters, automotive type (e.g., fuel, oil, air, etc.), manufacturing</td>
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</tbody>
</table>
334410  filters, electronic component type, manufacturing
333990  filters, industrial and general line (except for warm air furnaces and internal combustion engines), manufacturing
322299  filters, paper, made from purchased paper
237110  filtration plant, construction
221310  filtration plant, water, municipal
212323  filtration sand mining
332999  fin assemblies, mortar, manufacturing
332999  fin assemblies, torpedo and bomb, manufacturing
912910  finance, provincial administration
911910  financial affairs, federal government
913910  financial affairs, local administration
523140  financial futures brokerages
523930  financial investment advice services, customized, fees paid by clients
532410  financial leasing of construction, mining and forestry machinery
511120  financial magazines and periodicals, publishing and printing combined
511120  financial magazines and periodicals, publishing or publisher
541611  financial management consulting services (except investment advice)
524210  financial planning and life insurance sales, agents and brokers
523930  financial planning services, customized, fees paid by clients
524129  financial responsibility insurance
522329  financial transactions processing (except central bank)
522220  financing of dealers by motor vehicle manufacturers' organizations
541990  fine art consultant
611610  fine arts schools
322121  fine paper stock, manufacturing
418220  fine papers (except stationery) merchant wholesalers
722511  fine-dining restaurants
112510  finfish hatcheries
114114  finfish, inland fishing (e.g., flounder, salmon, trout), fresh water
114113  finfish, salt water, fishing
321215  finger jointed lumber, manufacturing
112510  fingerlings, raising in freshwater or salt water
561611  fingerprint services
414410  finished diamonds (gems) merchant wholesalers
337215  finished plastic furniture parts (e.g., frames), manufacturing
414410  finished precious stones (gems) merchant wholesalers
414410  finished precious stones merchant wholesalers
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>314110</td>
<td>finishing (e.g., dyeing) purchased rugs and carpets</td>
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<td>finishing (e.g., dyeing) rugs and carpets</td>
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<td>finishing (e.g., grinding, polishing, grouting) terrazzo or tile</td>
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<td>finishing fabrics made in the same narrow fabric mill or Schiffli machine mill</td>
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<td>finishing fabrics made in the same nonwoven fabric mills</td>
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<td>finishing fabrics, for the trade</td>
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<td>finishing knit fabrics, for the trade</td>
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<td>finishing purchased broad-woven fabrics, cotton</td>
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<td>finishing purchased broad-woven fabrics, man-made fibre and silk</td>
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<td>finishing purchased broad-woven fabrics, wool and similar animal fibre</td>
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<td>finishing purchased narrow woven fabrics</td>
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<td>finishing purchased weft knit fabrics</td>
</tr>
<tr>
<td>313310</td>
<td>finishing purchased yarn or thread (except wool or similar animal fibre)</td>
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<td>finishing purchased yarn or thread, wool or similar animal fibre</td>
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<td>finishing schools, charm and modelling</td>
</tr>
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<td>finishing textile raw stock, thread and yarn, for the trade</td>
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<td>finishing the fabrics knitted in the same establishment</td>
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<td>finishing the fabrics woven in the same establishment</td>
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<td>238210</td>
<td>fire alarm systems, installation</td>
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<td>236110</td>
<td>fire and flood damage clean-up, residential services</td>
</tr>
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<td>236220</td>
<td>fire and flood restoration of commercial and institutional buildings</td>
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<td>fire and flood restoration of multifamily buildings, by general contractors</td>
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<td>fire and flood restoration of residential homes, by general contractors</td>
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<tr>
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<td>fire auto insurance (general), agents and brokers</td>
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<td>327120</td>
<td>fire brick, clay refractories, manufacturing</td>
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<td>fire clay mining</td>
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<td>fire department, local government</td>
</tr>
<tr>
<td>334290</td>
<td>fire detection and alarm systems, manufacturing</td>
</tr>
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<td>fire detector systems, non-electric, manufacturing</td>
</tr>
<tr>
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<td>fire doors, metal, manufacturing</td>
</tr>
<tr>
<td>238190</td>
<td>fire escapes, installation</td>
</tr>
<tr>
<td>332329</td>
<td>fire escapes, metal, manufacturing</td>
</tr>
<tr>
<td>325999</td>
<td>fire extinguisher chemical preparations, manufacturing</td>
</tr>
<tr>
<td>NAICS Code</td>
<td>Description</td>
</tr>
<tr>
<td>------------</td>
<td>-------------</td>
</tr>
<tr>
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<td>fire extinguishers, portable, manufacturing</td>
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</tr>
<tr>
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<td>fire extinguishers, servicing and repairing</td>
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</tr>
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<td>fire hydrants merchant wholesalers</td>
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<td>fire hydrants, complete, manufacturing</td>
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<tr>
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<td>fire insurance underwriters’ laboratories</td>
</tr>
<tr>
<td>913140</td>
<td>fire investigating service, local government</td>
</tr>
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<td>912140</td>
<td>fire investigation service, provincial government</td>
</tr>
<tr>
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<td>fire loss appraisal</td>
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<tr>
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<td>fire prevention programs, provincial government</td>
</tr>
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<td>fire sprinkler systems, installation</td>
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<td>fire suppression equipment installation in off-road vehicles</td>
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<tr>
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<td>firearms and ammunition, retail</td>
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<td>fireboats or patrol boats, building</td>
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<td>fire-fighters’ unions</td>
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<td>fireplace installations (except masonry)</td>
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<tr>
<td>Code</td>
<td>Description</td>
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<td>fireplace logs, made from refined petroleum or coal</td>
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<td>fireplace, natural gas, installation</td>
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<td>fish and chips, take-out</td>
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<td>fish and seafood chowder and soup, canning</td>
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<td>fish and seafood, curing, drying, pickling, salting, smoking and canning</td>
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<td>fish and seafood, wholesale agents and brokers</td>
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<td>fish and shellfish processing machinery, manufacturing</td>
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<tr>
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<td>fish breeding and propagating service, salt water</td>
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<td>fish broker</td>
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<td>fish buyers</td>
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<td>fish finders (i.e., sonar), manufacturing</td>
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<tr>
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<td>fish food (for feeding fish), manufacturing</td>
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<tr>
<td>112510</td>
<td>fish hatchery service (freshwater)</td>
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<tr>
<td>112510</td>
<td>fish hatchery service (salt water)</td>
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332210 fish wire (i.e., electrical wiring tool), manufacturing
311710 fish, fresh or frozen, manufacturing
541710 fisheries research and development laboratories
611510 fisheries school
912910 fisheries support programs, provincial government
911290 fishery services (e.g., inspection, protection, patrol)
417990 fishing boats merchant wholesalers
336611 fishing boats, commercial, building
336612 fishing boats, recreational, building
713991 fishing clubs
541690 fishing consultant service, boundary issue disputes
414470 fishing equipment and supplies (except commercial) merchant wholesalers
339920 fishing equipment, manufacturing
451119 fishing equipment, retail
213118 fishing for tools, oil and gas field, on a contract basis
911290 fishing ground protection service
713999 fishing guide services
314990 fishing line, natural or man-made fibres, manufacturing
314990 fishing nets (except sport fishing), made from purchased materials
314990 fishing nets and seines, made in cordage or twine mills
339920 fishing nets, sport, manufacturing
713992 fishing piers, operation of
451119 fishing supplies (including worms, minnows), retail
339920 fishing tackle, manufacturing
451119 fishing tackle, sports, retail
713940 fitness and recreational sports centres
713940 fitness centres
414470 fitness equipment merchant wholesalers
451119 fitness equipment, retail
326122 fittings and unions, rigid plastics pipe, manufacturing
331511 fittings, soil and pressure pipe, cast iron, manufacturing
339110 fixation appliances, internal, manufacturing
488119 fixed base operations
517410 fixed-to-mobile satellite services
325999 fixers, prepared photograph, manufacturing
337110 fixture tops, plastic laminated, 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
314990 flags, textile (e.g., banners, bunting, emblems, pennants), made from purchased fabrics
327990 flagstones cutting
331110 flakes, iron or steel, made in steel mills
331221 flakes, made from purchased iron or steel
812330 flame and heat resistant clothing supply and laundering service
334512 flame photometers, manufacturing
334512 flame retardant finishing of textile fabrics and products, for the trade
334512 flame safety controls for furnaces and boilers, manufacturing
332999 flame throwers, manufacturing
333519 flange facing machines, metalworking, manufacturing
332991 flange units for ball or roller bearings, manufacturing
332113 flange, valve and pipe fitting forgings, unfinished, made from purchased iron or steel
332910 flanges and flange unions, pipe, metal, manufacturing
313210 flannel fabrics, broad-woven, wool, weaving
315220 flannel shirts, men's and boys', cut and sewn from purchased fabric
315249 flannel shirts, women's and misses', cut and sewn from purchased fabric
336410 flaps, aircraft wing, manufacturing
325999 flares, manufacturing
238170 flashing installation, contractors
335910 flashlight batteries, manufacturing
335110 flashlight bulbs, photographic, manufacturing
416110 flashlights merchant wholesalers
335120 flashlights, manufacturing
484239 flat bed trucking, long distance
331221 flat bright steel strip, made from purchased steel
327214 flat glass (e.g., float, plate), made in glass-making plants
332619 flat or coil springs, light gauge (except clock and watch), made from purchased wire
334110 flat panel displays (i.e., complete units), computer peripheral equipment, manufacturing
332611 flat springs, heavy gauge, manufacturing
336212 flatbed trailers, commercial, manufacturing
484223 flatbed trucking service of forest products, local
484233 flatbed trucking service of forest products, long distance
484229 flat-bed trucking, local
114113 flatfish and salmon fishing
531111 flats or apartments, operators
331110 flats, iron or steel, made in steel mills
321920 flats, wood, greenhouse, manufacturing
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>448310</td>
<td>flatware and hollow ware, precious metal, retail</td>
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<td>332210</td>
<td>flatware or cutlery (e.g., forks, spoons, knives), base metal plated with precious metal, manufacturing</td>
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<td>flatware, retail</td>
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<td>413190</td>
<td>flavoring extracts merchant wholesalers</td>
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<td>flavouring extract (except for fountain use) merchant wholesalers</td>
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<td>flavouring materials (i.e., basic synthetic chemicals such as coumarin), manufacturing</td>
</tr>
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<td>flavouring pastes, powders and syrups, for soft drinks, manufacturing</td>
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<tr>
<td>115110</td>
<td>flax decorticating and retting service</td>
</tr>
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<td>flax-type fibre yarns made from purchased fibre</td>
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<td>454390</td>
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<tr>
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<td>flea markets related to selling of textiles and clothing, temporary stall</td>
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<td>flexible (i.e., floppy) magnetic disk drives, manufacturing</td>
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<td>flexible cords, electric, insulated, manufacturing</td>
</tr>
<tr>
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<td>flexible metal hose and tubing, manufacturing</td>
</tr>
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<td>flexible packaging sheet materials (except foil-paper laminates), made by coating or laminating purchased paper</td>
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<td>flexible packaging sheet materials, made by laminating purchased aluminum foil</td>
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</tr>
<tr>
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<td>flexographic printing on purchased labels or tags</td>
</tr>
<tr>
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</tr>
<tr>
<td>334511</td>
<td>flight and navigation sensors, transmitters and displays, manufacturing</td>
</tr>
<tr>
<td>611510</td>
<td>flight crew training instruction</td>
</tr>
<tr>
<td>334511</td>
<td>flight recorders (i.e., black boxes), manufacturing</td>
</tr>
<tr>
<td>611510</td>
<td>flight training for civilian rated aircraft</td>
</tr>
<tr>
<td>NAICS Code</td>
<td>Description</td>
</tr>
<tr>
<td>------------</td>
<td>-------------</td>
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<tr>
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<td>float and plate glass merchant wholesalers</td>
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<td>334512</td>
<td>float controls, residential and commercial types, manufacturing</td>
</tr>
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<td>floating covers, fabricated metal plate, manufacturing</td>
</tr>
<tr>
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<td>floating factory ships engaged in shipboard processing of seafood</td>
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<tr>
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<td>floor and rug care appliances, household, retail</td>
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<td>418410</td>
<td>floor cleaning compounds merchant wholesalers</td>
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<td>floor covering (e.g., mats, runners, tile carpets, rugs) merchant wholesalers</td>
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<td>442210</td>
<td>floor covering stores selling primarily to other businesses but also selling to household consumers</td>
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<td>floor covering stores, wood or ceramic tile only</td>
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<td>floor coverings (e.g., carpets, rugs, mats, matting), made of textile materials, weaving or knitting</td>
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<td>floor coverings, carpets, rugs and other, business-to-business (B2B) electronic markets, wholesale</td>
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<td>floor coverings, wholesale agents and brokers</td>
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fluoroscopes, manufacturing
fluorspar mining
flush tanks, metal, manufacturing
flush tanks, plastics, manufacturing
flush valves, plumbing, manufacturing
flushing hydrant, manufacturing
flux stone, limestone, crude, mining
fluxes (e.g., brazing, galvanizing, soldering, welding), manufacturing
fly and animal sprays merchant wholesalers
fly sprays, manufacturing
fly swatters, manufacturing
fly swatters, plastic, manufacturing
flyer direct distribution services
flying clubs
flying fields operation
flying schools, primarily providing air transportation services to the general public
flytraps and insect lamps, electrical, manufacturing
flywheels and ring gears, automotive and truck gasoline engine, manufacturing
FM radio stations
foam covers for garment hangers, manufacturing
foam plastic food trays merchant wholesalers
foam plastic mattress, manufacturing
foam plastic products (except polystyrene) (e.g., cushion blocks, vacuum jugs, seat cushions), manufacturing
foam plastics products (except polystyrene) (e.g., packaging, food containers, ice buckets), manufacturing
foam rubber mattress, manufacturing
foam rubber merchant wholesalers
fog lights, motor vehicle, manufacturing
foil bags, made from purchased foil
foil containers (except bags), made from purchased metal foil
foil, copper and copper alloy, made by rolling purchased metal or scrap
foil, nickel, made by rolling purchased metal or scrap
folding and refolding service, textiles and apparel
folding boxboard stock, manufacturing
folding boxes (except corrugated), made from purchased paperboard
folding boxes, corrugated, made from purchased paper or paperboard
folding boxes, made in paperboard mills
folding containers (except corrugated), made from purchased paperboard
folding paperboard boxes merchant wholesalers
folk dance companies
711512 folk dancers, independent
336990 food (vendor) carts on wheels, manufacturing
911420 food aid programs, federal government
561990 food and drug inspection services, on contract
624210 food banks
722512 food bars
333248 food choppers, grinders, mixers and slicers (i.e., food manufacturing type), manufacturing
325130 food colouring, synthetic, manufacturing
311940 food colourings, natural, manufacturing
418220 food container board merchant wholesalers
326140 food containers, polystyrene foam, manufacturing
322219 food containers, sanitary (except folding), made from purchased paper or paperboard
722512 food court
333248 food dehydration equipment (except household type), manufacturing
445110 food freezer plan, groceries (except direct sellers)
445210 food freezer plans (meat only), retail store
335210 food grinders, choppers and slicers, electric, domestic, manufacturing
419110 food groceries, business-to-business (B2B) electronic markets, wholesale
446191 food health (i.e., nutrition, vitamins, body enhancing) supplement, retail
445110 food markets, stores or groceries, retail
327214 food packaging containers, made in glass-making plants
333990 food packaging machinery, manufacturing
443143 food preparation appliances, household, retail
417230 food product manufacturing machinery merchant wholesalers
541710 food research and development laboratories
722310 food services under contract for airlines, railways, institutions
414510 food supplements for human merchant wholesalers
541380 food testing laboratory
333310 food warming equipment, commercial type, manufacturing
335229 food waste disposal units, household, manufacturing
418220 food wrapping board merchant wholesalers
722512 food, take-out services
414520 foot aids merchant wholesalers
621390 foot specialist, private practice
713991 football clubs
414470 football equipment and supplies merchant wholesalers
339920 football equipment, manufacturing
451119 football equipment, retail
316210 footholds, rubber or plastic sole with fabric upper, manufacturing
414120 footwear (e.g., athletic, boots, overshoes, shoes, slippers) merchant wholesalers
414120 footwear (e.g., plastic, rubber, leather, waterproof) merchant wholesalers
811430 footwear and leather goods repair (without retail sales of new equipment)
419110 footwear and leather goods, business-to-business (B2B) electronic markets, wholesale
326198 footwear or shoe parts (e.g., heels, soles), plastics, manufacturing
326290 footwear parts (e.g., heels, soles, soling strips), rubber, manufacturing
811430 footwear repair service
811430 footwear repair shop, may include shoe dyeing on premises
448210 footwear stores, retail
419120 footwear, wholesale agents and brokers
111940 forage crops (except corn for grain) farming
238220 forced air furnaces, installation
333416 forced air heating furnaces (except household type), manufacturing
911910 foreign cultural activities, sponsoring, federal administration
523130 foreign currency exchange dealing (acting as a principal in dealing foreign currency to investors)
523130 foreign currency exchange services (selling to the public)
911420 foreign economic and social development services, federal government
919110 foreign government service, office in Canada
911110 foreign military aid
919110 foreign missions
541380 forensic laboratories (except medical)
115310 forest conservation services
611690 forest education programs for children
115310 forest fire fighting services (e.g., inspection, prevention, protection)
113210 forest gums (e.g., chestnut, hemlock, cherry, pine and spruce), gathering
115310 forest management
113210 forest nurseries for reforestation, growing trees
115310 forest patrol
484233 forest product trucking, long distance
113210 forest products (e.g., balsam needles, bark, cone) gathering
484223 forest products (e.g., log, pulpwood, timber) trucking, hauling or transportation, local (i.e., to the mill)
484233 forest products (e.g., logs, wood chips, lumber), trucking, long distance
611510 forest rangers’ school
611210 forest technology schools
541330 forestry consultants (own account engineering)
541690 forestry consulting services (except engineer)
417210 forestry equipment merchant wholesalers
113110 forestry farms
811310 forestry machinery and equipment repair
417210 forestry machinery, parts, accessories and supplies merchant wholesalers
115310 forestry maintenance (e.g., spacing and thinning trees, reforestation, mensuration services, measurement of trees)
541710 forestry research and development laboratories
611510 forestry school
333519 forging machinery and hammers, manufacturing
332113 forgings, ferrous, unfinished, made from purchased non-ferrous metal
331110 forgings, iron or steel, made in steel mills
913910 forgivable loan, local administration
417210 forklift trucks for logs merchant wholesalers
333920 forklift trucks, manufacturing
332210 forks, hand tools (e.g., garden, hay, manure, stone), manufacturing
332619 form ties, made from purchased wire
331222 form ties, made in wire drawing plants
315220 formal jackets, men's and boys', cut and sewn from purchased fabric
325190 formaldehyde, manufacturing
325190 formalin, manufacturing
325190 formic acid, manufacturing
238190 forming contractor
333519 forming machines, metalworking, manufacturing
333511 forms (i.e., moulds), industrial metal, manufacturing
327110 forms for dipped rubber products, pottery, manufacturing
238190 forms for poured concrete, erection and dismantling
339910 fossil material jewellery, manufacturing
221112 fossil-fuel electric power generation
623999 foster homes
238390 foundation coating or sealing
238390 foundation dampproofing (including installing rigid foam insulation)
238910 foundation digging (i.e., excavation)
238910 foundation drilling contractors
526989 foundation funds
414110 foundation garments (e.g., underwear, undergarments, lingerie) merchant wholesalers
448199 foundation garments, retail
315210 foundation garments, women's and girls', cut and sewn from materials owned by others
315249 foundation garments, women's, misses' and girls', cut and sewn from purchased fabric
325620 foundations (i.e., make-up), manufacturing
337910 foundations, bed, spring, foam and platform, manufacturing
238140 foundations, building, block, stone or brick, contractors
238110 foundations, building, poured concrete, contractors
238130 foundations, building, wood, contractors
339999 foundations, honeycomb (beekeepers' supplies), manufacturing
331529 foundries, copper and copper alloy (except die-castings)
331511 foundries, iron (i.e., ductile, grey, malleable, semi-steel)
333511 foundry casting moulds, manufacturing
236210 foundry construction
325999 foundry core oil, wash and wax, manufacturing
417230 foundry machinery and equipment merchant wholesalers
332999 foundry pattern making
212323 foundry sand mining
413190 fountain fruits and syrups merchant wholesalers
335120 fountain lighting fixtures, manufacturing
332999 fountains (except drinking), metal, manufacturing
327420 fountains, plaster of Paris, manufacturing
333247 fourdrinier machinery, manufacturing
332619 fourdrinier wire cloth, made from purchased wire
326198 fourdrinier wires, plastics, manufacturing
211110 fracking or hydraulic fracturing for natural gas and oil
333248 fractionating equipment, manufacturing
211110 fractionating natural gas liquids
333310 frame and body alignment equipment, motor vehicle, manufacturing
811121 frame repair shops, automotive
332999 frames and handles, handbag and luggage, metal, manufacturing
339940 frames for artists' canvases (i.e., stretchers), manufacturing
337215 frames for upholstered furniture, wood, manufacturing
332321 frames, door and window, metal, manufacturing
321911 frames, door and window, wood, manufacturing
333248 frames, doubling and twisting for textiles, manufacturing
332999 frames, lamp shade, metal (except wire), manufacturing
337215 frames, wooden, for upholstered furniture, manufacturing
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413160 fresh meats merchant wholesalers
413140 fresh or frozen freshwater fish (except frozen packaged) merchant wholesalers
413140 fresh or frozen lobsters (except frozen packaged) merchant wholesalers
413140 fresh or frozen oysters (except frozen packaged) merchant wholesalers
413140 fresh or frozen salt water fish (except frozen packaged) merchant wholesalers
413140 fresh or frozen scallops (except frozen packaged) merchant wholesalers
311990 fresh pasta, manufacturing
413150 fresh small fruit (berries, grapes) merchant wholesalers
114114 fresh water, seaweed or sponge gathering or catching turtles and frogs in the wild
722512 fried chicken, take-out
311990 fried noodles, packaged with other purchased dried ingredients (e.g., Chinese noodle soup), manufacturing
624110 friendship and counselling offered to young people
624190 friendship centre
313220 fringes, weaving
325510 frit, manufacturing
112510 frog, farm raising
331110 frogs, iron or steel, made in steel mills
811119 front end alignment shops, motor vehicle
811119 front end repair, automotive
417210 front-end loaders merchant wholesalers
311410 frozen ades, drinks and cocktail mixes, manufacturing
722512 frozen custard stands
311520 frozen custard, manufacturing
413120 frozen dairy products and desserts (e.g., ice cream and ices) merchant wholesalers
311520 frozen desserts (except bakery), manufacturing
311410 frozen dinners and side dishes (except seafood-based), manufacturing
413190 frozen dinners merchant wholesalers
413140 frozen fish (except packaged) merchant wholesalers
311710 frozen fish oils, manufacturing
311710 frozen fish or seafood products (e.g., blocks, fillets, ready-to-serve), manufacturing
311410 frozen food entrées (except seafood-based), manufacturing
493120 frozen food locker rental (except self storage)
531130 frozen food lockers, rental (self storage)
493120 frozen food storage service for the trade
419110 frozen foods, packaged, business-to-business (B2B) electronic markets, wholesale
311410 frozen fruit and vegetable, manufacturing
413190 frozen fruit pies merchant wholesalers
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>413190</td>
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<td>frozen fruits, fruit juices and vegetables, manufacturing</td>
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<td>frozen meat (except packaged) merchant wholesalers</td>
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<tr>
<td>311611</td>
<td>frozen meat and meat products (except poultry and small game), produced in</td>
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<td>slaughtering plants</td>
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<td>frozen meat entrées, prepared, manufacturing</td>
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<td>311614</td>
<td>frozen meat pies (i.e., tournières), made from purchased meat</td>
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<td>frozen meat pies merchant wholesalers</td>
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<td>311614</td>
<td>frozen meats (except poultry, small game, pet food and baby food), made from</td>
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<td>frozen packaged food, wholesale agents and brokers</td>
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<td>frozen pasta combined with other ingredients to make a dish, manufacturing</td>
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<td>frozen pasta dishes (plain), manufacturing</td>
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<td>frozen perogies, retail</td>
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<td>frozen pot pies and pizza manufacturing</td>
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<td>frozen poultry pies merchant wholesalers</td>
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<td>413140</td>
<td>frozen seafood (except packaged) merchant wholesalers</td>
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<td>frozen soup merchant wholesalers</td>
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<td>321920</td>
<td>fruit and vegetable containers (e.g., baskets, boxes, crates, hampers,</td>
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<td>bushel baskets), wood, manufacturing</td>
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<td>fruit and vegetable stores or markets, retail</td>
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<td>fruit and vegetable vacuum cooling service</td>
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<td>fruit and vegetables, fresh, business-to-business (B2B) electronic</td>
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<td>326198</td>
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<td>fruit brandy, distilling</td>
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<td>fruit flavouring extracts (except coffee and meat), manufacturing</td>
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<td>fruit flour, meal and powders, manufacturing</td>
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<td>fruit growers (e.g., pome and stone fruits)</td>
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<td>fruit juices merchant wholesalers</td>
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<td>fruit or vegetable precooling</td>
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<td>fruit picking service, hand (e.g., apple, strawberry, blueberry, cherry)</td>
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<td>fruit pie fillings, canning</td>
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<td>fruit pie fillings, made in dehydration plants</td>
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<td>fruit preparations merchant wholesalers</td>
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<td>fruit stand (temporary), road side, retail</td>
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<td>fuel bladders, rubber, manufacturing</td>
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<td>324190</td>
<td>fuel briquettes or boulets, made from refined petroleum</td>
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<td>fuelwood, made from logs or bolts</td>
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<td>fuelwood, made from purchased sawmill waste</td>
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<td>full-service restaurants, licensed</td>
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<td>fume hoods, chemical, manufacturing</td>
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<td>fumigating or sterilizing chambers, fabricated metal plate, manufacturing</td>
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<td>function generators, manufacturing</td>
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<td>fundraising by charitable organizations (collecting funds and giving grants)</td>
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<td>325320</td>
<td>fungicides, manufacturing</td>
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<td>fur accessories and trimmings, cut and sewn from materials owned by others</td>
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<tr>
<td>315210</td>
<td>fur and artificial fur apparel (e.g., coats, hats), men's and boys', cut and sewn from material owned by others</td>
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<tr>
<td>315281</td>
<td>fur and artificial fur apparel or clothing (e.g., capes, coats, hats, jackets, pants, neckpieces, boleros, stoles), manufacturing</td>
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<td>315281</td>
<td>fur and artificial fur trimmings (i.e., collars, cuffs, coat or glove linings), manufacturing</td>
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<td>fur apparel (e.g., capes, coats, hats, jackets, neckpieces), women's, misses' and girls', cut and sewn from materials owned by others</td>
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<td>fur apparel made to custom order, retail</td>
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<td>fur apparel, wholesale agents and brokers</td>
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<td>fur clothing, cut and sewn from materials owned by others</td>
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<td>fur coats, retail</td>
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<td>fur cuttings and scraps merchant wholesalers</td>
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<td>fur design services</td>
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<td>fur dressing and dyeing</td>
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<td>fur farm animal feeds, prepared cereal grain merchant wholesalers</td>
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<td>fur finishers, liners and buttonhole makers, on apparel owned by others</td>
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<td>fur garments, cleaning, repairing and storage</td>
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<td>fur mittens, manufacturing</td>
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115210 fur pelting service
315210 fur plates and trimmings, cut and sewn from materials owned by others
448191 fur shops, retail
493120 fur storage service for the trade
112930 fur-bearing animal (e.g., chinchilla, fox, muskrat, rabbit, mink) raising
238220 furnace and oil burner controls, installation
325189 furnace black, manufacturing
332329 furnace casings, sheet metal, manufacturing
238220 furnace conversion from one fuel to another
333413 furnace filters, manufacturing
332329 furnace flues, sheet metal, manufacturing
238220 furnace humidifiers, installation
238220 furnace installation, maintenance and repair
412110 furnace oil merchant wholesalers
416120 furnaces and heaters merchant wholesalers
333990 furnaces and ovens for drying and redrying, industrial process, manufacturing
333990 furnaces and ovens, semiconductor wafer, manufacturing
333990 furnaces, industrial process, manufacturing
333416 furnaces, manufacturing
448150 furnishings stores, men's and boys', retail
811420 furniture (except office) repairing and refinishing shops
444130 furniture and cabinet fittings, retail
416330 furniture and cabinet fittings, retail merchant wholesalers
417910 furniture and fixtures for office and store merchant wholesalers
337215 furniture components, porcelain enamelled, manufacturing
414330 furniture coverings and protectors merchant wholesalers
314120 furniture covers, textile, manufacturing
484110 furniture delivery service, local (except used uncrated household goods)
541420 furniture design services
541420 furniture designers
321919 furniture dimension stock, unfinished wood, manufacturing
337215 furniture frames, manufacturing
332510 furniture hardware, metal, manufacturing
321999 furniture inlays, manufacturing
337215 furniture legs, wood, manufacturing
484210 furniture moving, used
337215 furniture parts and components, manufacturing
337215 furniture parts and components, plastic, manufacturing
337215 furniture parts, metal, manufacturing
811420 furniture reupholstering
332619 furniture springs, unassembled, made from purchased wire
321919 furniture squares, unfinished hardwood, manufacturing
493190  furniture storage (without trucking)
493190  furniture storage service (used uncrated), household (without trucking)
453310  furniture stores, second-hand, retail
811420  furniture stripping and refinishing
327215  furniture tops, glass (e.g., bevelled, cut, polished), made from purchased glass
314990  furniture trimmings, made from purchased fabric
711511  furniture, artisanal production
337127  furniture, beauty shop and barber shop, manufacturing
419110  furniture, business-to-business (B2B) electronic markets, wholesale
327390  furniture, concrete (e.g., benches, tables), manufacturing
327990  furniture, cut stone (i.e., benches, tables, church), manufacturing
442110  furniture, household (without appliances and furnishings), retail
337126  furniture, household, metal, manufacturing
337126  furniture, household, plastics (including fibreglass), manufacturing
811420  furniture, household, repair shop
337121  furniture, household, upholstered on metal frames (except dual-purpose sleep furniture), manufacturing
337127  furniture, professional, manufacturing
442110  furniture, television, radio and appliance stores (primarily furniture)
484210  furniture, used, household, moving of
337123  furniture, wood household, manufacturing
337123  furniture, wood household, unassembled or knock-down, manufacturing
337123  furniture, wood household, unfinished, manufacturing
414110  furriers, merchant wholesalers
448191  furriers, retail
332329  furring channels, sheet metal, manufacturing
316110  furs, hides and skins processing (i.e., bleaching, colouring, currying, cutting, embossing, japanning)
335315  fuse blocks and clips, manufacturing
335315  fuse clips and blocks, electric, manufacturing
335315  fuse mountings, electric power, manufacturing
416110  fuses and accessories merchant wholesalers
335930  fuses and parts (except power fuses), manufacturing
325920  fuses, detonating and safety, manufacturing
335315  fuses, electric, manufacturing
325190  fustic wood extract, manufacturing
523210  futures commodity contract exchanges
523130  futures commodity contracts dealing (acting as a principal in dealing commodities to investors)
G

313210  gabardine fabrics, broad-woven, weaving
212316  gabbro, crushed and broken stone, quarrying
212316  gabbro, quarrying
237990  gabion construction
713999  galleries, shooting
316210  galoshes and overshoes, rubber or plastic sole with fabric upper, manufacturing
416210  galvanized and stainless steel forms and shapes merchant wholesalers
416210  galvanized iron and steel products merchant wholesalers
238160  galvanized iron roofing, installation
331110  galvanized metals and metal formed products, made in steel mills
333519  galvanizing machinery, manufacturing
332810  galvanizing metals and metal products
334512  galvanometers (except geophysical), manufacturing
334512  galvanometers, geophysical, manufacturing
325190  gambier extract, manufacturing
713210  gambling cruises
912910  game and inland fish agencies, provincial government
339920  game calls (mouth blown signalling instruments), manufacturing
334610  game cartridge software, mass-reproducing
112930  game farm (fur-bearing animals)
519130  game sites (exclusively on Internet), operating
339930  games (except amusement park and playground), manufacturing
414460  games and toys merchant wholesalers
339930  games for children and adults (i.e., puzzles, bingo, marbles, poker chips and chess), manufacturing
334610  games, computer software, mass-reproducing
611620  games, teaching of
419110  games, toys and hobby kits, business-to-business (B2B) electronic markets, wholesale
334512  gamma ray irradiation equipment, manufacturing
212317  ganister, quarrying
335990  garage door opener kits, manufacturing
238350  garage door, wooden, installation
332321  garage doors, metal, manufacturing
238350  garage doors, residential type, installation
444190  garage doors, retail (wood)
321911  garage doors, wood, manufacturing
417990  garage equipment merchant wholesalers
417990  garage service equipment merchant wholesalers
531120  garages, do-it-yourself
332311 garages, prefabricated, metal, manufacturing
321992 garages, prefabricated, wood frame, manufacturing
562210 garbage (non-hazardous), disposal service for ships
332329 garbage chutes, sheet metal, manufacturing
562110 garbage collection
335229 garbage compactor equipment (household trash compactor), manufacturing
326198 garbage containers (except bags), plastics, manufacturing
562210 garbage disposal by incinerator, combustor or landfill
562210 garbage disposal service, hazardous or non-hazardous
333310 garbage disposal units, commercial type, manufacturing
335229 garbage disposal units, household, manufacturing
443143 garbage disposers, electric, retail
562210 garbage dump operation
532490 garbage dumpster, rental and leasing
327390 garbage incinerators, precast concrete, manufacturing
332439 garbage or trash cans, light gauge metal, manufacturing
562110 garbage pick-up
336211 garbage truck bodies, manufacturing
336120 garbage trucks, assembling on chassis of own manufacture
336211 garbage trucks, assembling on purchased chassis
444210 garden and lawn tractor stores selling primarily to other businesses but open to the general public
417110 garden and lawn tractors merchant wholesalers
236110 garden apartments, construction, by general contractors
236110 garden apartments, construction, by operative builders
444220 garden centre, retail, flowers and plants
813410 garden clubs
532280 garden equipment rental
337126 garden furniture, metal, manufacturing
327390 garden furniture, precast concrete, manufacturing
327990 garden furniture, stone, manufacturing
332210 garden hand tools, non-powered, manufacturing
326220 garden hose, plastics, manufacturing
417110 garden machinery and equipment merchant wholesalers
561730 garden maintenance services
111421 garden nursery
541320 garden planning services
561730 garden planting
<table>
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<tr>
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<th>Description</th>
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<td>327110</td>
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<td>332311</td>
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<td>garden sheds, prefabricated, wood, manufacturing</td>
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<td>444220</td>
<td>garden supplies and tools, retail</td>
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<td>712130</td>
<td>garden, zoological or botanical</td>
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<td>gardening, landscape</td>
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<td>339990</td>
<td>garlands, wreaths and sprays, made from tree boughs and cones</td>
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<td>garlic farming (except under cover), field, bedding plant and seed production</td>
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<td>garneting textile waste or other textile recycling; or embroidering textile products, such as clothing, whether or not on a contract basis</td>
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<td>garnetting of textile waste and rags</td>
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<td>315249</td>
<td>garter belts, cut and sewn from purchased fabric</td>
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<td>315249</td>
<td>garters, women's, misses' and girls', cut and sewn from purchased fabric</td>
</tr>
<tr>
<td>334512</td>
<td>gas analyzers, industrial process type, manufacturing</td>
</tr>
<tr>
<td>334512</td>
<td>gas analyzers, laboratory type, manufacturing</td>
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<td>gas and liquid analysis instruments, industrial process type, manufacturing</td>
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<tr>
<td>416120</td>
<td>gas and oil heating equipment merchant wholesalers</td>
</tr>
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<td>523910</td>
<td>gas and oil royalty dealers</td>
</tr>
<tr>
<td>811412</td>
<td>gas appliance repair service</td>
</tr>
<tr>
<td>335229</td>
<td>gas barbecues, manufacturing</td>
</tr>
<tr>
<td>447190</td>
<td>gas bars</td>
</tr>
<tr>
<td>447190</td>
<td>gas bars, retail</td>
</tr>
<tr>
<td>334512</td>
<td>gas burner automatic controls (except valves), manufacturing</td>
</tr>
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<td>334512</td>
<td>gas chromatographic instruments, industrial process type, manufacturing</td>
</tr>
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<td>gas chromatographic instruments, laboratory type, manufacturing</td>
</tr>
<tr>
<td>213118</td>
<td>gas compressing (natural gas) at the fields, on a contract basis</td>
</tr>
<tr>
<td>417930</td>
<td>gas detecting equipment and supplies merchant wholesalers</td>
</tr>
<tr>
<td>211110</td>
<td>gas extraction from shale deposits</td>
</tr>
<tr>
<td>333416</td>
<td>gas fireplaces, manufacturing</td>
</tr>
<tr>
<td>238220</td>
<td>gas fitting contractor</td>
</tr>
<tr>
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<td>gas flow instrumentation, industrial process type, manufacturing</td>
</tr>
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<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>333990</td>
<td>Gas generating machinery, general purpose type, manufacturing</td>
</tr>
<tr>
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<td>Gas household appliances merchant wholesalers</td>
</tr>
<tr>
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<td>Gas lamp manufacturing</td>
</tr>
<tr>
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<td>Gas leak detectors, manufacturing</td>
</tr>
<tr>
<td>523990</td>
<td>Gas lease brokers, offices</td>
</tr>
<tr>
<td>418990</td>
<td>Gas lighting fixtures merchant wholesalers</td>
</tr>
<tr>
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<td>Gas lighting fixtures, manufacturing</td>
</tr>
<tr>
<td>238220</td>
<td>Gas line hookup, contractors</td>
</tr>
<tr>
<td>333248</td>
<td>Gas liquefying machinery, manufacturing</td>
</tr>
<tr>
<td>221210</td>
<td>Gas marketers or brokers that arrange the sale of natural gas over distribution systems operated by others</td>
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<tr>
<td>339110</td>
<td>Gas masks, manufacturing</td>
</tr>
<tr>
<td>213111</td>
<td>Gas or oil well drilling or redrilling, on a contract basis</td>
</tr>
<tr>
<td>541380</td>
<td>Gas pipeline testing services (except aerial)</td>
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<tr>
<td>333310</td>
<td>Gas ranges, commercial type, manufacturing</td>
</tr>
<tr>
<td>447110</td>
<td>Gas selling and convenience store</td>
</tr>
<tr>
<td>333990</td>
<td>Gas separating machinery, general purpose type, manufacturing</td>
</tr>
<tr>
<td>333416</td>
<td>Gas space heaters, manufacturing</td>
</tr>
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<td>447190</td>
<td>Gas station</td>
</tr>
<tr>
<td>336390</td>
<td>Gas tanks, assembled, automotive, truck and bus, manufacturing</td>
</tr>
<tr>
<td>333611</td>
<td>Gas turbine generator set units, manufacturing</td>
</tr>
<tr>
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<td>Gas turbines (except aircraft type), manufacturing</td>
</tr>
<tr>
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<td>Gas turbines, aircraft, manufacturing</td>
</tr>
<tr>
<td>332910</td>
<td>Gas valves, industrial type, manufacturing</td>
</tr>
<tr>
<td>335229</td>
<td>Gas water heaters, domestic, manufacturing</td>
</tr>
<tr>
<td>333990</td>
<td>Gas welding equipment, manufacturing</td>
</tr>
<tr>
<td>333130</td>
<td>Gas well machinery and equipment, manufacturing</td>
</tr>
<tr>
<td>213118</td>
<td>Gas well surveying, contract services (except seismographic), in combination with exploration</td>
</tr>
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<td>418410</td>
<td>Gases (except petroleum) merchant wholesalers</td>
</tr>
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<td>Gases, industrial (i.e., compressed, liquefied, solid), manufacturing</td>
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<td>Gasket material (plastic with fibreglass), manufacturing</td>
</tr>
<tr>
<td>339990</td>
<td>Gaskets, packing and sealing devices, manufacturing</td>
</tr>
<tr>
<td>334512</td>
<td>Gasmeters, consumption, registering, manufacturing</td>
</tr>
<tr>
<td>412110</td>
<td>Gasoline (except bulk stations and terminals) merchant wholesalers</td>
</tr>
<tr>
<td>334512</td>
<td>Gasoline dispensing meters (except pumps), manufacturing</td>
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<tr>
<td>336410</td>
<td>Gasoline engine parts (except carburetors, pistons, piston rings, valves), aircraft, manufacturing</td>
</tr>
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<td>Description</td>
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<tr>
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</tr>
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<td>gasoline pipeline transport service</td>
</tr>
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<td>gasoline pump installation, contractors</td>
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<td>gasoline service stations</td>
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<td>gasoline station operated in conjunction with a repair garage, or a restaurant</td>
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</tr>
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<td>454319</td>
<td>gasoline, buying in bulk and selling to farmers</td>
</tr>
<tr>
<td>324110</td>
<td>gasoline, made in petroleum refineries</td>
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<td>gasoline-electric locomotives, manufacturing</td>
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<td>gasoline-powered, hand-held power tools, manufacturing</td>
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<td>gassing yarn (i.e., singeing)</td>
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<tr>
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<td>gates, holding, sheet metal, manufacturing</td>
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<td>gates, metal (except wire), manufacturing</td>
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<td>gathering &amp; processing of seafood into canned seafood in factory ships (i.e. factory ships that also fish)</td>
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<td>gathering and distribution systems, gas and oil pipeline</td>
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<tr>
<td>418190</td>
<td>gathering and preparation of forest biomass for resale</td>
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<tr>
<td>311710</td>
<td>gathering and processing seafood into fresh or frozen seafood in factory ships (i.e., factory fish that also fish)</td>
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<td>gathering berries in the forest</td>
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<td>511110</td>
<td>gathering news, writing news columns, feature stories and editorials; and selling and preparing advertisements</td>
</tr>
<tr>
<td>113210</td>
<td>gathering of non-cultivated berries</td>
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<tr>
<td>113210</td>
<td>gathering of wild mushrooms and truffles</td>
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<tr>
<td>511120</td>
<td>gathering, writing, soliciting and editing articles, and preparing and selling advertisements, in periodical publishing</td>
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<tr>
<td>332210</td>
<td>gauge blocks, machinists' precision tools, manufacturing</td>
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<td>332210</td>
<td>gauges (except optical), machinists' precision tools, manufacturing</td>
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<td>gauges (i.e., analog, digital), industrial process type, manufacturing</td>
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<tr>
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<td>gauges for computing pressure-temperature corrections, manufacturing</td>
</tr>
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<td>313210</td>
<td>gauze fabrics, broad-woven, weaving</td>
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<tr>
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<td>gavels, wood, manufacturing</td>
</tr>
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<td>332311</td>
<td>gazebos, metal frame, manufacturing</td>
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</tbody>
</table>
333519  gear chamfering machines, metalworking, manufacturing
333519  gear cutting and finishing machines, metalworking, manufacturing
332210  gear pullers, hand tools, manufacturing
333519  gear rolling machines, metalworking, manufacturing
333619  gearmotors (i.e., power transmission equipment), manufacturing
336350  gears (i.e., crown, pinion, spider), automotive, truck and bus, manufacturing
417230  gears merchant wholesalers
333619  gears, industrial power transmission, manufacturing
333619  gears, power transmission (except motor vehicle and aircraft), manufacturing
334512  Geiger counters, manufacturing
334410  geiger tubes, manufacturing
325999  gelatin capsules, empty, manufacturing
311990  gelatin dessert preparations, manufacturing
311990  gelatin, for cooking, manufacturing
339910  gem cutting
212398  gem stone mining
448310  gem stones, rough, retail
541380  gemologist services
333248  gemstone processing machinery, manufacturing
812990  genealogical investigation service
812990  genealogists, private practice
522299  general and industrial loan institutions
524210  general and life insurance, agents and brokers
811111  general automotive repair
111999  general crop farming or combination crop farming (except combination fruit and vegetable farming)
912910  general economics statistics agencies, provincial
336212  general freight trailers, truck, manufacturing
484122  general freight trucking, long distance, less than truck-load, multiple shippers
484121  general freight trucking, long distance, truckload, single shipper
524210  general insurance agency
524210  general insurance broker
561320  general labour contractors (personnel suppliers)
419120  general line building material, wholesale agents and brokers
413110  general line groceries merchant wholesalers
419120  general line of food, wholesale agents and brokers
419120  general line of merchandise, wholesale agents and brokers
541611  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
541611 general management consulting services
622111 general medical and surgical hospitals
621110 general medical practice, physicians
551114 general partner
621110 general practitioners, medical, private
practice
418410 general purpose cleaners merchant
wholesalers
416210 general purpose steel springs merchant
wholesalers
532310 general rental centres
452999 general store (except primarily food)
445110 general store (primarily food)
236110 general technical repair and maintenance of
residential building installations
484110 general trucking, local
413110 general-line food merchant wholesalers
335312 generating apparatus and parts, electrical
(except auto and arc welding),
manufacturing
336320 generating apparatus and parts, for internal
combustion engines, manufacturing
333990 generating apparatus and parts, welding,
electrical, manufacturing
237130 generating plants or stations (except hydro),
construction
811119 generator repair, automotive
333611 generator set, turbine (e.g., steam, gas,
hydraulic), manufacturing
335312 generator sets, gasoline, diesel and dual
fuel, manufacturing
335311 generator voltage regulators, electric
induction and step type, manufacturing
335312 generators and motors, d.c. (except
automotive), manufacturing
335312 generators and sets, electric (except auto,
welding and turbo-generators),
manufacturing
444210 generators, electric, portable, retail
416110 generators, electrical merchant wholesalers
336320 generators, for internal combustion engines,
manufacturing
332999 generators, smoke, manufacturing
541710 genetics research and development
laboratories
541710 genomics proteomics research and
development laboratories or services
541690 geochronological consulting services
321992 geodesic domes, prefabricated, wood,
manufacturing
541370 geodesy and global positioning system
(GPS) surveying
541370 geodetic (geodesy) surveying services
541370 geographic information system (GIS) base
mapping and quality control services
541330  geological engineering services
911910  geological survey service, federal
541360  geological surveying services
541690  geology consultant
541710  geology research and development laboratories
541330  geophysical engineering services
541360  geophysical mapping and surveying services
541690  geopolitical consulting
541690  geo-political consulting services
541370  geospatial mapping services
213119  geotechnical drilling services
541380  geotechnical testing laboratory
237110  geothermal drilling, contractors
325190  geraniol, manufacturing
622310  geriatric hospitals
331410  germanium smelting and primary refining
331490  germanium, recovering from scrap and/or alloying purchased metals
711513  ghost writers, independent
453220  gift shops, retail
453220  gift wrap supplies, retail
561910  gift wrapping service
913910  gifted financing of house down payment by local government
418990  gifts and novelties merchant wholesalers
453220  gifts, novelties and souvenirs, retail
453220  giftware, retail
212398  gilsonite mining
332210  gimlets (i.e., edge tools), manufacturing
111219  ginger root farming (except under cover), field, bedding plant and seed production
111999  ginseng and echinacea herb growing (except greenhouse grown)
332319  girders for bridges and buildings, fabricated metal, manufacturing
315190  girdles or corsets and other foundation garments, made in knitting mills
315249  girdles, women's, misses' and girls', cut and sewn from purchased fabric
813410  girl guiding organization
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
313210 glass fabrics, broad-woven, weaving
327214 glass fibre, unsheathed, made in glass-making plants
416340 glass for mirrors and table tops merchant wholesalers
325510 glass frit, manufacturing
238150 glass installation (except automotive), contractors
327214 glass lamp covers or shades, made in glass-making plants
417230 glass or plastic bottles merchant wholesalers
327215 glass packaging containers, made from purchased glass
327214 glass packaging containers, made in glass-making plants
238150 glass partitions, installation
327214 glass products (e.g., ashtray, ovenware, stemware, vase), made in glass-making plants
327215 glass products (except containers), made from purchased glass
327214 glass products (except packaging containers), made in glass-making plants
212323 glass sand mining
418190 glass scrap merchant wholesalers
444190 glass stores, retail
238150 glass tinting, construction
314990 glass tire cord and tire cord fabrics, manufacturing
238140 glass unit (i.e., glass block) masonry
327214 glass yarn, made in glass-making plants
327215 glass, automotive, made from purchased glass
327214 glass, automotive, made in glass-making plants
323113 glass, screen printing, for the trade
444190 glass, sheet and plate, retail
333310 glasses, field or opera, manufacturing
327120 glasshouse refractories, manufacturing
322299 glassine wrapping paper, made from purchased paper
322121 glassine wrapping paper, made in paper mills
711511 glass-making and blowing, by hand
333248 glass-making machinery (e.g., blowing, moulding, forming), manufacturing
453310 glassware and china, used, retail
327215 glassware for industrial, scientific and technical use, made from purchased glass
327214 glassware for industrial, scientific and technical use, made in glass-making plants
327215 glassware for lighting fixtures, made from purchased glass
327214 glassware for lighting fixtures, made in glass-making plants
453310 glassware, antique, retail
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>327215</td>
<td>Glassware, art, decorative and novelty, made from purchased glass</td>
</tr>
<tr>
<td>327214</td>
<td>Glassware, art, decorative and novelty, made in glass-making plants</td>
</tr>
<tr>
<td>327215</td>
<td>Glassware, cut and engraved, made from purchased glass</td>
</tr>
<tr>
<td>325189</td>
<td>Glauber's salt, manufacturing</td>
</tr>
<tr>
<td>212398</td>
<td>Glauber's salt, mining</td>
</tr>
<tr>
<td>416340</td>
<td>Glaziers' materials and supplies merchant wholesalers</td>
</tr>
<tr>
<td>325510</td>
<td>Glaziers' putty, manufacturing</td>
</tr>
<tr>
<td>332810</td>
<td>Glazing metals and metal products, for the trade</td>
</tr>
<tr>
<td>238150</td>
<td>Glazing work, contractors</td>
</tr>
<tr>
<td>334511</td>
<td>Glide slope instrumentation, manufacturing</td>
</tr>
<tr>
<td>487990</td>
<td>Glider rides operations</td>
</tr>
<tr>
<td>336410</td>
<td>Gliders, blimps and dirigibles (i.e., aircraft), manufacturing</td>
</tr>
<tr>
<td>417320</td>
<td>Global positioning equipment merchant wholesalers</td>
</tr>
<tr>
<td>419120</td>
<td>Global positioning equipment, wholesale agents and brokers</td>
</tr>
<tr>
<td>334220</td>
<td>Global positioning system (GPS) equipment, manufacturing</td>
</tr>
<tr>
<td>339990</td>
<td>Globes, geographic, manufacturing</td>
</tr>
<tr>
<td>315990</td>
<td>Glove linings (except fur), manufacturing</td>
</tr>
<tr>
<td>339110</td>
<td>Gloves (e.g., surgeons', electricians', household), rubber, manufacturing</td>
</tr>
<tr>
<td>315210</td>
<td>Gloves and mittens (except athletic), cut and sewn from materials owned by others</td>
</tr>
<tr>
<td>315990</td>
<td>Gloves and mittens (except athletic, metal, rubber), made from purchased fabric</td>
</tr>
<tr>
<td>315190</td>
<td>Gloves, knit, made in knitting mills</td>
</tr>
<tr>
<td>448150</td>
<td>Gloves, men's, retail</td>
</tr>
<tr>
<td>339110</td>
<td>Gloves, safety, all material, manufacturing</td>
</tr>
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<td>339920</td>
<td>Gloves, sport and athletic (e.g., boxing, baseball, racquetball, handball, hockey), manufacturing</td>
</tr>
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<td>448150</td>
<td>Gloves, women's, retail</td>
</tr>
<tr>
<td>335110</td>
<td>Glow lamp bulbs, manufacturing</td>
</tr>
<tr>
<td>325520</td>
<td>Glue (except dental), manufacturing</td>
</tr>
<tr>
<td>418410</td>
<td>Glue merchant wholesalers</td>
</tr>
<tr>
<td>321215</td>
<td>Glued-laminated timber (glulam), manufacturing</td>
</tr>
<tr>
<td>311221</td>
<td>Gluten feed, flour and meal, made by wet-milling corn</td>
</tr>
<tr>
<td>325610</td>
<td>Glycerin (i.e., glycerol), natural, manufacturing</td>
</tr>
<tr>
<td>325190</td>
<td>Glycerin (i.e., glycerol), synthetic, manufacturing</td>
</tr>
<tr>
<td>325410</td>
<td>Glycosides, uncompounded, manufacturing</td>
</tr>
<tr>
<td>112420</td>
<td>Goat farming</td>
</tr>
<tr>
<td>411110</td>
<td>Goats merchant wholesalers</td>
</tr>
<tr>
<td>713992</td>
<td>Go-cart tracks, recreational</td>
</tr>
<tr>
<td>336990</td>
<td>Go-carts (except children's), manufacturing</td>
</tr>
<tr>
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<td>Go-carts rental</td>
</tr>
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<td>Go-carts, children's, manufacturing</td>
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441220  go-carts, retail
339110  goggles or eye glasses (e.g., sun, safety, industrial, underwater), manufacturing
325910  gold and bronze printing inks, manufacturing
331490  gold and gold alloy bar, sheet, strip and tubing, made from purchased metal or scrap
339910  gold and silver engraving (for the trade)
322220  gold and silver foil laminates, made from purchased foil
212220  gold and silver ore mining
332810  gold and silver plating metals and metal products, for the trade
331490  gold and silver, recovering from scrap and/or alloying purchased metals
339910  gold articles with or without precious stones, manufacturing
332999  gold beating (i.e., to manufacture leaf and foil)
331410  gold bullion or dore bar, produced in primary smelting and refining mills
212220  gold bullion production at mine site
212220  gold concentrates, mining
212220  gold dredging and panning
331490  gold foil and leaf, made by rolling purchased metal or scrap
332999  gold foil and leaf, made from purchased foil
212220  gold hydraulic or gravity mining
339910  gold jewellery, manufacturing
418920  gold ore merchant wholesalers
212220  gold ore mining
212220  gold placer mining
212220  gold quartz ore mining
331490  gold rolling and drawing, purchased metal or scrap
331410  gold smelting and primary refining
323120  gold stamping books, for the trade
414410  gold, silver and platinum jewellery merchant wholesalers
813410  golden age club
112510  goldfish production in freshwater, farm raising
713910  golf and country clubs
414470  golf carts (except self-propelled) merchant wholesalers
336990  golf carts and similar motorized passenger carriers, manufacturing
441220  golf carts, powered, retail
713910  golf clubs, membership
713910  golf courses (except miniature), public
713992  golf driving and practice ranges
414470  golf equipment and supplies merchant wholesalers
451111  golf equipment and supplies specialty stores
339920  golf equipment, manufacturing
451111  golf goods and equipment, retail
711215  golf professionals
451111  golf professionals, operating retail stores
316210  golf shoes, men’s, manufacturing
316210  golf shoes, women’s, manufacturing
711215  golfers, independent
335990  gongs, electric, manufacturing
332210  gouges, woodworking, manufacturing
453999  gourmet or gift baskets, various products, retail
911910  government administration services
519122  government archive, operating
523110  government bond underwriters
522299  government business financing companies and agencies
912910  government health insurance agencies and boards, provincial
912910  government house, provincial
522299  government lending agency
524123  government owned automobile insurance carriers
522190  government savings offices, deposit-accepting, lending only to governments
919110  government service-foreign government
911910  governor general’s office
336310  governors for automotive gasoline engines, manufacturing
336410  governors, aircraft propeller feathering, manufacturing
333619  governors, diesel engine, manufacturing
333611  governors, steam, manufacturing
315289  gowns (e.g., academic, choir, clerical), cut and sewn from purchased fabric
315210  gowns (e.g., academic, choir, clerical), men’s and boys’, cut and sewn from materials owned by others
315210  gowns (e.g., academic, choir, clerical), women’s, misses’ and girls’, cut and sewn from materials owned by others
315249  gowns, formal, women’s and misses’, cut and sewn from purchased fabric
333120  grader attachments, elevating, manufacturing
417210  graders merchant wholesalers
333120  graders, road, manufacturing
418120  grading and baling recyclable paper merchant wholesalers
237310  grading for highways, roads, streets or airport runways
561990  grading lumber services
333248  grading, cleaning and sorting machinery (i.e., food manufacturing type), manufacturing
333110  grading, cleaning and sorting machinery, farm type, manufacturing
238910  grading, construction site
334512  gradual switches, pneumatic, manufacturing
339110  grafts, artificial, for surgery-made of braided or mesh artificial fibres, manufacturing
212398  grahamite mining
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<tr>
<th>NAICS Code</th>
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<tr>
<td>312140</td>
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<td>grain alcohol, non-potable, manufacturing</td>
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<td>grain and forage crops</td>
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<td>236220</td>
<td>grain and storage elevator, construction</td>
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<td>grain and sugar beets, farming</td>
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<td>grain corn (except sweet corn) farming</td>
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<td>grain drills, manufacturing</td>
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<td>grain drying service</td>
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<td>411120</td>
<td>grain elevators (except storage only) merchant wholesalers</td>
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<td>493130</td>
<td>grain elevators (storage only)</td>
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<td>grain elevators primarily engaged in storage</td>
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<td>523210</td>
<td>grain exchanges</td>
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<td>111190</td>
<td>grain farms (except wheat, rice, corn and soybeans)</td>
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<td>grain fumigation service</td>
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<td>grain growing (except rice, wheat and corn)</td>
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<td>488210</td>
<td>grain levelling and trimming service, in railroad cars</td>
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<td>grain measures, wood, turned and shaped, manufacturing</td>
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<td>grain mill machinery, manufacturing</td>
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<td>311211</td>
<td>grain mills (except rice, breakfast cereal and animal feed)</td>
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<td>grain mills, brown rice and head rice</td>
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<td>grain stackers, manufacturing</td>
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<td>416390</td>
<td>grain storage bins merchant wholesalers</td>
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<td>grain storage buildings, metal, manufacturing</td>
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<td>grain, brewers’, spent, manufacturing</td>
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<td>grain, wholesale agents and brokers</td>
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<td>granite chemical and metallurgical stone, rough, mining</td>
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<td>granite crushing, on a contract basis</td>
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<td>238340</td>
<td>granite installation (interior work)</td>
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<td>granite mining and quarrying</td>
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<td>granola breakfast cereal (except bars and clusters), manufacturing</td>
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<td>granulators, laboratory, manufacturing</td>
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<td>grape growing and making wine</td>
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<td>grapefruit groves</td>
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<td>graphic arts plates, sensitized, manufacturing</td>
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<td>graphite and carbon packing rings and seals, manufacturing</td>
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<td>graphite block for railway wheel casting moulds</td>
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<td>graphite electrodes and contacts, electric, manufacturing</td>
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<td>graphite refractories, manufacturing</td>
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<td>grass, clover and alfalfa seed growing</td>
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<td>212323</td>
<td>gravel and sand grinding and screening</td>
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<td>gravel and sand pits</td>
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<td>gravestones, finished, retail</td>
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<td>gravity geophysical surveying services</td>
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<td>gravure plates and cylinders preparation services</td>
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<td>gravure printing (except manifold business forms, textile fabrics), without publishing</td>
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<td>483115</td>
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<td>green bean farming, field and seed production</td>
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<td>green pea farming, field and seed production</td>
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<td>greenhouses, growing of floral products</td>
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<td>greeting card shops, retail</td>
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<td>greeting cards and postcards, publishing</td>
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<td>greeting cards merchant wholesalers</td>
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<td>grenade launchers, manufacturing</td>
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<td>griddles and grills, household, electric, manufacturing</td>
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<td>grilles and grillwork, made from purchased wire</td>
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<td>grills and grillwork, sheet metal, manufacturing</td>
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<td>grillwork, ornamental metal, manufacturing</td>
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<td>grinding eyeglasses and hard contact lenses to prescription, on a factory basis</td>
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<td>grinding iron castings, for the trade</td>
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<td>grinding or pulverizing of limestone</td>
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<td>grinding sand mining</td>
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<td>grips and handles, rubber, manufacturing</td>
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<td>grits and flakes, corn, for brewers' use, manufacturing</td>
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<td>grocers' bags and sacks, made from purchased uncoated paper</td>
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<td>grocery carts, manufacturing</td>
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<td>grocery warehouse</td>
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<td>ground phosphate rock merchant wholesalers</td>
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<td>ground thawing for construction site digging, service of</td>
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<td>groundfish, fishing</td>
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<td>groundwood paper, coated, made in paper mills</td>
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<td>group practice, physicians</td>
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<td>growing a combination of oilseeds and grains</td>
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<td>growing edible nuts chiefly for food</td>
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<td>growing grapes and manufacturing wine, manufacturing wine from purchased grapes and other fruits, blending wines, and distilling brandy</td>
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<td>growing maple trees for the harvest of maple sap</td>
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<td>growing nuts used chiefly for oil extraction</td>
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<td>growing vegetables and melons and selling them at roadside stands (if potatoes are greater than 50%)</td>
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<td>growing vegetables and melons and selling them at roadside stands (if potatoes are less than 50%)</td>
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<td>guided missile and space vehicle parts, manufacturing</td>
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<td>guided missiles, complete, assembling</td>
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<td>323119</td>
<td>guides or travel books, printing without publishing</td>
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<td>guides, street, publishers or publishing</td>
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418410 gum and wood chemicals merchant wholesalers
325190 gum or wood chemicals, manufacturing
418220 gummed kraft paper merchant wholesalers
322220 gummed paper products (e.g., labels, sheets, tapes), made from purchased paper
339920 gun cases (sporting equipment), manufacturing
713991 gun clubs
813310 gun control organizations
331110 gun forgings, made in steel mills
332113 gun forgings, unfinished, made from purchased iron or steel
332999 gun sights (except optical), manufacturing
333310 gun sights, optical, manufacturing
332619 gun springs, manufacturing
321919 gun stock blanks, manufacturing
332510 gun trigger locks, manufacturing
238110 gunite work on construction projects
334410 Gunn effect devices, manufacturing
332920 gunpowder, manufacturing
414470 guns (i.e., sporting equipment) merchant wholesalers
811490 gunsmith shops (without retail sales of new equipment)
811490 gunsmithing
339110 gut strings, ligatures and sutures, surgical, manufacturing
561799 gutter cleaning services
326198 gutters and down spouts, plastics, manufacturing
332118 gutters and down spouts, sheet metal, roll formed, manufacturing
238170 gutters, seamless roof, formed and installed on-site
332329 gutters, sheet metal (except custom roll formed), manufacturing
315220 gym clothing, men's and boys', cut and sewn from purchased fabric
339920 gymnasium and playground equipment, manufacturing
414470 gymnasium equipment merchant wholesalers
451119 gymnasium equipment, retail
713940 gymnasiums
611620 gymnastics and cheerleading instruction
339110 gynecological supplies and appliances (e.g., speculums), manufacturing
621110 gynecologists' offices
327420 gypsum board, manufacturing
327420 gypsum building products, manufacturing
327420 gypsum product manufacturing
327420 gypsum products (e.g., block, board, plaster, lath, rock, tile), manufacturing
334511 gyrocompasses, manufacturing
334511 gyrogimbals, manufacturing
North American Industry Classification System (NAICS) Canada, NAICS 2017 Version 3.0

334511 gyroscopes, manufacturing

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332210 hack saw blades, manufacturing
621990 haematological services, blood bank laboratory
414130 hair accessories merchant wholesalers
326290 hair care products (e.g., combs, curlers), rubber, manufacturing
414520 hair care products (e.g., sprays, shampoos, colours, dyes, dressings, tonics) merchant wholesalers
335210 hair clippers for human use, electric, manufacturing
325620 hair colouring preparations, manufacturing
335210 hair curlers, electric, manufacturing
332999 hair curlers, metal, manufacturing
812114 hair cutting and styling, and the trimming or shaving of beards and moustaches
443143 hair driers, household, retail
333310 hair driers, beauty parlour type, manufacturing
335210 hair driers, electric (except equipment designed for beauty parlour use), manufacturing
339990 hair nets, made from purchased netting
325620 hair preparations (e.g., conditioners, dyes, rinses, shampoos), manufacturing
414520 hair preparations merchant wholesalers
812190 hair removal (e.g., by electrolysis)
812190 hair replacement service
325620 hair sprays, manufacturing
335210 hair styling equipment, domestic, electric, manufacturing
812115 hair stylist shops for women
812190 hair weaving service
313310 hair, horse, preparation (e.g., dressing, heckling, teasing, willowing)
418990 hairbrushes merchant wholesalers
339990 hairpins (except rubber), manufacturing
326290 hairpins, rubber, manufacturing
332619 hairsprings (except clock and watch), manufacturing
623999 halfway group homes for persons with social or personal problems
623999 halfway homes for delinquents and offenders
334410 hall effect devices, manufacturing
335110 halogen bulbs, manufacturing
325190 halogenated aromatic hydrocarbon derivatives, manufacturing
325190 halogenated hydrocarbon (except aromatics) derivatives, manufacturing
311340 halvah, manufacturing
311614 ham, canned or preserved, made from purchased meat
722512 hamburger stand
332113 hammer forgings, unfinished, made from purchased metal
333130 hammer mill machinery (i.e., rock and ore crushing machines), stationary, manufacturing
333120 hammer mills (i.e., rock and ore crushing machines), portable, manufacturing
332210 hammers, hand tools, manufacturing
321999 hammers, meat, wood, manufacturing
333120 hammers, pneumatic, hand-operated, manufacturing
314990 hammocks, fabric, manufacturing
337126 hammocks, metal or fabric and metal combination, manufacturing
337123 hampers, laundry (except metal), manufacturing
326198 hampers, laundry, plastics, manufacturing
332439 hampers, laundry, sheet metal, manufacturing
327215 hand blowing purchased glass
325610 hand cleansers, manufacturing
333310 hand dryers, commercial type, manufacturing
416330 hand edge tools merchant wholesalers
444130 hand edge tools, retail
313240 hand knitting lace or flat (warp) fabric products
812320 hand laundries
114114 hand lining and long lining fishing, freshwater
114113 hand lining and long lining fishing, salt water
332210 hand operated spreaders (e.g., seed, fertilizer, lime), manufacturing
416330 hand saws merchant wholesalers
332210 hand saws, all non-powered types, manufacturing
325610 hand soaps (e.g., hard, liquid, soft), manufacturing
334512 hand stamps (e.g., date, time), timing mechanism operated, manufacturing
339940 hand stamps, stencils and brands, manufacturing
416330 hand tools (except automotive and machinists' precision) merchant wholesalers
332210 hand tools, metal blade (e.g., putty knives, scrapers, screwdrivers), non-powered, manufacturing
444130 hand tools, retail
333920 hand trucks, industrial, manufacturing
313210 hand weaving fabrics (more than 30 cm/12 in.) in width
313220 hand weaving narrow fabrics (i.e., 30 cm/12 in. or less in width)
414110 handbags and pocketbooks merchant wholesalers
448150 handbags and pocketbooks, retail
316990  handbags and purses (except precious metal), manufacturing
811430  handbags, repairing
713940  handball, racquetball, squash or tennis clubs
332999  handcuffs, manufacturing
334110  hand-held computer (e.g., PDA's), manufacturing
333120  hand-held construction drilling equipment, manufacturing
332210  hand-held edge tools, non-powered, manufacturing
333130  hand-held mine drilling equipment, manufacturing
811411  handheld powered lawn and garden tools, including lawn mower repair shops
335120  handheld searchlights, manufacturing
453220  handicraft (e.g., ceramics, macramé), retail
414460  handcrafted goods (novelties, souvenirs), retail
611610  handicrafts school
321999  handicrafts, wood (e.g., carvings), manufacturing
448150  handkerchief retailing
315990  handkerchiefs (except paper), made from purchased fabric
321919  handle stock, sawed or planed, manufacturing
321999  handles (e.g., broom, brush, mop, hand tool), wood, manufacturing
326198  handles (e.g., brush, tool, umbrella), plastics, manufacturing
316990  handles (e.g., luggage, whip), leather, manufacturing
332999  handles (e.g., parasol, umbrella), metal, manufacturing
326290  handles, rubber, manufacturing
339910  handles, umbrella and parasol, gold and silver, manufacturing
339990  hand-operated carpet sweeper, manufacturing
541990  handwriting expert and analysis services
561799  handyman (repair and maintenance to buildings and dwellings)
236220  handyman construction services, commercial and institutional buildings
236110  handyman construction services, residential buildings
336410  hang gliders, manufacturing
332321  hangar doors, metal, manufacturing
488119  hangar operation
237990  harbour and port facility construction
483214  harbour ferry service, freight
483214  harbour ferry service, passengers
488339  harbour navigational operations
488310 harbour operation
487210 harbour sightseeing tours
311340 hard candies, manufacturing
413220 hard cider (2.5% or greater alcohol content) merchant wholesalers
324190 hard coal fuel briquettes, manufacturing
212114 hard coal underground mining
334110 hard disk drives, manufacturing
334610 hard drive media, manufacturing
313110 hard fibre yarns made from purchased yarns (e.g., ramie, jute, paper, etc.)
333246 hard plastics and rubber working machinery, manufacturing
326290 hard rubber, manufacturing
416320 hardboard merchant wholesalers
321216 hardboard, manufacturing
325210 hardened protein resins, manufacturing
332810 hardening (i.e., heat treating) metals and metal products, for the trade
332810 hardening of metal
334512 hardness testing equipment, manufacturing
326198 hardware (except motor vehicle), plastics, manufacturing
326199 hardware cloth, woven wire, made from purchased wire
416330 hardware purchasing, packaging and selling to retailers
444130 hardware stores selling primarily to businesses but also selling to household consumers
444130 hardware stores, retail
419110 hardware, business-to-business (B2B) electronic markets, wholesale
326193 hardware, plastics, motor vehicle, manufacturing
419120 hardware, wholesale agents and brokers
325190 hardwood distillates, manufacturing
238330 hardwood flooring, installation
442210 hardwood flooring, installation combined with selling
321919 hardwood flooring, manufacturing
321211 hardwood plywood composites, manufacturing
334410 harness assemblies (insulated wire and connectors) for electronic use, including printer cables, monitor cables and similar, manufacturing
711213 harness drivers
418990 harness equipment merchant wholesalers
332999 harness parts, metal, manufacturing
711213 harness race tracks
811430 harness repair
316990 harnesses and harness parts, leather, manufacturing
333110 harrows (e.g., disc, spring, tine), manufacturing
315990 harvest hats, straw, manufacturing
417110  harvesting machinery and equipment
         merchant wholesalers
333110  harvesting machinery and equipment,
         manufacturing
111995  harvesting, trimming, curing and drying
         cannabis grown in open fields
111412  harvesting, trimming, curing and drying
         cannabis grown under cover
337121  hassocks (ottomans), upholstered on wood
         frames, manufacturing
414130  hat and cap material merchant wholesalers
315990  hat bodies (e.g., fur-felt, straw, wool-felt),
         made from purchased fabric
316990  hat boxes (except paper or paperboard),
         manufacturing
812320  hat cleaning and blocking
315990  hat findings, made from purchased fabric
315990  hat linings and trimmings, made from
         purchased fabric
333248  hat making machinery, manufacturing
321999  hat racks, wood, manufacturing
112340  hatchery services (e.g., chick, poultry,
         pheasant, turkey poults)
332210  hatchets, manufacturing
414110  hats (i.e., women's, misses', girls', children's
         and infants') merchant wholesalers
315210  hats and caps (except fur), cut and sewn
         from materials owned by others
315210  hats and caps, fur, cut and sewn from
         materials owned by others
448150  hats and caps, men's and boys', retail
315990  hats, cloth, made from purchased fabric
315281  hats, fur, men's, manufacturing
315281  hats, fur, women's, manufacturing
315990  hats, fur-felt, straw and wool-felt, made from
         purchased fabric
448150  hats, ladies', retail
315900  hats, made in knitting mills
315990  hats, trimmed, made from purchased fabric
484110  hauling, farm to market, local
713999  haunted houses
418310  hay and fodder merchant wholesalers
333110  hay balers and presses, farm type,
         manufacturing
333920  hay conveyors, manufacturing
111940  hay farming
332210  hay forks, manufacturing
115110  hay mowing, raking, baling and chopping
417110  haying machinery merchant wholesalers
333110  haying machines, manufacturing
562110  hazardous garbage collection with
         specialized equipment
562210  hazardous or non hazardous waste material
         treatment and disposal sites
562110  hazardous waste collection
562110  hazardous waste transfer station
334610 head cleaners for magnetic tape equipment, manufacturing
551114 head office
453999 head shops
624410 head start centres (except formal schooling)
315990 headbands, made from purchased fabric
337123 headboards, wood, manufacturing
321920 heading, barrel (i.e., cooperage stock), wood, manufacturing
335930 headlight switches, manufacturing
336320 headlights (i.e., lighting fixtures), motor vehicle, manufacturing
334310 headphones (e.g., radio, stereo, computer), manufacturing
334410 heads (e.g., recording, read/write), manufacturing
334511 heads-up display (HUD) systems, aeronautical, manufacturing
315241 headwear, infants', cut and sewn from purchased fabric
448150 headwear, women's, retail
621390 healers, Christian Science
541710 health (e.g., cancer, cerebral palsy) research and development laboratories
524132 health and accident reinsurance underwriters or carriers
236220 health and athletic club construction
446120 health and beauty aids, retail
911910 health and medical care programs, federal government
419120 health and personal grooming products, wholesale agents and dealers
446199 health appliance stores
446199 health appliance stores selling primarily to other businesses but also selling to household consumers
813210 health awareness fundraising organization
813920 health care standards agencies
713940 health club, physical fitness
912910 health extension services, provincial
413190 health food merchant wholesalers
446191 health food stores, retail
912910 health grants, provincial administration
912910 health inspection services, provincial
236220 health institutions (e.g., medical clinics, hospitals, first-aid station, sanatoria), construction
524129 health insurance for pets
912910 health insurance, registration board, provincial
621510 health laboratory (e.g., cytology, mycology, parasitology, toxicology)
335110 health lamps, infra-red and ultra-violet-radiation, manufacturing
621494 health maintenance organization
541690 health management consulting services
624190 health oriented community action group
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<tr>
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<td>heating equipment radiators merchant wholesalers</td>
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<td>heating equipment, hot water (except hot water heaters), manufacturing</td>
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412110  heating oil merchant wholesalers
324110  heating oils, made in petroleum refineries
335210  heating pads, electric, manufacturing
416120  heating radiators and parts merchant wholesalers
334512  heating regulators, manufacturing
335210  heating units, for electric appliances, manufacturing
238220  heating, ventilation, and air conditioning (HVAC) contractors
416120  heating, wood burning stoves merchant wholesalers
493190  heavy construction equipment, storage
484229  heavy equipment hauling, local
484239  heavy equipment hauling, long distance
332420  heavy gauge containers specially designed for use by one or more modes of transportation, including tanks for tanker trailers, manufacturing
416330  heavy hardware merchant wholesalers
333120  heavy logging equipment manufacturing
238910  heavy machinery operations (construction), rental with operator
238320  heavy machinery painting
211141  heavy oil in place, solution gas drive recovering
211141  heavy oil, thermal in situ recovering
336120  heavy trucks, assembling on chassis of own manufacture
336211  heavy trucks, assembling on purchased chassis
325189  heavy water (i.e., deuterium oxide), manufacturing
336120  heavy-duty truck manufacturing
811411  hedge and lawn trimmers, repair service (without retail sales of new equipment)
332210  hedge shears and trimmers, non-electric, manufacturing
321999  heels, boot and shoe, finished wood, manufacturing
326290  heels, shoe, rubber, manufacturing
332611  helical springs, heavy gauge, manufacturing
332619  helical springs, light gauge, made from purchased wire
481215  helicopter carriers, non-scheduled service
481110  helicopter carriers, passenger, scheduled
487990  helicopter rides, scenic and sightseeing
336410  helicopters, manufacturing
211110  helium content from natural gas, recovery of
325120  helium, manufacturing
339920  helmets, athletic, manufacturing
561320  help supply service
624110  helping hand services
414510  hematinic medicines merchant wholesalers
325410  hematology in vitro diagnostic substances, manufacturing
325410 hematology in vivo diagnostic substances, manufacturing
325410 hematology products (except diagnostic substances), manufacturing
325190 hemlock extract, manufacturing
313110 hemp bags and ropes, made in spinning mills
313210 hemp fabrics, broad-woven, weaving
111999 hemp growing
453999 hemp product, retail
313310 hemp scutching
111999 hemp, and hemp seed and seedling growing
325110 heptane, made from refined petroleum or natural gas liquids
325110 heptene, made from refined petroleum or natural gas liquids
111419 herb and spice crops grown under cover
111419 herb farming (e.g., ginseng, echinacea, etc.), greenhouse grown
111999 herb farming (except greenhouse grown)
446191 herbal medicines, retail
446191 herbal supplement stores
414510 herbal supplements merchant wholesalers
621390 herbalists, private practice
418390 herbicides merchant wholesalers
325320 herbicides, manufacturing
541940 herd inspecting and testing services, veterinary
912910 heritage and other cultural affairs, provincial government
711322 heritage festivals promoters, without facilities
712120 heritage villages
238150 hermetically sealed glass for window units, installation
238150 hermetically sealed window units, commercial type, installation
332321 hermetically sealed window units, metal frame, manufacturing
325190 hexadecanol, manufacturing
325190 hexamethylenediamine, manufacturing
325190 hexamethyleneetetramine, manufacturing
325110 hexane, made from refined petroleum or natural gas liquids
325190 hexanol, manufacturing
325190 hexylene glycol, manufacturing
335229 hibachis-barbeques, manufacturing
316110 hides, tanning, currying, dressing and finishing
337123 high chairs, children's, wood, manufacturing
443143 high fidelity (hi-fi) equipment, retail
311221 high fructose corn syrup (HFCS), manufacturing
331110 high percentage non-ferrous alloying elements (i.e., ferro-alloys), manufacturing
331110 high purity ferro-alloy additive elements, manufacturing
611110 high schools
611110  high schools, academic
611110  high schools, offering both vocational or technical courses
236110  high-rise apartments, construction, by general contractors
236110  high-rise apartments, construction, by operative builders
912910  highway and transport programs, provincial government
332329  highway guardrails, sheet metal, manufacturing
238210  highway lighting and electrical signal construction, contractors
333120  highway line marking machinery, manufacturing
336120  highway maintenance motor vehicles (e.g., road oilers, sanders), assembling on chassis of own manufacture
336211  highway maintenance motor vehicles (e.g., road oilers, sanders), assembling on purchased chassis
336120  highway tractors (i.e., for semi-trailers), assembling on chassis of own manufacture
336211  highway tractors (i.e., for semi-trailers), assembling on purchased chassis
415120  highway trucks (for use on road) merchant wholesalers
237310  highway, road, street and bridge, construction management
238210  highway, street and bridge lighting systems and electrical signal installation
416330  hinges and butts merchant wholesalers
332510  hinges, metal, manufacturing
541720  historic and cultural preservation research and development services
813410  historical clubs
712120  historical forts
336390  hitches, trailer, automotive, truck and bus, manufacturing
325410  HIV test kits, manufacturing
451120  hobby kits, model, retail
451120  hobby shops, retail
451120  hobby supplies retail
339930  hobbycraft kits, manufacturing
339930  hobbyhorses, manufacturing
333519  hobs (i.e., metal gear cutting tool), manufacturing
417230  hobs merchant wholesalers
713991  hockey clubs
339920  hockey equipment (e.g., pants, pads, shinguards), manufacturing
414470  hockey equipment and supplies merchant wholesalers
451119  hockey equipment, retail
611620  hockey schools
332210  hoes, garden and masons' hand tools, manufacturing
112210 hog and pig farming
333110 hog feeding and watering equipment, manufacturing
112210 hog feedlot
112210 hog, pig and swine (including breeding, farrowing, nursery and finishing activities) farming
411110 hogs merchant wholesalers
112991 hogs, cattle and horses, farms
321920 hogsheads, coopered wood, manufacturing
417230 hoisting machinery and equipment (except construction and forestry) merchant wholesalers
333920 hoists, manufacturing
339990 holders, cigar and cigarette, manufacturing
339940 holders, pencil, manufacturing
339110 holders, surgical needle, manufacturing
551113 holding companies, government
551113 holding management companies
512250 holding the copyright to the master recording and deriving revenues from selling, leasing, and licensing master recording
333310 hole punches (except hand operated), office type, manufacturing
339940 hole punches, hand operated, manufacturing
621390 holistic medicine
621390 holistic medicine, practitioners' offices
448310 holloware, precious metal, retail
111422 holly growing
316990 holsters, leather, manufacturing
452991 home and auto supplies stores
238210 home automation system installation
236110 home builder, multiple residential
236110 home builder, single residential
236110 home builders, operative contractors
236110 home builders, single-family, general contractors
624120 home care of elderly
444110 home centres (building supplies), retail
236110 home construction, multiple residential
236110 home construction, single residential
454390 home delivery (house-to-house) of dairy products by the milkman, retail
454390 home delivery (house-to-house) of purchased bakery goods by breadman, retail
454390 home delivery, food and beverage, retail
541990 home economist
419120 home electronics, wholesale agents and brokers
623999 home for terminally ill patient, with no treatment provided
442298 home furnishing stores
451119 home gym equipment, retail
621610 home health care services
532280 home health equipment, rental
454311 home heating oil dealer, retail
<table>
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<th>Description</th>
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<td>Home improvement (e.g., additions, remodelling, renovations), multifamily buildings, by operative builders</td>
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<td>Home maintenance, home-maker services</td>
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<td>414430</td>
<td>Home movie apparatus, accessories and projection equipment merchant wholesalers</td>
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<td>Home movie cameras, equipment and supplies merchant wholesalers</td>
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<td>Home nursing services (except own-account-private practice)</td>
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<td>Home tape recorders and players (e.g., cartridge, cassette, reel), manufacturing</td>
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<td>Home theatre audio and video equipment, manufacturing</td>
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<td>Homes for the deaf or blind</td>
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<td>Homes for the psychiatrically disabled</td>
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112910 honey and beeswax production
311990 honey processing
115210 honey straining on the farm
445299 honey, retail
333519 honing and lapping machines, metalworking, manufacturing
333519 honing heads (i.e., machine tool accessory), manufacturing
336370 hood and door frames and skin, metal, motor vehicle, stamping
332319 hoods, industrial, fabricated metal plate, manufacturing
332329 hoods, range (except household type), sheet metal, manufacturing
332720 hook and eye latches, manufacturing
313220 hook and eye latches, manufacturing
332720 hooks (i.e., general purpose fasteners), metal, manufacturing
332319 hooks, crane, laminated metal plate, manufacturing
332210 hooks, hand tools (e.g., baling, bush, grass, husking), manufacturing
332720 hooks, metal gate, manufacturing
313110 hoops, made in steel mills
332999 hoops, metal (except wire), made from purchased metal
321920 hoops, sawed or split wood, for tight or slack cooperage, manufacturing
413190 hop extract merchant wholesalers
311940 hop extract, manufacturing
111999 hop, growing or farming
336510 hopper cars (except underground mining), manufacturing
333519 hopper feed devices (i.e., machine tool accessory), manufacturing
332319 hoppers, fabricated metal plate, manufacturing
332439 hoppers, light gauge metal, manufacturing
111999 hops and grain growing, combination
411190 hops merchant wholesalers
334511 horizon situation instrumentation, manufacturing
237990 horizontal drilling (e.g., cable, pipeline, sewer installation)
414510 hormonal medicines merchant wholesalers
325410 hormone in vitro diagnostic substances, manufacturing
325410 hormone preparations (except in vitro diagnostics), manufacturing
325410 hormones and derivatives, uncompounded, manufacturing
339990 horn products, manufacturing (animal)
336320 horns, motor vehicle, manufacturing
339930 horns, toy, manufacturing
112991 horse and cattle, raising
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<td>horse boots and muzzles, manufacturing</td>
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<td>horse meat processing, cat and dog food</td>
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<td>horse race tracks</td>
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<td>horse trailers (except fifth wheel type), manufacturing</td>
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<td>horse-drawn carriages, sightseeing</td>
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<td>horseshoe nails, iron or steel, made in wire drawing plants</td>
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<td>horticulture or botany research and development</td>
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<td>hose nozzles and couplings, manufacturing</td>
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<tr>
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<td>hose, reinforced, made from purchased rubber</td>
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<tr>
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</tr>
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<td>hosiery machinery, manufacturing</td>
</tr>
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<td>hosiery mill</td>
</tr>
<tr>
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<td>hosiery stores, retail</td>
</tr>
<tr>
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<td>hosiery stores, women's, retail</td>
</tr>
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<td>315110</td>
<td>hosiery, manufacturing</td>
</tr>
<tr>
<td>448150</td>
<td>hosiery, men's and boys', retail</td>
</tr>
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<td>hospital administrators' associations</td>
</tr>
<tr>
<td>912910</td>
<td>hospital and medical insurance plans, provincial government</td>
</tr>
<tr>
<td>813910</td>
<td>hospital associations</td>
</tr>
<tr>
<td>417930</td>
<td>hospital beds merchant wholesalers</td>
</tr>
<tr>
<td>417930</td>
<td>hospital equipment and supplies merchant wholesalers</td>
</tr>
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<td>hospital for emotionally disturbed children</td>
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<td>hospital furniture (e.g., hospital beds, operating room furniture), manufacturing</td>
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<td>hospital furniture merchant wholesalers</td>
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<td>hospital gown supply service (industrial), uniform</td>
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<td>hospital management consulting services</td>
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315220  hospital service apparel, washable, men's and boys', cut and sewn from purchased fabric
315249  hospital service apparel, washable, women's, misses' and girls', cut and sewn from purchased fabric
623210  hospitals for persons with developmental disabilities
622310  hospitals, specialty (except psychiatric)
417990  hot air balloon merchant wholesalers
487990  hot air balloon rides
333310  hot beverage vending machines, manufacturing
332810  hot dip galvanizing metals and metal products, for the trade
722512  hot dog stands
332113  hot forgings, unfinished, made from purchased metal
333519  hot strip mill machinery, metalworking, manufacturing
414470  hot tubs merchant wholesalers
321920  hot tubs, coopered, manufacturing
326191  hot tubs, plastics or fiberglass, manufacturing
453999  hot tubs, whirlpools and sauna, retail
326290  hot water bottles, rubber, manufacturing
335229  hot water heaters, household, manufacturing
238220  hot water heating systems, installation
532210  hot water tank (waterheater), rental
417920  hotel and restaurant equipment and supplies merchant wholesalers
721111  hotel lodging services (except apartment hotel)
721111  hotel management services (i.e., providing management and operating staff to run hotel)
337127  hotel or motel furniture, manufacturing
561590  hotel reservation services
327110  hotel tableware and kitchen articles, vitreous china, manufacturing
721111  hotel, accommodation service (except apartment hotel)
721111  hotels (except casino hotels) with integrated health spa facilities
721111  hotels (except residential)
236220  hotels and motels construction
331110  hot-rolled iron and steel products, made in steel mills
331221  hot-rolling purchased steel
236110  house construction by custom home builders
236110  house construction, by merchant builders
236110  house construction, by operative builders
238910  house demolishing contractors
523910  house flipping services
911910  house of commons
812990  house sitting services
541410  house staging services
453930  house trailer and mobile home dealers, retail
532120 house trailer and popup camper rental
418990 house trailers merchant wholesalers
532280 houseboats rental
336612 houseboats, building
315249 housecoats, girls', cut and sewn from purchased fabric
315190 housecoats, made in knitting mills
315249 housecoats, women's and misses', cut and sewn from purchased fabric
315249 housetresses, women's and misses', cut and sewn from purchased fabric
418410 household and commercial soaps, detergents and cleansers merchant wholesalers
339990 household and industrial brooms (e.g., whisk, street sweeping, wire, etc.), manufacturing
339990 household and industrial brushes (e.g., wire, paint, push, shaving, non electric tooth brush, etc.), manufacturing
561990 household appliance installation
443143 household appliance stores, electric or gas, retail
419110 household appliance, electric, business-to-business (B2B) electronic markets, wholesale
811412 household appliances repair service (without retail sales of new equipment)
811412 household appliances, repair
414390 household art and decorative ware merchant wholesalers
414390 household baskets, boxes, cans and bags merchant wholesalers
624120 household care, home-maker services
414310 household china and glassware merchant wholesalers
419110 household china and glassware, business-to-business (B2B) electronic markets, wholesale
414390 household containers merchant wholesalers
414310 household crockery, pottery, ceramic and earthenware merchant wholesalers
414390 household cutlery merchant wholesalers
414220 household electric appliances merchant wholesalers
414220 household electric smoke detectors merchant wholesalers
414220 household electric stoves, cooking or heating merchant wholesalers
811412 household electrical appliance repair shop
414390 household food preparation and storage utensils merchant wholesalers
414220 household freezers merchant wholesalers
414330 household furnishings tapestries merchant wholesalers
337126 household furniture (except wooden and upholstered), manufacturing
<table>
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<tr>
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<td>337126</td>
<td>household furniture (i.e., rattan, reed, malacca, fibre, glass, willow and wicker), manufacturing</td>
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<td>442110</td>
<td>household furniture and appliances, retail</td>
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<td>337123</td>
<td>household furniture components, wooden, assembling and finishing</td>
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<td>414390</td>
<td>household furniture merchant wholesalers</td>
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<td>532280</td>
<td>household furniture rental</td>
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<td>household furniture, wholesale agents and brokers</td>
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<td>493190</td>
<td>household goods (used uncrated), storage service</td>
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<td>419110</td>
<td>household goods, business-to-business (B2B) electronic markets, wholesale</td>
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<td>493190</td>
<td>household goods, warehousing and storage (excluding self-storage, without trucking)</td>
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<td>household kitchen utensils merchant wholesalers</td>
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<td>household lamps (e.g., boudoir, desk, table, floor, pole, wall), manufacturing</td>
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<td>household linens merchant wholesalers</td>
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<td>household microwave ovens merchant wholesalers</td>
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<td>household paper products merchant wholesalers</td>
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<td>household paper products, including stationary, business-to-business (B2B) electronic markets, wholesale</td>
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<td>414210</td>
<td>household tape players and recorders merchant wholesalers</td>
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<td>414390</td>
<td>household trays merchant wholesalers</td>
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<td>327110</td>
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<td>414210</td>
<td>household type radios merchant wholesalers</td>
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<td>327110</td>
<td>household type tableware and kitchen articles, vitreous china, manufacturing</td>
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<td>household type timing mechanisms, manufacturing</td>
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<td>442298</td>
<td>household utensils, retail</td>
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<td>household vacuum cleaners merchant wholesalers</td>
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<td>414220</td>
<td>household vacuum systems (built-in-type) merchant wholesalers</td>
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<td>household wall decorations merchant wholesalers</td>
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<td>housekeeper</td>
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<td>561722</td>
<td>housekeeping (i.e., cleaning service)</td>
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<td>housekeeping cottages and cabins</td>
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<td>houses, construction, general contractors</td>
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<td>321991</td>
<td>houses, manufactured or prefabricated mobile homes, manufacturing</td>
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<td>houses, moving (i.e., raising from one site, moving, and placing on a new foundation)</td>
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<td>house-to-house selling of coffee, soda, beer, bottled water, or other products, retail</td>
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</tr>
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</tr>
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<td>hubs, wood, manufacturing</td>
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<td>hulling and shelling of almonds, filberts, nuts, peanuts, pecans and walnuts</td>
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</tr>
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</tr>
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<td>humane society facilities (animal shelters)</td>
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<td>humidity controls, air-conditioning type, manufacturing</td>
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<td>humidity instruments (except industrial process and air-conditioning type), manufacturing</td>
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<td>112399</td>
<td>Hungarian partridge production</td>
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611690  hunting and trapping training (education)
114210  hunting and trapping, wild animals for furs (except seals)
713991  hunting clubs
315220  hunting coats and vests, men's and boys', cut and sewn from purchased fabric
339920  hunting equipment (except firearms), manufacturing
414470  hunting equipment and supplies merchant wholesalers
451119  hunting equipment, retail
713999  hunting guide services
332210  hunting or fishing knives, manufacturing
114210  hunting or game preserves
336310  hybrid engines, manufacturing
334410  hybrid integrated circuits stencil, manufacturing
334410  hybrid integrated circuits, manufacturing
237110  hydrant and flushing hydrant installation
331511  hydrants, unfinished iron castings, manufacturing
332910  hydraulic aircraft sub-assemblies, manufacturing
417230  hydraulic and pneumatic pistons and valves merchant wholesalers
333990  hydraulic cylinders, fluid power, manufacturing
324110  hydraulic fluids, made in petroleum refineries
325999  hydraulic fluids, synthetic, manufacturing
326220  hydraulic hose (without fittings), plastics, manufacturing
326220  hydraulic hose (without fittings), rubber, manufacturing
332910  hydraulic hose fittings, fluid power, manufacturing
333990  hydraulic pumps, fluid power, manufacturing
336340  hydraulic slave cylinders, automotive, truck and bus, manufacturing
333611  hydraulic turbine generator set units, manufacturing
333611  hydraulic turbines, manufacturing
332910  hydraulic valves, fluid power, manufacturing
417920  hydraulic, beauty and barber shop chairs merchant wholesalers
325189  hydrazine, manufacturing
325189  hydrochloric acid, manufacturing
325189  hydrocyanic acid, manufacturing
238910  hydrodemolition (i.e., demolition with pressurized water), contractor
237990  hydroelectric generating facilities construction
221111  hydro-electric power generation
237990  hydroelectric power plant construction
325189  hydrofluoric acid, manufacturing
325189  hydrofluosilicic acid, manufacturing
336611  hydrofoil vessels and hovercrafts, building and repairing in shipyards
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<thead>
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<tr>
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</tr>
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<td>hydrogen peroxide, manufacturing</td>
</tr>
<tr>
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<td>hydrogen sulphide, manufacturing</td>
</tr>
<tr>
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<td>hydrogen, manufacturing</td>
</tr>
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<td>hydrogenating purchased oils</td>
</tr>
<tr>
<td>541370</td>
<td>hydrographic mapping and surveying services</td>
</tr>
<tr>
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</tr>
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</tr>
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</tr>
<tr>
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<td>hydronic circulator controls, automatic, manufacturing</td>
</tr>
<tr>
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</tr>
<tr>
<td>238220</td>
<td>hydronic heating systems, installation</td>
</tr>
<tr>
<td>334512</td>
<td>hydronic limit, pressure and temperature controls, manufacturing</td>
</tr>
<tr>
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<td>hydroplane race tracks, operation of</td>
</tr>
<tr>
<td>111419</td>
<td>hydroponic crops, grown under cover</td>
</tr>
<tr>
<td>325190</td>
<td>hydroquinone, manufacturing</td>
</tr>
<tr>
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</tr>
<tr>
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</tr>
<tr>
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<td>hydrosulphites, manufacturing</td>
</tr>
<tr>
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<td>hydrous calcium sulphate (gypsum) mining</td>
</tr>
<tr>
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</tr>
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</tr>
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</tr>
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</tr>
<tr>
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</tr>
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</tr>
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</tr>
<tr>
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326198 ice chests or coolers, plastics (except foam), manufacturing
417990 ice cleaning or resurfacing equipment (zamboni) merchant wholesalers
445299 ice cream (i.e., packaged) stores, retail
311520 ice cream and milk specialties, manufacturing
417910 ice cream cabinets merchant wholesalers
311821 ice cream cones and wafers, manufacturing
413190 ice cream cones merchant wholesalers
332210 ice cream dippers, manufacturing
333248 ice cream making machinery, manufacturing
722512 ice cream parlour
454390 ice cream selling from a bicycle
722512 ice cream stand
454390 ice cream wagons, retail
311520 ice cream, manufacturing
335210 ice cream dippers, manufacturing
333990 ice cream making machinery, manufacturing
417910 ice cream cabinets merchant wholesalers
311515 ice cream, manufacturing
561990 identification of valuables and theft prevention
332999 identification plates, metal, manufacturing
414430 identity recorders for photographing cheques and fingerprints merchant wholesalers
812990 identity theft protection services
334512 ignition controls for gas appliances and furnaces, automatic, manufacturing
336320 ignition points and condensers, for internal combustion engines, manufacturing
811119 ignition service, automotive
334512 ignition testing instruments, manufacturing
324190 illuminating oils, petroleum, made from refined petroleum
541430 illustrators, commercial
327420 images, small gypsum, manufacturing
323120 imagesetting services, pre-press
312220 imitation tobacco cigarettes, manufacturing
335210 immersion heaters for water, electric, manufacturing
911320 immigrant admissions, adjudicating, federal
911910 immigration and border police
541190 immigration consultant
911320  immigration services (i.e., recruitment and selection of immigrant), federal
333990  impact wrenches, hand-held power-driven, manufacturing
334512  impedance measuring equipment, manufacturing
334512  impeller and counter driven flow meters, manufacturing
419120  import agents or brokers of computers
419120  import agents or brokers of tobacco
419120  import agents or brokers of toys
541690  import and export trade consulting services
413220  importers of alcoholic beverages
414130  importers of piece goods, notions and other dry goods, merchant wholesalers
419120  import-export agents and brokers, wholesale trade
313320  impregnating and coating of fabrics
325410  in vitro diagnostic substances, manufacturing
325410  in vivo diagnostic substances, manufacturing
325410  in vivo radioactive reagents, manufacturing
334512  in-built thermostats, filled system and bimetal types, manufacturing
335110  incandescent filament lamp bulbs, complete, manufacturing
335120  incandescent lighting fixtures, manufacturing
335120  incandescent mantles, manufacturing
325999  incense, manufacturing
484210  incidental storage activities other than for new furniture
334512  incinerator control systems, residential and commercial types, manufacturing
562210  incinerator operation, hazardous or non-hazardous waste
333990  incinerators, industrial process type, manufacturing
327390  incinerators, precast concrete, manufacturing
911910  income security programs, federal administration
911910  income tax collection, federal administration
912910  income tax collection, provincial administration
541213  income tax return preparation or compilation services without accounting, auditing, or bookkeeping services
333310  incoming mail handling equipment (e.g., opening, sorting, scanning), manufacturing
446199  incontinence products (e.g., diapers), retail
339110  incubators, infant, manufacturing
339110  incubators, laboratory type, manufacturing
333110  incubators, poultry, manufacturing
517310  incumbent local exchange carriers (ILECs), facilities-based
325999  indelible inks, manufacturing
711513  independent advertising copywriter
541430  independent artists, medical illustration
711512 independent celebrities, such as athletes, engaged in endorsement, speaking and similar services as well as independent radio and television journalists
541430 independent graphic artists
541430 independent graphic designers
711130 independent groups or individual artists
711513 independent print journalists
611620 independent sports instructors
711512 independent stage managers
488490 independent truck driver to road transportation (except owner/operator)
322230 index and other die-cut cards, made from purchased cardboard
325999 India inks manufacturing
339920 Indian clubs, manufacturing
417230 indicating instruments and accessories merchant wholesalers
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
523910 individuals investing in financial contracts on own account
713120 indoor play areas
531120 indoor soccer dome facility rental
333990 induction heating equipment, industrial process type, manufacturing
335312 induction motors, electric, a.c., manufacturing
334410 inductors, electronic component type (e.g., chokes, coils, transformers), manufacturing
418410 industrial alcohol merchant wholesalers
339990 industrial and commercial sewing needles, manufacturing
238990 industrial and residential fencing, erecting
813910 industrial associations
812320 industrial bag cleaning service
314990 industrial belting reinforcement, cord and fabric, manufacturing
417230 industrial belting, hose and packing merchant wholesalers
236210 industrial building construction, by operative builders
236210 industrial building or plant construction, general contractors
419110 industrial chemicals, business-to-business (B2B) electronic markets, wholesale
238299 industrial communications equipment, installation
418410 industrial compound catalysts merchant wholesalers
335315 industrial controls (e.g., push button, selector switches and pilot), manufacturing
417230  industrial cranes merchant wholesalers
522299  industrial credit company
417230  industrial crushing machinery and equipment merchant wholesalers
541420  industrial design consulting services
541420  industrial design services
913910  industrial development assistance, local administration
522299  industrial development bank
541320  industrial development planning service (i.e., urban planning)
911910  industrial development programs, federal administration
912910  industrial development, trade and commerce, provincial administration
339910  industrial diamonds, cut and polished, manufacturing
335312  industrial electrical motor rebuilding
541330  industrial engineering services
339910  industrial engraving on precious metal, engraving (including laser) and etching precious jewellery
419110  industrial equipment (e.g., navigational, communications and electronic components), business-to-business (B2B) electronic markets, wholesale
811310  industrial equipment and machinery, repair and maintenance
417230  industrial equipment merchant wholesalers
561990  industrial equipment, contract operator
236210  industrial establishments (e.g., canneries, textiles or rubber factories) construction
417230  industrial fans merchant wholesalers
417230  industrial fittings merchant wholesalers
417230  industrial furnaces, kilns and ovens merchant wholesalers
315210  industrial garments, men's and boys', cut and sewn from material owned by others
315210  industrial garments, women's, misses' and girls', cut and sewn from materials owned by others
325120  industrial gas manufacturing
418410  industrial gases merchant wholesalers
419120  industrial gases, wholesale agents and brokers
417230  industrial heat exchange equipment merchant wholesalers
236210  industrial incinerators, furnaces, blast furnaces and kiln construction, general contractors
813930  industrial labour unions
812330  industrial launderers
336510  industrial locomotives and parts, manufacturing
532490  industrial machinery and equipment, rental and leasing
419120 industrial machinery and equipment, wholesale agents and brokers
419110 industrial machinery, equipment and supplies, business-to-business (B2B) electronic markets, wholesale
335120 industrial mercury lighting fixtures, manufacturing
416110 industrial motor controls merchant wholesalers
333511 industrial moulds (except steel ingots), manufacturing
331511 industrial moulds for casting steel ingots, manufacturing
335120 industrial or institutional lighting fixtures, electric, manufacturing
417230 industrial paint spray equipment merchant wholesalers
531190 industrial park operating
561320 industrial personnel services (personnel suppliers)
417230 industrial pistons and valves merchant wholesalers
236210 industrial plant appurtenance construction, general contractors
334512 industrial process control instruments, manufacturing
238220 industrial process piping installation
325510 industrial product finishes and coatings (i.e., paint), manufacturing
417230 industrial pulverizing machinery and equipment merchant wholesalers
911310 industrial relations services, federal government
912210 industrial relations services, provincial government
541710 industrial research and development laboratories (except testing)
417930 industrial safety devices (e.g., first-aid kits, face and eye masks) merchant wholesalers
611690 industrial safety training
325999 industrial salt, manufacturing
418410 industrial salts merchant wholesalers
212323 industrial sand mining
333990 industrial scales, manufacturing
611510 industrial school, government (except corrective or reform school)
912120 industrial school, provincial government (reform school)
417230 industrial screening machinery and equipment merchant wholesalers
417230 industrial sewing machines merchant wholesalers
417230 industrial sewing thread merchant wholesalers
417230 industrial shelving merchant wholesalers
562210 industrial sludge disposal sites
417230 industrial stackers merchant wholesalers
417230 industrial storage batteries merchant wholesalers
541380 industrial testing laboratories
541420 industrial tool design services
417230 industrial tractors merchant wholesalers
417230 industrial trailers merchant wholesalers
811310 industrial truck (plant and warehouse), repair
333920 industrial truck cranes, manufacturing
532490 industrial truck rental and leasing
417230 industrial trucks (plant and warehouse) merchant wholesalers
333920 industrial trucks and tractors (plant and warehouse), manufacturing
332910 industrial type valves (e.g., angle, control, ball, butterfly, cross, plug, stop), manufacturing
812330 industrial uniform supply service
418410 industrial washing compounds merchant wholesalers
417230 industrial water pumps merchant wholesalers
417230 industrial wheels merchant wholesalers
315220 industrial work clothing, washable, men’s and boys’, cutting and sewing purchased fabric
315249 industrial work clothing, washable, women’s, misses’ and girls’, cut and sewn from purchased fabrics
414130 industrial yarn merchant wholesalers
418410 industrial, heavy and household chemicals merchant wholesalers
417230 industrial, natural and crude diamonds merchant wholesalers
327214 industrial, technical and scientific glassware and glass products, pressed or blown, made in glass-making plants
411120 inedible beans merchant wholesalers
311611 inedible products (e.g., hides, skins, pulled wool, wool grease), produced in slaughtering plants
334511 inertial navigation systems, aeronautical, manufacturing
311420 infant and junior food, canning
448130 infants and toddlers clothing, retail
414110 infants’ clothing merchant wholesalers
315210 infants’ clothing, cut and sewn from materials owned by others
315241 infants’ clothing, cut and sewn from purchased fabric
315190 infants’ clothing, made in knitting mills
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
336612  inflatable rafts, any material (non recreational i.e., life rafts for ships), manufacturing
333416  infloor radiant heat system, manufacturing
541514  information management system design services, computer
541619  information service, freight rate
541514  information technology (IT) consulting services done by consultants
335110  infrared lamps and lamp bulbs, manufacturing
334512  infrared analytical instruments, laboratory type, manufacturing
334511  infrared homing systems, aeronautical, manufacturing
334512  infrared instruments, industrial process type, manufacturing
335120  infrared lamp fixtures, manufacturing
333990  infrared ovens, industrial process type, manufacturing
334410  infrared sensors, solid state, manufacturing
331110  ingot, made in steel mills
331313  ingot, primary aluminum, manufacturing
238990  in-ground outdoor swimming pools, residential, construction
621390  inhalation therapists, registered
339110  inhalators (inhalation therapy equipment), surgical and medical, manufacturing
325999  inhibitors (e.g., corrosion, oxidation, polymerization), manufacturing
333246  injection moulding machinery for plastics, manufacturing
325610  ink eradicators, manufacturing
811210  ink jet cartridges, recycling (i.e., cleaning and re-filling)
333248  inking rollers, manufacturing
325910  inkjet cartridges, manufacturing
325999  inks (e.g., drawing, stamping, writing), manufacturing
114114  inland finfish fishing, freshwater
114114  inland fishing (i.e., gill netting, trap net, prairie jigging, pound netting, trolling), freshwater fish
316990  inner soles, leather, manufacturing
337910  inner spring mattresses, manufacturing
326210  inner tubes, manufacturing
721111  inns, furnishing food and lodging
325130  inorganic pigments (except carbon, bone and lamp black), manufacturing
334110  input/output equipment, computer, manufacturing
332619  insect screening, made from purchased wire
712115  insectaria or insectarium
115110  insecticide and weed spraying service, crops and plants
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<th>Code</th>
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<td>inserts, cutting tool, manufacturing</td>
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<td>inshore or coastal finfish fishing, salt water</td>
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<td>115110</td>
<td>inspection and grading of agricultural products (crop)</td>
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<td>inspection and weighing services connected to water transportation</td>
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<td>488490</td>
<td>inspection or weighing service connected to truck transportation</td>
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<td>811199</td>
<td>inspection service, automotive</td>
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<td>installation and repair of taxi instruments and signs</td>
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<td>installation of cooling towers and other industrial or commercial cooling equipment</td>
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<td>installation of engines and turbines in buildings, contractors</td>
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<td>installation of geomembrane containment liners for landfill</td>
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<td>installation of insulation (e.g., foam, glass fibre, cellulosic fibre, wool)</td>
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<td>installation of insulation panel or rigid boards (i.e., polystyrene or other foamed material for insulation)</td>
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<td>installation of interlocking brick (interlock) for streets or driveways</td>
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<td>installation of interlocking stone, driveways</td>
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<td>installation of invisible fence for pets</td>
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<td>561730</td>
<td>installation of ponds, fountains and waterfalls</td>
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<td>installation of speed changers in pumps stations</td>
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<td>installation of windows, wooden</td>
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<td>711512</td>
<td>installing and dismantling concert stages, sound and lighting equipment, on a contract basis</td>
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<td>installing eavestroughs, gutters and downspouts</td>
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<td>instant cereal beverage, manufacturing</td>
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<td>323114</td>
<td>instant printing (i.e., quick printing)</td>
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<td>611210</td>
<td>institute of marine technology, post-secondary</td>
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<td>611210</td>
<td>institutes of technology (non-university)</td>
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<td>institutional building construction, by operative builders</td>
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<td>236220</td>
<td>institutional buildings construction (e.g., educational buildings, hospitals, libraries)</td>
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<td>institutional display racks for merchandise, manufacturing</td>
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<td>337127</td>
<td>institutional furniture (e.g., churches, schools, restaurants), manufacturing</td>
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<td>institutional pharmacies, off-site, exclusively on Internet</td>
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<td>institutional pharmacies, off-site, mail order</td>
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446110  institutional pharmacies, on-site
912120  institutions, correctional, provincial
316990  instrument cases, all materials, manufacturing
336320  instrument control panels (i.e., assembling purchased gauges), automotive, truck and bus, manufacturing
334511  instrument landing system instrumentation, airborne or airport, manufacturing
333310  instrument lenses, manufacturing
334512  instrument panels, assembling using gauges made in the same establishment
335315  instrument relays, all types, manufacturing
332619  instrument springs, precision (except clock and watch), manufacturing
334410  instrument transformer, electronic, manufacturing
335311  instrument transformers (except portable), manufacturing
334512  instrumentation for reactor controls, auxiliary, manufacturing
334512  instruments (e.g., hematology, microbiology, immunology), manufacturing
334512  instruments for measuring electrical quantities, manufacturing
334512  instruments, laboratory analysis type, manufacturing
331317  insulated aluminum wire (e.g., apparatus, energy, coaxial, communication) made in aluminum wire drawing plants
335920  insulated coaxial cable, non-ferrous, manufacturing
335920  insulated fibre-optic cable, made from purchased strand (data transmission), manufacturing
335920  insulated power cables, electric, manufacturing
331222  insulated steel cable capable of being used as a conductor, made in steel wire-drawing plants
332321  insulated windows, hermetically sealed, metal frame, manufacturing
335920  insulated wire and cable, made from purchased wire
416110  insulated wire merchant wholesalers
416110  insulated wire rope or cable merchant wholesalers
331317  insulated wire, cable and magnet wire, made in aluminum wire drawing plants
327990  insulating batts, fills or blankets, fibreglass, manufacturing
322299  insulating batts, fills or blankets, made from purchased paper
327120  insulating firebrick and shapes, clay, manufacturing
327215  insulating glass, sealed units, made from purchased glass
327214 insulating glass, sealed units, made in
glass-making plants
321999 insulating materials, cork, manufacturing
325999 insulating oils, manufacturing
335920 insulating purchased copper wire and cable
326150 insulation and cushioning, foam plastics
(except polystyrene), manufacturing
321216 insulation board, cellular fibre or hard
pressed wood, manufacturing
238310 insulation installation (e.g., polystyrene foam,
polystyrene, urethane)
444190 insulation material, building, retail
416390 insulation materials (e.g., fibreglass, mineral
wool) merchant wholesalers
238310 insulation work (e.g., building, roof)
contractors
335930 insulators, bakelite, manufacturing
335930 insulators, electrical (except glass and
ceramic), manufacturing
327214 insulators, electrical, glass, made in
glass-making plants
327215 insulators, electrical, made from purchased
glass
335930 insulators, hard rubber, manufacturing
(electric)
325410 insulin, manufacturing
524299 insurance advisory services
524210 insurance agents and brokers
813910 insurance association
524291 insurance claim adjusters
524210 insurance commercial, agents and brokers
911240 insurance commission, federal government
524299 insurance educational services
524122 insurance for private and commercial
vehicles
524299 insurance information bureaus
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
311211 integrated mills which grind and process
grain
562910 integrated mine site reclamation activities,
such as soil remediation, waste water
treatment, hazardous material removal,
contouring of land and revegetation
334410 integrated optical circuits (IOC),
manufacturing
515110 integrated radio and television broadcasting system (primarily radio)
515120 integrated radio and television broadcasting system (primarily television)
512250 integrated record companies
512250 integrated record production and distribution
334512 integrated-circuit testers, manufacturing
334512 integrating electricity meters, manufacturing
334512 integrating meters, non-electric, manufacturing
562210 integrating the collection, treatment and disposal of waste
533110 intellectual property holders (except copyright)
813310 intellectually and developmentally disabled advocacy groups
334290 intercom systems and equipment, manufacturing
811210 intercommunication equipment, commercial, repair
811210 intercommunication equipment, household type, repair
238210 intercommunication systems, installation
419120 intercommunications equipment, wholesale agents and brokers
332410 intercooler shells, manufacturing
334410 interface cards (e.g., sound, video, controllers, network), manufacturing
333310 interferometers, manufacturing
913910 intergovernmental affairs, local administration
912910 intergovernmental affairs, provincial
416110 interior and exterior electrical construction materials merchant wholesalers
541410 interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces
541410 interior decorating consulting service
541410 interior decorators consulting service (except painters)
541410 interior design consulting services
541410 interior design services
541410 interior lighting consultants
416110 interior wire and cables merchant wholesalers
416110 interior wiring materials merchant wholesalers
313210 interlining fabrics, broad-woven (except wool, hair or similar animal fibre), weaving
313210 interlining fabrics, broad-woven, wool or hair, weaving
315990 interlinings, made from purchased fabric
623110 intermediate care facilities
522299 intermediate investment banks
334512 internal combustion engine analyzers (i.e., testing electrical characteristics), manufacturing
336410  internal combustion engines, aircraft, manufacturing
336310  internal combustion gasoline engines, automotive and truck, manufacturing
912910  international affairs, provincial administration
911410  international agency representation, federal
911420  international development assistance, federal government
911420  international development research services, federal
624230  international disaster or conflict refugee services
911410  international exchange services (scientific, academic), federal government
919110  international monetary fund, office in Canada
919110  international organization services
522299  international trade financing
454110  Internet auctions, retail
519130  Internet broadcasting (e.g., audio, radio)
519130  Internet broadcasting (e.g., television, video)
519130  Internet broadcasting, and web search portals
561430  Internet café (not serving food and beverages)
722511  Internet café combined with full-service restaurants
722512  Internet café combined with limited-service restaurant
511140  Internet domain registration services
541514  Internet page design services, custom
519130  Internet search portal and websites, operating
519130  Internet search portals, operating
519130  Internet search web sites
517310  Internet service provider (ISP), facilities-based
517911  Internet service provider (ISP), resale
519130  Internet sports sites
611310  Internet-based learning, universities
712190  interpretive centres, natural wonders
711120  interpretive dance companies
711512  interpretive dancers, independent
912910  interprovincial relations, provincial government
482114  interurban passenger railways
483213  intracoastal water transportation, freight
483213  intracoastal water transportation, passengers
339110  intrauterine devices, manufacturing
325410  intravenous (iv) solution preparations, manufacturing
453220  Inuit carvings, retail
533110  inventors, self-employed
561990  inventory computing service
541619  inventory planning and control management consulting services
561990  inventory taking service
311310  invert sugar, manufacturing
335312 inverter and rectifying equipment, industrial, manufacturing
335990 inverters, nonrotating, electrical, manufacturing
335312 inverters, rotating, electrical, manufacturing
561611 investigation services (except credit)
523930 investment advice counselling services, customized, fees paid by clients
523930 investment advisory services, customized, fees paid by clients
523110 investment banking
331529 investment castings, aluminum, unfinished, manufacturing
331529 investment castings, copper, unfinished, manufacturing
331529 investment castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing
331514 investment castings, steel, unfinished, manufacturing
523910 investment clubs
523910 investment companies investing on own account
523920 investment companies, government
523910 investment companies, investing in financial contracts
522299 investment contract company branches
551113 investment holding companies
523930 investment research, customized, fees paid by clients
526914 investments in Canadian or foreign money market funds
811490 invisible mending, textiles and clothing
325189 iodides, manufacturing
325189 iodine, crude or resublimed, manufacturing
334512 ion chambers, manufacturing
325210 ion exchange resins, manufacturing
325210 ionomer resins, manufacturing
325190 ionone, manufacturing
331490 iridium bar, sheet, strip and tubing, made from purchased metal or scrap
331410 iridium smelting and primary refining
331490 iridium, recovering from scrap and/or alloying purchased metals
212210 iron agglomerate and pellet production
416210 iron and steel bearing piles merchant wholesalers
416210 iron and steel flat products merchant wholesalers
416210 iron and steel in primary forms and shapes merchant wholesalers
416210 iron and steel primary forms and structural shapes merchant wholesalers
419120 iron and steel primary forms and structural shapes, agents and brokers
416210 iron and steel products, castings and forgings merchant wholesalers
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<tr>
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<tr>
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<td>Iron and steel rough castings merchant wholesalers</td>
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<td>Iron and steel scrap merchant wholesalers</td>
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<td>Iron and steel structural shapes merchant wholesalers</td>
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<td>Iron and steel tubing merchant wholesalers</td>
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<td>Iron and steel wire merchant wholesalers</td>
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<td>325130</td>
<td>Iron based pigments, manufacturing</td>
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<td>331221</td>
<td>Iron basic shapes (except pipe, tube or wire), made from purchased iron</td>
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<td>Iron or steel semifinished shapes, manufacturing</td>
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<td>Iron ore mine shaft sinking, contract services</td>
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<td>Iron sinter, made in steel mills</td>
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<td>314120</td>
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<td>Irradiation of fruits and vegetables</td>
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<td>325110</td>
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<td>Isolation hospital</td>
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335311 isolation transformers, manufacturing
325210 isoprene rubber, manufacturing
325110 isoprene, made from refined petroleum or natural gas liquids
325190 isopropyl alcohol, manufacturing

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335210 jackets for circulating type water heaters, manufacturing
315249 jackets, girls', cut and sewn from purchased fabric
332319 jackets, industrial, fabricated metal plate, manufacturing
315220 jackets, jeans, men's and boys', cut and sewn from purchased fabric
315281 jackets, leather (except welders') or sheepskin-lined, men's and boys', manufacturing
315281 jackets, leather or sheepskin-lined, women's and misses, manufacturing
315220 jackets, lumber, men's and boys', cut and sewn from purchased fabric
315210 jackets, men's and boys', cut and sewn from materials owned by others
315190 jackets, men's and boys', made in knitting mills
448199 jackets, men's and boys', retail
315220 jackets, non-tailored work, men's and boys', cut and sewn from purchased fabric
315249 jackets, non-tailored, women's and misses', cut and sewn from purchased fabric
315220 jackets, service apparel (e.g., laboratory, medical), men's and boys', cut and sewn from purchased fabric
315249 jackets, service apparel (e.g., laboratory, medical), women's and misses', cut and sewn from purchased fabric
315220 jackets, ski, men's and boys', cut and sewn from purchased fabric
315249 jackets, ski, women's and misses', cut and sewn from purchased fabric
315249 jackets, tailored (except fur, leather, sheepskin-lined), girls', cut and sewn from purchased fabric
315220 jackets, tailored (except fur, leather, sheepskin-lined), men's and boys', cut and sewn from purchased fabric
315249 jackets, tailored (except fur, leather, sheepskin-lined), women's and misses', cut and sewn from purchased fabric
316990 jackets, welders', leather, manufacturing
315190 jackets, women's and girls', made in knitting mills
315210 jackets, women's, misses' and girls', cut and sewn from materials owned by others
333120  jackhammers, manufacturing
332210  jacks (except hydraulic and pneumatic), manufacturing
332210  jacks (screw and ratchet), motor vehicle, manufacturing
333990  jacks, hydraulic and pneumatic, manufacturing
333120  jacks, mud, manufacturing
333248  Jacquard card cutting machinery, manufacturing
313210  Jacquard fabrics, broad-woven, weaving
212398  jade mining
913120  jail, local
561210  jails and correctional facilities, support services to operations
912120  jails, provincial government
332321  Jalousies, metal, manufacturing
444190  Jalousies, retail
321911  Jalousies, wood frame, manufacturing
413190  jams, jellies and marmalades merchant wholesalers
417920  Janitorial machinery and equipment merchant wholesalers
561722  Janitorial services
561722  Janitorial services (except window cleaning)
561722  Janitorial work
417920  Janitors' supplies merchant wholesalers
332810  japanning metals and metal products, for the trade
325510  japans, manufacturing
326290  jar rings, rubber, manufacturing
326198  jars, plastics, manufacturing
711120  jazz dance companies
711512  jazz dancers, independent
711130  jazz music artist, independent
711130  jazz music groups
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
711214 jet car race tracks, operation of
324110 jet fuels, made in petroleum refineries
336410 jet propulsion and internal combustion engines and parts, aircraft, manufacturing
332999 jet propulsion projectiles (except guided missiles), manufacturing
237990 jetty construction, general contractors
339910 jewel bearings, synthetic, manufacturing
339910 jewel cutting, drilling, polishing, recutting, or setting, manufacturing
339910 jewel preparing, for instruments, tools, watches, and jewellery, manufacturing
339910 jewel settings and mountings, manufacturing
339910 jewel settings and mountings, precious metal, manufacturing
339910 jewellers' findings and materials, manufacturing
332210 jewellers' hand tools, non-powered, manufacturing
339910 jewellery and silverware, metal embossing or filigreeing for the trade
419120 jewellery and watch, wholesale agents and brokers
541990 jewellery appraisal and evaluation, service
418990 jewellery boxes merchant wholesalers
339910 jewellery boxes or cases, precious metal, manufacturing
541490 jewellery design services
414410 jewellery diamonds merchant wholesalers
339910 jewellery engraving, chasing or etching for the trade
414410 jewellery imitation stones and pearls merchant wholesalers
414410 jewellery merchant wholesalers
339910 jewellery parts, unassembled, manufacturing
811490 jewellery repair service (e.g., pearl restringing, watch repair), without retail sales of new equipment
339910 jewellery soldering or polishing, for the trade, manufacturing
448310 jewellery stores
339910 jewellery, made of precious metal or precious or semiprecious stones, manufacturing
454110 jewellery, mail order, retail
454110 jewellery, mail order, retail
339910 jewellery, natural or cultured pearls, manufacturing
339910 jewellery, plastic, manufacturing
448310 jewellery, precious stones and precious metals (including custom made), retail
453310 jewellery, used, retail
333245 jig saws, woodworking type, stationary, manufacturing
333519 jigs (e.g., inspection, gauging, checking), manufacturing
333519 jigs and fixtures, for use with machine tools, manufacturing
417230 jigs merchant wholesalers
323119 job printing, lithographic and offset (except quick)
711213 jockeys, horse racing
339920 jogging machines, manufacturing
315220 jogging or sweat suits, men’s and boys’, cut and sewn from purchased fabric
315249 jogging suits, girls’, cut and sewn from purchased fabric
315249 jogging suits, women’s and misses’, cut and sewn from purchased fabric
325520 joint compounds (except gypsum-based), manufacturing
327420 joint compounds, gypsum-based, manufacturing
333245 jointers, woodworking, manufacturing
333619 joints, swivel (except motor vehicle and aircraft), manufacturing
333619 joints, universal (except motor vehicle and aircraft), manufacturing
327390 joists, girders and beams, prestressed concrete, manufacturing
332319 joists, open web steel, long-span series, manufacturing
332329 joists, sheet metal, manufacturing
453220 joke shops
711513 journalists, print, independent
711512 journalists, radio and television, independent
323119 journals and magazines, trade, printing without publishing
323119 journals, scholarly, printing without publishing
334110 joystick devices, manufacturing
611620 judo and jiu-jitsu instruction
333248 juice extractors, fruit and vegetable (i.e., food manufacturing type), manufacturing
311520 juice pops, frozen, manufacturing
311420 juice, fruit or vegetable, fresh, manufacturing
335210 juicers, electric, domestic, manufacturing
713999 juke box, concession operators in facilities owned by others
334310 jukeboxes, manufacturing
315249 jumpsuits, girls’, cut and sewn from purchased fabric
315249 jumpsuits, women’s and misses’, cut and sewn from purchased fabric
335930 junction boxes and covers, electrical, manufacturing
813910 junior chambers of commerce
611210 junior colleges
541190 jury consulting services
313210 jute fabrics, broad-woven, weaving
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>623999</td>
<td>juvenile correctional homes</td>
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<td>913110</td>
<td>juvenile courts</td>
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<td>337126</td>
<td>juvenile furniture, metal, manufacturing</td>
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<td>337126</td>
<td>juvenile furniture, rattan and reed, manufacturing</td>
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<tr>
<td>337121</td>
<td>juvenile furniture, upholstered on wood frames (except convertible bed),</td>
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<td>337123</td>
<td>juvenile furniture, wood (except upholstered), manufacturing</td>
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<td>511120</td>
<td>juvenile magazines and periodicals, publishing and printing combined</td>
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<td>111219</td>
<td>kale farming, field, bedding plant and seed production</td>
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<td>212326</td>
<td>kaolin mining</td>
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<td>karaoke machines, manufacturing</td>
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<td>karaoke room rental</td>
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<td>karate school</td>
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<td>332439</td>
<td>kegs, light gauge metal, manufacturing</td>
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<td>kegs, wood, coopered, manufacturing</td>
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<td>kelp meal and pellets, for use as animal feed, manufacturing</td>
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<td>325410</td>
<td>kelp processing (i.e., for medicinal use)</td>
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<td>334512</td>
<td>kelvin or wheatstone bridges (i.e., electrical measuring instruments),</td>
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<td>112999</td>
<td>kennels, breeding and raising stock (i.e., dogs and cats) for sale</td>
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<td>212398</td>
<td>kernite mining</td>
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<td>211110</td>
<td>kerogen processing</td>
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<td>kerosene lamps, manufacturing</td>
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<td>412110</td>
<td>kerosene merchant wholesalers</td>
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<td>333416</td>
<td>kerosene space heaters, manufacturing</td>
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<td>324110</td>
<td>kerosene, made in petroleum refineries</td>
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<td>311420</td>
<td>ketchup, manufacturing</td>
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<td>kettles, electric, manufacturing</td>
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<td>kettles, heavy gauge metal, manufacturing</td>
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<td>key blanks, manufacturing</td>
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<td>key cases (except metal), manufacturing</td>
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<td>key cutting machines, manufacturing</td>
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<td>811490</td>
<td>key duplicating service</td>
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<td>332619</td>
<td>key rings, made from purchased wire</td>
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<td>339990</td>
<td>keyboard instruments and parts (e.g., piano hammers, concertinas, pianos,</td>
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<td></td>
<td>organs), manufacturing</td>
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<td>417310</td>
<td>keying equipment merchant wholesalers</td>
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<td>336320</td>
<td>keyless entry systems, automotive, truck and bus, manufacturing</td>
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<td>keysets, telephone, manufacturing</td>
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<td>621499</td>
<td>kidney (renal, hemodialysis) dialysis centres</td>
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<td>NAICS Code</td>
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<td>313310</td>
<td>kier bleaching, continuous machine, for the trade</td>
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<td>321999</td>
<td>kiln drying of lumber</td>
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<td>kiln furniture, clay, manufacturing</td>
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<td>kilns (except cement, chemical, wood), manufacturing</td>
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<td>333248</td>
<td>kilns (i.e., cement, wood, chemical), manufacturing</td>
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<tr>
<td>611110</td>
<td>kindergartens</td>
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<td>334512</td>
<td>kinematic test and measuring equipment, manufacturing</td>
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<td>621390</td>
<td>kinesiologists’ office</td>
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<td>621340</td>
<td>kinesiology (human kinetics), provides the analysis, preservation and enhancement of human movement</td>
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<td>336211</td>
<td>kit car bodies, manufacturing</td>
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<td>561910</td>
<td>kit packaging services</td>
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<td>443143</td>
<td>kitchen appliances, household, retail</td>
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<td>419120</td>
<td>kitchen appliances, wholesale agents and brokers</td>
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<td>327110</td>
<td>kitchen articles, coarse earthenware, manufacturing</td>
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<td>419120</td>
<td>kitchen cabinet units (to be built-in), wholesale agents and brokers</td>
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<td>337110</td>
<td>kitchen cabinets (except free standing), wood, manufacturing</td>
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<tr>
<td>238350</td>
<td>kitchen cabinets and counters, constructed on site</td>
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<tr>
<td>238350</td>
<td>kitchen cabinets and counters, prefabricated wood, installation only</td>
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<tr>
<td>337110</td>
<td>kitchen cabinets and counters, prefabricated wood, manufacturing and installation combined</td>
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<tr>
<td>238350</td>
<td>kitchen cabinets, installation</td>
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<td>337110</td>
<td>kitchen cabinets, wood (except free standing), custom made, manufacturing</td>
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<td>337110</td>
<td>kitchen counter tops, manufacturing</td>
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<td>325610</td>
<td>kitchen degreasing and cleaning preparations, manufacturing</td>
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<td>332210</td>
<td>kitchen equipment for cafeterias, restaurants, manufacturing</td>
</tr>
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<td>414390</td>
<td>kitchen furniture merchant wholesalers</td>
</tr>
<tr>
<td>442110</td>
<td>kitchen furniture, household, retail</td>
</tr>
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<td>337123</td>
<td>kitchen furniture, wood, manufacturing</td>
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<td>238220</td>
<td>kitchen sinks and hardware, installation</td>
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<td>414390</td>
<td>kitchen tools and utensils (except precious metal flatware) merchant wholesalers</td>
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<td>332210</td>
<td>kitchen utensils (e.g., colanders, garlic presses, ice cream scoops, spatulas), fabricated metal, manufacturing</td>
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<td>kitchen utensils (except cutting type), fabricated metal, manufacturing</td>
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<td>326198</td>
<td>kitchen utensils, plastic, manufacturing</td>
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<td>238390</td>
<td>kitchens, custom metal counters and cabinets, installation</td>
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<tr>
<td>321999</td>
<td>kitchenware (e.g., utensils, rolling pins), wood, manufacturing</td>
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414390  kitchenware (except earthen) merchant wholesalers
442298  kitchenware stores, retail
327110  kitchenware, china, earthenware, pottery or stoneware, manufacturing
327110  kitchenware, commercial and household type, vitreous china, manufacturing
327110  kitchenware, semivitreous earthenware, manufacturing
451120  kite (toy) stores, retail
339930  kites, manufacturing
813410  Kiwanis club
334410  klystron tubes, manufacturing
314910  knapsacks (e.g., backpacks, book bags), manufacturing
315220  knickers, men's and boys', cut and sewn from purchased fabric
315249  knickers, women's and misses', cut and sewn from purchased fabric
332210  knife blanks, manufacturing
335210  knife sharpeners, electric, manufacturing
335315  knife switches, electric, manufacturing
813410  knights of Columbus
414130  knit fabrics merchant wholesalers
315990  knit gloves, made from purchased fabric
414110  knit wear merchant wholesalers
448199  knit wear, ladies', retail
313110  knitting and crochet thread, manufacturing
313240  knitting and finishing flat (warp) fabric
313240  knitting flat (warp) fabric
315110  knitting hosiery, on a contract basis
333248  knitting machinery, manufacturing
315190  knitting men's and boys' clothing (except hosiery), on a contract basis
313240  knitting textile products (e.g., bedspreads, curtains, linens), made elsewhere
313240  knitting textile products (except apparel), made elsewhere
315190  knitting women's and girls' clothing (except hosiery), on a contract basis
451130  knitting yarn and accessories, retail
414130  knitting yarns merchant wholesalers
335210  knives, electric, domestic, manufacturing
332210  knives, machine (except metal cutting), manufacturing
332210  knives, shear (metalworking), manufacturing
321999  knobs, wood, manufacturing
333248  knot tying machinery, textile, manufacturing
333519  knurling machines, manufacturing
322121  kraft paper stock, manufacturing
212326  kyanite mining

339940  label making equipment, hand-held, manufacturing
<table>
<thead>
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<th>Code</th>
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<tr>
<td>333990</td>
<td>labelling (i.e., packaging machinery), manufacturing</td>
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<td>561910</td>
<td>labelling or imprinting of packages</td>
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<td>labelling services</td>
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<td>labels, cotton, printing, for the trade</td>
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<td>labels, gummed, made from purchased paper</td>
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<td>labels, printing on a job-order basis</td>
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<td>313220</td>
<td>labels, weaving</td>
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<td>621510</td>
<td>laboratories, biological, medical, X-ray (picture and treatment)</td>
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<td>laboratories, combined medical and radiological</td>
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<td>541710</td>
<td>laboratories, physical research and development</td>
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<td>541380</td>
<td>laboratories, product testing</td>
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<td>334512</td>
<td>laboratory analytical instruments (except optical), manufacturing</td>
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<td>laboratory animal feeds, manufacturing</td>
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<td>112999</td>
<td>laboratory animal production (e.g., rats, mice, guinea pigs)</td>
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<td>laboratory coats, men's and boys', cut and sewn from purchased fabric</td>
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<td>laboratory coats, women's, misses' and girls', cut and sewn from purchased fabric</td>
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<td>417930</td>
<td>laboratory equipment (except medical or dental) merchant wholesalers</td>
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<td>laboratory equipment merchant wholesalers</td>
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<td>laboratory furnaces, manufacturing</td>
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<td>337127</td>
<td>laboratory furniture (e.g., cabinets, benches, tables, stools), manufacturing</td>
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<td>238390</td>
<td>laboratory furniture and equipment, installation</td>
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<td>327214</td>
<td>laboratory glassware (e.g., beakers, test tubes, vials), made in glass-making plants</td>
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<td>327215</td>
<td>laboratory glassware (e.g., test tubes, vials, beakers), made from purchased glass</td>
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<td>laboratory instrument (except electric) repair</td>
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<td>laboratory instruments and apparatus merchant wholesalers</td>
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<td>laboratory services, medical</td>
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<td>laboratory testing service (except clinical and veterinary)</td>
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<td>labour pool services (personnel suppliers)</td>
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<td>labour pools (except farm labour)</td>
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<td>labour relations board, federal government</td>
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<td>541612</td>
<td>labour relations consulting services</td>
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<td>labour unions</td>
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<td>333248</td>
<td>lace and net machinery, manufacturing</td>
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<td>lace fabrics merchant wholesalers</td>
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<tr>
<td>313240</td>
<td>lace products (except clothing), made in lace mills</td>
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314990 lace, burnt-out, manufacturing
313240 lace, manufacturing
316990 laces (e.g., shoe), leather, manufacturing
313220 laces (e.g., shoe), textile, manufacturing
332810 lacquering metals and metal products
713991 lacrosse clubs
339920 lacrosse equipment, manufacturing
316990 laces (e.g., shoe), leather, manufacturing
313220 laces (e.g., shoe), textile, manufacturing
321919 ladder rounds or rungs, hardwood, manufacturing
416330 ladders merchant wholesalers
326199 ladders, fibreglass, manufacturing
332329 ladders, for permanent installation, metal, manufacturing
321999 ladders, wood, manufacturing
448120 ladies clothing, retail
448120 ladies' fashions, retail
448120 ladies' ready to wear shop
448210 ladies' shoes, retail
448199 ladies' sportswear, retail
448120 ladies' wear, retail
332319 ladle bails, fabricated metal plate, manufacturing
332319 ladles, fabricated metal plate, manufacturing
312120 lager, porter, stout, ale, brewing
237110 lagoons, sewage treatment construction
483213 lake (except Great Lakes) transportation (except ferries), passengers
483213 lake (except Great Lakes) transportation of freight (except ferries)
325130 lakes (i.e., organic pigments), manufacturing
413160 lamb (except frozen packaged) merchant wholesalers
112410 lamb or sheep farming
112991 lamb, pork, chicken, goats and horses, farming
322220 laminated gift wrap, made from purchased paper
327215 laminated glass, made from purchased glass
327214 laminated glass, made in glass-making plants
335311 laminated magnetic cores, manufacturing
321216 laminated particle board (except plywood), manufacturing
321215 laminated veneer lumber (LVL), manufacturing
322220 laminates consisting entirely of materials other than paper, such as plastic film and aluminum foil
333245 laminating and gluing machines, woodworking, manufacturing
322220 laminating purchased foil and paper for packaging uses, foil as primary component
322220 laminating purchased paper for non-packaging applications
322220 laminating purchased paper for packaging applications
322220 laminating purchased paperboard
313320 laminating purchased textile fabrics
313320 laminating textile fabrics, for the trade
335311 laminations for transformers, manufacturing
335120 lamp (fixture) holders, manufacturing
442298 lamp and lighting fixture stores selling to other business but also selling to household consumers
335311 lamp ballasts, manufacturing
327110 lamp bases, pottery, manufacturing
325189 lamp black, manufacturing
416110 lamp bulbs merchant wholesalers
332619 lamp frames, wire, made from purchased wire
332329 lamp posts, metal, manufacturing
335120 lamp shades (except glass, plastic), manufacturing
327215 lamp shades, made from purchased glass
326198 lamp shades, plastics, manufacturing
335930 lamp sockets and receptacles (i.e., electric wiring devices), manufacturing
335120 lamp, office, manufacturing
335110 lamp, photoflash or photoflood, manufacturing
335120 lamps and lamp parts (except electric), manufacturing
335120 lamps and lanterns, gasoline, manufacturing
416110 lamps and lighting fixtures (e.g., floor, boudoir, desk, overhead, etc.) merchant wholesalers
442298 lamps and lighting fixtures, electric, retail
335110 lamps, mercury vapour, manufacturing
334512 lamps, X-ray, manufacturing
812320 lampshades, textile material, cleaning and repairing of
237210 land (except cemeteries) subdividers
237210 land acquisition, assembling and developing
531390 land agent or land man (right-of-way acquisition)
912910 land and farm development programs, provincial
541190 land and/or title search, service
238910 land clearing, contractors
237990 land drainage contractor
238910 land levelling, irrigation, contractors
333110 land preparation machinery, agricultural, manufacturing
237210 land servicing (hydro, sewer and water) and land subdivision
523910 land speculation
611210 land surveying institutes
541370 land surveying services (except geophysical)
541320 land use planning services
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>332319</td>
<td>landing mats, aircraft, metal, manufacturing</td>
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<td>336410</td>
<td>landing skis and tracks, aircraft, manufacturing</td>
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<td>531120</td>
<td>landlords of commercial and industrial buildings</td>
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<tr>
<td>913110</td>
<td>landlord-tenant courts</td>
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<td>531390</td>
<td>landman or land agent (mineral rights acquisition agent), independent</td>
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<td>language translation services</td>
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<td>lapel pins merchant wholesalers</td>
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<td>lard and tallow produced in slaughtering plants</td>
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<td>lard merchant wholesalers</td>
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<td>lard, made from purchased fat</td>
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<td>laser boring, drilling and milling machines, metalworking, manufacturing</td>
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<td>laser cosmetic clinic</td>
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<td>laundry and drycleaning agents</td>
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<td>laundry bags, made from purchased woven or knitted materials</td>
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<td>laundry collecting and distributing outlets operated by power laundries</td>
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<td>laundry extractors, manufacturing</td>
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<td>laundry pick-up and delivery station (except operated by laundries)</td>
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<td>laundry pick-up and delivery stations, operated independently from power laundries and dry-cleaning plants</td>
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<td>laundry soap, chips and powder, manufacturing</td>
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<td>laundry tubs merchant wholesalers</td>
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<td>811411</td>
<td>lawn and garden equipment, repair service (without retail sales of new equipment)</td>
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<td>lawn and garden hand tools, non-powered, manufacturing</td>
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<td>lawn and garden ornaments and supplies, retail</td>
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<td>lawn and garden powered tractors and lawn mowers, manufacturing</td>
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<td>lawn and garden type machinery (e.g., seeders, spreaders, tillers), manufacturing</td>
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<td>lawn care chemical products merchant wholesalers</td>
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<td>lawn fertilizing services</td>
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337126 lawn furniture (except wood, metal, stone and concrete), manufacturing
414390 lawn furniture merchant wholesalers
337126 lawn furniture, metal, manufacturing
417110 lawn machinery and equipment merchant wholesalers
332210 lawn mowers, non-powered, manufacturing
561730 lawn mowing services
561730 lawn seeding services
561730 lawn spraying services
238220 lawn sprinkler system installation, contractors
541110 lawyers, private practice
325410 laxative preparations, manufacturing
414510 laxatives merchant wholesalers
326121 lay flat tubing, plastics, manufacturing
541410 layouts-office, factory (designers, interior)
212291 leaching of uranium or radium ore at mine site
335910 lead acid storage batteries, manufacturing
331490 lead and lead alloy bar, sheet, strip and tubing, made from purchased metal or scrap
416210 lead and zinc fabricated basic products merchant wholesalers
325320 lead arsenate insecticides, manufacturing
325130 lead based pigments, manufacturing
331529 lead castings (except die-castings), unfinished, manufacturing
212231 lead concentrates
331523 lead die-castings, unfinished, manufacturing
332999 lead foil, made from purchased foil
238390 lead lining walls for X-ray room, contractor
416210 lead merchant wholesalers
418920 lead ore merchant wholesalers
212231 lead ore milling
325189 lead oxides (except pigments), manufacturing
562910 lead paint removal contractors
325130 lead pigments, manufacturing
416210 lead primary forms and basic shapes merchant wholesalers
331490 lead rolling, drawing or extruding, purchased metal or scrap
325189 lead silicate, manufacturing
331410 lead smelting and primary refining
327990 lead, black (i.e., natural graphite), ground, refined or blended, manufacturing
331490 lead, recovering from scrap and/or alloying purchased metals
212231 lead, zinc and lead-zinc ore, beneficiating and mining
335110 lead-in wires, electric lamp, made from purchased wire, manufacturing
212231 lead-zinc ore mining
113210 leaf collecting
332210 leaf skimmers and rakes, swimming pool, non-powered, manufacturing
112910 leafcutter bees raising
919110 league of Arab states
813920 learned societies
541720 learning disability research and development services
532280 lease and maintenance of aquariums
532490 lease and rent air compressor units
532410 lease semi-mobile cranes (without operator)
316990 leashes or collars for dog, manufacturing
532210 leasing and renting mobile charging kiosk
531120 leasing non-residential buildings
531120 leasing of commercial space
518210 leasing of computer time
532490 leasing of industrial machinery and equipment
531111 leasing of residential buildings
713110 leasing space to others on a concession basis
522220 leasing, in combination with sales financing
448199 leather (including suede) clothing stores
418990 leather and cut stock merchant wholesalers
417230 leather belting, packing merchant wholesalers
315281 leather clothing (e.g., capes, coats, hats, jackets), children's, manufacturing
315210 leather clothing, men's and boys', cut and sewn from material owned by others
315210 leather clothing, women's and misses' and girls', cut and sewn from materials owned by others
315281 leather coats (jackets) for men's and boys', manufacturing
315281 leather coats (jackets) for women's and misses', manufacturing
316110 leather converters, who buy hides and skins and have them processed into leather by others, on a contract basis
316990 leather cut stock, boot and shoe, manufacturing
325610 leather finishing assistants, manufacturing
316210 leather footwear, manufacturing
812320 leather garments cleaning
339990 leather gasket, packing and sealing devices (e.g., oil seals, grease retainers, washers, etc.), manufacturing
315990 leather gloves and mittens (except athletic), manufacturing
315990 leather gloves, manufacturing
418990 leather goods (except footwear) merchant wholesalers
811430 leather goods repair shops
316990 leather goods, small personal (e.g., coin purses, eyeglass cases, key cases), manufacturing
316990 leather handbags and purses, manufacturing
316990 leather handicrafts, manufacturing
316990 leather luggage, manufacturing
316210  leather shoes, women's, manufacturing
316110  leather tanning, currying and finishing
316990  leather welting, manufacturing
333248  leather working machinery, manufacturing
313320  leather, artificial, made from purchased fabric
322220  leatherboard (i.e., paperboard-based), made from purchased paperboard
322130  leatherboard (i.e., paperboard-based), manufacturing
316990  leavening compounds, manufacturing
311225  lecithin, made from purchased oils
711512  lecturers, independent
111219  leek farming, field, bedding plant and seed production
315110  leg warmers, manufacturing
541110  legal aid services
541690  legal information consultant (advice to the general public)
524129  legal insurance
919110  legation services, foreign government in Canada
315241  leggings, infants', cut and sewn from purchased fabric
315110  leggings, knitting
315249  leggings, women's, misses' and girls', cut and sewn from purchased fabric
912910  legislative assemblies, provincial government
111130  legume (forage) farming
111130  leguminous crop plant (e.g., dry peas, beans, lentils, dry pulses) growing
111320  lemon groves
325999  lemon oil, manufacturing
313210  leno fabrics, broad-woven, weaving
327215  lens blanks, optical and ophthalmic, made from purchased glass
327214  lens blanks, optical and ophthalmic, made in glass-making plants
326198  lens blanks, optical and ophthalmic, plastics, manufacturing
339110  lens coating, ophthalmic, manufacturing
333310  lens grinding, mounting, polishing and coating (except ophthalmic)
339110  lens grinding, ophthalmic (except in retail stores)
333310  lenses (e.g., photographic, camera, projection), manufacturing
333310  lenses (except ophthalmic), manufacturing
315190  leotards (one-piece, tight-fitting garment that covers the torso like those worn by dancers), made in knitting mills
315249  leotards, women's, misses' and girls', cut and sewn from purchased fabric
212398  lepidolite mining
531120  lessors of piers, docks and associated buildings and facilities
531190  lessors of railroad property
<table>
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<tr>
<th>NAICS Code</th>
<th>Description</th>
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<td>531111</td>
<td>lessors of residential buildings and dwellings (except social housing)</td>
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<td>492110</td>
<td>letter delivery, private (air)</td>
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<td>letter delivery, private (except air)</td>
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<td>letter folding, stuffing and sealing machines, manufacturing</td>
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<td>letter pins (e.g., gauging, measuring), manufacturing</td>
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<td>453999</td>
<td>lettering and designing of monuments, retail</td>
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<td>339940</td>
<td>lettering instruments, artists', manufacturing</td>
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<td>541899</td>
<td>lettering services, door and window</td>
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<td>letterpress plate preparation services</td>
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<td>letterpress printing</td>
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<td>letterpress printing (except manifold business forms, textile fabrics)</td>
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<td>letterpress printing presses, manufacturing</td>
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<td>letters and numerals (except wood and paper), for signs, manufacturing</td>
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<td>letters and numerals, plastic, manufacturing</td>
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<td>letters, die-cut, made from purchased cardboard</td>
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<td>levee and jetty construction, general contractors</td>
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<td>level gauges, radiation type, manufacturing</td>
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<td>levels and tapes, surveying, manufacturing</td>
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<td>levels, carpenters', manufacturing</td>
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<td>524122</td>
<td>liability insurance and vehicle loss or damage insurance</td>
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<td>libraries (except motion picture and video tape stock footage)</td>
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<td>library furniture, manufacturing</td>
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<td>license plate issuer (government office), provincial government</td>
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<td>licensing and inspection of utilities, provincial</td>
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<td>licensing and permit for retail trade, local</td>
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<td>lids, jar, metal, stamping</td>
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<td>lieutenant-governor's office, provincial government</td>
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<td>524210</td>
<td>life and health insurance, agents and brokers</td>
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<td>524210</td>
<td>life disability group general insurance, agents and brokers</td>
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<td>524210</td>
<td>life insurance agency</td>
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<td>life insurance and annuities, agents and brokers</td>
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<td>life insurance broker</td>
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<td>526989</td>
<td>life insurance funds (self insurance) solely for the benefit of the sponsor, firm, its employees or members</td>
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339110 life jackets, inflatable, manufacturing
339110 life preservers, inflatable, manufacturing
524131 life reinsurance carriers
524210 life, accident and sickness insurance, agents and brokers
524210 life, health, travel insurance, agents and brokers
561320 lifeguard supply service
611690 lifeguard training
339110 lifejackets, plastics, manufacturing
446199 lift devices for homes and automobiles for persons with disabilities, retail
417230 lift trucks merchant wholesalers
333248 light bulb and tube (i.e., electric lamp) making machinery, manufacturing
334410 light emitting diodes (led), manufacturing
236210 light industrial buildings or manufacturing plants, construction
333310 light meters, photographic, manufacturing
336510 light rail cars and equipment, manufacturing
237990 light rail system construction
485110 light rail systems
334511 light reconnaissance and surveillance systems and equipment, manufacturing
334512 light responsive appliance controls, manufacturing
332329 light standards, metal, manufacturing
336110 light utility trucks, assembling on chassis of own manufacture
488390 lighter (lighterage) operation services (e.g., unloading services, cargo or personnel, ship to shore)
325999 lighter fluids (e.g., charcoal, cigarette), manufacturing
339990 lighters, cigar and cigarette (except precious metal and motor vehicle), manufacturing
488310 lighthouse operation
335990 lighting and welding carbons, manufacturing
444190 lighting fixture stores
335120 lighting fixtures, airport, runway, approach, taxi and ramp, manufacturing
419110 lighting fixtures, residential, commercial and industrial, business-to-business (B2B) electronic markets, wholesale
336320 lighting fixtures, vehicular, manufacturing
561799 lighting maintenance service (e.g., bulb and fuse replacement and cleaning)
238210 lighting systems, electric, installation
711512 lighting technicians, theatrical, independent
335311 lighting transformers, fluorescent, manufacturing
335311 lighting transformers, street and airport, manufacturing
416110 lightning arresters merchant wholesalers
335930 lightning arrestors and coils, manufacturing
238299 lightning protection equipment contractor
335930  lightning protection equipment, manufacturing
238299  lightning rods and conductors, installation
335930  lightning rods, manufacturing
335120  lights, yard, electric, manufacturing
325210  lignin plastics, manufacturing
324190  lignite coal fuel briquettes, manufacturing
212116  lignite coal preparation plants
212116  lignite mining
327410  lime (e.g., agricultural, calcium hydroxide, calcium oxide, dolomitic), manufacturing
416390  lime (except agricultural) merchant wholesalers
444190  lime and plaster dealers, retail
111320  lime groves
327410  lime manufacturing
325999  lime oil, manufacturing
212315  lime rock, ground, mining
115110  lime spreading service, agricultural
325320  lime sulphur fungicides, manufacturing
212315  limestone crushing, on contract
212315  limestone cutting (quarrying)
416390  limestone merchant wholesalers
334512  limit controls (e.g., air-conditioning, appliance, heating), manufacturing
721112  limited complementary services and amenities
511190  limited edition art prints, publishing
722512  limited-service restaurant
722512  limited-service restaurant, licensed
811121  limousine conversion on a custom basis
485320  limousine service (except scheduled)
485990  limousine service to airports or stations, scheduled
325320  lindane pesticides, 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
313210  linen fabrics, broad-woven, weaving
313310  linen fabrics, dyeing and finishing, for the trade
442298  linen shops, retail
812330  linen supply and laundering service
419110  linen, drapery and other textile furnishings, business-to-business (B2B) electronic markets, wholesale
339940  linen, tracing, manufacturing
419120  linens, draperies and other textile furnishings, wholesale agents and brokers
<table>
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<td>liner brick and plates, vitrified clay, manufacturing</td>
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<td>lingerie stores, retail</td>
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<td>lingerie, loungewear and nightwear, women's and girls', cut and sewn from purchased fabric</td>
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<td>lining fabrics (except wool and similar animal fibre), broad-woven, weaving</td>
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<td>linings (e.g., coat, dress, millinery, necktie, suit), made from purchased fabric</td>
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<td>linings and soles, boot and shoe, leather, manufacturing</td>
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<td>linings for handbag, pocketbook, luggage, shoe and casket, textile fabric, manufacturing</td>
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<td>linoleum stores, retail</td>
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<td>linoleum, installation combined with selling</td>
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<td>linseed oil merchant wholesalers</td>
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<td>325620</td>
<td>lipsticks, manufacturing</td>
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<tr>
<td>488990</td>
<td>liquefaction and regasification of natural gas for purposes of transport</td>
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<tr>
<td>454312</td>
<td>liquefied petroleum gas (bottle gas) dealers</td>
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<tr>
<td>332420</td>
<td>liquefied petroleum gas (LPG) cylinders, manufacturing</td>
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<tr>
<td>454312</td>
<td>liquefied petroleum gas (LPG), delivered to customers' premises, retail</td>
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<tr>
<td>412110</td>
<td>liquefied petroleum gases (except bulk stations and terminals) merchant wholesalers</td>
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<tr>
<td>211110</td>
<td>liquefied petroleum gases (LPG) from natural gas, production, mining</td>
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<tr>
<td>324110</td>
<td>liquefied petroleum gases (LPG), made in petroleum refineries</td>
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412110 liquefied petroleum gases merchant wholesalers
312140 liqueurs, manufacturing
334512 liquid analysis instruments, industrial process type, manufacturing
418390 liquid chemical fertilizers merchant wholesalers
334512 liquid chromatographic instruments, laboratory type, manufacturing
334512 liquid concentration instruments, industrial process type, manufacturing
334410 liquid crystal display (LCD) unit screens, manufacturing
334512 liquid flow meters, manufacturing
334512 liquid level controls, residential and commercial heating types, manufacturing
334512 liquid level instruments, industrial process type, manufacturing
332420 liquid oxygen tanks, manufacturing
325410 liquid pharmaceutical preparations (e.g., decoctions, ointments, solutions, syrups, infusions), manufacturing
325410 liquid pharmaceutical preparations (e.g., honeys, tinctures, elixirs, fluid extracts), manufacturing
492210 liquor delivery services (dial-a-bottle)
445310 liquor stores, retail
312140 liquor-based coolers, manufacturing
311340 liquorice candy, manufacturing
413220 liquors and wines merchant wholesalers
312140 liquors, distilling and blending (except brandy)
339940 list finders and rotary address files, manufacturing
531390 listing services, real estate
711411 literary agents
325130 litharge, manufacturing
212398 lithium mineral mining
323120 lithographic plate preparation services
323119 lithographic printing (except manifold business forms, quick printing, textile fabrics), without publishing
323119 lithographic printing on metal
323119 lithographic printing on purchased labels or tags
333248 lithographic printing presses, manufacturing
323119 lithographic, flexographic or gravure newspapers printing
325130 lithopone, manufacturing
334512 lithotripters, manufacturing
322220 litmus paper, made from purchased paper
419110 live animals, business-to-business (B2B) electronic markets, wholesale
711311 live arts centres, promoting events
411110 live bait merchant wholesalers
711311 live exotic peep shows
411110 live farm animals merchant wholesalers
411110 live fish merchant wholesalers
411110 live frogs merchant wholesalers
411110 live poultry merchant wholesalers
711311 live theatres, promoting events
814110 live-in babysitter
814110 live-in caregiver
814110 live-in housekeeper
814110 live-in nanny
112991 livestock and animal specialty farms, general
112991 livestock and poultry combination farm
541690 livestock breeding consulting services
112991 livestock combination farm
112991 livestock combination feedlots
332329 livestock corrals, cattle holders and stalls, metal, manufacturing
488990 livestock feeding station service, livestock in transit
484239 livestock hauling, long distance
334410 livestock identification tags manufacturing
411110 livestock merchant wholesalers
115210 livestock registration services
541710 livestock research and development
453999 livestock sales barns by auction, retail
115210 livestock spraying (with insecticide) services
336212 livestock trailers, manufacturing
482113 livestock transportation service, mainline railway
484229 livestock trucking, local
541940 livestock veterinary services
419120 livestock, wholesale agents and brokers
442110 living room furniture, retail
337121 living room furniture, upholstered on wood frames (except convertible bed), manufacturing
238990 living wall system installation
112999 llama, dromedary and camel raising
334410 loaded computer boards, manufacturing
417210 loaders merchant wholesalers
333120 loaders, shovel, manufacturing
332999 loading and assembling bombs
488210 loading and unloading rail freight cars
488320 loading and unloading ships or boats
333130 loading machines, underground mining type, manufacturing
334410 loading of electronic components onto circuit boards
488119 loading service, aircraft
236210 loading station construction, mine, general contractors
522291 loan companies (i.e., unsecured cash loans to personal, student, consumer)
522299 loan correspondents
541820 lobbying services (i.e., lobbyists)
114113 lobster pound operation
321999 lobster traps, wood, manufacturing
311710 lobster, shellfish, salmon or fish cannery
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<th>Description</th>
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<tr>
<td>541514</td>
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<td>local credit unions</td>
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<td>local delivery service, small parcels</td>
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<td>local messenger service</td>
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<td>local political organization</td>
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<td>517310</td>
<td>local telephone carrier, facilities-based</td>
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<td>485110</td>
<td>local transit system operation</td>
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<td>local, urban and suburban transit systems, mixed mode</td>
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<td>lock washers, metal, manufacturing</td>
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<tr>
<td>332510</td>
<td>locks (except coin-operated and time), manufacturing</td>
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<td>locks and related materials merchant wholesalers</td>
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<td>333310</td>
<td>locks, coin-operated, manufacturing</td>
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<td>locksmith equipment and supplies merchant wholesalers</td>
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<td>561622</td>
<td>locksmith services, with or without sales of locking devices, safes, and security vaults</td>
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<td>locksmithing</td>
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<td>locomotives and railroad cars, repair</td>
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<td>locomotives merchant wholesalers</td>
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<td>212220</td>
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<td>lodging houses operated by organizations for members only</td>
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<td>lodging houses, private</td>
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<td>log barking, rossing and peeling on contract</td>
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<td>log booming, bucking, salvaging, skidding and yarding on contract</td>
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<td>321992</td>
<td>log cabins, prefabricated wood, manufacturing</td>
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<td>113311</td>
<td>log cutting (forest trees)</td>
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<td>log debarking machinery, stationary, manufacturing</td>
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<td>113311</td>
<td>log decking</td>
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<tr>
<td>113312</td>
<td>log grading, scaling and sorting on contract</td>
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<tr>
<td>113311</td>
<td>log grading, scaling, sorting</td>
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<td>113312</td>
<td>log hauling in the forest with logging</td>
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<td>115310</td>
<td>log hauling in the forest, without logging</td>
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<td>236110</td>
<td>log home construction, by operative builders</td>
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<td>log home, construction</td>
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<td>418910</td>
<td>log marketing boards</td>
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<td>113311</td>
<td>log or timber driving</td>
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483115  log rafting and towing, coastal
483213  log rafting and towing, inland waters (except Great Lakes)
333120  log splitters, portable, manufacturing
113311  logging (except contract)
113311  logging camp
113312  logging contractor (felling, cutting, bucking)
541330  logging engineering services
532410  logging equipment rental or leasing
417210  logging machinery and equipment merchant wholesalers
482112  logging railways
336212  logging trailers, manufacturing
113311  logging, logs for lumber
113311  logging, pulpwood logs
334512  logic circuit testers, manufacturing
541619  logistics management consulting services
418910  logs and bolts merchant wholesalers
113311  logs and bolts, logging
419120  logs and wood chips, wholesale agents and brokers
113312  logs contract stump to truck
333416  logs, gas fireplace, manufacturing
325190  logwood extract, manufacturing
517911  long distance telecommunication resellers
517310  long-distance telephone carrier, facilities-based
488320  longshoremen service
333219  loom bobbins, manufacturing
333248  looms, textile, manufacturing
333248  loopers, textile, manufacturing
323119  looseleaf binders and devices, manufacturing
418210  looseleaf binders merchant wholesalers
323119  looseleaf binding fittings, manufacturing
322230  looseleaf fillers and paper, made from purchased paper
322121  looseleaf fillers and paper, made in paper mills
339110  lorgnettes, manufacturing
325620  lotions (e.g., body, face, hand), manufacturing
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
315220 lounging robes and dressing gowns, men's and boys', cut and sewn from purchased fabric
315210 lounging robes and dressing gowns, women's, misses' and girls', cut and sewn from materials owned by others
315190 lounging robes, dressing gowns and bathrobes, made in knitting mills
315249 lounging robes, girls', cut and sewn from purchased fabric
315249 lounging robes, women's and misses', cut and sewn from purchased fabric
333310 loupes (e.g., jewellers’), manufacturing
321911 louvre windows and doors, wood frame, made from purchased glass
332329 louvres, sheet metal, manufacturing
332321 louvres, window, metal, manufacturing
236110 low income housing, construction, by operative builders
238160 low slope roofing installation (cold or hot apply)
335315 low voltage air circuit breakers, manufacturing
238210 low voltage electrical work
335315 low voltage switchboards, fused or circuit breakers, manufacturing
336212 lowbed trailers, manufacturing
333920 lowering devices, burial, manufacturing
236110 low-rental projects, multiple residential
236110 low-rental projects, single residential
236110 low-rise apartments, construction, by general contractors
412110 lubricating oils and greases merchant wholesalers
324110 lubricating oils and greases, made in petroleum refineries
325999 lubricating oils and greases, synthetic, manufacturing
336410 lubricating systems, aircraft, manufacturing
324190 lubricating, cutting, grinding or penetrating oils and greases, made from refined petroleum
811199 lubrication services (quick lube shop - oil change), automotive
336510 lubrication systems, locomotive (except pumps), manufacturing
448320 luggage and leather goods stores (e.g., attaché cases, travelling cases, suitcases, storage or travel trunks), retail
416330 luggage and trunk fittings merchant wholesalers
332510 luggage hardware, metal, manufacturing
418990 luggage merchant wholesalers
336390 luggage racks, car top, manufacturing
811430 luggage repair shop
316990 luggage, all materials, manufacturing
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>321111</td>
<td>lumber (i.e., rough, dressed), made from logs or bolts</td>
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<tr>
<td>444110</td>
<td>lumber and building materials dealers, retail</td>
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<tr>
<td>444190</td>
<td>lumber and planing mill product dealers, retail</td>
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<td>416320</td>
<td>lumber and planing mill products merchant wholesalers</td>
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<tr>
<td>321114</td>
<td>lumber and plywood, treating with creosote or other preservatives</td>
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<td>416320</td>
<td>lumber dealers merchant wholesalers</td>
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<tr>
<td>113312</td>
<td>lumber jack contractor, log, tree felling</td>
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<td>493190</td>
<td>lumber terminals, storage</td>
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<td>416320</td>
<td>lumber yard merchant wholesalers</td>
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<td>321919</td>
<td>lumber, dimension, made by resawing purchased lumber</td>
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<td>lumber, hardwood dimension (e.g., 2x4), made from logs or bolts</td>
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<td>419120</td>
<td>lumber, plywood and millwork, wholesale agents and brokers</td>
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<td>lumber, softwood dimension (e.g., 2x4), made from logs or bolts</td>
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<td>lumiline fixtures, manufacturing</td>
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<td>335120</td>
<td>luminous panel ceilings, manufacturing</td>
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<td>335311</td>
<td>luminous tube transformers, manufacturing</td>
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<td>722512</td>
<td>lunch bar</td>
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<td>332439</td>
<td>lunch boxes, light gauge metal, manufacturing</td>
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<tr>
<td>722330</td>
<td>lunch wagon</td>
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<tr>
<td>311614</td>
<td>luncheon meat (except poultry), made from purchased meat (i.e., pastrami, salami, smoked meat, bologna)</td>
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<td>337215</td>
<td>lunchroom fixtures, manufacturing</td>
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<td>325610</td>
<td>lye, household type, manufacturing</td>
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<td>macaroni merchant wholesalers</td>
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<td>332210</td>
<td>machetes, manufacturing</td>
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<td>332999</td>
<td>machine bases, metal, manufacturing</td>
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<tr>
<td>339910</td>
<td>machine chain, platinum or karat gold, manufacturing</td>
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<td>332329</td>
<td>machine guards, sheet metal, manufacturing</td>
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<td>418990</td>
<td>machine guns merchant wholesalers</td>
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<td>115110</td>
<td>machine harvesting of crops, including grains, fruits and vegetables</td>
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<td>machine keys, manufacturing</td>
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<td>333519</td>
<td>machine knives, metalworking, manufacturing</td>
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<td>238299</td>
<td>machine rigging, contractors</td>
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<td>417230</td>
<td>machine tool accessories merchant wholesalers</td>
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<td>machine tool attachments and accessories, manufacturing</td>
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<td>machine tool transformers, manufacturing</td>
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<td>417230</td>
<td>machine tools merchant wholesalers</td>
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<tr>
<td>238299</td>
<td>machine tools, installation</td>
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</tbody>
</table>
North American Industry Classification System (NAICS) Canada, NAICS 2017 Version 3.0

333519 machine tools, metal cutting, manufacturing
333519 machine tools, metal forming, manufacturing
333519 machine tools, rebuilding
524129 machinery and equipment insurance
417230 machinery and equipment, industrial (except farm and electrical) merchant wholesalers
417230 machinery cleaning machines (industrial) merchant wholesalers
332113 machinery forgings, unfinished, made from purchased iron or steel
417990 machinery, equipment and parts for railroad locomotives, aircraft, ships and boats merchant wholesalers
332710 machining metal parts on a job order basis
332710 machining plastic and composite materials parts
417230 machinists' precision tools merchant wholesalers
334511 machmeters, manufacturing
315220 mackinaws, men's and boys', cut and sewn from purchased fabric
315249 mackinaws, women's and misses', cut and sewn from purchased fabric
451120 macramé supplies, retail
541840 magazine advertising representatives, independent
541840 magazine advertising representatives, offices of
511120 magazine publishers, publishing and printing combined
511120 magazine publishing
454390 magazine subscription agency
454390 magazine subscription sales (except mail order), retail
323119 magazines and periodicals, printing without publishing
414420 magazines merchant wholesalers
511120 magazines, publishing and printing combined
339930 magic lanterns (toys), manufacturing
711190 magic shows
711512 magicians, independent
913110 magistrate courts
327120 magnesia refractory cement, manufacturing
325410 magnesia, medicinal, uncompounded, manufacturing
212326 magnesite mining
327120 magnesite refractories, manufacturing
327990 magnesite, crude (e.g., calcined, dead-burned, ground), manufacturing
321490 magnesium and magnesium alloy bar, sheet, strip and tubing, made from purchased metal or scrap
325189 magnesium carbonate, manufacturing
331529 magnesium castings (except die-castings), unfinished, manufacturing
325189 magnesium chloride, manufacturing
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<td>magnesium die-castings, unfinished, manufacturing</td>
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<td>magnesium foil, made by rolling purchased metal or scrap</td>
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<td>magnesium foil, made from purchased foil</td>
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<td>magnesium limestone, crude, mining</td>
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<td>331490</td>
<td>magnesium rolling, drawing or extruding, purchased metal or scrap</td>
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<td>331410</td>
<td>magnesium smelting and primary refining</td>
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<tr>
<td>212398</td>
<td>magnesium sulphate mine</td>
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<tr>
<td>212299</td>
<td>magnesium, pyrochlore or titania concentrates, mining</td>
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<td>magnesium, recovering from scrap and/or alloying purchased metals</td>
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<td>magnet wire and cable, insulated, manufacturing</td>
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<td>magnet wire, insulated, made in copper wire drawing plants</td>
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<td>331490</td>
<td>magnet wire, insulated, made in non-ferrous (except aluminum, copper) wire drawing plants</td>
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<td>magnetic flow meters, industrial process type, manufacturing</td>
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<td>333519</td>
<td>magnetic forming machines, metalworking, manufacturing</td>
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<td>magnetic ink recognition devices, computer peripheral equipment, manufacturing</td>
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<td>magnetic recording tape merchant wholesalers</td>
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<td>magnetron tubes, manufacturing</td>
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<tr>
<td>315249</td>
<td>maids' uniforms, cut and sewn from purchased fabric</td>
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<td>561430</td>
<td>mail box centres, private</td>
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<td>mail boxes erection (residential - outdoor)</td>
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<td>332439</td>
<td>mail boxes, light gauge metal, manufacturing</td>
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<td>484110</td>
<td>mail carriers, bulk, contract, local</td>
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<tr>
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<td>mail chutes, sheet metal, manufacturing</td>
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<td>mail delivery, private (except air)</td>
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<td>mail order houses, retail</td>
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<td>454110</td>
<td>mail order offices of department stores, retail</td>
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<td>491110</td>
<td>mail service, contract</td>
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<td>481110</td>
<td>mail transportation, air, scheduled</td>
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<td>mailing cases and tubes, paper fibre (i.e., fibre body, ends of any material), made from purchased paperboard</td>
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<td>mailing machines merchant wholesalers</td>
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<td>mailing racks, postal service, manufacturing</td>
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<td>mainframe computers, manufacturing</td>
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<td>713999</td>
<td>maintaining non-gambling coin-operated amusement devices, in businesses operated by others</td>
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<td>maintenance and cleaning of shopping malls</td>
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<td>maintenance of plants and shrubs in buildings</td>
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<td>maintenance of rights-of-way (i.e., controlling vegetation)</td>
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<td>maintenance of rights-of-way and structures, railway</td>
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<td>major kitchen appliance manufacturing</td>
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<td>make-up (i.e., cosmetics), manufacturing</td>
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<td>make-up artist, independent</td>
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<td>making glass products</td>
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<td>523110</td>
<td>making markets (dealing or trading) in securities</td>
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<td>making markets for securities</td>
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<td>malathion insecticides, manufacturing</td>
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<td>maleic anhydride, manufacturing</td>
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<td>mallets (e.g., rubber, wood), household, manufacturing</td>
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<td>mallets and mauls of wood, used for hunting or fishing, manufacturing</td>
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<td>mallets, sports (e.g., polo, croquet), manufacturing</td>
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<td>malonic dinitrile (malononitrile), manufacturing</td>
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<td>malt liquor, brewing</td>
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<td>malt merchant wholesalers</td>
</tr>
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<td>malt mill machinery, manufacturing</td>
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<td>malted milk, manufacturing</td>
</tr>
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311214 malting (germinating and drying grain)
311221 maltodextrins and gluten, manufacturing
711411 management agencies for artists, entertainers and other public figures
561990 management and administration of loyalty programs
541611 management consultant hospitality industry
541514 management information systems design consulting services
531310 management of government buildings
561490 management of provincial construction tendering system
561110 management service, with no operating staff furnished (except complete operations of client business)
112510 management services for freshwater aquaculture industry
112510 management services for salt water aquaculture industry
711311 managers of arts events, with facilities
531310 managers of commercial real estate
531310 managers of other real estate
531310 managers of residential real estate
711311 managers or promoters of live performing arts productions (e.g., concerts), with facilities
711411 managers, artists
711412 managers, sports figures
561110 managing dentists' offices, specialist or general
561110 managing doctors' offices
523920 managing investment funds, closed-end
523920 managing investment funds, open-end
561110 managing lawyers' offices
523920 managing mutual funds, on contract
561110 managing physicians' and surgeons' offices
531310 managing senior citizens self contained apartment
325189 manganese dioxide, manufacturing
331110 manganese metal ferro-alloys, manufacturing
111219 mangel growing
325190 mangrove extract, manufacturing
237110 manhole construction, contractors
327390 manhole covers and frames, concrete, manufacturing
331511 manhole covers, cast iron, manufacturing
812115 manicure and pedicure salons
414520 manicure preparations merchant wholesalers
325620 manicure preparations, manufacturing
418210 manifold business forms merchant wholesalers
336310 manifolds (i.e., intake and exhaust), automotive and truck gasoline engine, manufacturing
332999 manifolds, pipe, made from purchased metal pipe
322230  manila folders, die-cut, made from purchased paper or paperboard
313210  man-made fabrics, broad-woven, weaving
313110  man-made fibre thread, manufacturing
325220  man-made fibres and filaments, manufacturing
418410  man-made fibres merchant wholesalers
541899  mannequin decorating services
417910  mannequins merchant wholesalers
339990  mannequins, manufacturing
334512  manometers, industrial process type, manufacturing
561320  manpower pools
238340  mantel work (stone) installation
238340  mantel, marble or stone, installation
314120  manufacture and retail sale of draperies and blinds in retail stores
322220  manufacture of precious metal foil laminates from purchased foil, for non-packaging applications
418990  manufactured or natural ice merchant wholesalers
413310  manufactured tobacco products merchant wholesalers
419120  manufacturers’ agents of floor covering
419120  manufacturers’ agents of trailers
419120  manufacturers’ agents of women's and children outerwear
813910  manufacturers’ associations
332710  manufacturing 3D printing hubs
333248  manufacturing additive manufacturing machinery (3D printing)
311990  manufacturing and packaging for individual resale, perishable prepared foods such as salads, fresh pizza, fresh pasta and peeled or cut vegetables
326111  manufacturing and printing on bags
325220  manufacturing and texturing fibres
311920  manufacturing coffee and tea substitutes
337213  manufacturing custom designed interiors consisting of architectural woodwork and fixtures, primarily utilizing wood
322291  manufacturing disposable sanitary products, such as tampons, from textile materials
313240  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
327310  manufacturing dry-batched ready-mix concrete
336110  manufacturing electric cars for highway use
313220  manufacturing fabric-covered elastic thread, yarn and cord
339920  manufacturing face masks for sports
332210 manufacturing files and other hand and edge tools for metalworking, woodworking and general maintenance
333120 manufacturing forestry machinery, such as tree harvesting and handling equipment
311990 manufacturing fresh perogies
311410 manufacturing frozen perogies
337215 manufacturing furniture parts and frames, for all types of furniture
325320 manufacturing household pest control products
321999 manufacturing household type range hoods, sheet metal
332910 manufacturing hydraulic and pneumatic pipe and tube assemblies
417230 manufacturing industries machinery and equipment merchant wholesalers
325999 manufacturing liquid chemical for aquarium
321992 manufacturing log cabins and log houses
311420 manufacturing mixtures of dried ingredients such as soup and salad dressing mixes provided they dehydrate at least one of the ingredients
322299 manufacturing moulded pulp products, such as egg cartons
339920 manufacturing nets (except in weaving mills)
322122 manufacturing newsprint in combination with pulp manufacture
312310 manufacturing of cannabis products for medical use
312310 manufacturing of cannabis products for recreational use
324190 manufacturing of crude oil from plastic
339990 manufacturing of electronic cigarettes
325910 manufacturing of ink jet cartridges
325313 manufacturing of phosphoric acid, urea, ammonia and nitric acid, for use as a fertilizer material
326196 manufacturing of polycarbonate garage doors
541619 manufacturing operations improvement consulting services
221210 manufacturing or alteration (purification or blending) of natural gas
322121 manufacturing paper (except newsprint) in combination with pulp manufacture or paper converting
322130 manufacturing paperboard in combination with pulp manufacture or paperboard converting
339910 manufacturing pewter jewellery or flatware
332319 manufacturing portable aluminum helipads
321991 manufacturing portable wooden structure built on a chassis equipped with wheels
321992 manufacturing portable wooden structure built on a chassis without wheels
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>336510</td>
<td>manufacturing railway track maintenance equipment</td>
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<td>332311</td>
<td>manufacturing re-locatable buildings made of metal</td>
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<tr>
<td>321991</td>
<td>manufacturing re-locatable buildings made of wood, on wheels</td>
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<tr>
<td>321992</td>
<td>manufacturing re-locatable buildings made of wood, without wheels</td>
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<td>manufacturing smart cards</td>
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<td>325210</td>
<td>manufacturing styrene-butadiene rubber, containing more than 50% styrene</td>
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<td>manufacturing textile products from broad-woven fabrics made in the same establishment</td>
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<td>manufacturing three-dimensional (3D) commercial printers</td>
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<td>manufacturing three-dimensional (3D) personal printers</td>
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<td>manufacturing unsheathed optical fibres, and bundles and cables made of unsheathed fibres</td>
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<td>manuscripts, rare, retail</td>
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<td>map drafting services</td>
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<td>413190</td>
<td>maple sugar and syrup merchant wholesale</td>
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<td>541370</td>
<td>mapmaking (except geophysical) services</td>
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<td>mapping services, topographic</td>
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<td>maps merchant wholesalers</td>
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<td>maps, printing without publishing</td>
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<td>511130</td>
<td>maps, printing and printing combined</td>
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<td>maps, publishing or publisher</td>
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<td>416390</td>
<td>marble and granite building stone merchant wholesalers</td>
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<td>212316</td>
<td>marble crushing, on contract</td>
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<td>212316</td>
<td>marble cutting (quarrying)</td>
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<td>238140</td>
<td>marble installation (exterior work)</td>
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<td>212398</td>
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<td>margarine (including imitation), made from purchased fats and oils</td>
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<td>margarine and other corn oils, made by wet-milling corn</td>
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<td>margarine, cooking oil and similar oil and fat products, made in oilseed crushing mills</td>
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<td>margarine-butter blend, made from purchased fats and oils</td>
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<td>marijuana grown in open fields</td>
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<td>marine finfish fishing (e.g., flounder, salmon, trout)</td>
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<td>marine hardware, metal, manufacturing</td>
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<td>marine landing stage facilities, construction</td>
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<td>marine museums</td>
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<td>marine navigational schools</td>
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<td>marine or ship salvaging service</td>
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<td>marine paints, manufacturing</td>
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<td>marine power boilers, manufacturing</td>
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<td>marine propulsion machinery and equipment merchant wholesalers</td>
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<td>marine radio communications and earth station equipment, manufacturing</td>
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<td>marine service stations, retail</td>
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<td>marine shellfish fishing (e.g., clam, crab, oyster, shrimp)</td>
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<td>marine shipping agency (e.g., inland, international, overseas)</td>
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<td>marine surveyors and settling agents (insurance inspectors and adjusters)</td>
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<td>marine surveyors, cargo</td>
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<td>marine vessel traffic reporting</td>
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<td>marine wrecking, ships for scrap merchant wholesalers</td>
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<td>marionettes (puppets), manufacturing</td>
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<td>market gardening, greenhouse</td>
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<td>market insurance, agents and brokers</td>
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<td>marketing of swine breeding stock</td>
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<td>marking devices, pens and pencils merchant wholesalers</td>
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</tbody>
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333519 marking machines, metalworking, manufacturing
561990 marking of valuables in the home
212315 marl bed or pit
311420 marmalade, manufacturing
321999 marquetry, wood, manufacturing
624190 marriage (family) counselling services
812990 marriage bureau
812990 marrying services
311340 marshmallows, manufacturing
611620 martial arts clubs (instruction)
335990 maser amplifiers, manufacturing
322220 masking tape, made from purchased paper
339920 masks, sports (e.g., baseball, fencing, hockey), manufacturing
813410 Masonic lodge
321216 Masonite™ (hardboard), manufacturing
416390 masonry bricks, blocks, tile and stone, builders' supply merchant wholesalers
419120 masonry bricks, blocks, tile and stone, builders' supply, wholesale agents and brokers
238140 masonry contractors
238140 masonry pointing, cleaning or caulking
332210 masons' hand tools, manufacturing
416390 masons' materials merchant wholesalers
334610 mass reproduction of pre-packaged software
334512 mass spectrometers, manufacturing
334512 mass spectroscopy instrumentation, manufacturing
812190 massage parlours
611510 massage training school
446199 mastectomy prosthesis, retail
512250 master recordings, leasing and licensing
321999 masts, wood, manufacturing
812330 mat and rug laundres
325999 matches and match books, manufacturing
418990 matches merchant wholesalers
562920 material recovery facilities
238299 materials handling equipment in buildings, installation
417230 materials handling equipment merchant wholesalers
238299 materials handling equipment, installation
532490 materials handling machinery and equipment, rental
541619 materials management consulting services
236210 materials recovery facilities, construction
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
448120 maternity shops, retail
541710 mathematics research and development services
mats and matting, made from purchased wire
mats and matting, rubber, manufacturing
mattress protectors, rubber, manufacturing
mattress renovating and repair shops (without retail sales of new equipment)
mattress springs and spring units, made from purchased wire
mattress stores (including custom made), retail
mattress stuffing, tufting and quilting, manufacturing
mattresses and box springs merchant wholesalers
mattresses for waterbeds, manufacturing
mattresses, air, plastics, manufacturing
mattresses, air, rubber, manufacturing
mattresses, box spring, manufacturing
mauls, metal, manufacturing
mausoleum
mayonnaise and prepared mustard, manufacturing
mayors' courts
mayor's office
McPherson struts, manufacturing
mdf (medium density fibreboard) merchant wholesalers
meal delivery programs (e.g., meals on wheels), social services
meal preparation to take home
measurement of trees
measuring and controlling instrument repair, mechanical
measuring instruments and meters, electric, manufacturing
measuring instruments, industrial process control type, manufacturing
measuring tools, machinists' (except optical), manufacturing
measuring wheels, manufacturing
meat (e.g., beef, pork), cooked or prepared (except canned), merchant wholesalers
meat and bone meal, and tankage, processed in rendering plants
meat and meat products, wholesale agents and brokers
meat carcasses (e.g., beef, pork) merchant wholesalers
meat curing, drying, salting, smoking or pickling, made from purchased meat
meat extracts (except poultry and small game), made from purchased meat
meat extracts (except poultry and small game), produced in slaughtering plants
meat grading service, on contract
meat grinders (i.e., food manufacturing type), manufacturing
meat pastes (except poultry, small game and baby food), made from purchased meat
meat poultry and egg farm combined
meat preparations (except canned) merchant wholesalers
meat products canning (except poultry, small game, pet food and baby food), made from purchased meat
meat products, dog and cat, pet food, canning, made from purchased carcasses
meat, cured or smoked (except poultry and small game), produced in slaughtering plants
meat, fresh, chilled or frozen (except poultry and small game), produced in slaughtering plants
meats, fresh, chilled or frozen (except poultry, small game, pet food, baby food), made from purchased meat
mechanical and power transmission equipment merchant wholesalers
mechanical beverage and drinking water coolers, merchant wholesalers
mechanical clocks merchant wholesalers
mechanical contractors
mechanical drinking water coolers merchant wholesalers
mechanical engineering services
mechanical equipment insulation (e.g., thermal pipe covering, heater boiler jackets)
mechanical finishing men's and boys' clothing, for the trade
mechanical finishing women's and girls' clothing, for the trade
mechanical measuring instruments, industrial process type, manufacturing
mechanical pencil refills, manufacturing
mechanical pencils, manufacturing
mechanical power transmission equipment and supplies merchant wholesalers
mechanical power transmission equipment repair
mechanical pulp mills
mechanical rubber goods (i.e., extruded, lathe-cut, moulded), manufacturing
mechanical rubber goods merchant wholesalers
mechanical testing, laboratories
mechanics' creepers, manufacturing
mechanics' hand soaps and pastes, manufacturing
mechanics' hand tools, non-powered, manufacturing
mechanics' tools merchant wholesalers
mechanics' tools, sold from mobile truck to tradesmen
mechanisms for clockwork operated devices, manufacturing
333310 mechanisms for coin-operated machines, manufacturing
414410 medallions merchant wholesalers
339910 medals, precious or semi-precious metal, manufacturing
541840 media advertising representatives, independent
541840 media advertising representatives, offices of
541830 media buying agencies
541840 media representatives, independent
541840 media representatives, offices of
912210 mediation and conciliation services, provincial government
334110 media-to-media data conversion equipment, computer peripheral equipment, manufacturing
325410 medical agents (i.e., analgesics, anti-migraines, anti-convulsives, mood stabilizers), manufacturing
325410 medical agents such as psychoanoleptics (e.g., antidepressants, psychostimulants), manufacturing
325410 medical agents such as psycholeptics (e.g., anxiolytics, antipsychotics, hypnotics, sedatives), manufacturing
561621 medical alarm, monitoring and service
339110 medical and related instruments, apparatus and equipment (except electro-medical), manufacturing
325410 medical anticancer agents (i.e., antimetabolites, alkylating, spindle poisons, antineoplastic, topoisomerase inhibitors), manufacturing
813920 medical associations
325410 medical cardiac preparations (e.g., antianginals, antihypertensives, vasodilators, beta blockers), manufacturing
325410 medical cardiac preparations (e.g., calcium channel blockers, renin-angiotensin like ace inhibitors and antihyperlipidemics), manufacturing
621990 medical care management services
621990 medical case management services
339110 medical cleaning equipment, ultrasonic, manufacturing
417930 medical diagnostic equipment merchant wholesalers
621110 medical doctors, private practice
532490 medical equipment rental and leasing, commercial and industrial
811210 medical equipment repair (except electric)
811210 medical equipment repair, electrical
334512 medical equipment, ultrasonic, manufacturing
621410 medical family planning centres, services by nurses and other medical professionals (except doctors)
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>414520</td>
<td>medical glass merchant wholesalers</td>
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<tr>
<td>327215</td>
<td>medical glassware, made from purchased glass</td>
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<td>327214</td>
<td>medical glassware, made in glass-making plants</td>
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<td>medical imaging equipment installation</td>
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<td>medical instruments (e.g., bronchoscopes, cystoscopes, gastroscopes, otoscopes) (except electromedical), manufacturing</td>
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<td>medical instruments and diagnostic devices for physicians (e.g., stethoscopes, stethographs, tongue depressors, pelvimeters), manufacturing</td>
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<td>medical insurance claims, processing of, contract or fee basis</td>
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<td>medical laboratories (clinical)</td>
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<td>621110</td>
<td>medical offices, general physicians</td>
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<td>621110</td>
<td>medical offices, specialist and surgeons</td>
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<td>medical or dental laboratory equipment (e.g., hotplates, dryers, Bunsen burners), manufacturing</td>
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<td>medical pathologists' offices</td>
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<td>medical pathology laboratories</td>
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<td>medical photography services</td>
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<td>medical preparations (e.g., anabolic steroids, anti-inflammatories (NSAIDS)), manufacturing</td>
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<td>medical preparations (e.g., antirheumatics, muscle relaxants and bisphodphonates), manufacturing</td>
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<td>medical preparations for infections or infestations (i.e., antibiotics, antifungals, antivirals, vaccines), manufacturing</td>
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<td>medical preparations for infections or infestations (i.e., antiparasitics, antiprotozoals and anthelmintics), manufacturing</td>
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<td>medical radiation therapy equipment, manufacturing</td>
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<td>medical research and development laboratories or services (except clinical)</td>
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<td>medical respiratory preparations (i.e., decongestants, bronchodilators, cough medicines and h1 antagonist), manufacturing</td>
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<td>medical rubber goods merchant wholesalers</td>
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<td>medical schools</td>
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<td>medical service apparel, men's and boys', cut and sewn from purchased fabric</td>
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Statistics Canada – Catalogue no. 12-501-X
<table>
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418990 merchant wholesalers of synthetic turf
415120 merchant wholesalers of utility bucket trucks
411190 merchant wholesalers or dealers of raw farm products (except grain, field beans, and livestock)
813910 merchants' associations
335990 mercury arc rectifiers (i.e., electrical apparatus), manufacturing
325189 mercury chloride, manufacturing
416210 mercury merchant wholesalers
325189 mercury oxide, manufacturing
335120 mercury vapour lighting fixtures, manufacturing
332619 mesh, made from purchased wire
331490 mesh, wire, made in non-ferrous (except aluminum, copper) wire drawing plants
331110 mesh, wire, made in steel mills
561420 message service, telephone answering
492110 messenger service, courier
325410 metabolite in vivo diagnostic substances, manufacturing
416390 metal and/or plastic hand and guard railings merchant wholesalers
416210 metal bars merchant wholesalers
416390 metal buildings merchant wholesalers
333248 metal casting machinery, manufacturing
416330 metal chain merchant wholesalers
337215 metal chair frames, manufacturing
337127 metal chairs, folding and stacking, auditorium or theatre (portable), manufacturing
238220 metal chimney liner installation, for oil to gas conversions, wood burning fireplace inserts
418920 metal concentrates and ores (ferrous) merchant wholesalers
417230 metal crowns and closures merchant wholesalers
332210 metal cutting saw blades, manufacturing
418410 metal cyanides merchant wholesalers
333519 metal deposit forming machines, manufacturing
334512 metal detectors, manufacturing
416390 metal doors, sash and trim merchant wholesalers
416120 metal fireplaces merchant wholesalers
333519 metal forming machine tools, manufacturing
238190 metal furring, contractors
339990 metal grave vault, manufacturing
333990 metal melting furnaces, industrial process type, manufacturing
213119 metal mine exploration, on a contract basis
333511 metal moulds (e.g., for working plastics, rubber, glass), manufacturing
334410 metal oxide silicon (MOS) devices, manufacturing
417230 metal pails merchant wholesalers
238390 metal partitions (e.g., office, washroom), installation
333248 metal pickling equipment, manufacturing
339990 metal picture frames, manufacturing
416210 metal pipes and tubes merchant wholesalers
325610 metal polishes (i.e., tarnish removers), manufacturing
416210 metal posts merchant wholesalers
414390 metal pots and pans merchant wholesalers
332118 metal pressings (i.e., stampings) (except automotive, cans, coins), manufacturing
416210 metal rails and accessories merchant wholesalers
236210 metal refineries, construction
417230 metal refining machinery and equipment merchant wholesalers
418410 metal salts merchant wholesalers
416120 metal sanitary ware merchant wholesalers
416210 metal sheets merchant wholesalers
416390 metal siding and roofing materials merchant wholesalers
238170 metal siding, installation
339950 metal signs and metal sign letters, manufacturing
332118 metal stampings (except automotive, cans, coins), unfinished, manufacturing
238120 metal storage tank erection
416210 metal tubing merchant wholesalers
562920 metal waste and scrap recovery facilities
337920 metal window blinds and associated hardware, manufacturing
418410 metal working compounds merchant wholesalers
417230 metal working machinery merchant wholesalers
418920 metallic concentrates merchant wholesalers
416340 metallic paints merchant wholesalers
325130 metallic pigments, inorganic, manufacturing
325190 metallic soap, manufacturing
313320 metallizing textile fabrics
541380 metallurgical testing laboratories
238299 metallurgy machinery, installation
416210 metals (except precious) merchant wholesalers
419110 metals and ores, business-to-business (B2B) electronic markets, wholesale
453220 metalwork, handicraft, retail
417230 metalworking dies merchant wholesalers
532490 metalworking machinery and equipment rental
417230 metalworking machinery merchant wholesalers
417230 metalworking tools, drills, taps, dies, grinding wheels, files merchant wholesalers
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811210 microscopes, repair
339110 microsurgical and surgical instruments and apparatus (except electromedical), manufacturing
339110 microtomes, manufacturing
237990 microtunneling contractors
414220 microwave and convection ovens merchant wholesalers
335223 microwave and convection ovens, household (including portable), manufacturing
443143 microwave and convection ovens, retail
321999 microwave cabinets, free standing, wood, manufacturing
517911 microwave communications resellers
334410 microwave components, manufacturing
333310 microwave ovens, commercial type, manufacturing
237130 microwave relay towers, construction
334512 microwave test equipment, manufacturing
334220 microwave transmitting equipment (except telephone and telegraph), manufacturing
334220 microwave transmitting equipment (telephone and telegraph), manufacturing
517310 microwaves network system operator
326198 microwaveware, plastics, manufacturing
315249 middies, girls', cut and sewn from purchased fabric
315241 middies, infants', cut and sewn from purchased fabric
315249 middies, women's and misses', cut and sewn from purchased fabric
621390 midwives' offices
313310 mildew proofing textile fabrics and products, for the trade
611110 military academies, elementary
611110 military academies, secondary
911110 military airdrome
911110 military barracks and camps
911110 military bases and camps
911110 military courts
911110 military defence services
315220 military dress uniforms, men's and boys', cut and sewn from purchased fabric
315249 military dress uniforms, tailored, women's and misses', cut and sewn from purchased fabric
622111 military hospital
332999 military insignia, metal, manufacturing
314990 military insignia, textile, manufacturing
722410 military messes, non public funds (NPF)
911110 military messes, public funds (PF)
712115 military museums
911110 military police
611310 military training schools (university degree-granting)
445299 milk and other dairy products specialty stores
112110 milk breeding stock, raising
322220 milk carton board stock, made from purchased paperboard
322130 milk carton board, made in paperboard mills
322219 milk cartons, made from purchased paper or paperboard
411190 milk cooling stations, operated by farm assemblers
112991 milk farm, cattle and pigs, raising
411190 milk marketing board
311511 milk processing (e.g., bottling, homogenizing, pasteurizing, vitaminizing)
333248 milk processing machinery (i.e., food manufacturing type), manufacturing
112420 milk production, goat farm
417230 milk products manufacturing machinery and equipment merchant wholesalers
311511 milk substitutes, manufacturing
115210 milk testing for butterfat
112991 milk, beef and pigs, producing
311515 milk, concentrated, condensed, dried, evaporated or powdered, manufacturing
311511 milk, fluid (except canned), manufacturing
112991 milk, hogs, cattle, producing
311515 milk, UHT (ultra-high temperature), manufacturing
311511 milk-based drinks (e.g., chocolate, acidophilus, buttermilk) (except dietary), manufacturing
311515 milk-based drinks, dietary, manufacturing
417110 milking machines and equipment merchant wholesalers
333110 milking machines, manufacturing
311515 milkshake mixes, manufacturing
451130 mill end stores, retail
314990 mill menders, contract, woven fabrics
316990 mill strapping for textile mills, leather, manufacturing
417230 mill supplies merchant wholesalers
414110 millinery merchant wholesalers
448150 millinery stores, retail
414130 millinery supplies merchant wholesalers
315990 millinery trimmings, made from purchased fabric
315990 millinery, made from purchased fabric
311119 milling grain to make livestock feed
333519 milling machines, metalworking, manufacturing
238350 millwork installation
416320 millwork products merchant wholesalers
321114 millwork, treating
111190 milo farming
417910 mimeograph equipment merchant wholesalers
333920 mine conveyors, manufacturing
<table>
<thead>
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<th>Description</th>
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<td>mine shaft sinking services for non-metallic minerals (except fuels), on a contract basis</td>
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<td>mine shaft sinking, metal mining, on a contract basis</td>
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<td>mine timbers, cutting</td>
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<td>212398</td>
<td>mine, miscellaneous, non-metal</td>
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<td>mineral and spring waters merchant wholesalers</td>
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<td>mineral and stone beneficiating machinery, manufacturing</td>
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<td>mineral beneficiation machinery merchant wholesalers</td>
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<td>mineral colours and pigments, manufacturing</td>
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<td>mining copper bearing ores</td>
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<td>mining machinery (e.g., agitators, crushers, classifiers) merchant wholesalers</td>
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<td>532410</td>
<td>mining machinery and equipment, rental</td>
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<td>-------------</td>
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<td>mining or quarrying slate</td>
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<td>mining support services (except oil and gas)</td>
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<td>mini-vans, assembling on chassis of own manufacture</td>
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<td>mini-warehouse rental or leasing</td>
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<td>minting of coins</td>
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<td>mirror repair shops</td>
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<td>mirrors (except automotive) merchant wholesalers</td>
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<tr>
<td>327215</td>
<td>mirrors, framed or unframed, made from purchased glass</td>
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<td>mirrors, optical, manufacturing</td>
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<td>323120</td>
<td>miscellaneous activities related to printing, such as punching and drilling, folding, embossing</td>
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<td>miscellaneous business services on contract</td>
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<td>missing person tracing service</td>
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<td>missions, religious organization</td>
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<td>mixed oilseeds (except soybean) farming</td>
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<td>mixed vegetables growing</td>
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<td>mixers for concrete, mortar or slag, portable, manufacturing</td>
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<td>mixes (e.g., pancake, cake, cookie, dough, bread, roll), made from purchased flour</td>
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<td>mixing purchased fertilizer materials</td>
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<td>mobile canteens, food service</td>
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<td>mobile car wash (trucks, cars)</td>
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<td>561740</td>
<td>mobile cleaning, carpets and rugs</td>
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<td>mobile crushing of sans and gravel</td>
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<td>mobile home park operating</td>
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<td>mobile home repair, on site, contractors</td>
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<td>mobile home site set up and tie down, contractors</td>
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<td>mobile home sites, operators of</td>
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<td>484229</td>
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<td>484239</td>
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<td>mobile messaging service (text, picture, video)</td>
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<td>mobile PCB (polychlorinated biphenyl) destruction facilities</td>
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<td>mobile truck wash service</td>
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<td>model kits, manufacturing</td>
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<td>modular buildings, prefabricated, wood frame, manufacturing</td>
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<td>modular furniture attachment and installation, partition installation, laboratory equipment furniture installation</td>
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<td>modular furniture system attachment and installation</td>
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<td>modular housing assembly and installation on site, construction</td>
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<td>modular or panel furniture systems, office (except wood), manufacturing</td>
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<td>modular, panellized or prefabricated houses, assembly on site, by general contractors</td>
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334512 modules for clocks and watches, manufacturing
313110 mohair and wool yarn, twisting or winding purchased yarn
313210 mohair fabrics, broad-woven, weaving
112420 mohair production
334512 moisture analysers, laboratory type, manufacturing
334512 moisture meters, industrial process type, manufacturing
413190 molasses merchant wholesalers
311310 molasses, blackstrap, manufacturing
311310 molasses, manufacturing
311710 mollusc cleaning and preparation for market, contract services
331317 molten aluminum, made from purchased aluminum
212299 molybdenite, molybdate or wulfenite mining
331490 molybdenum and molybdenum alloy bar, sheet, strip and tubing, made from purchased metal or scrap
212299 molybdenum ore mining
331490 molybdenum rolling, drawing or extruding, from purchased metal or scrap
331110 molybdenum silicon ferro-alloys, manufacturing
813110 monasteries (except schools)
212299 monazite mining
316990 money belts, any material, made from purchased fabric
332999 money or bank chests, metal, manufacturing
522390 money order issuance services
316990 money pouches, personal (except metal), manufacturing
541990 monitoring the treatment of laboratory animals
334512 monochrometers, laboratory type, manufacturing
325190 monohydric alcohol, manufacturing
334410 monolithic integrated circuits (solid-state), manufacturing
325190 monomethylparaminophenol sulfate, manufacturing
237990 monorail construction
333920 monorail systems (except passenger), manufacturing
485110 monorail transport, urban
487110 monorails, scenic and sightseeing
325190 monosodium glutamate, manufacturing
212316 monumental and ornamental stone, marble, rough, mining
236220 monuments (i.e., buildings), construction
418990 monuments and grave markers merchant wholesalers
327990 monuments and tombstones, cut stone (except finishing or lettering to order only), manufacturing
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<td>mops (e.g., dish, dust, floor), manufacturing</td>
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<td>mortar sands, mining</td>
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<td>mortgage REITs (except owning or operating property)</td>
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<td>motion picture and video post-production services</td>
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<td>motion picture cameras, equipment and supplies merchant wholesalers</td>
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<td>motion picture casting bureau</td>
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</tr>
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<td>motion picture directors, independent</td>
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<td>512120</td>
<td>motion picture distribution, without any production</td>
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<td>motion picture equipment rental</td>
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512120 motion picture film libraries, commercial distribution
512190 motion picture film library, stock footage
532280 motion picture film or tape rental to the general public
493190 motion picture film shipping and storage
325999 motion picture film, manufacturing
512190 motion picture film, television tape and video processing, editing, titling and sub-titling
512190 motion picture laboratories
512190 motion picture or video titling or sub-titling
711512 motion picture producers, independent
512110 motion picture production and distribution
512190 motion picture production special effects, post-production
333310 motion picture projectors and cameras, manufacturing
417920 motion picture studio and theatre equipment merchant wholesalers
417920 motion picture studio equipment and supplies (production, development and duplication) merchant wholesalers
512110 motion picture studios, producing motion pictures and videos
512130 motion picture theatres, drive-ins
512130 motion picture theatres, indoor
512130 motion picture theatres, outdoor
335312 motor and generator manufacturing
441220 motor bicycles, retail
912910 motor carrier board, provincial administration
485210 motor coach operation, interurban and rural
415120 motor coaches merchant wholesalers
335315 motor control accessories (including overload relays), manufacturing
335315 motor controls, electric, manufacturing
721112 motor court
336310 motor cycle pistons and piston rings, manufacturing
484122 motor freight carrier, general, long distance, less than-truckload
484121 motor freight carrier, general, long distance, truckload
335312 motor generator sets (except automotive and turbogenerators), manufacturing
532120 motor home rental
336215 motor home, travel trailer and camper manufacturing
415190 motor homes merchant wholesalers
336215 motor homes, self-contained, assembling on purchased chassis
336120 motor homes, self-contained, mounted on heavy truck chassis of own manufacture
336110 motor homes, self-contained, mounted on light duty truck chassis of own manufacture
721112 motor hotel
335312 motor housings, manufacturing
326290 motor mounting rings, rubber, manufacturing
324190 motor oil, hydraulic brake fluids and transmission fluids made from refined petroleum
325999 motor oils, synthetic, manufacturing
811310 motor repair, electric
415190 motor scooters merchant wholesalers
336990 motor scooters, mopeds and motorcycles, manufacturing
441220 motor scooters, retail
335315 motor starters, contactors and controllers, industrial, manufacturing
912910 motor transport board, provincial administration
561590 motor travel clubs
333990 motor truck scales, manufacturing
488410 motor vehicle (automotive) towing and recovery
811111 motor vehicle (except motorcycle), general repair service
336390 motor vehicle air conditioning compressors, manufacturing
415190 motor vehicle campers merchant wholesalers
441110 motor vehicle dealers, new and used cars-retail
811199 motor vehicle emissions testing, without repairs
336310 motor vehicle engine pistons, piston rings, intake and exhaust valves, manufacturing
811112 motor vehicle exhaust system replacement, repair and installation services
415290 motor vehicle filters (i.e., air, oil) merchant wholesalers
238299 motor vehicle garage and service station mechanical equipment (e.g., hoists, lifts), installation
332510 motor vehicle hardware, metal, manufacturing
326220 motor vehicle hoses and belts rubber, manufacturing
326220 motor vehicle hoses, plastics, manufacturing
334512 motor vehicle instruments (e.g., fuel level gauges, oil pressure, speedometers, tachometers, water temperature), manufacturing
336360 motor vehicle interior systems (e.g., headliners, panels, seats, trim), manufacturing
561990 motor vehicle licences, issuer, private franchise
912910 motor vehicle license bureau, provincial government
912910 motor vehicle licensing and inspection offices, provincial
336370 motor vehicle metal stamping
<table>
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<td>336370</td>
<td>motor vehicle or automotive metal stampings body parts (e.g., fenders, hub caps, roofs, trims, mouldings, bumpers), manufacturing</td>
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<td>motor vehicle paints, manufacturing</td>
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<td>419110</td>
<td>motor vehicle parts and accessories, new, business-to-business (B2B) electronic markets, wholesale</td>
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<td>motor vehicle plastic parts (e.g., bumper components, lenses, mudguards), manufacturing</td>
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<td>motor vehicle refrigeration units merchant wholesalers</td>
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<td>motor vehicle seats, manufacturing</td>
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<td>motor vehicle seats, metal framed, manufacturing</td>
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<td>motor vehicle transmission and power train parts manufacturing</td>
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<td>motor vehicle trimmings, fabric, manufacturing</td>
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<td>motor vehicle voltage regulators merchant wholesalers</td>
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<td>419120</td>
<td>motor vehicles (except automobiles, trucks and buses), wholesale agents and brokers</td>
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<td>motor, outboard or inboard, repair and maintenance</td>
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<td>441220</td>
<td>motorboat dealers, retail</td>
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<td>336612</td>
<td>motorboats including fibreglass, inboard or outboard, manufacturing</td>
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<td>motorcycle agents and brokers</td>
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<td>419110</td>
<td>motorcycle and parts, business-to-business (B2B) electronic markets, wholesale</td>
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<td>motorcycle race tracks, operation of</td>
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<td>motorcycle racing teams</td>
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<td>motorcycle tire dealers, new and used, retail</td>
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<td>488410</td>
<td>motorcycle towing and emergency road services</td>
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<td>532280</td>
<td>motorcycles and motor-scooters, rental and leasing</td>
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<td>motorcycles merchant wholesalers</td>
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322299 moulded pulp products (e.g., egg cartons, food containers, food trays), manufacturing
322299 moulded sanitary pulp products (e.g., cups, dishes, trays), manufacturing
238350 moulding or trim, wood or plastic, installation
212323 moulding sand mining
321919 mouldings, wood and covered wood, manufacturing
333511 moulds for forming materials (e.g., plastics, rubber, glass), manufacturing
333511 moulds for metal casting (except steel ingots), manufacturing
333511 moulds for plastics and rubber working machinery, manufacturing
711215 mountain bike free riders
332510 mounting hardware for TV's, security cameras and monitors, manufacturing
561910 mounting merchandise on cards
339910 mountings, gold and silver (e.g., pens, leather goods, umbrellas), manufacturing
314990 mouse pads (textile material laminated to a foam backing), manufacturing
339990 mouthpieces, pipe (except rubber), manufacturing
325620 mouthwashes (except medicinal), manufacturing
325410 mouthwashes, medicated, manufacturing
334512 movements, watch or clock, manufacturing
532280 movie rental (video)
532280 moving supplies and equipment, rental
484210 moving used goods, office or institutional
561730 mowing services, highway and road
334310 mp3 players, manufacturing
325520 mucilage adhesives, manufacturing
238110 mud-jacking contractors
722512 muffins produced and sold at location
722512 muffins, coffee shop, pastries
811112 muffler (automotive) replacement shop, sale and installation
336390 mufflers and resonators, automotive, truck and bus, manufacturing
315190 mufflers, made in knitting mills
315990 mufflers, men's and boys', made from purchased fabric
315990 mufflers, women's and girls', made from purchased fabric
333110 mulchers, lawn and garden type, manufacturing
411110 mules merchant wholesalers
517310 multichannel multipoint distribution services (MMDS), facilities-based
236110 multifamily building construction, by general contractors
524210 multi-line insurance sales
334610 multimedia products, pre-recorded, mass-reproducing
334512 multimeters, manufacturing
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<td>music books (i.e., bound sheet music), publishers or publishing</td>
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<td>music festival promoters, without facilities</td>
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<td>music productions, live (except musical theatre)</td>
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<td>musical boxes or chests, manufacturing</td>
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<td>musical groups</td>
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<td>musical instrument and accessory, wholesale agents and brokers</td>
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316990 musical instrument cases, all materials, manufacturing
532280 musical instrument rental (e.g., piano, guitar, violins, cellos)
418990 musical instruments (e.g., brass, reed, string, wind) merchant wholesalers
811490 musical instruments (e.g., piano, organ) repairing and tuning (without retail sales of new equipment)
339990 musical instruments (except toy), manufacturing
339990 musical instruments accessories (e.g., reeds, mouthpieces, stands, synthesizers), manufacturing
451140 musical instruments and supplies (e.g., drums, guitars, organs, pianos, sheet music, amplifying equipment), retail
418990 musical instruments, accessories and supplies merchant wholesalers
711511 musical instruments, artisanal production
339930 musical instruments, toy, manufacturing
453310 musical instruments, used or second-hand, retail
512230 musical performance rights, publishing and licensing of
711112 musical theatre and opera companies
711130 musicians, independent
313210 muslin fabrics, broad-woven, weaving
111120 mustard seed farming
413160 mutton (except frozen packaged) merchant wholesalers
522291 mutual benefit associations (loan association)
523120 mutual fund agencies (i.e., brokerages)
523120 mutual fund agents (i.e., brokers), offices
523920 mutual fund management companies
325190 myrobalans extract, manufacturing

N

333519 nail heading machines, manufacturing
325620 nail polish removers, manufacturing
325620 nail polishes, manufacturing
321215 nailed-laminated lumber beams, manufacturing
331222 nails and mesh, iron or steel, made in wire drawing plants
332619 nails, brads and staples, made from purchased wire
331490 nails, made in non-ferrous (except aluminum, copper) wire drawing plants
332999 name plate blanks, metal, manufacturing
814110 nanny housekeeper
541710 nanobiotechnologies research and experimental development laboratories
325999 napalm, manufacturing
325190 naphtha, made by distillation of coal tar
324110 naphtha, made in petroleum refineries
325190 naphthalene sulfonic acid, manufacturing
325190 naphthalene, made by distillation of coal tar
325110 naphthalene, made from refined petroleum or natural gas liquids
324110 naphthalene, made in petroleum refineries
325190 naphthenic acid soaps, manufacturing
328190 naphthenic acids, made from refined petroleum or natural gas
324110 naphthenic acids, made in petroleum refineries
325190 naphtol, alpha and beta, manufacturing
325190 naphtholsulfonic acids, manufacturing
812330 napkin, laundered, supply service, on contract basis
333248 napping machinery, textile, manufacturing
313310 napping textile fabrics, for the trade
211110 naphtha content from natural gas, recovery of
414510 narcotic medicines merchant wholesalers
414130 narrow fabrics merchant wholesalers
313310 narrow fabrics, dyeing and finishing of purchased
313310 narrow fabrics, dyeing and finishing, for the trade
911910 national aeronautics and space administration
912910 national assembly, provincial government
911240 national credit union administration
522321 national office supervising credit unions (similar to oversight of banks by central bank)
712190 national parks
911910 national science foundation
311420 nationality specialty foods, canning
311410 nationality specialty foods, frozen, manufacturing
327310 natural (i.e., calcined earth) cement, manufacturing
212398 natural abrasives (except sand) mining
211110 natural butane, ethane, isobutane and propane production
313110 natural fibre (e.g., hemp, linen, ramie) thread, manufacturing
211110 natural gas absorption plant
211110 natural gas cleaning and preparation plants
221210 natural gas distribution
417220 natural gas field production equipment merchant wholesalers
412110 natural gas liquids merchant wholesalers
211110 natural gas liquids recovering and mining
237120 natural gas pipelines, construction
238220 natural gas piping, installation
237120 natural gas processing plant, construction
211110 natural gas production
211110 natural gas pumping, mining
493190 natural gas storage
211110 natural gas washing and scrubbing, mining
211110 natural gasoline production
313220 natural hard fibre fabrics (e.g., flax, jute, hemp, ramie), narrow woven, weaving
313210 natural hard fibre fabrics (e.g., linen, jute, hemp, ramie), broad-woven, weaving
313110 natural hard fibre yarns (e.g., flax, hemp, jute, ramie, paper), made from purchased fibre
712115 natural history museums
911910 natural resource conservation programs, federal government
813310 natural resource preservation organizations
212323 natural sand, other than metal-bearing, manufacturing
712115 natural science museums
211110 natural sour gas processing, mining
712190 natural wonders, tourist attractions
312110 naturally carbonated bottled water
312110 naturally carbonated water, purifying and bottling
712190 nature centres
712190 nature parks
712190 nature reserves
621390 naturopaths’ offices
811210 nautical and navigational instrument, repair
334511 nautical instruments, electronic, manufacturing
334511 nautical instruments, manufacturing
911110 naval base
336611 naval ships or submarines, building
611510 navigation and fisheries school
334511 navigational instruments, electronic, manufacturing
334511 navigational instruments, manufacturing
315190 neckties, made in knitting mills
315990 neckties, men's and boys', made from purchased fabric
315990 neckties, women's, misses' and juniors', made from purchased fabric
315210 neckwear, cut and sewn from materials owned by others
315990 neckwear, made from purchased fabric
315190 neckwear, made in knitting mills
448150 neckwear, men's and boys', retail
315990 neckwear, women's, misses' and juniors', made from purchased fabric
448150 neckwear, women's, retail
313230 needle loomed felts, manufacturing
339990 needles and pins, manufacturing
333248 needles for knitting machinery, manufacturing
339990 needles, hand knitting, manufacturing
334410 needles, phonograph and stylus, manufacturing
314990 needlework art, done on clothing owned by others
<table>
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<td>negligees, girls', cut and sewn from purchased fabric</td>
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<td>negligees, women's and misses', cut and sewn from purchased fabric</td>
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<td>net and lace making machinery, manufacturing</td>
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<td>new and rebuilt auto parts, wholesale agents and brokers</td>
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<td>new and used automobiles (cars) merchant wholesalers</td>
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<td>new and used electrical household appliances merchant wholesalers</td>
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<td>new and used trailers for trucks merchant wholesalers</td>
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<td>new automotive accessories merchant wholesalers</td>
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<td>new automotive air-conditioners merchant wholesalers</td>
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<td>new automotive batteries merchant wholesalers</td>
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<td>new automotive engine electrical equipment merchant wholesalers</td>
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415290  new automotive engines merchant wholesalers
415290  new automotive parts merchant wholesalers
415290  new automotive stampings merchant wholesalers
415290  new automotive supplies merchant wholesalers
451113  new bicycles combined with repair, repair as primary source of receipts, retail
448320  new luggage and leather goods, retail and repair
415290  new motor vehicle parts and accessories merchant wholesalers
415290  new motor vehicle radios and tape decks merchant wholesalers
415290  new motor vehicle sound systems merchant wholesalers
415290  new motorcycle parts merchant wholesalers
451140  new musical instruments combined with repair, repair as primary source of receipts, retail
417110  new or used farm implements merchant wholesalers
417110  new or used farm machinery merchant wholesalers
417110  new or used tractors (farm) merchant wholesalers
541619  new product development and other marketing consulting services
451119  new sporting goods and equipment (except golf, ski, and cycling), retail
415290  new trucks parts merchant wholesalers
415290  new wheels, motor vehicle merchant wholesalers
519110  news agencies
414420  news agents merchant wholesalers
519190  news and press clipping service
711513  news correspondents, independent
451310  news dealers, retail
519110  news feature syndicates
519110  news picture gathering and distributing service
519110  news reporting service
519110  news syndicates
519110  news ticker service
511120  newsletters publishing
323119  newsletters, printing without publishing
511120  newsletters, publishing and printing combined
541840  newspaper advertising representatives, independent
541840  newspaper advertising representatives, offices of
451310  newspaper and magazine stands or stores, retail
511110  newspaper branch offices, editorial and advertising
<table>
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<td>Newspaper publishing and job printing combined</td>
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<td>Newspapers merchant wholesalers</td>
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<td>Nickel and nickel alloy bar, sheet, strip and tubing, made from purchased metal or scrap</td>
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<td>Nickel and nickel alloy primary forms and basic shapes merchant wholesalers</td>
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<td>Nickel cadmium storage batteries, manufacturing</td>
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<td>Nickel rolling, drawing and extruding, purchased metal or scrap</td>
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<td>Nightclubs or discotheques, not serving alcoholic beverages</td>
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<td>Nightgowns, girls', cut and sewn from purchased fabric</td>
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<td>Nightgowns, infants', cut and sewn from purchased fabric</td>
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<td>Nightgowns, women's and misses', cut and sewn from purchased fabric</td>
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<td>Nightshirts, men's and boys', cut and sewn from purchased fabric</td>
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<td>nightwear, made in knitting mills</td>
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<td>nipples, metal, made from purchased pipe</td>
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<td>nitrated hydrocarbon derivatives, manufacturing</td>
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</tr>
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</tr>
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</tr>
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</tr>
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</tr>
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<td>325314</td>
<td>nitrogenous, phosphatic or potassic fertilizers, made by mixing purchased materials</td>
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<td>nitroglycerin explosive materials, manufacturing</td>
</tr>
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</tr>
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</tr>
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</tr>
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<td>nitrous ether, manufacturing</td>
</tr>
<tr>
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</tr>
<tr>
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<td>nixtamal milling</td>
</tr>
<tr>
<td>325410</td>
<td>n-methylpiperazine, manufacturing</td>
</tr>
<tr>
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<td>noils, wool and similar animal fibre, manufacturing</td>
</tr>
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<td>non-citrus fruit farming</td>
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<td>non-hazardous recyclable material, collection</td>
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<td>non-alcoholic beverages, wholesale agents and brokers</td>
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<td>non-baked snack foods (e.g., corn chips, tortilla chips, pretzels), manufacturing</td>
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<td>non-cellulosic fibres and filaments, manufacturing</td>
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<td>non-citrus fruit and tree nut farming</td>
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<td>non-citrus fruits (e.g., apricot, nectarine, peach), orchards and farms</td>
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<td>nonclay refractories (e.g., block, brick, mortar, tile), manufacturing</td>
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<td>non-commercial art museums and galleries</td>
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<td>311515</td>
<td>non-dairy creamers, dry, manufacturing</td>
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<td>non-dairy creamers, liquid, manufacturing</td>
</tr>
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<td>311515</td>
<td>non-dairy drinks (i.e., soy and almond), manufacturing</td>
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</table>
523990  nondeposit trust companies
418410  non-edible gelatin merchant wholesalers
416120  non-electric furnaces, stoves and heaters merchant wholesalers
416120  non-electric heating and cooking equipment merchant wholesalers
416120  non-electric heating boilers merchant wholesalers
416120  non-electric heating radiators merchant wholesalers
333416  non-electric household forced air furnaces, manufacturing
333416  non-electric permanent mount room space heaters, manufacturing
414520  non-electric razors and blades merchant wholesalers
416120  non-electric space and water heating stoves merchant wholesalers
333416  non-electric swimming pool heaters (i.e., oil, gas or solar), manufacturing
325110  nonene, made from refined petroleum or natural gas liquids
517911  non-facilities based Internet service provider (ISP)
311515  nonfat dry milk, manufacturing
332113  non-ferrous (except copper and aluminum) forgings, unfinished, made from purchased non-ferrous metal
331490  non-ferrous alloys (except aluminum, copper), made from purchased metals
331410  non-ferrous alloys, made in primary smelting and refining mills (except aluminum)
331410  non-ferrous metal (except aluminum) smelting and refining
331529  non-ferrous metal (except aluminum, copper) castings (except die-castings), manufacturing
331529  non-ferrous metal (except aluminum, copper) foundries (except die-castings)
331490  non-ferrous metal (except aluminum, copper) powder, paste and flakes, made from purchased metals
331490  non-ferrous metal (except aluminum, copper) shapes, made by rolling, drawing and extruding purchased metal
331490  non-ferrous metal (except aluminum, copper), recovering from scrap
419120  non-ferrous metal and metal products, agents and brokers
416210  non-ferrous metal bars merchant wholesalers
418920  non-ferrous metal concentrates and ores merchant wholesalers
419120  non-ferrous metal ores and concentrates, agents and brokers
416210  non-ferrous metal plates merchant wholesalers
416210 non-ferrous metal primary forms and basic shapes merchant wholesalers
416210 non-ferrous metal rods merchant wholesalers
418110 non-ferrous metal scrap merchant wholesalers
416210 non-ferrous metal sheet merchant wholesalers
331410 non-ferrous metals (except aluminum), smelting and primary refining
416210 non-ferrous metals ingots merchant wholesalers
416210 non-ferrous metals refinery shapes and secondary forms merchant wholesalers
418920 non-ferrous ores and concentrates merchant wholesalers
511130 non-fiction books, publishers or publishing
511130 non-fiction books, publishing and printing combined
511130 non-fiction, professional or religious books, publishing exclusively on Internet
533110 non-financial intangible assets leasing
721213 non-instructional summer camps with overnight stays
624120 non-medical home care for persons with developmental disabilities
562920 non-metal waste and scrap recovery facilities
339990 nonmetallic mineral gaskets (i.e., asbestos gaskets), grease and oil seals, and packing, manufacturing
327990 non-metallic mineral products (e.g., barite, flint, pyrophyllite, talc), processing beyond beneficiating
327990 non-metallic mineral products (e.g., kaolin, baryum, mica, feldspar), processing beyond beneficiating
416120 non-portable electric baseboard heaters merchant wholesalers
325410 non-prescription drug preparations, manufacturing
414520 non-prescription medicinal herbs merchant wholesalers
416120 non-refrigerated drinking fountains merchant wholesalers
321991 non-residential building, manufacturing
531120 non-residential buildings, operators
326198 non-rigid hull inflatable plastic boats, manufacturing
326198 non-rigid hull inflatable plastic dinghies, manufacturing
326290 non-rigid hull inflatable rubber boats, manufacturing
326290 non-rigid hull inflatable rubber dinghies, manufacturing
484110 non-specialized freight transportation, local
524139 non-specialized reinsurance carriers
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>454390</td>
<td>non-store retailing, direct sales (door-to-door), retail</td>
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<td>315220</td>
<td>non-tailored coats and jackets, men's and boys' (e.g., ski suits, windbreakers), manufacturing</td>
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<td>526112</td>
<td>non-trusteed pension fund</td>
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<td>113210</td>
<td>nonwood forest products gathering</td>
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<td>313230</td>
<td>nonwoven fabric tapes, manufacturing</td>
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<td>nonwoven fabrics, manufacturing</td>
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<td>nonwoven felts (e.g., hair, jute, pressed, punched, wool), manufacturing</td>
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<td>noodle mixes, made from purchased dried ingredients (e.g., pad thai noodle mix)</td>
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<td>311420</td>
<td>noodle mixes, made in dehydration plants</td>
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<td>notarial seals, metal, engraved, manufacturing</td>
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<td>notaries public, private practice (outside Québec)</td>
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<td>notary services (Québec)</td>
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<td>note brokers, oil and gas lease brokers and stock transfer agents</td>
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<td>notebooks (including mechanically bound by wire or plastic), made from purchased paper</td>
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<td>notebooks, made in paper mills</td>
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<td>notepaper and notebooks, retail</td>
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<td>notions and piece goods store, retail</td>
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<tr>
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<td>notions merchant wholesalers</td>
</tr>
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<td>notions, sewing thread and needles, retail</td>
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<td>419120</td>
<td>notions, wholesale agents and brokers</td>
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<td>novelties and specialties, non-precious metal, manufacturing</td>
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<td>novelties and specialties, precious plated metal, manufacturing</td>
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<td>novelties, wood fibre, manufacturing</td>
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</tr>
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<td>337126</td>
<td>novelty furniture, metal, manufacturing</td>
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</tr>
<tr>
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</tr>
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<td>nuclear bundles and control rods, made from purchased fuel</td>
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<tr>
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</tr>
<tr>
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</tr>
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<td>nuclear fuel scrap reprocessing</td>
</tr>
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<td>325189</td>
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</tr>
<tr>
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<td>nuclear instrument modules, manufacturing</td>
</tr>
<tr>
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237130 nuclear power plants, construction
334512 nuclear radiation detection instruments, manufacturing
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
713999 nudist camps without accommodation
339940 numbering machines, hand, manufacturing
339940 numbering stamps, with rubber type, hand, manufacturing
333519 numerically controlled metal cutting machine tools, manufacturing
453999 numismatic supplies, retail
453999 numismatist shops, retail
334290 nurse call systems, manufacturing
444220 nursery and garden centres selling primarily to other businesses but also selling to household consumers
111421 nursery farm
337126 nursery furniture, metal, manufacturing
337123 nursery furniture, wood, manufacturing
624410 nursery or playschool
411130 nursery stock and plant merchant wholesalers
419110 nursery stock and plants, business-to-business (B2B) electronic markets, wholesale
111421 nursery stock growing
411130 nursery stock merchant wholesalers
444220 nursery stock, seeds and bulbs, retail
611510 nurses' aides schools
813920 nurses' associations
611510 nurses' schools, practical
315249 nurses' uniforms, women's and misses', cut and sewn from purchased fabric
621390 nurses, practical, private practice
621390 nurses, registered and practical, offices of (except home health care services)
621390 nursing aide, nursing services, private practice
611510 nursing assistants' school
621390 nursing care, registered nurse, private practice
623110 nursing homes
<table>
<thead>
<tr>
<th>Code</th>
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<tbody>
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<td>nut rods, made from purchased iron or steel</td>
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<td>objects of art, antique, retail</td>
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<td>observation towers, operation of</td>
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<td>541710</td>
<td>observatories, astronomical</td>
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<td>483115</td>
<td>ocean-borne transportation (passengers)</td>
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<td>Code</td>
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</tr>
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</tr>
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</tr>
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<td>oculists' offices</td>
</tr>
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<td>oculists, private practice</td>
</tr>
<tr>
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<td>odometers, manufacturing</td>
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<td>offender self-help organizations</td>
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<td>488519</td>
<td>offering a combination of freight transportation services spanning transportation modes</td>
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<td>offering a variety of food items or offering specialty snacks or non-alcoholic beverages</td>
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<td>611410</td>
<td>offering classes in office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career, or a career in court reporting</td>
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<tr>
<td>611410</td>
<td>offering courses in basic computer skills, word processing, spreadsheets, and desktop publishing</td>
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<td>488410</td>
<td>offering incidental services, such as tire repair, battery boosting and other emergency road services</td>
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<td>off-highway tracked vehicles (except construction, armoured military), manufacturing</td>
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<td>office administration services</td>
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<td>office and desk space, rental service</td>
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<td>332311</td>
<td>office and factory buildings, prefabricated, metal, manufacturing</td>
</tr>
<tr>
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<td>office and other commercial building rental and leasing</td>
</tr>
<tr>
<td>414390</td>
<td>office and public building chairs merchant wholesalers</td>
</tr>
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<td>office and school supplies (except furniture), retail</td>
</tr>
<tr>
<td>419110</td>
<td>office and store machinery and equipment, business-to-business (B2B) electronic markets, wholesale</td>
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<td>419120</td>
<td>office and store machinery and equipment, wholesale agents and brokers</td>
</tr>
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<td>541514</td>
<td>office automation, computer systems integration</td>
</tr>
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<td>office buildings and complexes, construction</td>
</tr>
<tr>
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<td>office business machines (e.g., typewriters, duplicating equipment, photocopiers, desk calculators), repair</td>
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<td>office chair reupholstering and upholstery repair</td>
</tr>
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<td>561722</td>
<td>office cleaning service</td>
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<td>office coffee-break service</td>
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</tbody>
</table>
453210 office equipment stores selling primarily to other businesses
337215 office fixtures (except metal and wood), manufacturing
337214 office furniture (e.g., benches, chairs, rotating stools, desks, tables), manufacturing (except wood)
337214 office furniture (except wood), manufacturing
417910 office furniture merchant wholesalers
484210 office furniture moving, used
532420 office furniture rental
811420 office furniture repair (without retail sales of new equipment)
442110 office furniture stores
238390 office furniture, modular systems, installation
337213 office furniture, wood, padded, upholstered, or plain, manufacturing
561320 office help supply service
238299 office machinery, installation
417910 office machines and equipment (except electronic data processing equipment) merchant wholesalers
561110 office management services
541330 office of engineers
322230 office paper (e.g., computer printer, photocopy, plain paper), cut sheet, made from purchased paper
322121 office paper (e.g., computer printer, photocopy, plain paper), made in paper mills
453210 office paper and supplies, retail
561320 office personnel services (personnel suppliers)
418210 office supplies (except furniture, machines) merchant wholesalers
453210 office supplies stores selling primarily to other businesses but also selling to household consumers
322230 office supplies, die-cut, made from purchased paper or paperboard
418210 office supply ink, paste and solvent merchant wholesalers
414390 office, restaurant and public building merchant wholesalers
541212 offices of accountants
541320 offices of landscape architects
621390 offices of shiatsu therapists
912910 official languages office, provincial government
333120 off-road trucks, manufacturing
323120 offset plate preparation services
323119 offset printing (except manifold business forms, quick printing, textile fabrics), without publishing
323119 offset printing flexographic (except books, manifold business forms, printing grey goods, quick printing)
333248 offset printing presses, manufacturing
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>213111</td>
<td>offshore drilling, oil and gas, on contract basis</td>
</tr>
<tr>
<td>114113</td>
<td>offshore or deep sea finfish fishing</td>
</tr>
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<td>offshore tool rental</td>
</tr>
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<td>off-track betting parlours</td>
</tr>
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<td>ohmmeters, manufacturing</td>
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<td>oil (e.g., rapeseed (canola), cottonseed, soybean, olive, peanut, linseed, palm-kernel, sunflower), made from purchased oils</td>
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<td>oil (e.g., rapeseed, safflower, flaxseed, coconut, castor, olive, cottonseed, lecithin, soybean), made in crushing mills</td>
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<td>325999</td>
<td>oil additive preparations, manufacturing</td>
</tr>
<tr>
<td>415290</td>
<td>oil additives merchant wholesalers</td>
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<tr>
<td>324110</td>
<td>oil additives, made in petroleum refineries</td>
</tr>
<tr>
<td>211110</td>
<td>oil and gas exploration (except on a contract or fee basis)</td>
</tr>
<tr>
<td>213118</td>
<td>oil and gas exploration on a contract or fee basis</td>
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<tr>
<td>213118</td>
<td>oil and gas exploration on a contract or fee basis (except geophysical)</td>
</tr>
<tr>
<td>237120</td>
<td>oil and gas field distribution line construction</td>
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<td>333130</td>
<td>oil and gas field drilling machinery and equipment (except offshore floating platforms), manufacturing</td>
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<tr>
<td>213118</td>
<td>oil and gas field fire fighting services</td>
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<tr>
<td>416120</td>
<td>oil and gas hot water heaters merchant wholesalers</td>
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<tr>
<td>811310</td>
<td>oil and gas plant equipment repair</td>
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<td>531190</td>
<td>oil and gas rights, leasing (if lessors)</td>
</tr>
<tr>
<td>332420</td>
<td>oil and gas storage tanks, heavy gauge metal, manufacturing</td>
</tr>
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<td>561110</td>
<td>oil and gas well management, on contract</td>
</tr>
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<td>336611</td>
<td>oil and gas well offshore drilling and production platforms, building</td>
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<tr>
<td>333130</td>
<td>oil and gas well perforating guns, manufacturing</td>
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<tr>
<td>493190</td>
<td>oil and gasoline storage caverns (for hire)</td>
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<td>oil burners merchant wholesalers</td>
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<tr>
<td>335315</td>
<td>oil circuit reclosers and sectionalizers (including 25 k.V.), manufacturing</td>
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<td>oil drilling muds merchant wholesalers</td>
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<td>532410</td>
<td>oil field equipment rental and leasing</td>
</tr>
<tr>
<td>541360</td>
<td>oil gas field seismographic surveys</td>
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<td>411120</td>
<td>oil kernels merchant wholesalers</td>
</tr>
<tr>
<td>523990</td>
<td>oil lease brokers, offices</td>
</tr>
<tr>
<td>333910</td>
<td>oil measuring and dispensing pumps, manufacturing</td>
</tr>
<tr>
<td>411190</td>
<td>oil nuts merchant wholesalers</td>
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<tr>
<td>331210</td>
<td>oil pipe and tube (e.g., casing, tubing, drill pipe), made from purchased iron or steel</td>
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<tr>
<td>531190</td>
<td>oil properties, lessors of</td>
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<td>237120</td>
<td>oil refineries and petrochemical complexes, construction management</td>
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<td>412110</td>
<td>oil refinery products merchant wholesalers</td>
</tr>
<tr>
<td>417220</td>
<td>oil refining machinery and equipment merchant wholesalers</td>
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<td>Description</td>
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<tr>
<td>484229</td>
<td>oil rig hauling (except with rigging), local</td>
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<td>484239</td>
<td>oil rig hauling (except with rigging), long distance</td>
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<tr>
<td>213118</td>
<td>oil rig hauling with rigging up and rigging down</td>
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<tr>
<td>523910</td>
<td>oil royalty dealing (acting as principals)</td>
</tr>
<tr>
<td>533110</td>
<td>oil royalty holders</td>
</tr>
<tr>
<td>111190</td>
<td>oil seed and grain farming, combination</td>
</tr>
<tr>
<td>562910</td>
<td>oil spill cleanup services</td>
</tr>
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<td>325999</td>
<td>oil spill sorbents, manufacturing</td>
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<td>532410</td>
<td>oil well drilling machinery and equipment rental</td>
</tr>
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<td>oil well fire control services</td>
</tr>
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<td>213118</td>
<td>oil well logging, on a contract basis</td>
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<td>417220</td>
<td>oil well machinery and equipment merchant wholesalers</td>
</tr>
<tr>
<td>417220</td>
<td>oil well sucker rods merchant wholesalers</td>
</tr>
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<td>417220</td>
<td>oil well supply merchant wholesalers</td>
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<td>213118</td>
<td>oil well surveying, contract services (except seismographic)</td>
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<td>oil, fish and marine animal, manufacturing</td>
</tr>
<tr>
<td>311225</td>
<td>oil, vegetable stearin, made from purchased oils</td>
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<tr>
<td>324190</td>
<td>oil-based additives, made from refined petroleum</td>
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<tr>
<td>325510</td>
<td>oil-based paints or stains, manufacturing</td>
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<tr>
<td>313320</td>
<td>oicloth, manufacturing</td>
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<td>561110</td>
<td>oilfield crew supervisor (supervision)</td>
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<td>811210</td>
<td>oilfield instrumentation repair service</td>
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<td>oiling (i.e., waterproofing) purchased clothing</td>
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<tr>
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<td>oiling (i.e., waterproofing) purchased textile fabrics</td>
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<td>488490</td>
<td>oiling and salting roads for dust control</td>
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<td>325999</td>
<td>oils (e.g., cutting, lubricating), synthetic, manufacturing</td>
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<td>oils (e.g., fuel, lubricating and illuminating), made in petroleum refineries</td>
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<td>325190</td>
<td>oils, made by distillation of coal tar</td>
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<td>325610</td>
<td>oils, soluble (i.e., textile finishing assistants), manufacturing</td>
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<tr>
<td>325410</td>
<td>oils, vegetable and animal, medicinal, uncompounded, manufacturing</td>
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<td>oils, wood, made by distillation of wood</td>
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<td>111120</td>
<td>oilseed (except soybean) farming field and seed production</td>
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<td>111190</td>
<td>oilseed and grain combination farming, field and seed production</td>
</tr>
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<td>411120</td>
<td>oilseed and grain merchant wholesalers</td>
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<td>418310</td>
<td>oilseed cake and meal merchant wholesalers</td>
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<td>333248</td>
<td>oilseed crushing and extracting machinery, manufacturing</td>
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<td>311224</td>
<td>oilseed crushing mills</td>
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<td>oilseed processing</td>
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<td>419110</td>
<td>Oilseeds, business-to-business (B2B) electronic markets, wholesale</td>
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<td>Okra farming, field, bedding plant and seed production</td>
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<td>Old age pensions board, provincial</td>
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<td>911910</td>
<td>Old age security program, federal government</td>
</tr>
<tr>
<td>623310</td>
<td>Old folks home</td>
</tr>
<tr>
<td>623310</td>
<td>Old soldiers’ homes</td>
</tr>
<tr>
<td>325220</td>
<td>Olefin fibres and filaments, manufacturing</td>
</tr>
<tr>
<td>325110</td>
<td>Olefins (alkenes), made from refined petroleum or natural gas liquids</td>
</tr>
<tr>
<td>325190</td>
<td>Oleic acid esters, manufacturing</td>
</tr>
<tr>
<td>325189</td>
<td>Oleum (i.e., fuming sulphuric acid), manufacturing</td>
</tr>
<tr>
<td>311420</td>
<td>Olives, brined, manufacturing</td>
</tr>
<tr>
<td>212326</td>
<td>Olivine (nongem) mining</td>
</tr>
<tr>
<td>912910</td>
<td>Ombudsman’s office, provincial government</td>
</tr>
<tr>
<td>334511</td>
<td>Omnidirectional instrumentation, manufacturing</td>
</tr>
<tr>
<td>236110</td>
<td>One-family house construction, general contractors</td>
</tr>
<tr>
<td>812922</td>
<td>One-hour photo finishing</td>
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<td>111219</td>
<td>Onion (e.g., green or scallion, red, Spanish, shallot), farming</td>
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<td>311420</td>
<td>Onions, pickled, manufacturing</td>
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<td>713299</td>
<td>Online (Internet) gambling</td>
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<td>713299</td>
<td>Online gambling services</td>
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<tr>
<td>531390</td>
<td>Online marketing for real estate</td>
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<td>611690</td>
<td>Online teacher’s training programs</td>
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<td>561510</td>
<td>Online travel agency</td>
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<td>236220</td>
<td>On-site assembly of modular or prefabricated commercial and institutional buildings</td>
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<tr>
<td>813920</td>
<td>Ontario College of Pharmacy (licensing bureau)</td>
</tr>
<tr>
<td>522190</td>
<td>Ontario Savings Office</td>
</tr>
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<td>212316</td>
<td>Onyx marble, crushed and broken stone, quarrying</td>
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<td>212316</td>
<td>Onyx marble, dimension-quarrying</td>
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<td>526914</td>
<td>Open-ended money market mutual funds, open-ended mutual funds</td>
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<td>315990</td>
<td>Opera hats, made from purchased fabric</td>
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<td>611610</td>
<td>Opera school</td>
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<tr>
<td>711130</td>
<td>Opera singers, independent</td>
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<tr>
<td>813410</td>
<td>Operating bars and restaurants and providing other recreational services to members</td>
</tr>
<tr>
<td>111330</td>
<td>Operating commercial blueberry fields</td>
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<td>519130</td>
<td>Operating file sharing websites (e.g., textual, audio or video content)</td>
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<tr>
<td>485110</td>
<td>Operating fixed routes and schedules, and allowing passengers to pay on a per-trip basis</td>
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<td>483115</td>
<td>Operating ocean-going cruise ships</td>
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<tr>
<td>488210</td>
<td>Operating railway terminals and stations</td>
</tr>
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<td>221320</td>
<td>Operating sewage treatment or disposal facilities</td>
</tr>
<tr>
<td>486990</td>
<td>Operating slurry pipelines</td>
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</tbody>
</table>
511211 operating systems software, computer, 
publishing (including designing and developing), packaged 
211110 operating tank battery in petroleum industry on contract basis 
712190 operating, maintaining and protecting nature parks, nature reserves or conservation areas 
331110 operation of electric arc furnace mini-mills 
447190 operation of gasoline station with or without a repair garage, restaurant or other type of operation on behalf of their owners 
447110 operation of gasoline stations with convenience stores on behalf of their owners 
111994 operation of maple sugar bush 
531120 operation of non-residential properties on own account 
713992 operation of outdoor adventure facilities 
487110 operation of preserved railways 
711213 operation of racing horse stables, on race track site 
531111 operation of residential properties on own account 
487110 operation of scenic and sightseeing railroads (except operation of preserved railroads) 
452110 operation of selected department store departments by separate establishments, on a concession basis 
531112 operation of social housing projects by private, non-profit housing corporations 
531112 operation or funding of social housing projects by non-profit government entities 
212326 operations in conjunction with plants that manufacture cement, brick or other structural clay products, or pottery and related products, when separate reports are not available 
541619 operations research consulting services 
236210 operative builders (i.e., building on own land, for sale), industrial buildings 
236110 operative builders (i.e., building on own land, for sale), single-family housing 
531190 operators of "permanent" trailer sites 
531111 operators of apartment buildings 
531111 operators of apartment hotel 
531120 operators of commercial and industrial buildings 
325410 ophthalmic agents, uncompounded, manufacturing 
339110 ophthalmic and intraocular lenses, manufacturing 
339110 ophthalmic equipment (e.g., optometers, retinoscopes, ophthalmometers, ophthalmoscopes) manufacturing 
417930 ophthalmic frames and lenses merchant wholesalers 
417930 ophthalmic goods (except cameras) merchant wholesalers
339110  ophthalmic goods, manufacturing
339110  ophthalmic instruments and apparatus
        (except laser surgery), manufacturing
446130  ophthalmic or optical goods, retail and repair
621110  ophthalmologists’ offices
325410  opium and opium derivatives (i.e., basic
        chemicals), manufacturing
333310  optical alignment and display instruments
        (except photographic), manufacturing
419120  optical and ophthalmic goods, wholesale
        agent
334110  optical disk drives, manufacturing
327215  optical fibres, strands, bundles and cables,
        unsheathed, made from purchased glass
327214  optical fibres, strands, bundles and cables,
        unsheathed, made in glass-making plants
417930  optical goods (except cameras) merchant
        wholesalers
333310  optical gun sighting and fire control
        equipment and instruments, manufacturing
333248  optical lens making and grinding machinery,
        manufacturing
334110  optical readers and scanners, manufacturing
334610  optical recording media, blank,
        manufacturing
518210  optical scanning data services
333310  optical test and inspection equipment,
        manufacturing
446130  opticians, retail
334410  optoelectronic devices, manufacturing
417930  optometric equipment and supplies merchant
        wholesalers
813920  optometrists’ associations
621320  optometrists clinics
414520  oral hygiene products merchant wholesalers
621210  oral pathologists, offices of
111310  orange groves and farms
722512  orange juice stand
325999  orange oil, manufacturing
418390  orchard care chemicals merchant
        wholesalers
115110  orchard cultivation services (e.g., bracing,
        planting, pruning, removal, spraying,
        surgery)
115110  orchard fruit picking, hand
115110  orchard spraying and dusting service
711130  orchestras
454110  order taking offices of mail order houses,
        retail
561420  order-taking for clients over the Internet
212299  ore (e.g., antimony, beryllium, cerium,
        chromite, chromium, cobalt) mining
212299  ore (e.g., columbium, ilmenite, iridium,
        magnesium, manganese, palladium,
        roscoeelite) mining
212299 ore (e.g., ruthenium, scheelite, tantalum, tin, titanium, tungsten, quicksilver, zirconium) mining
333130 ore crushing, washing, screening and loading machinery, manufacturing
212299 ore dressing and beneficiating (e.g., cobalt, manganese, tantalum, tungsten)
417220 ore dressing flotation machinery merchant wholesalers
417220 ore dressing machinery merchant wholesalers
236210 ore milling and metal processing plants, construction
325130 organic pigments, dyes, lakes and toners, manufacturing
541612 organization development consulting services
919110 organization for economic co-operation and development
541611 organization management consultants
919110 organization of African Unity
919110 organization of American States, office in Canada
919110 organization of oil producing and exporting countries, office in Canada
813310 organizations for persons with developmental disabilities
326198 organizers for closets, drawers and shelves, plastics, manufacturing
325190 organo-inorganic compounds, manufacturing
325320 organo-phosphate base insecticides, manufacturing
418990 organs merchant wholesalers
321217 oriented strandboard (OSB), manufacturing
112510 ornamental (non-food) aquaculture plants, greenhouse grown
327420 ornamental and architectural plaster work (e.g., columns, mantels, mouldings), manufacturing
416210 ornamental iron and steel products merchant wholesalers
238190 ornamental metal work, installation, contractors
332329 ornamental metal work, manufacturing
411130 ornamental plants and flowers merchant wholesalers
111421 ornamental plants, shrubs and trees, nursery grown
238140 ornamental stone, installation
327390 ornaments, concrete lawn and garden, manufacturing
339910 ornaments, costume, manufacturing
316990 ornaments, shoe, manufacturing
623999 orphanages (crèches)
912110 orphans' courts
212398 orpiment mining
325999 orris oil, manufacturing
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>325190</td>
<td>orthodichlorobenzene, manufacturing</td>
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<td>39110</td>
<td>orthodontic appliances, custom made in dental laboratories</td>
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<td>446199</td>
<td>orthopaedic aids, retail</td>
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<td>417930</td>
<td>orthopaedic equipment and supplies merchant wholesalers</td>
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<td>622310</td>
<td>orthopaedic hospitals</td>
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<tr>
<td>621110</td>
<td>orthopaedists, private practice</td>
</tr>
<tr>
<td>446199</td>
<td>orthopedic and artificial limb stores, retail</td>
</tr>
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<td>339110</td>
<td>orthopedic and prosthetic appliances, devices and supplies, manufacturing</td>
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<td>339110</td>
<td>orthopedic canes, manufacturing</td>
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<td>339110</td>
<td>orthopedic devices and materials (e.g., corsets, trusses, extension shoes, elastic hosiery), manufacturing</td>
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<td>orthopedic physicians, offices of</td>
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<td>327420</td>
<td>orthopedic plaster, gypsum, manufacturing</td>
</tr>
<tr>
<td>316210</td>
<td>orthopedic shoes (except extension shoes), manufacturing</td>
</tr>
<tr>
<td>541370</td>
<td>orthophoto mapping services</td>
</tr>
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<td>621390</td>
<td>orthotherapists</td>
</tr>
<tr>
<td>446199</td>
<td>orthotic devices, retail</td>
</tr>
<tr>
<td>621390</td>
<td>orthotics, prosthetics, and pedorthics patient care offices</td>
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<td>621390</td>
<td>orthotists' offices (e.g., centres, clinics)</td>
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<td>334512</td>
<td>oscillators (e.g., instrument type audiofrequency and radiofrequency), manufacturing</td>
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<td>334512</td>
<td>oscilloscopes, manufacturing</td>
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<td>111999</td>
<td>osier growing</td>
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<td>212299</td>
<td>osmium, psilomelane, pyrolusite, rhodium or rhodochrosite mining</td>
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<td>334512</td>
<td>osmometers, manufacturing</td>
</tr>
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<td>325999</td>
<td>ossein, manufacturing</td>
</tr>
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<td>621110</td>
<td>osteopathic physicians, offices and clinics of</td>
</tr>
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<td>621110</td>
<td>osteopaths' offices</td>
</tr>
<tr>
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<td>osteoporosis centres</td>
</tr>
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<td>417930</td>
<td>ostomy supplies merchant wholesalers</td>
</tr>
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<td>112399</td>
<td>ostrich or emu farming</td>
</tr>
<tr>
<td>238190</td>
<td>other activities as part of structural work which may include cribbing</td>
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<td>111190</td>
<td>other grain farming for fodder</td>
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<td>332619</td>
<td>other hand sieves, manufacturing</td>
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<td>237990</td>
<td>other heavy and civil engineering construction water project (e.g., dredging canals, channels, waterways, ditches)</td>
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<td>526919</td>
<td>other open-ended funds</td>
</tr>
<tr>
<td>332319</td>
<td>other plate work and structural product fabrication and installation</td>
</tr>
<tr>
<td>323119</td>
<td>other printing on purchased labels and tags</td>
</tr>
<tr>
<td>331317</td>
<td>other rolling or drawing of purchased aluminum</td>
</tr>
<tr>
<td>526989</td>
<td>other self insurance funds</td>
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<td>332999</td>
<td>other weaponry and ordnances (e.g., aircraft artillery, cannons, rocket and grenade launchers, tank artillery, torpedoes, flame throwers), manufacturing</td>
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</tbody>
</table>
114113  otter trawling
441220  outboard motor dealers, retail
417990  outboard motors merchant wholesalers
333619  outboard motors, electric, manufacturing
713999  outdoor adventure operations (e.g., white water rafting), without accommodation
721213  outdoor adventure retreats (with accommodation)
339950  outdoor electric billboard signs, manufacturing
337126  outdoor furniture (except wood or concrete), manufacturing
442110  outdoor furniture, household, retail
337123  outdoor household furniture, wooden, manufacturing
444210  outdoor power equipment (e.g., garden and lawn tractors, snowblowers, lawn mowers, blowers, hedge trimmers), retail
444210  outdoor power equipment (e.g., lawn blower or vacuum, hedge trimmer), retail
315190  outerwear, made in knitting mills
721212  outfitters (fishing and hunting)
335930  outlet boxes (electric wiring devices), manufacturing
335930  outlet receptacles, electrical, manufacturing
621420  out-patient detoxification centres, drug addiction centres, mental health centres etc. with medical doctors providing services
621420  out-patient detoxification centres, drug addiction centres, mental health centres without medical doctors providing services
621420  out-patient mental health clinics
621420  out-patient treatment clinics for alcoholism and drug addiction
541612  outplacement consulting services
622310  outpost hospitals
624190  outreach programs
325610  oven cleaners, manufacturing
236210  oven construction for industrial plants, general contractors
334512  oven temperature controls, non-industrial, manufacturing
333990  ovens (e.g., japanning, enamelling, sintering, lacquering), manufacturing
333248  ovens, bakery, manufacturing
333990  ovens, industrial process type, manufacturing
333990  ovens, laboratory type, manufacturing
333310  ovens, ranges or stoves, commercial type, manufacturing
327215  ovenware, made from purchased glass
315241  overalls, infants', cut and sewn from purchased fabric
315220  overalls, men's and boys', cut and sewn from purchased fabric
315249  overalls, women's and misses', cut and sewn from purchased fabric
overburden removal for bituminous coal, anthracite and lignite on a contract basis
overburden removal, including iron ore, on a contract basis
overburden removal, mines, on a contract basis
overcoats (except fur, leather), girls’, cut and sewn from purchased fabric
overcoats (except fur, leather), women’s and misses’, cut and sewn from purchased fabric
overcoats, men’s and boys’, retail
overcoats, tailored, men’s and boys’, cut and sewn from purchased fabric
overhead conveyors, manufacturing
overhead door installation, residential
overhead doors sales, installation and service (except wood) merchant wholesalers
overhead doors sales, installation and service, wooden, retail
overhead projectors (except computer peripherals), manufacturing
overhead projectors, computer peripheral-type, manufacturing
overnight and day sports instruction camps
overseas transport, freight, by water
overseas transport, passengers, by water
owner-operated taxicabs
owners of race horses (racehorses)
oxalates (e.g., ammonium oxalate, ethyl oxalate, sodium oxalate), manufacturing
oxalic acid, manufacturing
oxygen bar, day spa
oxygen tent sales and medical gas supplying, retail store
oxygen tent service
oxygen, manufacturing
oxygen, medical, home distribution
oxygenators, oxygen tents and iron lungs, manufacturing
oyster breeding and propagation service
ozokerite mining
ozone machines for water purification, manufacturing
pacemakers, manufacturing
pacifiers, rubber, manufacturing
pack trains (i.e., trail riding)
package design (industrial) services
packaged and frozen freshwater fish merchant wholesalers
packaged computer software merchant wholesalers
packaged cut salad vegetable merchant wholesalers
413190 packaged frozen bread merchant wholesalers
413190 packaged frozen cakes merchant wholesalers
413190 packaged frozen fish merchant wholesalers
413190 packaged frozen foods merchant wholesalers
413190 packaged frozen meats merchant wholesalers
413190 packaged frozen poultry merchant wholesalers
413190 packaged frozen seafood merchant wholesalers
413190 packaged quick-frozen foods merchant wholesalers
413190 packaged quick-frozen juices merchant wholesalers
413190 packaged quick-frozen pastry merchant wholesalers
413190 packaged quick-frozen pre-cooked foods merchant wholesalers
561910 packaging and labelling service (except packing and crating for transportation)
418990 packaging and wholesaling potting soil
311824 packaging dry pasta that are manufactured with other ingredients
326114 packaging film, plastics, single or multi-web, manufacturing
561910 packaging jams for restaurants
333990 packaging machinery, manufacturing
115110 packaging service, fresh or farm, dried fruits and vegetables
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
488990 packing and crating service, transportable goods
417230 packing machinery and equipment merchant wholesalers
321920 packing or shipping crates, wood, manufacturing
484210 packing used household goods, moving and storage
488990 packing, crating and otherwise preparing goods for transportation
322230 padded envelopes, manufacturing
314990 padding and wadding (except nonwoven fabric), manufacturing
313230 padding and wadding, nonwoven fabric, manufacturing
321999 paddles, wood, manufacturing
332510 padlocks, manufacturing
339920 pads, athletic (e.g., football, basketball, soccer, lacrosse), manufacturing
322211 pads, corrugated and solid fibreboard, made from purchased paper or paperboard
322230 pads, desk, made from purchased paper
339110 pads, incontinence and bed, manufacturing
339940 pads, inking and stamping, manufacturing
314120 pads, protectors and covers (e.g., ironing board, mattress, table), made from purchased fabrics or felts
622112 paediatric hospitals
621110 paediatricians’ offices
334220 pagers, manufacturing
517310 paging services, facilities-based
321920 pails, coopered wood, manufacturing
326198 pails, plastics, manufacturing
811121 paint and body shops, motor vehicle
325510 paint and varnish removers, manufacturing
811420 paint and varnish stripping, furniture
444120 paint and wallpaper stores (e.g., brushes, rollers, sprayers, paint, wall covering), retail
444120 paint and wallpaper stores selling primarily to businesses but also selling to household consumers
238320 paint and wallpaper stripping (removal), contractors
333990 paint baking and drying ovens, manufacturing
339990 paint brushes (except artists), manufacturing
416340 paint brushes, rollers, sprayers merchant wholesalers
332431 paint cans, metal, manufacturing
416340 paint materials and supplies merchant wholesalers
238320 paint or paper stripping and sandblasting when it is an incidental part of surface preparation by paint and wall covering contractors
416340 paint pigment colours, driers and colourants merchant wholesalers
419110 paint pigments, driers and colourants, business-to-business (B2B) electronic markets, wholesale
339990 paint rollers and parts, manufacturing
339930 paint sets, children’s, manufacturing
333990 paint spray guns, pneumatic, hand-held power-driven, manufacturing
333910 paint sprayers (i.e., compressor and spray gun units), manufacturing
332999 paint sticks, metal, manufacturing
326198 paint sticks, plastics, manufacturing
321999 paint sticks, wood, manufacturing
444120 paint stores
325510 paint thinner and reducer preparations, manufacturing
416340 paint thinners and removers merchant wholesalers
419120  paint, glass and wallpaper, wholesale agents and brokers
713992  paintball facilities
325510  paintbrush cleaners, manufacturing
339930  paint-by-number kits, manufacturing
451120  paint-by-number sets, retail
711511  painters (i.e., artists)
238320  painting contractors
532490  painting equipment rental
332810  painting metals and metal products, for the trade
711511  painting restorers, independent
238350  panelling installation
236110  panellized housing, assembly on site by operative builders
236110  panellized housing, multifamily, assembly on site by general contractors

Statistics Canada – Catalogue no. 12-501-X
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>332311</td>
<td>panels for prefabricated portable metal buildings, manufacturing</td>
</tr>
<tr>
<td>321992</td>
<td>panels for prefabricated wood buildings, manufacturing</td>
</tr>
<tr>
<td>335315</td>
<td>panels, electric control and metering, manufacturing</td>
</tr>
<tr>
<td>321211</td>
<td>panels, hardwood plywood, manufacturing</td>
</tr>
<tr>
<td>238390</td>
<td>panels, metal, installation</td>
</tr>
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<td>panels, softwood plywood, manufacturing</td>
</tr>
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<td>panic hardware merchant wholesalers</td>
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<td>pantie girdles, women's, misses' and girls', cut and sewn from purchased fabric</td>
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<td>panties, girls', cut and sewn from purchased fabric</td>
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<td>pants (except washable service type), men's and boys', cut and sewn from purchased fabric</td>
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<tr>
<td>448199</td>
<td>pants and slacks, men's and boys', retail</td>
</tr>
<tr>
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</tr>
<tr>
<td>315220</td>
<td>pants, dress, men's and boys', cut and sewn from purchased fabric</td>
</tr>
<tr>
<td>315241</td>
<td>pants, infants', cut and sewn from purchased fabric</td>
</tr>
<tr>
<td>315281</td>
<td>pants, leather, men's and boys', manufacturing</td>
</tr>
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<td>pants, leather, women's and misses', manufacturing</td>
</tr>
<tr>
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<td>pants, men's and boys', cut and sewn from materials owned by others</td>
</tr>
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<td>pants, rubber or rubberized fabric, manufacturing</td>
</tr>
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<tr>
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</tr>
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</tr>
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<td>NAICS Code</td>
<td>Description</td>
</tr>
<tr>
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<td>-------------</td>
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<td>pantsuits, women's and misses', cut and sewn from purchased fabric</td>
</tr>
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</tr>
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<td>322121</td>
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</tr>
<tr>
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<td>paper (except newsprint and uncoated groundwood) products, made in paper mills</td>
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<td>paper (except newsprint and uncoated groundwood) stock for conversion into paper products, manufacturing</td>
</tr>
<tr>
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<td>paper (except newsprint and uncoated groundwood), coated, laminated or treated, made in paper mills</td>
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<td>paper (except newsprint and uncoated groundwood), manufacturing</td>
</tr>
<tr>
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<td>paper (except newsprint) mills</td>
</tr>
<tr>
<td>322220</td>
<td>paper and cardboard, coating with varnish</td>
</tr>
<tr>
<td>418220</td>
<td>paper and disposable plastics bags merchant wholesalers</td>
</tr>
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<td>419120</td>
<td>paper and paper products (except newsprint and stationery and office supplies), wholesale agents and brokers</td>
</tr>
<tr>
<td>333247</td>
<td>paper and paperboard coating and finishing machinery, manufacturing</td>
</tr>
<tr>
<td>333247</td>
<td>paper and paperboard converting machinery, manufacturing</td>
</tr>
<tr>
<td>333247</td>
<td>paper and paperboard corrugating machinery, manufacturing</td>
</tr>
<tr>
<td>333247</td>
<td>paper and paperboard cutting and folding machinery, manufacturing</td>
</tr>
<tr>
<td>333247</td>
<td>paper and paperboard die-cutting and stamping machinery, manufacturing</td>
</tr>
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<td>paper bags, coated, made from purchased paper</td>
</tr>
<tr>
<td>331222</td>
<td>paper clips, iron or steel, made in wire drawing plants</td>
</tr>
<tr>
<td>332619</td>
<td>paper clips, made from purchased wire</td>
</tr>
<tr>
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<td>paper cups, dishes, napkins, towels and patterns merchant wholesalers</td>
</tr>
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<td>paper cutter, office type, manufacturing</td>
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<td>paper diapers and other sanitary paper products merchant wholesalers</td>
</tr>
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<td>paper engraving (e.g., invitation, greeting, business)</td>
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<tr>
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<td>paper envelopes merchant wholesalers</td>
</tr>
<tr>
<td>313210</td>
<td>paper fabrics, broad-woven, weaving</td>
</tr>
<tr>
<td>NAICS Code</td>
<td>Description</td>
</tr>
<tr>
<td>------------</td>
<td>-------------</td>
</tr>
<tr>
<td>332619</td>
<td>Paper machine cloth, made from purchased wire</td>
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<td>Paper machine forming fabric, plastic, manufacturing</td>
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<td>Paper making machinery, manufacturing</td>
</tr>
<tr>
<td>417230</td>
<td>Paper manufacturing machinery merchant wholesalers</td>
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<tr>
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<td>Paper novelties merchant wholesalers</td>
</tr>
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<td>Paper office supplies, made from purchased paper</td>
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<td>Paper or paperboard gaskets made from purchased paper</td>
</tr>
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<td>Paper plates, made from purchased paper or paperboard</td>
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<td>Paper products, die-cut office supplies, made from purchased paper or paperboard</td>
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<td>Paper rolls or tapes (e.g., adding machine, cash register), made from purchased paper</td>
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<tr>
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<td>Paper shredding services</td>
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<tr>
<td>322121</td>
<td>Paper stationery made in paper mills</td>
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<tr>
<td>333247</td>
<td>Paper stock preparation machinery, manufacturing</td>
</tr>
<tr>
<td>322220</td>
<td>Paper, coated (except photographic and carbon), made from purchased paper</td>
</tr>
<tr>
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<td>Paper, laminated, made from purchased paper</td>
</tr>
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<td>Paper, photographic sensitized, manufacturing</td>
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<td>Paper, sensitized (except photographic), made from purchased paper</td>
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<td>Paperboard and disposable plastics boxes merchant wholesalers</td>
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</tr>
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<td>322299</td>
<td>Paperboard backs for blister or skin packages, made from purchased paper or paperboard</td>
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<td>333247</td>
<td>Paperboard box making machinery, manufacturing</td>
</tr>
<tr>
<td>333247</td>
<td>Paperboard making machinery, manufacturing</td>
</tr>
<tr>
<td>322130</td>
<td>Paperboard mills (except building board mills), manufacturing</td>
</tr>
<tr>
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</tr>
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<td>Paperboard, pasted, lined, laminated or surface coated, made from purchased paperboard</td>
</tr>
<tr>
<td>322299</td>
<td>Paper-maché products, manufacturing</td>
</tr>
<tr>
<td>313210</td>
<td>Parachute fabrics, broad-woven, weaving</td>
</tr>
<tr>
<td>611620</td>
<td>Parachute training for pleasure</td>
</tr>
<tr>
<td>314990</td>
<td>Parachutes, manufacturing</td>
</tr>
<tr>
<td>453999</td>
<td>Parachutes, retail</td>
</tr>
<tr>
<td>325110</td>
<td>Paraffins (alkanes), made from refined petroleum or natural gas liquids</td>
</tr>
<tr>
<td>NAICS Code</td>
<td>Description</td>
</tr>
<tr>
<td>------------</td>
<td>-------------</td>
</tr>
<tr>
<td>541190</td>
<td>Paralegal services</td>
</tr>
<tr>
<td>321215</td>
<td>Parallel strand lumber (PSL), manufacturing</td>
</tr>
<tr>
<td>541690</td>
<td>Paramedic consultant</td>
</tr>
<tr>
<td>621390</td>
<td>Paramedics, offices of</td>
</tr>
<tr>
<td>325130</td>
<td>Pararosaniline dyes, manufacturing</td>
</tr>
<tr>
<td>325320</td>
<td>Parathion insecticides, manufacturing</td>
</tr>
<tr>
<td>485990</td>
<td>Paratransit transportation services</td>
</tr>
<tr>
<td>492110</td>
<td>Parcel delivery service, courier</td>
</tr>
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<td>492110</td>
<td>Parcel delivery, private</td>
</tr>
<tr>
<td>492110</td>
<td>Parcel delivery, private (air)</td>
</tr>
<tr>
<td>561990</td>
<td>Parcel pick-up centre for catalogue retailer</td>
</tr>
<tr>
<td>333990</td>
<td>Parcel post scales, manufacturing</td>
</tr>
<tr>
<td>624190</td>
<td>Parenting services</td>
</tr>
<tr>
<td>813410</td>
<td>Parent-teachers associations</td>
</tr>
<tr>
<td>325320</td>
<td>Paris green insecticides, manufacturing</td>
</tr>
<tr>
<td>315220</td>
<td>Parkas, men's and boys', cut and sewn from purchased fabric</td>
</tr>
<tr>
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<td>Parkerizing metals and metal products, for the trade</td>
</tr>
<tr>
<td>236220</td>
<td>Parking garages, construction</td>
</tr>
<tr>
<td>336320</td>
<td>Parking lights, automotive, manufacturing</td>
</tr>
<tr>
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<td>Parking meter and other commercial timing equipment repair</td>
</tr>
<tr>
<td>417930</td>
<td>Parking meters merchant wholesalers</td>
</tr>
<tr>
<td>334512</td>
<td>Parking meters, manufacturing</td>
</tr>
<tr>
<td>913910</td>
<td>Parks and recreation commission, municipal government</td>
</tr>
<tr>
<td>912910</td>
<td>Parks commission, provincial government</td>
</tr>
<tr>
<td>712130</td>
<td>Parks, wild animal</td>
</tr>
<tr>
<td>237310</td>
<td>Parkway construction, general contractors</td>
</tr>
<tr>
<td>911910</td>
<td>Parliament, federal government</td>
</tr>
<tr>
<td>611110</td>
<td>Parochial schools, elementary</td>
</tr>
<tr>
<td>611110</td>
<td>Parochial schools, secondary</td>
</tr>
<tr>
<td>912120</td>
<td>Parole offices, provincial</td>
</tr>
<tr>
<td>911220</td>
<td>Parole services, federal government</td>
</tr>
<tr>
<td>321919</td>
<td>Parquet flooring, hardwood (assembled), manufacturing</td>
</tr>
<tr>
<td>238330</td>
<td>Parquet or wood tile flooring, installation</td>
</tr>
<tr>
<td>321919</td>
<td>Parquetry, hardwood, manufacturing</td>
</tr>
<tr>
<td>111219</td>
<td>Parsley farming, field, bedding plant and seed production</td>
</tr>
<tr>
<td>111219</td>
<td>Parsnip farming, field, bedding plant and seed production</td>
</tr>
<tr>
<td>334512</td>
<td>Particle beam excitation instruments, laboratory type, manufacturing</td>
</tr>
<tr>
<td>333245</td>
<td>Particle board forming machinery, manufacturing</td>
</tr>
<tr>
<td>321216</td>
<td>Particle board, manufacturing</td>
</tr>
<tr>
<td>334512</td>
<td>Particle size analyzers, manufacturing</td>
</tr>
<tr>
<td>416320</td>
<td>Particleboard merchant wholesalers</td>
</tr>
<tr>
<td>337215</td>
<td>Partitions (except free-standing), metal, office and store, manufacturing</td>
</tr>
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<td>337215</td>
<td>Partitions (except freestanding), wood, prefabricated, manufacturing</td>
</tr>
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<td>Code</td>
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</tr>
<tr>
<td>--------</td>
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</tr>
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</tr>
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<td>partitions, made from purchased wire</td>
</tr>
<tr>
<td>238390</td>
<td>partitions, moveable and/or demountable, installation</td>
</tr>
<tr>
<td>332329</td>
<td>partitions, ornamental metal, manufacturing</td>
</tr>
<tr>
<td>112399</td>
<td>partridge production</td>
</tr>
<tr>
<td>336990</td>
<td>parts (e.g., frames, gears, handlebars, saddles) for mopeds, scooters and motorcycles, manufacturing</td>
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<tr>
<td>812990</td>
<td>party and wedding planning or consulting service</td>
</tr>
<tr>
<td>532280</td>
<td>party supplies rental and leasing</td>
</tr>
<tr>
<td>453999</td>
<td>party supplies store, retail</td>
</tr>
<tr>
<td>481110</td>
<td>passenger air transportation, scheduled</td>
</tr>
<tr>
<td>333920</td>
<td>passenger baggage belt loaders, manufacturing</td>
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<tr>
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<td>passenger car (e.g., minivan, sport utility vehicles (SUV)) leasing, without drivers</td>
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<td>passenger cars (e.g., automobile, minivan, sport utility vehicle (SUV)), rental without driver, generally for short periods of time</td>
</tr>
<tr>
<td>336611</td>
<td>passenger ships, building</td>
</tr>
<tr>
<td>485110</td>
<td>passenger transit systems, mixed mode</td>
</tr>
<tr>
<td>482114</td>
<td>passenger transportation services, railway</td>
</tr>
<tr>
<td>541920</td>
<td>passport photography services</td>
</tr>
<tr>
<td>911410</td>
<td>passport services</td>
</tr>
<tr>
<td>311824</td>
<td>pasta and noodle mixes, made in dry pasta plants</td>
</tr>
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<td>333248</td>
<td>pasta making machinery (i.e., food manufacturing type), manufacturing</td>
</tr>
<tr>
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<tr>
<td>331110</td>
<td>paste, iron or steel, made in steel mills</td>
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<td>331420</td>
<td>paste, made from purchased copper</td>
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<td>paste, made from purchased iron or steel</td>
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<td>pasted chipboard (paperboard) merchant wholesalers</td>
</tr>
<tr>
<td>339940</td>
<td>pastels and crayons (artists), manufacturing</td>
</tr>
<tr>
<td>325520</td>
<td>pastes, adhesive, manufacturing</td>
</tr>
<tr>
<td>311420</td>
<td>pastes, fruit and vegetable, canning</td>
</tr>
<tr>
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</tr>
<tr>
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<td>311814</td>
<td>pastries (e.g., danish, French), made in commercial bakeries</td>
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<td>pastry boards, wood, manufacturing</td>
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<tr>
<td>311824</td>
<td>pastry mixes, prepared, made from purchased flour</td>
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<td>Code</td>
<td>Description</td>
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<tr>
<td>541190</td>
<td>patent agent services (i.e., patent filing and searching services)</td>
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<td>patent and proprietary medicines, retail</td>
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<td>patent broker services (i.e., patent marketing services)</td>
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<td>patent buying and licensing</td>
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<td>334512</td>
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<td>patient monitoring equipment merchant wholesalers</td>
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<td>414390</td>
<td>patio furniture merchant wholesalers</td>
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<tr>
<td>541990</td>
<td>patrolling (i.e., visual inspection) of electric transmission or gas lines</td>
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<td>patterns and plan (e.g., clothing patterns), publishers or publishing exclusively on Internet</td>
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<td>333245</td>
<td>pattern makers' machinery, woodworking, manufacturing</td>
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<td>332999</td>
<td>patterns (except shoe), industrial, manufacturing</td>
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<td>patterns and models, all materials, manufacturing</td>
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<td>323119</td>
<td>patterns and plans, printing without publishing</td>
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<td>511190</td>
<td>patterns, paper (i.e., clothing), publishing and printing combined</td>
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<td>patterns, paper (i.e., clothing), publishing or publishers</td>
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<td>pavement of highways, roads, streets, bridges or airport runways and tarmacs</td>
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<td>417210</td>
<td>pavers merchant wholesalers</td>
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<td>PBX (private branch exchange) equipment, manufacturing</td>
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<td>peace advocacy groups</td>
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<td>peacock blue lake, manufacturing</td>
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311911 peanut butter, manufacturing
333110 peanut combines (i.e., diggers, packers, threshers), manufacturing
111999 peanut farming
333248 peanut roasting machinery (i.e., food manufacturing type), manufacturing
111330 pear, plum or prune orchards and farms
325130 pearl essence pigment, synthetic, manufacturing
339910 pearl jewellery, manufacturing
331511 pearlitic castings, malleable iron, unfinished, manufacturing
414410 pearls merchant wholesalers
339910 pearls, artificial or imitation, manufacturing
339910 pearls, drilling, sawing, or peeling of, manufacturing
212397 peat bog
212397 peat digging
213119 peat extraction support services
212397 peat mining
212397 peat moss digging or harvesting
212397 peat moss harvesting, extraction, cutting
418990 peat moss merchant wholesalers
327990 peat pots, manufacturing
212397 peat, agglomerated, mining
212397 peat, fuel, mining
212323 pebbles mining
411190 pecan merchant wholesalers
311940 pectin, manufacturing
621110 pediatricians, offices of
334512 pedometers, manufacturing
621390 pedorthics’ offices (e.g., centres, clinics)
113311 peeler logs, cutting
212326 pegmatite (feldspar) mining
316990 pegs, leather shoe, manufacturing
321999 pegs, shoe, wood, manufacturing
114113 pelagic fish, fishing
333130 pellet making machinery, mining type, manufacturing
325189 pelleting liquid sulphur
114210 pelts or skins, wild animal, undressed (except seal skins), skinning
453210 pen and pencil shops, retail
236220 penal complexes (e.g., penitentiaries, jails, prisons), construction
339940 pencil leads, manufacturing
339940 pencil sharpeners, manufacturing
321999 pencil slats, wood, manufacturing
335120 pendant lamps, commercial, industrial and institutional, manufacturing
325610 penetrants, manufacturing
325999 penetrating fluids, synthetic, manufacturing
339940 penholders and parts, manufacturing
911220 penitentiaries, provincial government
911220 penitentiary services, federal government
339940 penpoints, gold, steel, or other metal, manufacturing
339940 pens and pen parts (e.g., meter, fountain, stylographic, ballpoint), manufacturing
526112 pension funds (except trusteed)
523920 pension funds, management
524112 pension insurance carriers directly to group policyholder
524111 pension insurance carriers, directly to individual policyholder
911910 pension payments, social insurance, federal
332319 penstocks, fabricated metal plate, manufacturing
325190 pentachlorophenol, manufacturing
325190 pentaerythritol, manufacturing
325110 pentane, made from refined petroleum or natural gas liquids
211110 pentanes plus gas liquid, mining
325110 pentene, made from refined petroleum or natural gas liquids
913110 people's courts
111219 pepper farming (e.g., bell, chilli, green, hot, red, sweet)
325999 peppermint oil, manufacturing
313210 percale fabrics, broad-woven, weaving
325189 perchloric acid, manufacturing
325190 perchloroethylene, manufacturing
335210 percolators, electric, manufacturing
443143 percolators, electric, retail
339990 percussion instruments and parts (e.g., cymbals, drums, marimbas, vibraphones), manufacturing
339990 percussion instruments and parts (e.g., xylophones, drummer's traps, carillon bells, chimes), manufacturing
418990 percussion instruments merchant wholesalers
213118 perforating well casings, on a contract basis
711311 performing arts centres, promoting events
611610 performing arts schools
912910 performing arts support programs, provincial
332810 performing coating, engraving, cold and heat treating and allied activities on other materials, such as plastics, in addition to metals, as well as engaging in plating with precious metal for the trade
238110 performing grout and shotcrete work
325190 perfume materials (i.e., basic synthetic chemicals such as terpineol), manufacturing
414520 perfumes and fragrances merchant wholesalers
446120 perfumes, cosmetics and beauty supplies stores, retail
325620 perfumes, manufacturing
511120 periodical publishers
414420 periodicals merchant wholesalers
511120 periodicals, all formats, publishing
511120 periodicals, publishing and printing combined
443144 peripheral equipment, computer stores
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<tr>
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<th>Description</th>
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<td>perlite aggregates, manufacturing</td>
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<td>212398</td>
<td>perlite mining</td>
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<td>perlite, expanded, manufacturing</td>
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<td>permanent mould castings, aluminum, unfinished, manufacturing</td>
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<td>permanent mould castings, copper, unfinished, manufacturing</td>
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<tr>
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<td>permanent mould castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing</td>
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<td>333416</td>
<td>permanent mount electric space heaters (i.e., baseboard), manufacturing</td>
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<td>permanent wave preparations, manufacturing</td>
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<td>peroxides, inorganic, manufacturing</td>
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<td>peroxides, organic, manufacturing</td>
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<td>persian orange lake, manufacturing</td>
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<td>persimmon orchards and farms</td>
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<td>814110</td>
<td>personal affairs management</td>
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<td>524124</td>
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<td>personal care appliance store</td>
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<td>personal care appliances, domestic, electric, manufacturing</td>
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<td>personal care homes with health care</td>
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<td>611510</td>
<td>personal care training school (geriatric)</td>
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<td>517310</td>
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<td>personal computers sales and service</td>
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<td>personal corporation (as defined by income tax act), holding securities</td>
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<td>personal deodorants merchant wholesalers</td>
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<td>personal development courses or schools</td>
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<td>522291</td>
<td>personal finance and loan companies</td>
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<td>451119</td>
<td>personal fitness equipment, retail</td>
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<td>541690</td>
<td>personal growth consultant</td>
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<td>811490</td>
<td>personal health care appliances repair (e.g., hearing aid, electric razor), without retail sales of new equipment</td>
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<td>personal holding companies</td>
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<td>personal investment trusts, administration by trust companies</td>
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<td>personal investment trusts, management (except by trust companies)</td>
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<td>personal mobile communications services</td>
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<td>personal physical fitness trainer (except sports trainer)</td>
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<td>personal protection services</td>
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<td>414520</td>
<td>personal sanitary products merchant wholesalers</td>
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<td>Description</td>
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<td>pet food (except dogs and cats), manufacturing</td>
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<td>pet supplies (except pet food) merchant wholesalers</td>
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<td>314990</td>
<td>pet supplies (i.e. leashes, blankets, booties), textile fabric, manufacturing</td>
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<td>pet training services</td>
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<td>pet washing and grooming</td>
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<td>324110</td>
<td>petrochemical feedstocks, made in petroleum refineries</td>
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<td>petro-chemical piping, installation</td>
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<td>petrochemicals, made from refined petroleum or natural gas liquids</td>
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<td>petrochemicals, made in petroleum refineries</td>
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<td>petroleum coke, made in petroleum refineries</td>
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<td>petroleum cracking and reforming</td>
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<td>petroleum distillation</td>
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<td>petroleum products, business-to-business (B2B) electronic markets, wholesale</td>
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237120 petroleum refinery, construction
333248 petroleum refining machinery, manufacturing
332420 petroleum storage tanks, heavy gauge metal, manufacturing
211141 petroleum, from sand, in-situ production
486910 petroleum, refined, pipeline transport service
453910 pets (e.g., dog, cat, bird, fish), retail
712130 petting zoos
337127 pews, church, manufacturing
339910 pewter ware products manufacturing
339910 pewter ware, manufacturing
541690 pharmaceutical consultant
236210 pharmaceutical manufacturing plant construction, general contractors
325410 pharmaceutical preparations (i.e., antispasmodics, barbiturates, sedatives), manufacturing
325410 pharmaceutical preparations (i.e., emetics, cathartics, diaphoretics, diuretic, emmenagogues), manufacturing
325410 pharmaceutical preparations (i.e., haematinics, haematological agents, antacid, alteratives), manufacturing
325410 pharmaceutical preparations (i.e., narcotics, analgesics, astringents, anaesthetics), manufacturing
414510 pharmaceutical preparations merchant wholesalers
419110 pharmaceuticals and pharmacy supplies, business-to-business (B2B) electronic markets, wholesale
446110 pharmaceuticals or prescription medicines, retail
446110 pharmacies and drug stores (i.e., apothecary, dispensary), retail
561990 pharmacist working on contract
813920 pharmacists’ associations
541710 pharmacy research and development laboratories
334512 phase angle meters, manufacturing
335312 phase converters (i.e., electrical equipment), manufacturing
112399 pheasant, geese, goose, duck, quail or guinea fowl farming
112991 pheasants (seasonal) and sheep farming
325190 phenol, manufacturing
325210 phenol-formaldehyde resins, manufacturing
325210 phenol-furfural resins, manufacturing
325210 phenolic resins, manufacturing
325210 phenoxy resins, manufacturing
453999 philatelic supplies, retail
418990 philatelist stamps merchant wholesalers
212398 phlogopite mining
334512 phonocardiographs, manufacturing
453310 phonograph and phonograph record stores, retail
443146 phonograph record stores, retail
414440 phonograph records merchant wholesalers
334610 phonograph records, manufacturing
334310 phonograph turntables, manufacturing
414210 phonographs (except coin-operated) merchant wholesalers
325190 phosgene, manufacturing
212398 phosphate rock mining
325313 phosphatic fertilizer materials, manufacturing
325130 phosphomolybdic acid lakes and toners, 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
417910 photocopy machines merchant wholesalers
333310 photocopying (photocopyer) machines, manufacturing
418210 photocopying supplies merchant wholesalers
325999 photocopying toner cartridges, manufacturing
334410 photoelectric cells, solid state (e.g., electronic eye), manufacturing
333248 photoengraving machinery, manufacturing
323120 photoengraving plate preparation services
414430 photofinishing equipment merchant wholesalers
812921 photofinishing services (except one-hour)
541370 photogrammetric mapping services
334512 photogrammetrical instruments, manufacturing
812921 photograph developing, printing and enlarging services (except one-hour)
322299 photograph folders, mats and mounts, manufacturing
711511 photographers (artistic)
335110 photographic bulbs, lamps and cubes, manufacturing
333310 photographic camera equipment (i.e., lens hoods, flash apparatus), manufacturing
443145 photographic camera parts and accessories, retail
414430 photographic camera, projectors, equipment and supplies merchant wholesalers
419110 photographic cameras, projectors, equipment and supplies, business-to-business (B2B) electronic markets, wholesale
414430 photographic chemicals merchant wholesalers
325999 photographic chemicals, manufacturing
414430 photographic enlarging equipment merchant wholesalers
333310 photographic equipment (except lenses), manufacturing
419120 photographic equipment and supplies, wholesale agents and brokers
532280 photographic equipment rental
333310 photographic equipment, coin operated, manufacturing
443145 photographic equipment, retail
443145 photographic film and plates (unexposed), retail
414430 photographic film and plates merchant wholesalers
326114 photographic film base (except sensitized), manufacturing
333310 photographic film developing equipment (i.e., tanks and trays for fixing and washing, etc.), manufacturing
333310 photographic film developing equipment, manufacturing
414430 photographic film merchant wholesalers
325999 photographic film, cloth, paper and plate, sensitized, manufacturing
812921 photographic laboratories (except for the motion picture industry)
519122 photographic libraries, archives
812990 photographic machine operator, coin-operated
414430 photographic paper and cloth merchant wholesalers
414430 photographic printing apparatus merchant wholesalers
414430 photographic projection equipment (e.g., motion picture, slide) merchant wholesalers
326114 photographic, micrographic and X-ray plastics sheet and film (except sensitized), manufacturing
611610 photography schools
711511 photojournalist, freelance
327214 photomask blanks, glass, made in glass-making plants
325999 photomasks, manufacturing
334512 photometers (except photographic exposure meters), manufacturing
334410 photomultiplier tubes, manufacturing
334512 photonexcitation analyzers, manufacturing
334410 photonic integrated circuits (pic), manufacturing
541710 photonics research and development services
325999 photosensitized paper, manufacturing
323120 phototypesetting services
334410 photovoltaic devices, solid-state, manufacturing
335990 photovoltaic panels made from purchased cells
325190 phthalic acid, manufacturing
325210 phthalic alkyd resins, manufacturing
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<td>physical distribution consulting services</td>
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<td>physical examination service (except by physicians)</td>
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<td>physical fitness centres or studios</td>
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<td>334512</td>
<td>physical properties testing and inspection equipment, manufacturing</td>
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<td>physical science research and development laboratories or services</td>
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<td>621340</td>
<td>physical therapists, offices of</td>
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<td>physicians (M.D.) (primarily specialists), offices and clinics of</td>
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<td>physicians' assistants, offices of</td>
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<td>417930</td>
<td>physicians' equipment and supplies merchant wholesalers</td>
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<td>physicians' offices, general practice</td>
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<td>physiotherapists' offices, private practice</td>
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<td>physiotherapy</td>
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<td>pickup canopies, caps or covers, manufacturing</td>
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<td>441310</td>
<td>pickup truck box covers and caps, retail</td>
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<tr>
<td>336110</td>
<td>pickup trucks, light duty, assembling on chassis of own manufacture</td>
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<tr>
<td>441110</td>
<td>pickups and vans, new and used, retail</td>
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<tr>
<td>326198</td>
<td>picnic jugs, plastics, manufacturing</td>
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<td>334511</td>
<td>pictorial situation instrumentation, manufacturing</td>
</tr>
<tr>
<td>414390</td>
<td>picture and mirror frames merchant wholesalers</td>
</tr>
<tr>
<td>442292</td>
<td>picture frames, retail</td>
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<tr>
<td>339990</td>
<td>picture plaques, laminated, manufacturing</td>
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<tr>
<td>311824</td>
<td>pie crust shells and pastries, uncooked, made from purchased flour</td>
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<tr>
<td>451130</td>
<td>piece goods (e.g., textile, cotton, linen, woollen), retail</td>
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414130 piece goods (e.g., textile, synthetic, cotton, silk, rayon) merchant wholesalers
414130 piece goods braided material merchant wholesalers
414130 piece goods knitted cloth merchant wholesalers
414130 piece goods man-made fabric merchant wholesalers
419120 piece goods, wholesale agents and brokers
414130 piece goods, woven (e.g., jute, cloth, linen, nylon) merchant wholesalers
327390 pier footings and piling, prefabricated concrete, manufacturing
713110 piers, amusement
488310 piers, docks and wharves, maintenance
488310 piers, docks and wharves, operation
311814 pies, dessert type (except ice cream), manufacturing
334410 piezoelectric crystals, manufacturing
334410 piezoelectric devices, manufacturing
416210 pig and other primary iron merchant wholesalers
112210 pig farming (i.e., swine, farrows, piglets, hogs, domestic boar, sows)
331110 pig iron, manufacturing
112399 pigeon or squab farming
339920 pigeons, clay (targets), manufacturing
325130 pigment, scarlet lake, manufacturing
325130 pigments (except animal black, bone black), organic, manufacturing
325130 pigments (except bone, carbon and lamp black), inorganic, manufacturing
311614 pigs' feet, cooked and pickled, made from purchased meat
238910 pile driving, contractors
237990 pile driving, marine
313210 pile fabrics, broad-woven, weaving
313240 pile fabrics, weft knit, made in knitting mills
332319 pile shells, fabricated metal plate, manufacturing
332329 pile shells, sheet metal, manufacturing
333120 pile-driving equipment, manufacturing
321114 piles and pilings, foundation and marine construction, treating
238910 piling (i.e., bored, cast-in-place, drilled), building foundation, contractors
333120 piling extractors, manufacturing
331110 pilings, iron or steel plain sheet, made in steel mills
332991 pillow blocks, with ball or roller bearings, manufacturing
414330 pillow cases and sheets merchant wholesalers
314120 pillows, bed, made from purchased materials
488490 pilot car services (i.e., wide load warning service)
488190 pilot, own account
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>339910</td>
<td>Pin stems (jewellery findings), manufacturing</td>
</tr>
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<td>322299</td>
<td>Pinata, manufacturing</td>
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<tr>
<td>713120</td>
<td>Pinball arcades</td>
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<tr>
<td>339990</td>
<td>Pinball machines, coin-operated, manufacturing</td>
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<tr>
<td>713999</td>
<td>Pinball machines, concession operators</td>
</tr>
<tr>
<td>337123</td>
<td>Pine and oak furniture, manufacturing</td>
</tr>
<tr>
<td>325190</td>
<td>Pine oil, manufacturing</td>
</tr>
<tr>
<td>111330</td>
<td>Pineapple plantation or farming</td>
</tr>
<tr>
<td>325190</td>
<td>Pinene, manufacturing</td>
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<tr>
<td>713991</td>
<td>Ping pong clubs</td>
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<td>713992</td>
<td>Ping pong parlours</td>
</tr>
<tr>
<td>212326</td>
<td>Pinite mining</td>
</tr>
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<td>339910</td>
<td>Pins, costume jewellery (except precious metal and gems), manufacturing</td>
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<tr>
<td>339920</td>
<td>Pin-setters, automatic, bowling, manufacturing</td>
</tr>
<tr>
<td>712120</td>
<td>Pioneer villages</td>
</tr>
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<td>332999</td>
<td>Pipe and pipe fittings made from purchased other nonferrous metal pipe</td>
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<tr>
<td>332999</td>
<td>Pipe and pipe fittings, made from purchased metal pipe</td>
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<tr>
<td>333519</td>
<td>Pipe and tube rolling mill machinery, metalworking, manufacturing</td>
</tr>
<tr>
<td>332329</td>
<td>Pipe bannisters, metal, manufacturing</td>
</tr>
<tr>
<td>326290</td>
<td>Pipe bits and stems, tobacco, hard rubber, manufacturing</td>
</tr>
<tr>
<td>339990</td>
<td>Pipe cleaners, manufacturing</td>
</tr>
<tr>
<td>331511</td>
<td>Pipe couplings, cast iron, manufacturing</td>
</tr>
<tr>
<td>332999</td>
<td>Pipe couplings, made from purchased metal pipe</td>
</tr>
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<td>333519</td>
<td>Pipe cutting and threading machines, metalworking, manufacturing</td>
</tr>
<tr>
<td>332999</td>
<td>Pipe fabricating (e.g., bending, cutting, threading), of purchased metal pipe</td>
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<tr>
<td>238220</td>
<td>Pipe fitting contractors, plumbing and heating</td>
</tr>
<tr>
<td>416120</td>
<td>Pipe fittings merchant wholesalers</td>
</tr>
<tr>
<td>332910</td>
<td>Pipe fittings, fluid power, manufacturing</td>
</tr>
<tr>
<td>332329</td>
<td>Pipe guards, metal, manufacturing</td>
</tr>
<tr>
<td>332999</td>
<td>Pipe hangers and supports, metal, manufacturing</td>
</tr>
<tr>
<td>237120</td>
<td>Pipe lining (except thermal insulating) contractors</td>
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<tr>
<td>332329</td>
<td>Pipe railings, metal, manufacturing</td>
</tr>
<tr>
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<td>Pipe sealing compounds, manufacturing</td>
</tr>
<tr>
<td>213118</td>
<td>Pipe testing service, oil and gas field, on a contract basis</td>
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<td>331317</td>
<td>Pipe, aluminum, made from purchased aluminum</td>
</tr>
<tr>
<td>327120</td>
<td>Pipe, chimney, clay, manufacturing</td>
</tr>
<tr>
<td>327330</td>
<td>Pipe, concrete, manufacturing</td>
</tr>
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<td>331420</td>
<td>Pipe, copper and copper alloy, made from purchased metal or scrap</td>
</tr>
<tr>
<td>332319</td>
<td>Pipe, fabricated metal plate, manufacturing</td>
</tr>
<tr>
<td>326290</td>
<td>Pipe, hard rubber, manufacturing</td>
</tr>
<tr>
<td>331110</td>
<td>Pipe, iron or steel, made in steel mills</td>
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331490 pipe, made from purchased non-ferrous (except aluminum, copper) metal or scrap
326122 pipe, rigid plastics, manufacturing
332329 pipe, sheet metal, manufacturing
515110 piped-in music service, radio transmitted
237990 pipe-jacking contractors
237110 pipeline (e.g., gas, oil, sewer, water), construction
541990 pipeline and power line inspection (i.e., visual inspection) services
541380 pipeline and related facilities inspection services (except visual)
237120 pipeline rehabilitation contractors
488990 pipeline terminal facilities independently operated
486210 pipeline transportation of natural gas
237120 pipeline wrapping contractors
486910 pipelines transportation of refined petroleum products
486990 pipelines, long distance transportation (except water treatment)
237120 pipelines, oil and gas, construction
416390 pipes (e.g., fiberglass, plastic, pvc) merchant wholesalers
453999 pipes and smokers' supplies, retail
418990 pipes for smoking tobacco merchant wholesalers
339990 pipes, smoker's, manufacturing
336310 pistons and piston rings (except aircraft, motor vehicle), manufacturing
311814 pita bread made in commercial bakeries
325190 pitch and putt golf courses
325190 pitch, made by distillation of coal tar
324122 pitch, roofing, made from purchased asphaltic materials
325190 pitch, wood, manufacturing
334512 pitometers, manufacturing
113311 pitprops, wooden, untreated, cutting
311990 pizza, fresh, manufacturing
722211 pizzerias, full-service
722212 pizzerias, pizza take-out
322291 place mats, paper, made from purchased paper
314120 placemats, all materials, made from purchased materials
561310 placement services, casting bureaus
561310 placement services, employment agency
813110 places of worship
238120 placing and tying reinforcing rods, construction
416320 plain or spliced veneer stock merchant wholesalers
334410 planar cable connectors, manufacturing
333120 planers, bituminous, manufacturing
333990 planers, hand-held power-driven, manufacturing
333519 planers, metalworking, manufacturing
333245 planers, woodworking type, stationary, manufacturing
332210 planes, hand-held, non-powered, manufacturing
712119 planetariums
321919 planing purchased lumber, planing mills
418990 plant food merchant wholesalers
325313 plant foods, mixed, made in plants producing nitrogenous fertilizer materials
325313 plant foods, mixed, made in plants producing phosphatic fertilizer materials
325320 plant growth regulators, manufacturing
417110 planting machinery and equipment merchant wholesalers
331110 planting machines, farm type, manufacturing
532280 plants, live, rental and leasing
323116 plants, potted, greenhouse grown
339950 plaques, nameplates (except engraved), plastic, manufacturing
333519 plasma jet spray metal forming machines, manufacturing
333519 plasma metal cutting machines (except welding machines), manufacturing
333990 plasma welding equipment, manufacturing
621499 plasmapheresis centres
325410 plasmas, manufacturing
327420 plaster of Paris products (e.g., columns, statuary, urns), manufacturing
327420 plaster of Paris, manufacturing
327420 plasterboard, manufacturing
238310 plastering (e.g., ornamental, plain), contractors
326198 plastic air cargo transportation containers, manufacturing
417230 plastic and rubber industries machinery, equipment and supplies merchant wholesalers
326111 plastic bag and pouch manufacturing
326160 plastic bottle manufacturing
811121 plastic bumpers (auto), repair and installation
337920 plastic drapery rods, poles, and fixtures, manufacturing
212326 plastic fire clay mining
337215 plastic furniture parts and frames, manufacturing
811310 plastic injection moulds, repair and maintenance
336360 plastic motor vehicle interior panels and trim, manufacturing
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
416340 plastic paints merchant wholesalers
326198 plastic pallets, manufacturing
326191 plastic plumbing fixture manufacturing
315289 plastic rainwear, men's and boys', cut and sewn from purchased fabric
315289 plastic rainwear, men's and boys', heat-sealed, manufacturing
315289 plastic rainwear, women's and misses', cut and sewn from purchased fabric
315289 plastic rainwear, women's and misses', heat-sealed, manufacturing
321999 plastic shoe lasts, manufacturing
314120 plastic shower curtains and table cloths made from purchased materials
326198 plastic strips, door hanging, manufacturing
621110 plastic surgeons' offices
326198 plastic thermal bottle, manufacturing
339930 plastic toys, manufacturing
811490 plastic welding
337920 plastic window shades and blinds (except textile), manufacturing
337920 plastic window shades and blinds and associated hardware, manufacturing
325510 plastic wood fillers, manufacturing
332810 plastic, glass, or other media blasting services
325190 plasticizers (i.e., basic synthetic chemicals), manufacturing
418410 plasticizers and stabilizers merchant wholesalers
325999 plasticizers, preparations, manufacturing
333246 plastics and rubber working machinery, manufacturing
325210 plastics and synthetic resins, regenerating, precipitating and coagulating
418410 plastics basic shapes merchant wholesalers
326220 plastics belts and hoses (without fittings), manufacturing
314910 plastics blanket bags - heat seamed, manufacturing
313320 plastics coating of textiles and clothing, own account
326198 plastics counter tops, not fabricated at the construction site, manufacturing
326193 plastics extrusions and mouldings, for making automobile parts, manufacturing
326114 plastics film and un laminated sheet, manufacturing
326111 plastics film bags, single or multi-wall, manufactured and printed in the same establishment
418410 plastics film merchant wholesalers
418990 plastics foam merchant wholesalers
418410 plastics materials merchant wholesalers
418410 plastics resins merchant wholesalers
418410 plastics sheet and rods merchant wholesalers
325520 plastics-based adhesives, manufacturing
<table>
<thead>
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<th>NAICS Code</th>
<th>Description</th>
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<tbody>
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<td>325510</td>
<td>plastisol coating compounds, manufacturing</td>
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<td>524124</td>
<td>plate glass insurance</td>
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<td>plate mill</td>
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<td>333519</td>
<td>plate rolling mill machinery, metalworking, manufacturing</td>
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<td>332319</td>
<td>plate work (e.g., bending, cutting, punching, shaping, welding), fabricated metal, manufacturing</td>
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<td>331420</td>
<td>plate, copper and copper alloy, made from purchased metal or scrap</td>
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<tr>
<td>331490</td>
<td>plate, made from purchased non-ferrous (except aluminum, copper) metal or scrap</td>
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<td>332999</td>
<td>plated ware (e.g., ecclesiastical ware, holloware, toilet ware), manufacturing</td>
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<td>platemaking, for the printing trades</td>
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<td>335210</td>
<td>plates or grills, electric, domestic, manufacturing</td>
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<td>339950</td>
<td>plates, name (except engraved), wood, manufacturing</td>
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<td>326198</td>
<td>plates, plastics (except foam), manufacturing</td>
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<tr>
<td>331110</td>
<td>plates, steel, manufacturing</td>
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<td>plating metals and metal products, for the trade</td>
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<td>platinum and platinum alloy bar, sheet, strip and tubing, made from purchased metal or scrap</td>
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<td>331490</td>
<td>platinum and platinum alloy rolling, drawing or extruding, from purchased metal or scrap</td>
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<tr>
<td>332999</td>
<td>platinum foil and leaf, made from purchased foil</td>
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<td>212299</td>
<td>platinum group ore mining</td>
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<tr>
<td>331410</td>
<td>platinum smelting and primary refining</td>
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<td>339910</td>
<td>platinum, or other precious metal articles (except laboratory or scientific)</td>
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<td>331490</td>
<td>platinum, recovering from scrap and/or alloying purchased metals</td>
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<td>414460</td>
<td>play balls merchant wholesalers</td>
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<td>417990</td>
<td>playground equipment merchant wholesalers</td>
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<td>238990</td>
<td>playground equipment, installation</td>
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<td>playground equipment, retail</td>
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<td>playing cards merchant wholesalers</td>
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<td>323119</td>
<td>playing cards, printing without publishing</td>
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<td>451120</td>
<td>playing cards, retail</td>
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<td>337126</td>
<td>playpens, children's, metal, manufacturing</td>
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<tr>
<td>337123</td>
<td>playpens, children's, wood, manufacturing</td>
</tr>
<tr>
<td>315249</td>
<td>playsuits, girls', cut and sewn from purchased fabric</td>
</tr>
<tr>
<td>315241</td>
<td>playsuits, infants', cut and sewn from purchased fabric</td>
</tr>
<tr>
<td>315249</td>
<td>playsuits, women's and misses', cut and sewn from purchased fabric</td>
</tr>
<tr>
<td>711411</td>
<td>playwrights' brokers</td>
</tr>
<tr>
<td>711513</td>
<td>playwrights, independent</td>
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<tr>
<td>811490</td>
<td>pleasure boat repair, restoration and maintenance services, without sales</td>
</tr>
<tr>
<td>336612</td>
<td>pleasure boats and rafts, manufacturing</td>
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</tbody>
</table>
532280 pleasure boats rental (canoes, rowboats, sailboats)
721113 pleasure resort (summer hotel)
314990 pleating and hemstitching of made-up textile articles (except clothing)
326114 plexiglass (TM) (i.e., acrylic sheet), manufacturing
332210 pliers, hand tool, manufacturing
327330 plinth blocks, precast terrazzo, manufacturing
334110 plotters, computer, manufacturing
333120 ploughs, construction (e.g., excavating and grading), manufacturing
333110 ploughs, farm type, manufacturing
213118 plugging and abandoning wells, on a contract basis
335930 plugs, electric wiring devices, manufacturing
321999 plugs, wood, manufacturing
416120 plumbers' brass goods, fittings and valves merchant wholesalers
332910 plumbers' brass goods, manufacturing
332210 plumbers' hand tools, manufacturing
325520 plumbers' putty, manufacturing
416120 plumbers' supplies dealers merchant wholesalers
416330 plumbers' tools and equipment merchant wholesalers
238220 plumbing and heating contractors
416120 plumbing and heating equipment and supplies merchant wholesalers
332910 plumbing and heating inline valves (e.g., check, cut-off, stop), manufacturing
416120 plumbing and heating valves merchant wholesalers
238220 plumbing contractors (plumber)
532490 plumbing equipment rental
332910 plumbing fittings and couplings (e.g., compression fittings, metal unions, metal elbows), manufacturing
332910 plumbing fixture fittings and trim, all materials, manufacturing
326122 plumbing fixture fittings and trim, plastic, manufacturing
332113 plumbing fixture forgings, unfinished, made from purchased iron or steel
332113 plumbing fixture forgings, unfinished, made from purchased non-ferrous metal
326191 plumbing fixtures (e.g., shower stalls, toilets, urinals), plastics or fibreglass, manufacturing
416120 plumbing fixtures merchant wholesalers
238220 plumbing fixtures, installation
332999 plumbing fixtures, metal, manufacturing
327110 plumbing fixtures, vitreous china, manufacturing
444190 plumbing supplies stores selling primarily to other businesses but also selling to household consumers
444190  plumbing supplies, retail
419120  plumbing, heating and air-conditioning equipment, wholesale agents and brokers
416320  plywood merchant wholesalers
321211  plywood mills, hardwood
321212  plywood mills, softwood
321211  plywood, hardwood, faced with non-wood materials, manufacturing
416320  plywood, overlaid or prefinished panels merchant wholesalers
321212  plywood, overlaid, softwood, manufacturing
321212  plywood, softwood, faced with non-wood materials, manufacturing
334512  pneumatic controllers, industrial process type, manufacturing
811310  pneumatic controls, oil field equipment, repair
238299  pneumatic conveyance systems, installation
333990  pneumatic cylinders, fluid power, manufacturing
332910  pneumatic hose fittings, fluid power, manufacturing
326220  pneumatic hose, without fittings, rubber or plastic, manufacturing
333990  pneumatic pumps, fluid power, manufacturing
334512  pneumatic relays, air-conditioning type, manufacturing
333920  pneumatic tube conveyors, manufacturing
332910  pneumatic valves, fluid power, manufacturing
333990  pneumatic, hand-held power tools, manufacturing
414420  pocket books merchant wholesalers
322230  pocket folders, made from purchased paper or paperboard
332210  pocket knives, manufacturing
811430  pocketbook repair shop
316990  pocketbooks, all materials (except precious metal), manufacturing
316990  pocketbooks, men's, all materials, manufacturing
315990  pockets (e.g., coats, suits), made from purchased fabric
621390  podiatrists, offices and clinics of
813410  poetry associations
813410  poetry clubs
711513  poets, independent
337215  point of purchase display racks, wire, manufacturing
339940  point protectors, pencil, manufacturing
334110  point-of-sale (POS) terminals, manufacturing
339930  poker chips, manufacturing
334512  polariscopes, manufacturing
334512  polarizers, manufacturing
334512  polarographic equipment, manufacturing
237130  pole line construction, general contractors
416110  pole line hardware merchant wholesalers
335930  pole line hardware, manufacturing
321999  poles (e.g., clothesline, flag, tent), wood, manufacturing
113311  poles and pilings, wooden, untreated, cutting
327390  poles, concrete, manufacturing
321114  poles, round wood, cutting and treating
315990  police caps and hats (except protective head gear), made from purchased fabric
315220  police dress uniforms, men's, cut and sewn from purchased fabric
315249  police dress uniforms, tailored, women's and misses', cut and sewn from purchased fabric
912130  police forces, provincial government
541380  police laboratories
913130  police protection services, local
611510  police schools
913130  police services department, municipal
453999  police supply stores, retail
413190  polished rice merchant wholesalers
333990  polishers, hand-held power-driven tools, manufacturing
418410  polishes (e.g., furniture, automobile, metal, shoe) merchant wholesalers
325610  polishes, cleaners and waxes (e.g., automobile, furniture, metal, shoe, floor), manufacturing
327910  polishing and grinding wheels, manufacturing
314990  polishing cloths, plain, manufacturing
332810  polishing metals and metal products, for the trade
811420  polishing of furniture
418410  polishing preparations merchant wholesalers
325610  polishing preparations, manufacturing
332810  polishing stainless steel on a contract basis
813940  political action committees (PACs)
541910  political and public opinion polling services
813940  political campaign organizations
541820  political consulting services
813940  political groups, organized to raise funds for a political party or individual candidates
813940  political organizations
813940  political organizations and clubs
813940  political parties
115110  pollinating service
541710  pollution research services
541380  pollution testing service (except automotive emissions testing)
339920  polo equipment (except apparel), manufacturing
315190  polo shirts, made in knitting mills
315220  polo shirts, men's and boys', cut and sewn from purchased fabric
315249  polo shirts, women's and misses', cut and sewn from purchased fabric
325210  polyacrylonitrile resins, manufacturing
<table>
<thead>
<tr>
<th>Industry Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>325220</td>
<td>Polyamide (e.g., nylon) fibres and filaments, manufacturing</td>
</tr>
<tr>
<td>325210</td>
<td>Polyamide resins, manufacturing</td>
</tr>
<tr>
<td>325210</td>
<td>Polycarbonate resins, manufacturing</td>
</tr>
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<td>313210</td>
<td>Polyester fabrics, broad-woven, weaving</td>
</tr>
<tr>
<td>325220</td>
<td>Polyester fibres and filaments, manufacturing</td>
</tr>
<tr>
<td>326114</td>
<td>Polyester film and un laminated sheet, manufacturing</td>
</tr>
<tr>
<td>325210</td>
<td>Polyester resins, manufacturing</td>
</tr>
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<td>Polyethylene fabrics, broad-woven, weaving</td>
</tr>
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<td>Polyethylene film and un laminated sheet, manufacturing</td>
</tr>
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<td>325210</td>
<td>Polyethylene resins, manufacturing</td>
</tr>
<tr>
<td>325210</td>
<td>Polyethylene rubber, manufacturing</td>
</tr>
<tr>
<td>325220</td>
<td>Polyethylene terephthalate (PET) fibres and filaments, manufacturing</td>
</tr>
<tr>
<td>325210</td>
<td>Polyethylene terephthalate (PET) resins, manufacturing</td>
</tr>
<tr>
<td>325210</td>
<td>Polyethylene rubber, manufacturing</td>
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<td>Polyethylene terephthalate (PET) fibres and filaments, manufacturing</td>
</tr>
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<td>Polystyrene foam packaging, manufacturing</td>
</tr>
<tr>
<td>326140</td>
<td>Polystyrene resins, manufacturing</td>
</tr>
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<td>Polysulfide rubber, manufacturing</td>
</tr>
<tr>
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<td>Polytetrafluoroethylene resins, manufacturing</td>
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</tr>
<tr>
<td>326150</td>
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</tr>
<tr>
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<td>Polyurethane resins, manufacturing</td>
</tr>
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<td>Polyvinyl alcohol resins, manufacturing</td>
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<td>Polyvinyl chloride (PVC) resins, manufacturing</td>
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<td>Polyvinyl ester fibres and filaments, manufacturing</td>
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<td>325210</td>
<td>Polyvinyl resins, manufacturing</td>
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<tr>
<td>325220</td>
<td>polyvinylidene chloride (i.e., saran) fibres and filaments, manufacturing</td>
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<td>pomegranate orchards and farms</td>
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<td>315289</td>
<td>ponchos and similar waterproof raincoats, cut and sewn from purchased fabric</td>
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<td>pond construction, general contractors</td>
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<td>pontoon boats, building</td>
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<td>pontoons, aircraft, manufacturing</td>
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<td>451119</td>
<td>pool and billiard table stores, retail</td>
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<tr>
<td>811490</td>
<td>pool table repairing, moving and leveling</td>
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<td>488519</td>
<td>pool-car services</td>
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<td>327214</td>
<td>pop or beer bottles, made in glass-making plants</td>
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<td>popcorn (except popped), manufacturing</td>
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<td>popcorn merchant wholesalers</td>
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<td>335210</td>
<td>popcorn poppers for home use, electric, manufacturing</td>
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<td>popcorn stands, retail</td>
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<td>popcorn, popped (except candy-covered), manufacturing</td>
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<td>poplin fabrics, broad-woven, weaving</td>
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<td>pops, dessert, frozen (i.e., flavoured ice, fruit, pudding and gelatin), manufacturing</td>
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<td>415190</td>
<td>popup campers merchant wholesalers</td>
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<td>327110</td>
<td>porcelain parts, electrical and electronic devices, moulded, manufacturing</td>
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<td>porcelain, chemical, manufacturing</td>
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<td>porch work (e.g., columns, newels, rails, trellises), wood, manufacturing</td>
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<td>pork and beans, canning</td>
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<td>port authorities and districts, nonoperating</td>
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<td>488310</td>
<td>port facilities operation</td>
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<td>332311</td>
<td>portable buildings, prefabricated, metal, manufacturing</td>
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<td>portable chemical toilets, metal, manufacturing</td>
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<td>333120</td>
<td>portable crushing, pulverizing and screening machinery, manufacturing</td>
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<td>portable digital audio and video players, manufacturing</td>
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<td>414220</td>
<td>portable electric heaters merchant wholesalers</td>
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<td>414220</td>
<td>portable humidifiers and dehumidifiers merchant wholesalers</td>
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<td>portable lamps (electric), manufacturing</td>
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<td>portable stereo systems, manufacturing</td>
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<td>portable test meters, manufacturing</td>
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<td>portable welding shop (mobile)</td>
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<td>porter merchant wholesalers</td>
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<td>812990</td>
<td>porter service</td>
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<td>portfolios, manufacturing</td>
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<td>portrait merchant wholesalers</td>
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<td>position indicators (e.g., for landing gear, stabilizers), airframe equipment, manufacturing</td>
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<td>positive crankcase ventilation (PCV) valves, engine, manufacturing</td>
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<td>positron emission tomography (PET) scanners, manufacturing</td>
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<td>post office operations</td>
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<td>postage stamps, printing without publishing</td>
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<td>postal code readers, manufacturing</td>
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<td>postal delivery service, local trucking, on contract (bulk)</td>
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<td>postal service lock boxes, manufacturing</td>
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<td>postcards, printing without publishing</td>
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<td>541850</td>
<td>poster advertising services</td>
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<td>511190</td>
<td>poster publishers or publishing exclusively on Internet</td>
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<td>posters and prints, retail</td>
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<td>323119</td>
<td>posters, printing (except quick, digital) without publishing</td>
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<td>511190</td>
<td>post, publishing and printing combined</td>
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<td>posters, publishing or publisher</td>
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<td>323113</td>
<td>posters, screen printing without publishing</td>
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<td>posthole digging, contractors</td>
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<td>postmasters, rural</td>
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<td>postpress services (e.g., bevelling, binding, bronzing, edging, foil stamping), on printed products</td>
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<td>posts, concrete, manufacturing</td>
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<td>418910</td>
<td>posts, logs, hewn ties and poles merchant wholesalers</td>
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<tr>
<td>113311</td>
<td>posts, wood, hewn, round or split, producing</td>
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<tr>
<td>611210</td>
<td>post-secondary or non-university educational</td>
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<tr>
<td>512190</td>
<td>post-synchronization, sound dubbing (except in sound recording studios)</td>
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<td>238220</td>
<td>potable water systems (except water well), installation</td>
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<tr>
<td>212396</td>
<td>potash mining</td>
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<td>212396</td>
<td>potash screening and pulverizing, mining</td>
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<tr>
<td>325189</td>
<td>potassium aluminum sulphate, manufacturing</td>
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<td>325189</td>
<td>potassium bichromate and chromate, manufacturing</td>
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<tr>
<td>325189</td>
<td>potassium bitartrate, manufacturing</td>
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<td>325189</td>
<td>potassium bromide, manufacturing</td>
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325181 potassium carbonate, manufacturing
325189 potassium chlorate, manufacturing
212396 potassium chloride (i.e., potash), mining and/or beneficiating
325189 potassium chloride, manufacturing
325181 potassium hydroxide (i.e., caustic potash), manufacturing
325189 potassium hypochlorate, manufacturing
325189 potassium iodide, manufacturing
325189 potassium nitrate, manufacturing
325189 potassium permanganate, manufacturing
325189 potassium salts, manufacturing
325189 potassium sulphate, manufacturing
493130 potato cellars
413190 potato chips and related snacks merchant wholesalers
311919 potato chips and sticks, manufacturing
115110 potato curing service
333110 potato diggers, harvesters and planters, manufacturing
111211 potato farming (e.g., seed or table)
311211 potato flour, manufacturing
333920 potato loaders, manufacturing
332210 potato mashers manufacturing
321999 potato mashers, wood, manufacturing
311990 potato or rice mixes, made from purchased dried ingredients
332210 potato peelers, non-electric, manufacturing
311420 potato products (e.g., flakes, granules), dehydrating
111999 potatoes and cauliflower growing, combination
111999 potatoes and grain growing, combination
111999 potatoes and holly growing, combination
111999 potatoes and turnips growing, combination
334512 potentiometric instruments (except industrial process type), manufacturing
334512 potentiometric instruments (except x-y recorders), industrial process type, manufacturing
335315 potheads, manufacturing
339990 potpourri, manufacturing
332420 pots (e.g., annealing, melting, smelting), heavy gauge metal, manufacturing
332210 pots and pans, fabricated metal, manufacturing
327120 pots, glasshouse, clay refractory, manufacturing
451120 pottery (unfinished pottery to be painted by customer on premises) stores
327110 pottery products, manufacturing
611690 pottery schools
442298 pottery stores, retail
327110 pottery, ceramics and plumbing fixtures made of clay or other materials with similar properties
711511 pottery, studio based production
325314 potting soil, manufacturing
444220 potting soil, retail
311615 poultry (e.g., canned, cooked, fresh, frozen) processing (except baby or pet food)
311615 poultry (e.g., chickens, ducks, geese, turkey) slaughtering and dressing
112991 poultry and beef operation
445210 poultry and egg dealers, retail
419110 poultry and eggs, business-to-business (B2B) electronic markets, wholesale
419120 poultry and eggs, wholesale agents and brokers
417110 poultry equipment merchant wholesalers
311614 poultry fat, rendering
311615 poultry meat products (e.g., hot dogs, luncheon meats, sausages), manufacturing
332619 poultry netting, made from purchased wire
333110 poultry or chicken brooders, feeders and waterers, manufacturing
413130 poultry products merchant wholesalers
325620 powder (e.g., baby, body, face, talcum, toilet), manufacturing
332810 powder coating metals and metal products
325510 powder coatings, manufacturing
333519 powder metallurgy forming presses, manufacturing
332118 powder metallurgy products, manufactured on a job or order basis
314990 powder puffs and mitts, manufacturing
331110 powder, iron or steel, made in steel mills
331420 powder, made from purchased copper
331221 powder, made from purchased iron or steel
331490 powder, non-ferrous metal (except aluminum, copper), made from purchased metals
333990 powder-actuated hand-held power tools, manufacturing
333910 power (i.e., pressure) washer units, manufacturing
417230 power (industrial) boilers merchant wholesalers
237130 power and communication line and related structures construction
332410 power boiler and heat exchanger fabrication and installation
332410 power boiler and heat exchanger manufacturing
238299 power boiler installation
332410 power boilers, manufacturing
238299 power boilers, purchased, erection
561799 power cleaning paved areas (except streets)
335315 power connectors, manufacturing
335990 power conversion units (i.e., ac to dc), static-electric, manufacturing
334512 power factor meters, manufacturing
335315 power fuse devices, 600 volts and over, manufacturing
238299 power generating equipment installation, contractors
237990 power generating stations, hydroelectric, construction
221119 power generation, biomass
221119 power generation, geothermal
335312 power generators, manufacturing
416330 power hand tools merchant wholesalers
417230 power house equipment (except electrical) merchant wholesalers
812320 power laundries (except coin operated)
812320 power laundry and dry-cleaning plants (except coin-operated)
416110 power line wiring supplies merchant wholesalers
334512 power measuring equipment, electrical, manufacturing
417110 power mowers merchant wholesalers
417230 power plant machinery merchant wholesalers
237130 power plants (except hydroelectric), construction
417210 power shovels merchant wholesalers
336330 power steering hose assemblies, manufacturing
336330 power steering pumps, manufacturing
336330 power steering pumps, rebuilding on a factory basis
335990 power supplies, uninterruptible, manufacturing
335315 power switching equipment, manufacturing
811411 power tools, repair (without retail sales of new equipment)
416110 power transformers merchant wholesalers
335311 power transformers, manufacturing
811310 power transformers, repair service
417230 power transmission chain merchant wholesalers
333310 power washer cleaning equipment, manufacturing
561799 power washing building exteriors
336320 power window and door lock systems, automotive, truck and bus, manufacturing
561730 power, communication and pipe lines, maintenance of rights of way
238910 power, communication and pipe lines, rights of way clearance (except maintenance)
335311 power, distribution and specialty transformers manufacturing
333990 power-driven hand tools, manufacturing
444130 power-driven hand tools, retail
441220 powered snow sled dealers, retail
212398 pozzolana (volcanic ash), mining
315289 prayer shawls, cut and sewn from purchased fabric
315190 prayer shawls, made in knitting mills
<table>
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<tr>
<th>Code</th>
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<tr>
<td>327330</td>
<td>precast concrete blocks, pipes and bricks, manufacturing</td>
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<td>238120</td>
<td>precast concrete framing</td>
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<td>238120</td>
<td>precast concrete panels, slabs or forms, installation</td>
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<td>precast concrete pipe, manufacturing</td>
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<td>327390</td>
<td>precast concrete products (except block, brick, pipe), manufacturing</td>
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<td>precious metal bar, sheet, strip and tubing, made from purchased metal or scrap</td>
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<td>precious metal jewellers’ findings merchant wholesalers</td>
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<td>precious metal jewellery merchant wholesalers</td>
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<td>precious metal jewellery, retail</td>
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<td>418920</td>
<td>precious metal mill shapes merchant wholesalers</td>
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<td>precious metal necklaces merchant wholesalers</td>
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<td>precious metal plated ware merchant wholesalers</td>
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<td>precious metal plating of metals and metal products, for the trade</td>
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<td>precious metal rolling, drawing or extruding, from purchased metal or scrap</td>
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<td>precious metals and alloys, primary forms and basic shapes merchant wholesalers</td>
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<td>precious metals bullion merchant wholesalers</td>
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<td>precious metals smelting and primary refining</td>
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<td>precious metals, recovering from scrap and/or alloying purchased metals</td>
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<td>precious stone jewellery merchant wholesalers</td>
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<td>precious stone jewellery, retail</td>
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<td>212398</td>
<td>precious stones mining</td>
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<td>precious stones, cutting and polishing</td>
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<td>811210</td>
<td>precision instrument repair</td>
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<td>precision turned product, manufacturing (using automatic screw machines, rotary transfer, turning centres, computer numerically controlled (CNC) lathes)</td>
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<td>predetermined counters, manufacturing</td>
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<td>332311</td>
<td>pre-engineered metal buildings, manufacturing</td>
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<td>236210</td>
<td>pre-engineered or prefabricated light industrial metal buildings, erection</td>
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<td>prefabricated buildings merchant wholesalers</td>
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<td>prefabricated cottages merchant wholesalers</td>
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<td>prefabricated door and window installation</td>
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<td>prefabricated fireplaces merchant wholesalers</td>
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<td>prefabricated homes merchant wholesalers</td>
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<td>prefabricated house and building dealers, retail</td>
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<tr>
<td>238350</td>
<td>Prefabricated kitchen and bath cabinet, residential-type, installation</td>
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<td>332311</td>
<td>Prefabricated metal building and component manufacturing</td>
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<tr>
<td>327390</td>
<td>Prefabricated modular panels composed of concrete, steel and expanded polyester</td>
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<td>Prefabricated multifamily buildings, assembled on site by general contractors</td>
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<td>Prefabricated multifamily buildings, assembled on site by operative builders</td>
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<td>Prefabricated products structural steel merchant wholesalers</td>
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<td>Prefabricated wood frame components (e.g., trusses), installation</td>
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<td>Prefabricated wood trusses, manufacturing</td>
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<td>Prefinished hardwood plywood, manufacturing</td>
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<td>Prefinished softwood plywood, manufacturing</td>
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<td>325410</td>
<td>Pregnancy test kits, manufacturing</td>
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<td>112920</td>
<td>Pregnant mares’ urine (PMU), producing</td>
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<td>624410</td>
<td>Pre-kindergarten or pre-school (except when part of elementary school system)</td>
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<tr>
<td>611110</td>
<td>Pre-kindergarten or pre-school, when part of elementary school system</td>
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<td>Premanufactured housing, single-family, assembled on site, general contractors</td>
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<td>413220</td>
<td>Premixed alcoholic cocktails merchant wholesalers</td>
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<td>334610</td>
<td>Pre-packaged software, mass-reproducing</td>
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<td>624210</td>
<td>Preparation and delivery of meals to persons who, by reason of age, disability or illness, are unable to prepare meals for themselves</td>
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<td>624210</td>
<td>Preparation and provision of meals at fixed or mobile locations</td>
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<td>611690</td>
<td>Preparation for standardized exam instruction services</td>
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<td>611110</td>
<td>Preparatory schools, elementary</td>
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<td>Preparatory schools, secondary</td>
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<td>311420</td>
<td>Prepared canned pasta products, such as canned spaghetti, including other ingredients to make a dish</td>
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<td>Prepared feeds for farm animal, including turkey and chicken (except pets), manufacturing</td>
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<td>Prepared flour mixes, made in flour mills</td>
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<tr>
<td>418310</td>
<td>Prepared livestock feeds merchant wholesalers</td>
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<tr>
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<td>Prepared meals, perishable, packaged for individual resale</td>
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<tr>
<td>418310</td>
<td>Prepared poultry feeds merchant wholesalers</td>
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<td>311940</td>
<td>Prepared sauces (except tomato-based, gravy), manufacturing</td>
</tr>
<tr>
<td>313310</td>
<td>Preparing textile fibres for spinning</td>
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<tr>
<td>323120</td>
<td>prepress printing services (e.g., colour separation, imagesetting, photocomposition, typesetting)</td>
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<td>pre-press services to printers</td>
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<td>prerecorded digital video disc (DVD)</td>
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<td>merchant wholesalers</td>
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<td>334610</td>
<td>pre-recorded magnetic audio tapes and cassettes, mass-reproducing</td>
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<td>pre-recorded tape, compact disc and record stores</td>
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<td>prerecorded tape, compact disc and record, mail order houses</td>
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<td>pre-recorded, audio cassettes and tapes</td>
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<td>414510</td>
<td>prescription drugs merchant wholesalers</td>
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<td>446130</td>
<td>prescription eyeglasses and contact lenses made on premises, retail (including lens grinding on the premises)</td>
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<td>prescription medicines merchant wholesalers</td>
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<td>111421</td>
<td>preseeded mats farming</td>
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<td>presenters, arts events, with their own facilities</td>
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<tr>
<td>311420</td>
<td>preserves (e.g., imitation), canning</td>
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<tr>
<td>311420</td>
<td>preserves, jams and jellies (jelly), manufacturing</td>
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<td>812990</td>
<td>preserving cut flowers, service of</td>
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<td>preserving purchased wood and wood products</td>
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<td>preshrinking broad-woven fabrics and clothing, for the trade</td>
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<tr>
<td>313310</td>
<td>preshrinking purchased fabrics (except wool and similar animal fibre)</td>
</tr>
<tr>
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<td>preshrinking purchased fabrics, wool and similar animal fibre</td>
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<tr>
<td>325610</td>
<td>presoaks, manufacturing</td>
</tr>
<tr>
<td>561490</td>
<td>presorting mail services</td>
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<tr>
<td>333519</td>
<td>press brakes, metalworking, manufacturing</td>
</tr>
<tr>
<td>332113</td>
<td>press forgings, unfinished, made from purchased iron or steel</td>
</tr>
<tr>
<td>519110</td>
<td>press service (news syndicate)</td>
</tr>
<tr>
<td>418220</td>
<td>pressed and moulded pulp goods merchant wholesalers</td>
</tr>
<tr>
<td>321999</td>
<td>pressed logs of sawdust and other wood particles, non-petroleum binder,</td>
</tr>
<tr>
<td></td>
<td>manufacturing</td>
</tr>
<tr>
<td>333519</td>
<td>presses (e.g., punching, shearing, stamping), metal forming, manufacturing</td>
</tr>
<tr>
<td>333248</td>
<td>presses (i.e., food manufacturing type), manufacturing</td>
</tr>
<tr>
<td>333245</td>
<td>presses for making composite wood (e.g., hardboard, fibreboard, plywood,</td>
</tr>
<tr>
<td></td>
<td>particleboard), manufacturing</td>
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<tr>
<td>333519</td>
<td>presses, drill, metal cutting, manufacturing</td>
</tr>
<tr>
<td>333990</td>
<td>presses, metal baling, manufacturing</td>
</tr>
<tr>
<td>333310</td>
<td>pressing machines (except household type), manufacturing</td>
</tr>
</tbody>
</table>
812320 pressing services, clothing (except permanent pressing for the trade)
336350 pressure and clutch plate assemblies, automotive, truck and bus, manufacturing
334512 pressure and vacuum indicators, aircraft engine, manufacturing
332910 pressure control valves (except fluid power), industrial type, manufacturing
332910 pressure control valves, fluid power, manufacturing
334512 pressure controllers, air-conditioning system type, manufacturing
332210 pressure cookers, household type, manufacturing
334512 pressure gauges (e.g., dial, digital), industrial process type, manufacturing
334512 pressure instruments, industrial process type, manufacturing
327330 pressure pipe, reinforced concrete, manufacturing
322220 pressure sensitive paper and tape (except medical), made from purchased materials
418210 pressure sensitive tape merchant wholesalers
541380 pressure testing lines on site, service
334512 pressure transducers, manufacturing
321111 pressure treated lumber, made from logs or bolts
321114 pressure treated lumber, made from purchased lumber
334512 pressurestats, manufacturing
238120 pre-stressed concrete beams, slabs or other components, installation
327330 prestressed concrete blocks, bricks and pipes, manufacturing
327390 prestressed concrete products (except block, brick, pipe), manufacturing
722512 pretzel or bagel shops, for consumption on the premises
413190 pretzels (except frozen) merchant wholesalers
311814 pretzels, soft, made in commercial bakeries
331313 primary aluminum production and manufacturing aluminum alloys
331313 primary aluminum production and manufacturing aluminum shapes (e.g., bar, ingot, rod, sheet)
335910 primary and storage batteries, manufacturing
621110 primary care medical (M.D.) clinics
334512 primary elements for process flow measurement (i.e., orifice plates), manufacturing
416210 primary forms and basic shapes aluminum and aluminum alloy merchant wholesalers
334512 primary oil burner controls (e.g., cadmium cells, stack controls), manufacturing
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>334512</td>
<td>primary process temperature sensors, manufacturing</td>
</tr>
<tr>
<td>331313</td>
<td>primary refining of aluminum</td>
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<tr>
<td>331410</td>
<td>primary refining of non-ferrous metals (except aluminum)</td>
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<tr>
<td>611110</td>
<td>primary schools</td>
</tr>
<tr>
<td>331313</td>
<td>primary smelting of aluminum</td>
</tr>
<tr>
<td>331410</td>
<td>primary smelting of non-ferrous metals (except aluminum)</td>
</tr>
<tr>
<td>911910</td>
<td>prime minister's office, federal government</td>
</tr>
<tr>
<td>325510</td>
<td>primers, paint, manufacturing</td>
</tr>
<tr>
<td>442292</td>
<td>print and picture frame stores</td>
</tr>
<tr>
<td>323119</td>
<td>print shops, letterpress</td>
</tr>
<tr>
<td>323114</td>
<td>print shops, quick</td>
</tr>
<tr>
<td>323113</td>
<td>print shops, screen (except on textile fabrics), while you wait service</td>
</tr>
<tr>
<td>334410</td>
<td>printed circuit assemblies, manufacturing</td>
</tr>
<tr>
<td>417320</td>
<td>printed circuit boards merchant wholesalers</td>
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<tr>
<td>334410</td>
<td>printed circuit boards, bare (i.e., without mounted electronic components), manufacturing</td>
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<tr>
<td>334410</td>
<td>printed circuit boards, loading</td>
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<tr>
<td>334410</td>
<td>printed circuit laminates, manufacturing</td>
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<tr>
<td>541340</td>
<td>printed circuitry graphic layout</td>
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<tr>
<td>313310</td>
<td>printed fabrics, made from purchased fabric</td>
</tr>
<tr>
<td>326290</td>
<td>printers' blankets, rubber, manufacturing</td>
</tr>
<tr>
<td>417230</td>
<td>printer's ink merchant wholesalers</td>
</tr>
<tr>
<td>326290</td>
<td>printers' rolls, rubber, manufacturing</td>
</tr>
<tr>
<td>334110</td>
<td>printers, computer, manufacturing</td>
</tr>
<tr>
<td>417230</td>
<td>printing and lithographing industries</td>
</tr>
<tr>
<td>323119</td>
<td>machinery merchant wholesalers</td>
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<tr>
<td>323119</td>
<td>printing blank books, notebooks, diaries and albums</td>
</tr>
<tr>
<td>561990</td>
<td>printing brokers</td>
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<tr>
<td>339940</td>
<td>printing dies, rubber, manufacturing</td>
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<tr>
<td>325910</td>
<td>printing ink manufacturing</td>
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<tr>
<td>325910</td>
<td>printing inks (e.g., duplicating, lithographic, flexographic, letterpress), manufacturing</td>
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<td>325910</td>
<td>printing inks (e.g., offset, gravure, inkjet), manufacturing</td>
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<td>323119</td>
<td>printing looseleaf fillers (e.g., refills for blankbooks, photo albums, scrapbooks, time planners/organizers, etc.)</td>
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<tr>
<td>333248</td>
<td>printing machinery for textiles, manufacturing</td>
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<tr>
<td>323116</td>
<td>printing manifold business or unit set forms (e.g., credit card slips)</td>
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<tr>
<td>313310</td>
<td>printing on narrow fabrics, for the trade</td>
</tr>
<tr>
<td>313310</td>
<td>printing on purchased broad-woven fabrics (except wool and similar animal fibre)</td>
</tr>
<tr>
<td>313310</td>
<td>printing on purchased broad-woven fabrics, wool and similar animal fibre</td>
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<td>printing on purchased narrow fabrics</td>
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<tr>
<td>313310</td>
<td>printing on textile fabrics, for the trade</td>
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<tr>
<td>323113</td>
<td>printing on textile products (e.g., napkins, placemats, towels)</td>
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<td>418220</td>
<td>printing paper merchant wholesalers</td>
</tr>
<tr>
<td>236210</td>
<td>printing plant construction</td>
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<tr>
<td>Code</td>
<td>Description</td>
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<tr>
<td>333248</td>
<td>printing plate engraving machinery, manufacturing</td>
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<tr>
<td>323120</td>
<td>printing plate preparation services</td>
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<tr>
<td>333248</td>
<td>printing plates, blank (except photosensitized), manufacturing</td>
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<td>323120</td>
<td>printing postpress services (e.g., bevelling, binding, bronzing, edging, foil stamping)</td>
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<tr>
<td>333248</td>
<td>printing press rollers, manufacturing</td>
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<td>333248</td>
<td>printing presses (except textile printing machinery), manufacturing</td>
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<tr>
<td>811310</td>
<td>printing trade machinery repair</td>
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<td>417230</td>
<td>printing trades machinery and equipment merchant wholesalers</td>
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<tr>
<td>333310</td>
<td>prisms, optical, manufacturing</td>
</tr>
<tr>
<td>911220</td>
<td>prison, federal government</td>
</tr>
<tr>
<td>912120</td>
<td>prisons, provincial</td>
</tr>
<tr>
<td>334210</td>
<td>private branch exchange (PBX) equipment, manufacturing</td>
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<tr>
<td>561611</td>
<td>private detectives services</td>
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<tr>
<td>238210</td>
<td>private driveway or parking area lighting contractors</td>
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<tr>
<td>721111</td>
<td>private hotels</td>
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<tr>
<td>814110</td>
<td>private households employing domestic personnel</td>
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<td>561611</td>
<td>private investigation services</td>
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<td>561430</td>
<td>private mail box rental centres</td>
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<td>561430</td>
<td>private mail centres</td>
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<tr>
<td>813410</td>
<td>private members club</td>
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<tr>
<td>611110</td>
<td>private schools, elementary</td>
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<td>611110</td>
<td>private schools, secondary</td>
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<tr>
<td>911910</td>
<td>privy council office</td>
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<td>912110</td>
<td>probate courts</td>
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<td>911220</td>
<td>probation offices, federal government</td>
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<td>912120</td>
<td>probation offices, provincial</td>
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<td>212398</td>
<td>probertite mining</td>
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<td>334512</td>
<td>probes, electric, medical, manufacturing</td>
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<td>325410</td>
<td>procaine and derivatives (i.e., basic chemicals), manufacturing</td>
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<tr>
<td>541190</td>
<td>process server</td>
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<tr>
<td>311515</td>
<td>processed cheese, manufacturing</td>
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<tr>
<td>418310</td>
<td>processed feeds merchant wholesalers (except pets)</td>
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<td>413190</td>
<td>processed honey merchant wholesalers</td>
</tr>
<tr>
<td>311614</td>
<td>processed meats (except poultry, small game, pet food and baby food), made from purchased meat</td>
</tr>
<tr>
<td>414430</td>
<td>processing and finishing equipment, photographic merchant wholesalers</td>
</tr>
<tr>
<td>312310</td>
<td>processing cannabis for secondary markets</td>
</tr>
<tr>
<td>311614</td>
<td>processing dead stock or carrion for animal feed</td>
</tr>
<tr>
<td>111995</td>
<td>processing for primary markets cannabis grown in open fields</td>
</tr>
<tr>
<td>111412</td>
<td>processing for primary markets cannabis grown under cover</td>
</tr>
<tr>
<td>333248</td>
<td>processing machinery (i.e., butter, cheese, chocolate), manufacturing</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
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<td>--------</td>
<td>-----------------------------------------------------------------------------</td>
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<tr>
<td>212393</td>
<td>processing of salt at the mine site</td>
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<tr>
<td>314990</td>
<td>processing of textile mill waste and recovering fibres</td>
</tr>
<tr>
<td>236210</td>
<td>processing plants (e.g., food, fish), construction</td>
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<td>311940</td>
<td>processing purchased salt into table salt, manufacturing</td>
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<td>322112</td>
<td>processing waste paper into pulp</td>
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<td>911910</td>
<td>procurement services, federal</td>
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<td>445230</td>
<td>produce (e.g., fruit, vegetable) markets and stands, retail</td>
</tr>
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<td>419120</td>
<td>produce brokers, wholesale</td>
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<tr>
<td>413150</td>
<td>produce buyers, merchant wholesalers</td>
</tr>
<tr>
<td>813910</td>
<td>producers' association</td>
</tr>
<tr>
<td>515110</td>
<td>producing and directing live radio programs</td>
</tr>
<tr>
<td>511130</td>
<td>producing and distributing text books; technical, scientific and professional books; and mass market paperback books</td>
</tr>
<tr>
<td>331110</td>
<td>producing ferro-alloys</td>
</tr>
<tr>
<td>325314</td>
<td>producing natural organic fertilizers and mixtures (except compost)</td>
</tr>
<tr>
<td>111994</td>
<td>producing maple products in plants</td>
</tr>
<tr>
<td>325313</td>
<td>producing vegetable and melon seeds, except seed potatoes, and melon bedding plants</td>
</tr>
<tr>
<td>561990</td>
<td>product assembling services for retailers, on contract</td>
</tr>
<tr>
<td>524125</td>
<td>product liability insurance</td>
</tr>
<tr>
<td>524135</td>
<td>product liability reinsurance</td>
</tr>
<tr>
<td>541690</td>
<td>product quality consulting services (except quality control service)</td>
</tr>
<tr>
<td>561910</td>
<td>product sterilization and packaging service</td>
</tr>
<tr>
<td>541380</td>
<td>product testing services</td>
</tr>
<tr>
<td>334512</td>
<td>production counters, manufacturing</td>
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<tr>
<td>522299</td>
<td>production credit associations, agricultural</td>
</tr>
<tr>
<td>541380</td>
<td>production equipment inspection service</td>
</tr>
<tr>
<td>325314</td>
<td>production of compost from organic waste</td>
</tr>
<tr>
<td>562210</td>
<td>production of electricity through incineration of waste (waste remediation as primary activity)</td>
</tr>
<tr>
<td>512110</td>
<td>production of instructional films, movies and animated cartoon films</td>
</tr>
<tr>
<td>711111</td>
<td>production of live theatrical entertainment</td>
</tr>
<tr>
<td>111994</td>
<td>production of maple sugars and syrups in a separate central facility</td>
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<tr>
<td>512240</td>
<td>production of master recordings for musical performances</td>
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<tr>
<td>512240</td>
<td>production of master recordings for spoken word performances</td>
</tr>
<tr>
<td>512250</td>
<td>production of master recordings, exclusive of distribution</td>
</tr>
<tr>
<td>211110</td>
<td>production of oil, the mining and extraction of oil from oil shales, and the production of</td>
</tr>
</tbody>
</table>
natural gas and hydrocarbon liquids, through
gasification, liquefaction and pyrolysis of coal
at the mine site
512290 production of radio programs (except done in
broadcast facilities)
212210 production of sinter and other agglomerates
212210 production of sinter and other agglomerates
(except those associated with blast furnace
operations)
512110 production of television show programs or
commercials
512110 production of television show programs or
commercials (except in broadcast studios)
541619 production planning and control consulting
services
541619 productivity improvement consulting services
611430 professional and management development
instruction provided either at the
establishment's facilities or at an off-site
location
611430 professional and management development
training
511130 professional books, publishing and printing
combined
511130 professional books, publishing or publishers
711215 professional boxers
541690 professional career advancement consultant
611610 professional dance school
611610 professional dance schools
417930 professional equipment merchant
wholesalers
417930 professional instruments merchant
wholesalers
419120 professional machinery and equipment,
wholesale agents and brokers
511120 professional magazines and periodicals,
publishing and printing combined
511120 professional magazines and periodicals,
publishing or publisher
524125 professional malpractice insurance
524135 professional malpractice reinsurance
417930 professional measuring and
measuring-controlling instruments merchant
wholesalers
611510 professional modelling schools
611310 professional schools (e.g., dental,
ing工程, law, medical)
315220 professional service apparel, washable,
men's and boys', cut and sewn from
purchased fabric
315249 professional service apparel, washable,
women's, misses' and girls', cut and sewn
from purchased fabric
711329 professional sports promoters (e.g., boxing,
wrestling), without facilities
813920 professional standards review boards
711215 professional tennis players
326130 profile shapes (e.g., plate, rod, sheet), laminated plastics, manufacturing
326121 profile shapes (e.g., rod, tube), non-rigid plastics, manufacturing
326140 profile shapes, polystyrene foam, manufacturing
334512 programmers, process type, manufacturing
511211 programming languages and compilers, publishing
511211 programming languages and compilers, publishing (including designing and developing), packaged
323119 programs, for sporting events, printing without publishing
532490 projection equipment rental
334310 projection televisions, manufacturing
332999 projectors (e.g., antisub, depth charge release, grenade, Livens, rocket), manufacturing
711321 promoters of arts events, without facilities
561920 promoters of home shows, flower shows
711321 promoters of lecture series without facilities
711321 promoters of live performing arts productions (e.g., concerts), without facilities
711329 promoters, organizers or operators of sports events, without facilities
711319 promoting and presenting sports tournaments, in their own facilities
911390 promoting citizen-oriented activities
912210 promoting improved working conditions and providing arbitration and conciliation services in collective bargaining
911310 promoting improved working conditions and providing arbitration and conciliation services in collectives bargaining in federally regulated industries
561410 proofreading service
454312 propane dealer, retail
332420 propane gas cylinders, manufacturing
454312 propane gas sales and distribution, retail
324110 propane gases, made in petroleum refineries
532280 propane tanks, commercial and residential, rental
454312 propane tanks, re-filling
335210 propeller fans, window-type (household), manufacturing
336350 propeller shaft assemblies, automotive, truck and bus, manufacturing
333519 propeller straightening presses, manufacturing
334512 propeller type meters with registers, manufacturing
332999 propellers, ship and boat, machined, manufacturing
237210 property development
561799 property maintenance services on contract
531310 property management, non residential
813990 property owners' association
524134 property reinsurance carriers
541190 property tax assessment consulting services
913910 property tax assessors' offices
326290 prophylactics (i.e., condoms), rubber, manufacturing
414510 proprietary (patent) medicines merchant wholesalers
336410 propulsion units and parts, guided missile and space vehicle, manufacturing
325190 propyl alcohol, manufacturing
325190 propylcarbinol, manufacturing
324110 propylene (i.e., propene), made in petroleum refineries
325110 propylene (propene), made from refined petroleum or natural gas liquids
325190 propylene glycol, manufacturing
325210 propylene resins, manufacturing
213117 prospect drilling for metal mining, on a contract basis
213117 prospect drilling for non-metallic minerals (except fuels), on contract basis
339110 prosthesis, glass or plastic artificial eye, manufacturing
417930 prosthetic appliances and supplies merchant wholesalers
621390 prosthodontists' office (e.g., centres, clinics)
812330 protective apparel launderer
416120 protective covers for gas valves and fittings merchant wholesalers
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.)
721212 providing a range of services, such as access to outpost camps or housekeeping cabins, meals and guides as well as providing transportation to the facility, and sale of food, beverages, and hunting and fishing supplies
721211 providing access to facilities, such as washrooms, laundry rooms, recreation halls and facilities, and stores and snack bars
721192 providing access to private beaches and fishing
721213 providing accommodation facilities, such as cabins and fixed camp sites, and other amenities, such as food services,
recreational facilities and equipment, and organized recreational activities

721310 providing complementary services, such as housekeeping, meals and laundry services

518210 providing complete processing and preparation of reports from data supplied by the customer; specialized services, such as automated data entry or data processing resources available to clients on an hourly or time-sharing basis

561450 providing credit investigation services
332710 providing custom and repair services
511140 providing electronic versions of directories and mailing lists directly to customers by the establishment or third party vendors
523930 providing financial planning advice, investment counseling and investment research

713950 providing food and beverage services at bowling centres
713210 providing food and beverage services at casinos
713910 providing food and beverage services, equipment rental services and golf instruction services
713920 providing food and beverage services, equipment rental services and ski instruction services

722310 providing food services to airlines, railways and institutions, as well as establishments that operate food concessions at sports and similar facilities

488410 providing light and heavy towing services, both local and long distance, to the general public, commercial, transportation and other sectors

722410 providing limited food services
512130 providing occasional motion picture exhibition services, such as those provided during film festivals

517410 providing services to individual customers that are beyond the reach of terrestrial networks (e.g., high speed Internet)
518210 providing specialized activities, such as general time-share mainframe facilities to clients
519190 providing telephone based information recordings or searching and retrieving information on a contract basis

721310 providing temporary or longer-term accommodation, which, for the period of occupancy, may serve as a principal residence

912150 provincial cannabis regulatory services
912910 provincial civil service
912120 provincial correctional services
912110 provincial courts of law (civil and criminal)
522190 provincial government savings establishments that channel deposits to the government rather than lending them to customers
712190 provincial parks
912130 provincial police services
912910 provincial premier's office, provincial
912910 provincial taxation administration
912910 provincial-federal fiscal relations, provincial government
912910 provincial-federal relations, provincial government
453993 provincially regulated cannabis retail stores
624220 provision by volunteer housing repair organization of low-cost housing in partnership with the homeowner who assists in construction or repair of a home, and repair of homes for elderly or disabled homeowners
621420 provision of a counselling staff and information regarding a wide range of mental health and substance abuse issues
524124 provision of a package with related types of protection, such as personal liability for homeowners and tenants, business-interruption insurance and temporary accommodation costs
453992 provision of access to on-premise beer and wine-making equipment
541330 provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services
448110 provision of alterations on men's and boy's ready-to-wear garments sold
623210 provision of care in a group home or institutional setting
487210 provision of charter fishing services
812320 provision of clothing repair and alteration in addition to dry cleaning and laundry services
722320 provision of equipment and vehicles to transport meals and snacks to events and to prepare food at the event site
541110 provision of expertise in a range of, or specific area of law, such as criminal, corporate, real estate, family and estate, and intellectual property
446199 provision of fitting services in addition to retailing
561710 provision of fumigation services
454311 provision of furnace repair and maintenance services in addition to the primary activity of retailing and delivering oil
provision of installation and repair services for the merchandise retailed by home centres
provision of installation services in addition to retailing the mobile homes
provision of installation services related to building materials in addition to retailing
provision of landscaping services in addition to retailing nursery and garden products
provision of long-term care for the chronically ill
provision of medical services incidental to counselling, mental rehabilitation and support services for patients with mental health illnesses
provision of medical services incidental to counselling, mental rehabilitation and support services for patients with substance abuse illnesses
provision of other services, such as out-patient services and electroencephalograph services
provision of 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
provision of pet grooming services, in addition to retailing pets, pet food and pet supplies
provision of rehabilitation, restorative and adjustive services to physically-challenged or disabled people
provision of related services, such as bookkeeping, tax return preparation, payroll, management consulting and insolvency
provision of room, board, supervision and assistance in daily living services such as housekeeping
provision of services by an optician, such as selling and fitting prescription eyeglasses and contact lenses
provision of services such as cutting and mounting stones and jewellery repair
provision of some health care, although the focus is protective supervision, room, board and counselling
provision of websites facilitating consumer-to-consumer or business-to-consumer trade in new and used goods, on an auction basis, using the Internet
proximity warning (i.e., collision avoidance) equipment, manufacturing
pruning and tree surgery service
prussian blue pigments, manufacturing
332210  pry bars, manufacturing
621420  psychiatric clinics, run by medical staff
621110  psychiatrists' offices
812990  psychic services (e.g., astrologers, fortune
teller, palm reader)
621110  psychoanalysts' offices
624190  psychological and moral support for cancer
        patients
813920  psychologists' associations
621330  psychologists' offices
541720  psychology research and development
        services
621330  psychology social workers, offices of
621330  psychotherapists (except M.D.), offices of
621110  psychotherapists with a doctoral degree in
        medicine
541212  public accountants, offices of
811210  public address equipment, repair and
        maintenance
532490  public address system rental
417320  public address systems and equipment
        merchant wholesalers
334310  public address systems and equipment,
        manufacturing
238210  public address systems, installation
515120  public broadcasting television
414390  public building furniture merchant
        wholesalers
337127  public building furniture, manufacturing
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
912910  public health service programs, provincial
        government
813310  public interest groups (e.g., environment,
        conservation, human rights, wildlife)
541910  public opinion research services
911910  public property management service, federal
541820  public relations agencies
541820  public relations consultants, offices of
813310  public safety advocacy groups
813310  public safety promotion association
611110  public schools, elementary
611110  public schools, secondary
911910  public service commission, federal
        government
912910  public service commission, provincial
        government
911910  public service staff relations board, federal
        government
813410  public speaking improvement clubs
611690  public speaking schools
493110  public storage (except self storage)
813910  public utility associations
912910  public utility commissions, provincial
government
551113  public utility holding companies
531190  public utility property, lessors of
236220  public warehouse construction
912910  public welfare assistance programs,
provincial government
624190  public welfare centres, offices of
911910  public welfare promotion, federal
administration
911910  public works programs, federal government
541840  publishers' advertising representatives,
independent
511190  publishers or publishing exclusively on
Internet (e.g., art, calendar, catalog of
collections, coloring book)
511190  publishers or publishing exclusively on
Internet (e.g., diary, time scheduler, discount
coupon book, greeting card)
511140  publishers or publishing of newspaper,
combined with printing
541840  publishers' representatives, advertising,
offices of
511190  publishing and printing greeting cards
512250  publishing and reproducing audio materials
in integrated facilities
511211  publishing and reproducing software in
integrated facilities
511130  publishing books in print, audio, electronic
form or online
511140  publishing directories and mailing lists in one
or more formats such as print, electronic
form or online
511190  publishing maps and street guides
exclusively on Internet
511130  publishing maps, street guides and atlases
511110  publishing newspapers in print, electronic
form or online
511211  publishing packaged software (except video
games)
511211  publishing packaged software (except video
games), including designing and developing
511120  publishing periodicals in print, electronic form
or online
722410  pubs
311990  puddings, dessert, manufacturing
333920  pulleys (except power transmission), metal,
manufacturing
321999  pulleys, wood, manufacturing
315190  pullovers, made in knitting mills
322122  pulp and newsprint (including uncoated
groundwood) combined, manufacturing
322121  pulp and paper (except newsprint and
uncoated groundwood) combined, manufacturing
333247  pulp and paper dryers, manufacturing
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>417230</td>
<td>pulp and paper industry machinery merchant wholesalers</td>
</tr>
<tr>
<td>322130</td>
<td>pulp and paperboard combined, manufacturing</td>
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<td>333247</td>
<td>pulp making machinery, manufacturing</td>
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<tr>
<td>322112</td>
<td>pulp mills, chemical (except those making paper or paperboard)</td>
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<tr>
<td>322111</td>
<td>pulp mills, mechanical or semi-chemical (except those making paper or paperboard)</td>
</tr>
<tr>
<td>322299</td>
<td>pulp products, moulded, manufacturing</td>
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<td>333247</td>
<td>pulp washers and thickeners, manufacturing</td>
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<td>322112</td>
<td>pulp, chemical, manufacturing</td>
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<td>322112</td>
<td>pulp, kraft, manufacturing</td>
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<tr>
<td>322112</td>
<td>pulp, made from rags or cotton linters</td>
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<tr>
<td>333247</td>
<td>pulp, paper and paperboard moulding machinery, manufacturing</td>
</tr>
<tr>
<td>337127</td>
<td>pulpets (except stone), manufacturing</td>
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<tr>
<td>327990</td>
<td>pulpets, stone, manufacturing</td>
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<td>113312</td>
<td>pulpwod and timber cutting on contract</td>
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<tr>
<td>113311</td>
<td>pulpwod camps</td>
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<td>113311</td>
<td>pulpwod logs, cutting</td>
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<td>418910</td>
<td>pulpwod merchant wholesalers</td>
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<td>334512</td>
<td>pulse (i.e., signal) generators, manufacturing</td>
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<td>334512</td>
<td>pulse analyzers, nuclear monitoring, manufacturing</td>
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<tr>
<td>311211</td>
<td>pulse flour milling</td>
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<tr>
<td>327900</td>
<td>pumice (except abrasives), processing beyond beneficiating</td>
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<tr>
<td>327910</td>
<td>pumice and pumicite abrasives, manufacturing</td>
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<tr>
<td>212398</td>
<td>pumicite mining</td>
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<tr>
<td>221111</td>
<td>pumped hydro storage processes</td>
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<tr>
<td>237110</td>
<td>pumping stations, water, construction</td>
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<td>336410</td>
<td>pumps (e.g., fuel, oil, water), aircraft engine, manufacturing</td>
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<td>336310</td>
<td>pumps (e.g., fuel, oil, water), mechanical, automotive and truck gasoline engine (except power steering), manufacturing</td>
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<td>316210</td>
<td>pumps (i.e., dress shoes), manufacturing</td>
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<tr>
<td>417230</td>
<td>pumps and pumping equipment merchant wholesalers</td>
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<tr>
<td>336310</td>
<td>pumps for mounting on internal combustion engines</td>
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<tr>
<td>416120</td>
<td>pumps, electrical (except industrial) merchant wholesalers</td>
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<tr>
<td>333910</td>
<td>pumps, for railroad equipment lubrication systems, manufacturing</td>
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<tr>
<td>333910</td>
<td>pumps, industrial and commercial type, general purpose, manufacturing</td>
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<td>417990</td>
<td>pumps, measuring and dispensing, gasoline and oil merchant wholesalers</td>
</tr>
<tr>
<td>333910</td>
<td>pumps, oil well and oil field, manufacturing</td>
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<tr>
<td>811310</td>
<td>pumps, repairing (except service station)</td>
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<tr>
<td>333910</td>
<td>pumps, sump or water, residential type, manufacturing</td>
</tr>
<tr>
<td>332210</td>
<td>punches (except paper), manufacturing</td>
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</table>
333519  punches, for use with machine tools, manufacturing
333519  punching machines, metalworking, manufacturing
711111  puppet theatres
522299  purchasers of accounts receivable and commercial paper
419120  purchasing agents of alcoholic beverages
419120  purchasing agents of automobiles
419120  purchasing agents of kitchen appliances
419120  purchasing agents, wholesale trade
522220  purchasing of installment and credit card receivables, created as a result of retail sales to businesses and individuals
912910  purchasing services, provincial government
332329  purlins, metal, manufacturing
336990  pushcarts (peddler carts), manufacturing
333519  pushers (i.e., machine tool accessory), manufacturing
332210  putty knives, manufacturing
451120  puzzles (game), retail
414460  puzzles merchant wholesalers
315249  pyjamas, girls', cut and sewn from purchased fabric
315241  pyjamas, infants', cut and sewn from purchased fabric
315220  pyjamas, men's and boys', cut and sewn from purchased fabric
315249  pyjamas, women's and misses', cut and sewn from purchased fabric
325320  pyrethrin insecticides, manufacturing
334512  pyrheliometers, manufacturing
212398  pyrites mining
325190  pyroligneous acids, manufacturing
327110  pyrometer tubes, manufacturing
334512  pyrometers, industrial process type, manufacturing
327120  quarry tile, clay, manufacturing
212398  pyrrhotite mining

236110  quadruplexes, construction
561990  quality control (product inspection), service
541990  quantity surveyor services
327120  quarry tile, clay, manufacturing
212315  quarry, dolomite
<table>
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<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>417210</td>
<td>quarrying machinery and equipment, merchant wholesalers</td>
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<td>333130</td>
<td>quarrying machinery and equipment, manufacturing</td>
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<tr>
<td>212398</td>
<td>quartz crystal mining (pure)</td>
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<td>334410</td>
<td>quartz crystals, electronic applications, manufacturing</td>
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<tr>
<td>212317</td>
<td>quartzite, crushed and broken stone, quarrying</td>
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<tr>
<td>212317</td>
<td>quartzite, quarrying</td>
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<tr>
<td>325190</td>
<td>quebracho extract, manufacturing</td>
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<tr>
<td>325190</td>
<td>quercitron extract, manufacturing</td>
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<tr>
<td>323114</td>
<td>quick printing (except photocopy service)</td>
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<td>323114</td>
<td>quick printing combined with photocopy services</td>
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<td>451130</td>
<td>quilting materials and supplies, retail</td>
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<td>314990</td>
<td>quilting of textiles</td>
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<td>711511</td>
<td>quilting, artisanal</td>
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<td>314120</td>
<td>quilts, made from purchased materials</td>
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<td>111330</td>
<td>quince orchards and farms</td>
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<td>523990</td>
<td>quotation services, securities</td>
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<td>523990</td>
<td>quotation services, stock</td>
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<td>311615</td>
<td>rabbits slaughtering, processing and dressing (i.e., fresh, frozen, canned or cooked)</td>
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<td>711215</td>
<td>race car driver</td>
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<tr>
<td>711215</td>
<td>race car drivers and owners</td>
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<td>336990</td>
<td>race cars parts, manufacturing</td>
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<td>336990</td>
<td>race cars, manufacturing</td>
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<td>711214</td>
<td>race dogs, training</td>
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<td>511190</td>
<td>race track programs, publisher or publishing</td>
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<tr>
<td>511190</td>
<td>race track programs, publishing and printing combined</td>
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<tr>
<td>711213</td>
<td>racehorse trainers</td>
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<td>332991</td>
<td>races, ball or roller bearing, manufacturing</td>
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<td>511190</td>
<td>racetrack form or program publishers or publishing exclusively on Internet</td>
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<tr>
<td>335930</td>
<td>raceway unit, electrical, manufacturing</td>
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<tr>
<td>711214</td>
<td>raceways, operation of</td>
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<tr>
<td>323119</td>
<td>racing forms, printing without publishing</td>
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<tr>
<td>511190</td>
<td>racing forms, publishing and printing combined, or publishing only</td>
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<td>511190</td>
<td>racing forms, publishing or publishers</td>
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<td>711214</td>
<td>racing teams (e.g., automobile, motorcycle, snowmobile)</td>
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<td>334410</td>
<td>rack and panel connectors, manufacturing</td>
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<td>336330</td>
<td>rack and pinion steering assemblies, manufacturing</td>
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<tr>
<td>336330</td>
<td>rack and pinion steering assemblies, rebuilding on factory basis</td>
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<tr>
<td>339920</td>
<td>rackets and frames, sports (e.g., tennis, badminton, squash, racquetball, lacrosse), manufacturing</td>
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</table>
336390 racks (e.g., bicycle, luggage, ski, tire), automotive, truck and bus, manufacturing
332319 racks (e.g., trash), fabricated metal plate, manufacturing
321999 racks for drying meat, wood, manufacturing
337123 racks, book and magazine, wood, manufacturing
332619 racks, household type, made from purchased wire
334511 radar detectors, manufacturing
417320 radar equipment merchant wholesalers
517919 radar station operation
911110 radar stations, defence
334511 radar systems and equipment, manufacturing
334512 radar testing instruments, electric, manufacturing
334512 radiac (radiation detection, identification and computation) equipment, manufacturing
238220 radiant floor heating equipment, installation
621499 radiation and oncological out-patient services
334512 radiation detection and monitoring instruments, manufacturing
541380 radiation dosimetry laboratories
812330 radiation protective garments supply service
339110 radiation shielding aprons, gloves and sheeting, manufacturing
541380 radiation testing services
325999 radiator additive preparations, manufacturing
326220 radiator and heater hoses, plastics, manufacturing
326220 radiator and heater hoses, rubber, manufacturing
811119 radiator repair shops, motor vehicle
332329 radiator shields and enclosures, sheet metal, manufacturing
333416 radiators (except motor vehicle, portable electric), manufacturing
336390 radiators and cores, automotive, truck and bus, manufacturing
336390 radiators, motor vehicle, rebuilding on a factory basis
335210 radiators, portable electric, manufacturing
811210 radio (automobile) installation, repair or replacement, without sale
541840 radio advertising representatives, independent
414210 radio and record player combinations merchant wholesalers
236220 radio and television broadcast studio or station construction
611510 radio and television broadcasting schools
326198 radio and television cabinets, plastic, manufacturing
443143 radio and television supplies, retail
332319 radio and television tower sections, fabricated structural metal, manufacturing
237130 radio and television transmitting tower construction, general contractors
488339 radio beacon service, ship navigation
515110 radio broadcasting
515110 radio broadcasting entertainment, news, talk shows and other programs
334220 radio broadcasting equipment, manufacturing
515110 radio broadcasting network services
515110 radio broadcasting services
321999 radio cabinets and cases, wood, manufacturing
711512 radio commentators, independent
417320 radio communications equipment merchant wholesalers
541690 radio consulting services
417320 radio frequency identification (RFID) equipment, merchant wholesalers
334410 radio frequency identification tags (RFID), manufacturing
511120 radio guide and schedule publishers or publishing, exclusively on Internet
511120 radio guide, publishing or publishers
334310 radio headphones, manufacturing
326198 radio housings, plastic, manufacturing
334511 radio magnetic instrumentation (RMI), manufacturing
334290 radio or infrared remote control devices, manufacturing
541840 radio or television advertising representatives
511120 radio or television guides, publishing and printing combined
517310 radio paging communications carriers
334310 radio receivers (including satellite), manufacturing
417320 radio receiving and transmitting tubes merchant wholesalers
334310 radio receiving sets, manufacturing
811210 radio repair shop
511120 radio schedules and guides, publisher or publishing
511120 radio schedules and guides, publishing and printing combined
515110 radio stations
561410 radio transcription service
335920 radio wire and cable, insulated, manufacturing
511120 radio, TV, transport, and similar timetables, publishing
325189 radioactive elements, manufacturing
541360 radioactive geophysical surveying services
325410 radioactive in vivo diagnostic substances, manufacturing
325189 radioactive isotopes, manufacturing
212291  radioactive ore mining
414510  radioactive pharmaceutical isotopes

merchant wholesalers
562210  radioactive waste disposal and treatment
334512  radioactivity detection, identification and

computation (radiac) equipment,
manufacturing
334512  radiofrequency measuring equipment,
manufacturing
334512  radiofrequency oscillators, manufacturing
541380  radiographic testing services
621510  radiological laboratory services, medical
621110  radiologists' offices
441310  radios (including C.B. or GRS), motor

vehicle, retail
212291  radium bearing ore milling
325189  radium chloride, manufacturing
334512  radium equipment, manufacturing
325189  radium luminous compounds, manufacturing
212291  radium, uranium and yttrium ore mining
238990  radon mitigation contractors
541380  radon testing services
418190  rags (including washing and reconditioning)

merchant wholesalers
418190  rags, paper, rubber and bottles (scrap)

merchant wholesalers
335930  rail bonds, electric, for propulsion and signal

circuits, manufacturing
561722  rail cars (passengers) interior cleaning

service
331110  rail joints and fastenings, made in steel mills
336510  rail laying and tamping equipment,

manufacturing
485110  rail transportation, commuter
332329  railings, metal, manufacturing
911910  railroad and warehouse commissions
332113  railroad bumping posts, forged, unfinished,

made from purchased iron or steel
333619  railroad car journal bearings, plain,

manufacturing
488210  railroad car loading and unloading
532410  railroad car rental (except financial)
488210  railroad car repair shops (except factory

rebuilding of rolling stock)
336510  railroad cars and car equipment,

manufacturing
417990  railroad cars merchant wholesalers
336510  railroad cars, rebuilding
336510  railroad cars, self-propelled, manufacturing
237990  railroad construction
331110  railroad crossings, iron or steel, made in

steel mills
417990  railroad equipment and supplies merchant

wholesalers
417990  railroad locomotive machinery and

equipment parts merchant wholesalers
336510 railroad locomotives and parts (except diesel engines), manufacturing
531190 railroad property leasing
336360 railroad seating, manufacturing
238210 railroad signalling equipment, installation
334290 railroad signalling equipment, manufacturing
488210 railroad terminals
321114 railroad ties (i.e., bridge, cross, switch), wood, treating
113311 railroad ties, hewn, cutting
336510 railroad track equipment (e.g., rail layers, ballast distributors), manufacturing
333990 railroad track scales, manufacturing
487110 railroads, scenic and sightseeing, local
321999 rails (except rough), wood fence, manufacturing
113311 rails, fence, round or split, cutting
331110 rails, iron or steel, made in steel mills
331317 rails, made from purchased aluminum
331110 rails, rerolled or renewed in steel mills
532410 railway car leasing (except financial)
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
313320 raincoats, oiling (i.e., waterproofing)
315289 raincoats, rubber or rubberized fabric, manufacturing
315289 raincoats, waterproof, children's, cut and sewn from purchased fabric
315289 raincoats, waterproof, men's and boys', cut and sewn from purchased fabric
315289 raincoats, waterproof, women's and misses', cut and sewn from purchased fabric
315241 raincoats, water-repellent, infants', cut and sewn from purchased fabric
315220 raincoats, water-repellent, non-tailored, men's and boys', cut and sewn from purchased fabric
315249 raincoats, water-repellent, non-tailored, women's and misses', cut and sewn from purchased fabric
315220 raincoats, water-repellent, tailored, men's and boys', cut and sewn from purchased fabric
315241 raincoats, water-resistant, infants', cut and sewn from purchased fabric
315220 raincoats, water-resistant, non-tailored, men's and boys', cut and sewn from purchased fabric
315249 raincoats, water-resistant, non-tailored, women's and misses', cut and sewn from purchased fabric
315220 raincoats, water-resistant, tailored, men's and boys', cut and sewn from purchased fabric
315249 raincoats, water-resistant, women's and misses', cut and sewn from purchased fabric
112510 raising both aquatic animals and plants in integrated growing operations, aquaponics both in natural waters and in artificial aquatic impoundments
112120 raising dairy cattle for both milking and meat production
813210 raising funds for specific health related research and disease prevention (e.g., American heart association or march of dimes)
112110 raising of cattle for dairy herd replacements
333110 rakes, hay, manufacturing
333120 rakes, mechanical, land clearing, manufacturing
332210 rakes, non-powered hand tool, manufacturing
334410 ram (random access memory) chips, manufacturing
316990 rands and quarters (i.e., shoe cut stock), leather, manufacturing
333416 range boilers, manufacturing
333310 range finders, photographic, manufacturing
333310 ranges, commercial type, manufacturing
443143 ranges, gas and electric, retail
416120 ranges, stoves and furnaces (except electric) merchant wholesalers
335210 rangettes, electric, manufacturing
624190 rape crisis centres
336510 rapid transit cars and equipment, manufacturing
453310 rare book stores
325189 rare earth salts, manufacturing
212299 rare earths mine
212299 rare-earths ore mining
332210 rasps, hand-held, manufacturing
332210 ratchets, non-powered, manufacturing
334511 rate-of-climb instrumentation, manufacturing
335311 ratio transformers, manufacturing
414390 rattan furniture merchant wholesalers
321999 rattan ware (except furniture), manufacturing
112999 rattlesnake production
411190 raw cotton merchant wholesalers
112120 raw fluid milk or cream, production
411190 raw hides and skins merchant wholesalers
<p>| 411190 | raw leaf tobacco merchant wholesalers |
| 411190 | raw milk merchant wholesalers |
| 411190 | raw silk merchant wholesalers |
| 313310 | raw stock dyeing and other finishing, for the trade |
| 411190 | raw sugar merchant wholesalers |
| 411190 | raw wool importers |
| 313210 | rayon fabrics, broad-woven, weaving |
| 325220 | rayon fibres and filaments, manufacturing |
| 313310 | rayon tops, combing and converting |
| 414130 | rayon yarns merchant wholesalers |
| 331221 | razor blade strip steel, made from purchased steel |
| 316990 | razor strops, manufacturing |
| 332210 | razors (except electric), manufacturing |
| 335210 | razors or shavers, electric, manufacturing |
| 332319 | reactor containment vessels, fabricated metal plate, manufacturing |
| 335311 | reactors, current limiting, manufacturing |
| 813110 | reading rooms, promoting a religion |
| 327320 | ready-mix concrete manufacturing and distribution |
| 336211 | ready-mix concrete trucks, assembling on purchased chassis |
| 311230 | ready-to-serve breakfast and instant hot cereal foods, manufacturing |
| 531390 | real estate advisory and consulting services |
| 531212 | real estate agencies |
| 523910 | real estate as a trading stock of the seller, buying and selling of |
| 561990 | real estate auction performed by auctioneer |
| 531211 | real estate auction performed by real estate agents |
| 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 |
| 531111 | real estate investment trusts (REITs), operating residential buildings (except social housing) |
| 531130 | real estate investment trusts (REITs), operating self-storage and mini-warehouses |
| 541110 | real estate law, private practice |
| 531310 | real estate management |
| 531310 | real estate managers, non residential |
| 531120 | real estate operating, non-residential buildings |
| 531212 | real estate sales and brokerage services |
| 611510 | real estate schools |
| 237210 | real estate subdividers, residential |
| 524129 | real estate title insurance |
| 541190 | real estate title searching and consulting |
| 237210 | real property (except cemeteries) subdivision |
| 531212 | realty companies |</p>
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>333519</td>
<td>Reamers (i.e., machine tool accessory), manufacturing</td>
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<tr>
<td>417230</td>
<td>Reamers merchant wholesalers</td>
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<tr>
<td>333519</td>
<td>Reaming machines, metalworking, manufacturing</td>
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<td>336390</td>
<td>Rear-view mirrors in mountings, motor vehicle, manufacturing</td>
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<td>332314</td>
<td>Rebar (deformed steel bars for concrete reinforcement), manufacturing</td>
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<tr>
<td>332314</td>
<td>Rebar (i.e., concrete reinforcing bar), manufacturing</td>
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<tr>
<td>238120</td>
<td>Rebars (deformed steel bars for concrete reinforcement), installation</td>
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<tr>
<td>323120</td>
<td>Rebinding books, magazines, or pamphlets</td>
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<tr>
<td>336310</td>
<td>Rebuilding automotive and truck gasoline engines</td>
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<tr>
<td>335910</td>
<td>Rebuilding batteries (storage)</td>
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<tr>
<td>333611</td>
<td>Rebuilding hydraulic turbines</td>
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<td>333519</td>
<td>Rebuilding machine tools, metal cutting types</td>
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<td>Rebuilding machine tools, metal forming types</td>
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<td>Rebuilding motor vehicle electrical equipment (e.g., alternators, generators and distributors)</td>
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<td>Rebuilding motors, electric, other than automotive</td>
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<td>Recapping machinery for tires merchant wholesalers</td>
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<td>Receivership services</td>
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<td>Receiver-transmitter units (i.e., transceivers), manufacturing</td>
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<td>Receptacles, electrical merchant wholesalers</td>
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<td>531120</td>
<td>Reception hall rental or leasing</td>
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<td>Reciprocal interinsurance exchanges, surety and fidelity insurance</td>
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<td>Reciprocating pumps, general purpose, manufacturing</td>
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<td>Reclaimed wool, processing</td>
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<td>331110</td>
<td>Reclaiming iron and steel scrap from slag</td>
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<td>326290</td>
<td>Reclaiming rubber from waste or scrap</td>
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<td>Recoil mechanisms, gun (i.e., 30 mm or less; 1.18 inch or less), manufacturing</td>
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<td>Recoil mechanisms, gun (i.e., more than 30 mm; more than 1.18 inch), manufacturing</td>
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<td>Recoiless rifles, manufacturing</td>
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<td>Reconditioning metal drums and shipping containers</td>
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<td>321216</td>
<td>Reconstituted wood boards, panels and sheets (except waferboard), manufacturing</td>
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<tr>
<td>312220</td>
<td>Reconstituting tobacco</td>
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<td>561990</td>
<td>Record management service</td>
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<tr>
<td>512240</td>
<td>Record musical performances in studio</td>
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<tr>
<td>334310</td>
<td>Record players, manufacturing</td>
</tr>
<tr>
<td>443143</td>
<td>Record players, retail</td>
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<tr>
<td>711512</td>
<td>Record producers, independent</td>
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512250  record production (except independent record producers), without duplication or distribution
512250  record production and distribution combined
512250  record production companies (producing only)
414450  recorded video cassettes or tapes (i.e., movies) merchant wholesalers
334512  recorders, industrial process control type, manufacturing
334512  recorders, oscillographic, manufacturing
417230  recording instruments and accessories merchant wholesalers
512290  recording of books on tape or disc (except publishing)
711512  recording technicians, independent
561490  records management (filing system), on a contract basis
541611  records management consulting services
532280  records rental
314990  recovered fibre, processing
331317  recovering aluminum from scrap
331490  recovering and refining non-ferrous metals (except aluminum, copper) from scrap
331490  recovering silver from used photographic film or X-ray plates
212233  recovery of copper concentrates by the precipitation and leaching of copper ore
912910  recreation and athletic support programs, provincial administration
532280  recreation and sports equipment rental
237990  recreation areas (open space), construction
721213  recreation camps (except fishing and hunting camps)
339920  recreation equipment, manufacturing
911910  recreation policy and planning, federal government
913910  recreation programs, municipal administration
415190  recreational and special purpose vehicles merchant wholesalers
541320  recreational area planning and designing services (e.g., ski, golf course, waterparks)
721113  recreational hotels
911910  recreational programs, federal
713991  recreational sports clubs or teams (except operating sports facilities)
621340  recreational therapist, private practice
336215  recreational travel trailers, manufacturing
441210  recreational vehicle (RV) dealers
441210  recreational vehicle (RV) dealers (e.g., campers, motor homes, trailers, travel trailers), retail
721211  recreational vehicle (RV) parks
441210  recreational vehicle (RV) parts and accessories, retail
532120  recreational vehicle (RV) rental
237990 recreational vehicle park construction
484239 recreational vehicles (RVs) delivery service, long distance
415190 recreational vehicles (RVs) merchant wholesalers
336215 recreational vehicles (RVs), self-contained, manufacturing
541380 recreational watercraft safety inspection
561990 recruiting medical employees
335311 rectifier transformers, manufacturing
335990 rectifiers (electrical apparatus), manufacturing
334410 rectifiers, electronic component-type (except semiconductor), manufacturing
334410 rectifiers, electronic component-type, manufacturing
333248 rectifying equipment, chemical, manufacturing
418190 recyclable bottles merchant wholesalers
418190 recyclable empty bottles merchant wholesalers
562110 recyclable empty bottles, collection
417920 recyclable industrial food containers merchant wholesalers
562110 recyclable material (e.g., glass, metal, oils, paper), collection
562110 recyclable material, collection, hazardous
418190 recyclable materials (e.g., glass, oils, textiles) merchant wholesalers
418120 recyclable paperboard, paper and boxes merchant wholesalers
418190 recyclable plastic merchant wholesalers
418190 recyclable textile merchant wholesalers
419120 recycled materials (except auto parts), wholesale agents and brokers
324190 recycling (i.e., re-refining) used motor and lubricating oils
325610 recycling drycleaning fluids
811210 recycling or refilling ink jet cartridges
322112 recycling paper (i.e., making pulp from waste and scrap paper)
325999 recycling services for degreasing solvents (e.g., engine, machine part)
621990 red cross blood depot
624120 red cross, homemaker service
419110 red meat and meat product, fresh, business-to-business (B2B) electronic markets, wholesale
334512 redox (i.e., oxidation-reduction potential) instruments, manufacturing
332910 reducer returns, pipe, manufacturing
333619 reduction gears and gear units (except automotive and aircraft power transmission equipment), manufacturing
321999 reed ware (except furniture), manufacturing
333248 reeds, loom, manufacturing
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<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tr>
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<td>reels, fibre, made from purchased paperboard</td>
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<td>reels, fishing, manufacturing</td>
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<td>reels, wood, manufacturing</td>
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<td>238140</td>
<td>refractory brick construction, contractors</td>
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<td>referees</td>
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<td>reference check services</td>
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<td>624190</td>
<td>referral services for personal and social problems</td>
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<td>refined petroleum products merchant wholesalers</td>
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<td>413190</td>
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<td>refining non-ferrous metals (except aluminum), primary</td>
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<td>refinish office furniture</td>
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<td>335120</td>
<td>reflectors, for lighting equipment, metal</td>
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<td>325991</td>
<td>reformulating plastics resins from recycled plastics products</td>
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<td>722512</td>
<td>refreshment booths or stands</td>
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<td>refreshment room</td>
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<td>refrigerated counters and display cases, manufacturing</td>
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<td>refrigerated display cases merchant wholesalers</td>
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<td>311824</td>
<td>refrigerated doughs, made from purchased flour</td>
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<td>refrigerated drinking fountains merchant wholesalers</td>
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<td>484229</td>
<td>refrigerated goods trucking, local</td>
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<td>484239</td>
<td>refrigerated goods trucking, long distance</td>
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<td>refrigeration units, truck type, manufacturing</td>
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<td>Refrigeration/air-conditioning defrost controls, manufacturing</td>
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<td>Refrigerators and stoves and related electric and gas appliances, retail</td>
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<td>Refrigerators, household, manufacturing</td>
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<td>Refugee services</td>
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<tr>
<td>911320</td>
<td>Refugee settlement, federal government</td>
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<tr>
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<td>Refugee shelters and camps</td>
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<td>Refuse and rubbish disposal, incinerator and combustor</td>
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<td>Regional health services centres</td>
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<td>Regional industrial development programs, federal government</td>
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<td>Regional planning and development programs, federal administration</td>
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<td>Regional social services centre</td>
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<td>541212</td>
<td>Registered industrial accountants' offices</td>
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<td>Registered massage therapy clinic</td>
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<td>Registered nurse services, private practice</td>
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<td>Registered nurses' offices</td>
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<td>Regulators, voltage, motor vehicle, manufacturing</td>
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<td>Rehabilitation centres, out-patient (medical treatment)</td>
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<td>Rehabilitation clinics for alcohol and substance abuse, out-patient</td>
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331221 re-heating purchased steel, and hot-rolling steel shapes
112999 reindeer, elk and deer farming
322220 reinforced paper, made from purchased paper
238120 reinforcing rods, bars, mesh and cage, installation
238120 reinforcing steel contractors
623110 related care institutes (related to hospitals)
334512 relays (except electrical, electronic), instrument, manufacturing
416110 relays merchant wholesalers
335315 relays, electrical, manufacturing
335315 relays, magnetic multipole, manufacturing
335315 relays, manufacturing
512250 release, promotion, and distribution of musical recordings
624190 relief services, temporary
414420 religious books merchant wholesalers
511130 religious books, publishers or publishing
511130 religious books, publishing and printing combined
236220 religious buildings construction (e.g., churches, synagogues, temples, mausoleums)
453999 religious goods stores (except books), retail
453999 religious goods stores selling primarily to businesses but also selling to household consumers
511120 religious magazines and periodicals, publisher or publishing
511120 religious magazines and periodicals, publishing and printing combined
418990 religious supplies merchant wholesalers
311420 relishes, canning
325999 remanufactured toner cartridges for computer printers
562910 remediation and clean-up of contaminated buildings, mines sites, or ground water
451130 remnant stores, retail
236110 remodelling and renovating residential buildings, by general contractors
236110 remodelling and renovating residential buildings, by operative builders
236110 remodelling and renovating single-family houses
236210 remodelling industrial buildings, general contractors
334290 remote control units (e.g., garage door, television) manufacturing
334512 remote sensing instruments, manufacturing
541360 remote sensing, geophysical surveying services
213118 removal of condensate gasoline from field (gathering) lines, contract
562210 removal of dead fish and eels from rivers
311614 rendering plants (except poultry)
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<td>rent control agencies, provincial government</td>
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<td>rent-a-car service</td>
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<td>rental accommodation referral service</td>
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<td>rental agency, theatrical equipment (except costumes)</td>
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<td>rental and leasing art objects</td>
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<td>rental and sales of public address systems</td>
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<td>rental listing service (e.g., home hunters)</td>
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<td>rental of coin-operated machines</td>
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<tr>
<td>518210</td>
<td>rental of computer time</td>
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<td>532210</td>
<td>rental of consumer audio-visual equipment (including rent-to-own)</td>
</tr>
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<td>rental of dishes, silverware, tables and banquet accessories</td>
</tr>
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<td>rental of forestry and logging machinery and equipment, without operator</td>
</tr>
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<td>rental of pallets and containers</td>
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532120  rental of travel, camping, or recreational trailers
484229  rental of truck, with driver
531120  rental operation of commercial buildings
532310  rental or range of commercial and industrial equipment (contractor and builder tools)
532310  rent-all centres
532410  rentals, heavy machinery and equipment (except construction with operator)
532490  renting amusement equipment (except coin-operated)
532310  renting and leasing power tools
451140  renting and repairing of musical instruments, in addition to retailing instruments and supplies
532310  renting of home repair tools, lawn and garden equipment, moving equipment and supplies, and party and banquet equipment and supplies
531211  renting or leasing properties on behalf of clients
541611  reorganization consulting service
522299  repackaging loans for sale to others (e.g., private conduits)
811210  repair and maintenance of computers and related equipment
811310  repair and maintenance of metal cutting and forming machine tools and accessories
811310  repair and maintenance of metallurgy machinery, including foundry machinery
811490  repair and maintenance of motors for boats (without retail sales of new equipment)
811310  repair fertilizer and chemical storage bags
339990  repair kit for tubeless tire or tire tube, manufacturing
811490  repair of bowling alley equipment
811310  repair of cracked castings (welding service)
811310  repair of electrical switchgear and control equipment
811310  repair of electricity distribution and control apparatus
811490  repair of furs and other garments for individuals
811210  repair of gas meters
811310  repair of gas welding equipment
811210  repair of global positioning system (GPS) devices
811310  repair of industrial cooling and refrigeration equipment
811310  repair of industrial furnaces
811210  repair of industrial process control equipment and instruments
811310  repair of machinery for food, beverage and tobacco processing
811210  repair of optical instruments
811310  repair of paperboard or paper making machinery
811490 repair of pinball machines and other coin-operated games, and similar equipment
811411 repair of power tools and sale of parts
811310 repair of pulse generator
811310 repair of pumps and compressors (except for refrigeration)
811310 repair of rubber or plastic industry machinery
811310 repair of taps and valves
811310 repair of textile, apparel and leather production machinery
811310 repair of wooden components of commercial or industrial machinery (e.g., spools and similar parts of textile machinery)
811310 repair welding and custom fabrication
236110 repairing buildings, residential (except single-family), general contractors
811420 repairing furniture (without retail sales of new equipment)
237310 repairing highways, roads, streets, or airport runways
811490 repairing horse-drawn wagon
811121 repairing motor vehicle bodies
811310 repairing pallets (except wooden)
811490 repairing sails
334210 repeater and transceiver equipment, carrier line, manufacturing
711111 repertory or stock companies, theatrical
322230 report covers, made from purchased paper or paperboard
711513 reporters, independent
561430 reprographic services
712130 reptile exhibits, live
411110 reptiles and amphibians merchant wholesalers
541514 requirements analysis, computer hardware
311225 re-refining purchased fats and oils
324190 re-refining used petroleum and coal products
321919 resawing purchased lumber
541710 research and development in the physical, engineering and life sciences
541720 research and development in the social sciences and humanities
541710 research and development laboratories or services, engineering
541710 research and development laboratories or services, life sciences
541710 research and development laboratories or services, physical sciences
911910 research grants, health sciences, distribution, federal administration
912910 research programs, provincial administration (except economic and space)
911910 research support programs, federal administration (except economic and space)
517911 resellers, long-distance telephone communications (except satellite)
517410 resellers, satellite telecommunications
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>517911</td>
<td>Resellers, telephone communications (except satellite)</td>
</tr>
<tr>
<td>517911</td>
<td>Reselling dial-up or broadband Internet service provider (ISP) services</td>
</tr>
<tr>
<td>325410</td>
<td>Reserpines (i.e., basic chemicals), manufacturing</td>
</tr>
<tr>
<td>561590</td>
<td>Reservation service (e.g., airline, bus, car rental, hotel)</td>
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<tr>
<td>522321</td>
<td>Reserve and liquidity services (except central bank)</td>
</tr>
<tr>
<td>237110</td>
<td>Reservoir construction</td>
</tr>
<tr>
<td>721310</td>
<td>Residence clubs operated by organizations for members only</td>
</tr>
<tr>
<td>721310</td>
<td>Residence, college or university (if separate establishment from college or university)</td>
</tr>
<tr>
<td>236110</td>
<td>Residential building (e.g., cabin, cottage, vacation home) construction, by general contractors</td>
</tr>
<tr>
<td>236110</td>
<td>Residential building construction</td>
</tr>
<tr>
<td>531310</td>
<td>Residential building management</td>
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<tr>
<td>236110</td>
<td>Residential buildings, custom construction</td>
</tr>
<tr>
<td>531111</td>
<td>Residential buildings, real estate, operating</td>
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<tr>
<td>236110</td>
<td>Residential buildings, semi-custom construction</td>
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<td>Residential buildings, tract builders</td>
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<tr>
<td>561722</td>
<td>Residential cleaning services</td>
</tr>
<tr>
<td>721310</td>
<td>Residential clubs</td>
</tr>
<tr>
<td>236110</td>
<td>Residential construction, single-family houses, by general contractors</td>
</tr>
<tr>
<td>531111</td>
<td>Residential hotels operators</td>
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<tr>
<td>236110</td>
<td>Residential house construction</td>
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<tr>
<td>238320</td>
<td>Residential house painting, including interior or exterior</td>
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<tr>
<td>236110</td>
<td>Residential remodelling contractor</td>
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<td>Residential renovation, contractors</td>
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<tr>
<td>531111</td>
<td>Residential rental units</td>
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<tr>
<td>236110</td>
<td>Residential restoration, single-family, general contractor</td>
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<tr>
<td>623221</td>
<td>Residential substance abuse facilities</td>
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<tr>
<td>416110</td>
<td>Residential, commercial and industrial lighting fixtures merchant wholesalers</td>
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<td>326198</td>
<td>Resilient floor coverings (e.g., sheet, tile), manufacturing</td>
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<td>442210</td>
<td>Resilient floor tiles or sheets (e.g., linoleum, rubber, vinyl), installation combined with selling</td>
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<td>Resilient floor tiles or sheets (e.g., vinyl, rubber, linoleum), installation only</td>
</tr>
<tr>
<td>325210</td>
<td>Resin and synthetic rubber manufacturing</td>
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<tr>
<td>325210</td>
<td>Resins, plastics (except custom compounding purchased resins), manufacturing</td>
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<tr>
<td>334512</td>
<td>Resistance measuring equipment, manufacturing</td>
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<td>334512</td>
<td>Resistance thermometers and bulbs, industrial process type, manufacturing</td>
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<tr>
<td>333990</td>
<td>Resistance welding and cutting equipment, manufacturing</td>
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<td>NAICS Code</td>
<td>Description</td>
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<td>334410</td>
<td>resistors, electronic, manufacturing</td>
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<td>resolvers, manufacturing</td>
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<td>334512</td>
<td>resonance instruments, laboratory type, manufacturing</td>
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<td>resonant reed devices, electronic, manufacturing</td>
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<td>resorcinol, manufacturing</td>
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<td>721113</td>
<td>resort hotel</td>
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<tr>
<td>721113</td>
<td>resort management services (i.e., providing management and operating staff to run resort)</td>
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<tr>
<td>721113</td>
<td>resorts</td>
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<td>resorts with integrated health spa facilities</td>
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<td>334512</td>
<td>respiratory analysis equipment, electromedical, manufacturing</td>
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<td>respiratory protection equipment, personal, manufacturing</td>
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<tr>
<td>621499</td>
<td>respiratory therapy clinics</td>
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<td>621610</td>
<td>respite worker services, with nursing skills</td>
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<tr>
<td>624120</td>
<td>respite worker services, without nursing skills</td>
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<tr>
<td>814110</td>
<td>respite worker, employed by private household</td>
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<tr>
<td>623310</td>
<td>rest homes, with health care incidental</td>
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<tr>
<td>561722</td>
<td>rest room cleaning services</td>
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<tr>
<td>812990</td>
<td>rest room operation</td>
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<tr>
<td>813910</td>
<td>restaurant association</td>
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<td>337127</td>
<td>restaurant cart, manufacturing</td>
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<td>541420</td>
<td>restaurant equipment design services</td>
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<td>532490</td>
<td>restaurant equipment, rental and leasing</td>
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<tr>
<td>417920</td>
<td>restaurant furniture merchant wholesalers</td>
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<td>561722</td>
<td>restaurant kitchen cleaning services</td>
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<td>541619</td>
<td>restaurant management consulting services</td>
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<td>611510</td>
<td>restaurant operation schools</td>
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<td>337127</td>
<td>restaurant tables, manufacturing</td>
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<tr>
<td>722511</td>
<td>restaurant with bar, primarily restaurant</td>
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<tr>
<td>722511</td>
<td>restaurant with lounge, primarily restaurant</td>
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<tr>
<td>722511</td>
<td>restaurant with tavern, primarily restaurant</td>
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<td>restaurant, fast food outlet</td>
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<td>722310</td>
<td>restaurants, industrial</td>
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<td>811420</td>
<td>restoration and repair of antique furniture</td>
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<td>811490</td>
<td>restoration and repair of antiques (except furniture and automobiles)</td>
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<td>restoration services for organs and similar instruments</td>
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<td>restraints, patient, manufacturing</td>
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<td>restringing tennis rackets (without retail sales of new equipment)</td>
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<td>resume writing service</td>
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<td>237310</td>
<td>resurfacing and surfacing highways, roads, streets, bridges or airport runways</td>
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<td>resurfacing hardwood floors</td>
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<td>resuscitators, manufacturing</td>
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<td>441120</td>
<td>retail automobile auctions including auctioneers, with own facilities and open to the general public</td>
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<td>retail establishments, property operation only</td>
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<td>453993</td>
<td>retail stores selling cannabis products</td>
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</tbody>
</table>
813910 retailers' associations
444190 retailers of ceramic floor and wall tiles
452991 retailing a general line of auto supplies (e.g., tires, batteries, parts and accessories)
452991 retailing a general line of home supplies (e.g., hardware, houseware, small appliances, sporting goods and lawn and garden equipment)
445120 retailing a limited line of canned goods, dairy products, household paper and cleaning products, as well as alcoholic beverages, and provision of related services, such as lottery ticket sales and video rental
446191 retailing a limited line of health food products
445110 retailing a range of non-food household products, such as household paper products, toiletries and non-prescription drugs
448310 retailing and repairing new jewellery, clocks, and watches, repair as primary activity
441320 retailing and repairing tires
446120 retailing body soap and bubble bath
444190 retailing doors
454110 retailing from catalogue showrooms without stock
453999 retailing gift certificates or packages (e.g., restaurant, lodging, bodycare, etc.)
444190 retailing modular homes
441220 retailing motorcycle, ATV and snowmobile parts and accessories
443143 retailing new and repairing consumer electronics with repair as primary source of receipts
442291 retailing new blinds and shades in combination with repair, repair as primary source of receipts
443143 retailing new electrical appliances, combined with repair services, repair as primary source of receipts
443143 retailing new non-electrical appliances, combined with repair services, repair as primary source of receipts
444210 retailing new outdoor power equipment, in combination with repair, repair as primary source of receipts
453999 retailing of a general line of new and used merchandise on an auction basis
442292 retailing of a limited number of original works of art
453310 retailing of antiques
446110 retailing of confectionery, tobacco products, novelties and giftware, and cameras and photographic supplies
442110 retailing of major appliances, home electronics, home furnishings and floor coverings, and provision of interior decorating services
448120 retailing of maternity wear
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>446130</td>
<td>retailing of non-prescription sunglasses</td>
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<td>retailing of sewing machines and other sewing supplies</td>
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<td>retailing of shoe-care products</td>
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<td>446110</td>
<td>retailing of snacks, cosmetics, personal hygiene products, greeting cards and stationery, and health aids</td>
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<td>retailing of stationery</td>
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<td>retailing of stationery and school supplies</td>
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<td>443145</td>
<td>retailing of used cameras and photographic equipment, and replacement parts and accessories, and provision of repair and film developing services</td>
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<tr>
<td>443144</td>
<td>retailing of used computer equipment and replacement parts and accessories, and provision of repair services</td>
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<td>451113</td>
<td>retailing of used cycling equipment and supplies, and provision of repair services</td>
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<td>443143</td>
<td>retailing of used electronics and appliances, provision of repair services, and retailing computers and computer software</td>
</tr>
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<td>451111</td>
<td>retailing of used golf equipment and supplies, and provision of repair services</td>
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<tr>
<td>451112</td>
<td>retailing of used ski equipment and supplies, and provision of repair services</td>
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<td>451119</td>
<td>retailing of used sporting goods, and also provision of repair services</td>
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<td>812922</td>
<td>retailing photographic supplies, by one-hour photo finisher</td>
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<tr>
<td>444210</td>
<td>retailing replacement parts of outdoor power equipment and provision of repair services</td>
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<td>454390</td>
<td>retailing safety footwear from a mobile truck</td>
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<td>441210</td>
<td>retailing tent campers</td>
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<td>238140</td>
<td>retaining wall construction, block, stone, or brick, contractors</td>
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<td>237990</td>
<td>retaining walls, anchored (e.g., with piles, soil nails, tieback anchors), construction</td>
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<td>retaining walls, poured concrete, construction</td>
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<td>325999</td>
<td>retarders (e.g., flameproofing agents, mildewing agents), manufacturing</td>
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<td>retirement associations, social</td>
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<td>526111</td>
<td>retirement compensation arrangement trust</td>
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<td>retirement hotels, operators of</td>
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<td>332420</td>
<td>retorts, heavy gauge metal, manufacturing</td>
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<td>326210</td>
<td>retreading materials, tire, manufacturing</td>
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<td>813110</td>
<td>retreat houses, religious</td>
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<td>revenue ministry, federal government</td>
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<td>912910</td>
<td>revenue ministry, provincial government</td>
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<td>237990</td>
<td>revetment construction</td>
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<td>811490</td>
<td>reweaving of damaged garments</td>
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<td>335312</td>
<td>rewinding stators</td>
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<td>331410</td>
<td>rhenium smelting and primary refining</td>
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<td>334410</td>
<td>rheostats, electronic, manufacturing</td>
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<tr>
<td>335315</td>
<td>rheostats, industrial control, manufacturing</td>
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<tr>
<td>339940</td>
<td>ribbons, inked (e.g., typewriter, adding machine, cash register), manufacturing</td>
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</tbody>
</table>
314990  ribbons, made from purchased fabrics
313220  ribbons, made in narrow woven fabric mills
313230  ribbons, made in nonwoven fabric mills
111160  rice (except wild rice) farming
111160  rice (except wild rice) farming, field and seed production
311214  rice bran, flour and meal, manufacturing
311214  rice milling
311214  rice milling and malt manufacturing
311214  rice mixes, made in rice mills
311214  rice, brewers', manufacturing
611620  riding academies and schools
448199  riding apparel stores, retail
813940  riding association, political party
315220  riding clothes, men's and boys', cut and sewn from purchased fabric
315249  riding clothes, women's and misses', cut and sewn from purchased fabric
713991  riding clubs
451119  riding goods and equipment, retail
713991  rifle clubs
339930  rifles, toy, manufacturing
333519  rifling machines, metalworking, manufacturing
213118  rig building, repairing and dismantling, on a contract basis
238299  rigging large-scale equipment
238910  rights of way, cutting (except maintenance)
561730  rights of way, maintenance
336612  rigid hull inflatable boats, manufacturing
332319  rigmats, fabricated metal plate, manufacturing
323119  ring binders, looseleaf binders and related device, manufacturing
339910  rings and pins, precious metal, manufacturing
339910  rings, finger, gold plated wire, manufacturing
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)
713992  river rafting, recreational with facilities
713210  riverboat casinos
333990  riveting guns, hand-held power-driven, manufacturing
333519  riveting machines, metalworking, manufacturing
416330  rivets merchant wholesalers
332720  rivets, metal, manufacturing
417210  road building machinery and equipment merchant wholesalers
417210  road building rollers and packers merchant wholesalers
711111  road companies, theatrical
417210  road construction and maintenance
         machinery merchant wholesalers
324190  road oils, made from refined petroleum
324110  road oils, made in petroleum refineries
488490  road sanding and salting, on contract
415120  road truck tractors merchant wholesalers
335223  roasters, electric, manufacturing
333248  roasting machinery (i.e., food manufacturing type), manufacturing
315241  robes, lounging, infants', cut and sewn from purchased fabric
333248  robots for automobile assembly, manufacturing
453999  rock and stone specimens, retail
713992  rock climbing facilities
339920  rock climbing wall manufacturing
333120  rock crushing machinery, portable, manufacturing
333130  rock crushing machinery, stationary, manufacturing
333130  rock drill bits, oil and gas field type, manufacturing
417210  rock drilling machinery and equipment merchant wholesalers
711130  rock music artists, independent
711130  rock music groups
237990  rock removal, underwater, contractor
212393  rock salt mining
212393  rock salt processing at the mine site
213119  rock washing on a contract basis
336310  rocker arms and assemblies, automotive and truck gasoline engine, manufacturing
332319  rocket casings, fabricated metal plate, manufacturing
336410  rocket engines, aircraft, manufacturing
336410  rocket engines, guided missile, manufacturing
332999  rocket launchers, manufacturing
336410  rockets (guided missiles), space and military, complete, manufacturing
337123  rocking chairs, household, wooden, manufacturing
339930  rocking horses, manufacturing
333519  rod rolling mill machinery, metalworking, manufacturing
331420  rod, copper and copper alloy, made from purchased metal or scrap
331317  rod, made from purchased aluminum
331490  rod, made from purchased non-ferrous (except aluminum, copper) metal or scrap
326121  rod, non-rigid plastics, manufacturing
112999  rodent (pet and laboratory) raising
418390  rodenticides merchant wholesalers
325320  rodenticides, manufacturing
532280  rodeo animal rental
711215  rodeo athletes or competitors
339920  rods and rod parts, fishing, manufacturing
326290  rods, hard rubber, manufacturing
331110  rods, iron or steel, made in steel mills
334512  rods, surveyors', manufacturing
332118  roll forming of metal products
238160  roll roofing installation
331221  rolled steel products, made from purchased steel
332991  roller bearings (e.g., needle, linear, cylindrical, thrust, tapered), manufacturing
337920  rollers and fittings, window shades, wooden, manufacturing
333120  rollers, road construction and maintenance machinery, manufacturing
321999  rollers, wood, manufacturing
332321  rolling doors for industrial buildings and warehouses, metal, manufacturing
333519  rolling mill machinery and equipment, metalworking, manufacturing
331511  rolling mill rolls, iron, manufacturing
331514  rolling mill rolls, steel, manufacturing
331410  rolling or extruding basic shapes from metal produced in the same establishment
321999  rolling pins, wood, manufacturing
331490  rolling, drawing and extruding purchased non-ferrous metal (except aluminum, copper)
331313  rolling, drawing, casting or extruding basic shapes, from aluminum produced in the same establishment
326290  rolls and roll coverings (e.g., industrial, papermill, painters', steelmill), rubber, manufacturing
315241  rompers, infants', cut and sewn from purchased fabric
541690  roof consulting services
332329  roof deck, sheet metal, manufacturing
238160  roof membrane, installation
336390  roof racks, automobile, manufacturing
238160  roof spraying, painting, or coating, contractors
238130  roof truss contractor (wood only)
321215  roof trusses, wood, manufacturing
326290  roofing (e.g., single-ply rubber membrane), manufacturing
238160  roofing installation
444190  roofing material dealers, retail
416390  roofing materials (except wooden) merchant wholesalers
327390  roofing tile, concrete, manufacturing
416390  roofing, asphalt and sheet metal merchant wholesalers
332329  roofing, sheet metal, manufacturing
327990  roofing, slate, manufacturing
334512  room thermostats, manufacturing
721310  rooming houses
721310  rooming houses operated by organizations for members only
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>325320</td>
<td>rotenone insecticides, manufacturing</td>
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<tr>
<td>314990</td>
<td>rope (except wire rope), manufacturing</td>
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<tr>
<td>332999</td>
<td>rope fittings, manufacturing</td>
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<tr>
<td>418990</td>
<td>rope, binder twine and string merchant wholesalers</td>
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<td>332619</td>
<td>rope, wire, made from purchased wire</td>
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<tr>
<td>339910</td>
<td>rosaries and other small religious articles (except precious metal), manufacturing</td>
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<tr>
<td>339910</td>
<td>rosaries and other small religious articles, precious metal, manufacturing</td>
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<td>111421</td>
<td>rose bushes, growing</td>
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<td>325210</td>
<td>rosin (i.e., modified resins), manufacturing</td>
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<td>rosin merchant wholesalers</td>
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<td>325190</td>
<td>rosin, made by distillation of pine gum or pine wood</td>
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<td>813410</td>
<td>rotary club</td>
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<td>335312</td>
<td>rotary converters (electrical equipment), manufacturing</td>
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<td>333110</td>
<td>rotary hoes, manufacturing</td>
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<td>333519</td>
<td>rotary indexing tables, machine tool, manufacturing</td>
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<td>rotary mining rail car dumper, manufacturing</td>
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<td>333990</td>
<td>rotary pumps, fluid power, manufacturing</td>
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<td>333910</td>
<td>rotary pumps, general purpose (except fluid power), manufacturing</td>
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<td>rotary tillers, farm type, manufacturing</td>
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<td>rotary type meters, consumption registering, manufacturing</td>
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<td>rotogravure printing plates and cylinders preparation services</td>
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<td>rotor retainers and housings, manufacturing</td>
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<td>416210</td>
<td>rough cast iron and steel merchant wholesalers</td>
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<td>416320</td>
<td>rough or dressed lumber merchant wholesalers</td>
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<td>418910</td>
<td>rough timber products merchant wholesalers</td>
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<td>321920</td>
<td>round stave baskets (e.g., fruit, vegetable), manufacturing</td>
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<td>321919</td>
<td>rounds or rungs, furniture, hardwood, manufacturing</td>
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<td>roundwood merchant wholesalers</td>
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<td>213118</td>
<td>roustabout mining services, on a contract basis</td>
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<td>routers, hand-held power-driven, manufacturing</td>
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<td>roving machinery, textile, manufacturing</td>
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<td>row house construction, by operative builders</td>
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<td>rowboats, retail</td>
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<td>rowing machines, manufacturing</td>
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<tr>
<td>911230</td>
<td>Royal Canadian Mounted Police (RCMP)</td>
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<tr>
<td>418210</td>
<td>rubber and metal stamps merchant wholesalers</td>
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<td>326290</td>
<td>rubber bands, manufacturing</td>
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326220 rubber belts and hoses (without fittings), manufacturing
316210 rubber boots, manufacturing
325520 rubber cement, manufacturing
326198 rubber floor coverings, manufacturing
339990 rubber gaskets, packing, oil seals and washers, manufacturing
325999 rubber processing preparations (e.g., accelerators, stabilizers), manufacturing
418190 rubber scrap and scrap tires merchant wholesalers
453210 rubber stamp stores, retail
339940 rubber stamps, manufacturing
313220 rubber thread and yarns, fabric-covered, manufacturing
325210 rubber, synthetic, manufacturing
811199 rubberized coatings for truck beds, installation
313320 rubberizing fabrics and clothing
562110 rubbish collection
484239 rubbish hauling without collection, long distance
212398 ruby mining
336410 rudders, aircraft, manufacturing
811490 rug and carpet repair
418410 rug cleaning compounds merchant wholesalers
325610 rug cleaning preparations, manufacturing
561740 rug cleaning services
451120 rug hooking supplies, retail
442210 rug stores, retail
313110 rug yarn, wool, mohair or similar animal fibre, spinning
339920 rugby equipment, manufacturing
321999 rulers and rules (except slide), wood, manufacturing
332210 rulers, metal, manufacturing
326198 rulers, plastics, manufacturing
334512 rules, slide, manufacturing
336390 running boards, automotive, truck and bus, manufacturing
713991 running clubs
316210 running shoes, manufacturing
485210 rural bus service (except school bus)
491110 rural mail carrier service
418410 rust inhibitors merchant wholesalers
325999 rust preventative preparations, manufacturing
332810 rust proofing metals and metal products, for the trade
325610 rust removers, manufacturing
324190 rust-arresting petroleum compounds, made from refined petroleum
418410 rustproofing chemicals merchant wholesalers
238320 rustproofing contractor, buildings and structures (except automotive)
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<thead>
<tr>
<th>NAICS Code</th>
<th>Industry Description</th>
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<tbody>
<tr>
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<td>rustproofing service, automotive</td>
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<td>212299</td>
<td>rutile, scheelite, tantalite or wolframite mining</td>
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<td>rye, semolina or sorghum flour, manufacturing</td>
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<td>sacks, multiwall, made from purchased uncoated paper</td>
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<td>safe deposit boxes and chests, metal, manufacturing</td>
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<td>safe doors and linings, metal, manufacturing</td>
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<td>safes, metal, manufacturing</td>
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<td>541690</td>
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<td>417930</td>
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<td>safety glass (including motor vehicle), made from purchased glass</td>
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<td>327214</td>
<td>safety glass (including motor vehicle), made in glass-making plants</td>
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<td>safety hats, metal, manufacturing</td>
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<td>safety net systems, erecting and dismantling</td>
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<td>safety or hard hats, plastic, manufacturing</td>
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<td>sailboats, built in boat yard</td>
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<td>sailing clubs and yacht clubs that operate marinas</td>
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<td>sailing ships, built in shipyard</td>
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<td>sails and tents, retail</td>
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<td>314910</td>
<td>sails, made from purchased fabrics</td>
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<td>325181</td>
<td>sal soda (i.e., washing soda), manufacturing</td>
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<td>311990</td>
<td>salad and coleslaw, fresh or refrigerated, manufacturing</td>
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</table>
413190  salad dressing merchant wholesalers
311420  salad dressing mixes, dry, made in dehydration plants
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
453999  sale of cases and accessories for cellular telephone
517911  sale of cellular telephone plans using network facilities operated by others
517310  sale of cellular telephone plans using their own network facilities
443143  sale of cellular telephone without the sale of plan
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
541619  sales management consulting services
444190  sales of aluminum doors and installation
418210  sales or receipt books merchant wholesalers
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
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
311940  salt, substitute, manufacturing
413140  salted or preserved fish (except canned) merchant wholesalers
411190  salting and pressing hides
112510  saltwater shellfish farming, including the production of cultured pearl
<table>
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<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>561990</td>
<td>salvaging of damaged merchandise, service only</td>
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<td>813110</td>
<td>salvation army</td>
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<td>sample analysis instruments (except medical), manufacturing</td>
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<td>sample cases, all materials, manufacturing</td>
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<td>sample changers, nuclear radiation, manufacturing</td>
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<td>sample preparation apparatus, laboratory type, manufacturing</td>
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<td>sampling services, statistical</td>
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<td>622310</td>
<td>sanatorium, tuberculosis</td>
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<td>444190</td>
<td>sand and gravel dealers, retail</td>
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<tr>
<td>212323</td>
<td>sand and gravel mining and quarrying</td>
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<td>sand blasting building exteriors</td>
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<td>sand castings, aluminum, unfinished, manufacturing</td>
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<td>sand castings, copper, unfinished, manufacturing</td>
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<td>sand pit or quarry</td>
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<td>sand, gravel and cement, builders' supply merchant wholesalers</td>
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<td>sandpaper making machinery, manufacturing</td>
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<td>sandstone crushing, on contract</td>
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<td>sandstone mining or quarrying</td>
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<td>sandwich bar or shop</td>
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<td>sandwich spreads, manufacturing</td>
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<td>311614</td>
<td>sandwich spreads, meat, made from purchased meat</td>
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<td>sandwiches merchant wholesalers</td>
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<td>sandwiches, fresh (i.e., assembled and packaged for the wholesale market), manufacturing</td>
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<td>sanforizing fabrics, for the trade</td>
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<td>sanitary food containers (e.g., dishes and cups in paper, paperboard or disposable plastics) merchant wholesalers</td>
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<td>562210</td>
<td>sanitary landfill operation</td>
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322291 sanitary napkins and tampons, made from purchased paper
322121 sanitary napkins and tampons, made in paper mills
322130 sanitary paper goods made in paperboard mills
322291 sanitary paper products (e.g., diapers, tampons, napkins), made from purchased textile fibres
418220 sanitary paper products merchant wholesalers
322121 sanitary paper products, made in paper mills
322121 sanitary paper stock (e.g., for making towels, serviettes, tampons), manufacturing
322291 sanitary products, made from purchased sanitary paper stock
913910 sanitary services, non operating government administration only
237110 sanitary sewers, construction
332999 sanitary ware (e.g., bathtubs, lavatories, sinks), metal, manufacturing
416120 sanitary ware merchant wholesalers
327110 sanitary ware, vitreous china, manufacturing
541620 sanitation consulting services
418410 sanitation preparations merchant wholesalers
212398 sapphire mining
332321 sash, door and window, metal, manufacturing
321911 sash, door and window, wood and covered wood, manufacturing
416320 sash, door, planing mill products, merchant wholesalers
316990 satchels, all materials, manufacturing
334220 satellite antennas, manufacturing
517410 satellite communication service
238299 satellite dish (household), installation and service
417320 satellite dishes merchant wholesalers (sale only, no service or installation)
517919 satellite earth stations facilities operators
443143 satellite ground station receivers, retail
517919 satellite or missile tracking stations, operated on a contract basis
812921 satellite photographs, processing
515110 satellite radio networks
237130 satellite receiving stations, construction
517410 satellite service resellers
517919 satellite telemetry operation on a contract or fee basis
517410 satellite telephone services
515210 satellite television networks
517919 satellite terminal stations
517919 satellite tracking stations
334220 satellites, communications, manufacturing
325130 satin white pigments, manufacturing
335311 saturable reactors, manufacturing
<table>
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<th>NAICS Code</th>
<th>Description</th>
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<td>322121</td>
<td>Saturated felts, made in paper mills</td>
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<td>Sauce (e.g., horseradish, soy and tartar), manufacturing</td>
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<td>Sauce mixes, dry, made in dehydration plants</td>
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<td>Sauces (e.g., chili, salsa, barbecue, tomato-base), canning</td>
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<td>Sauces for meat, seafood and vegetables (except tomato-based, gravy), manufacturing</td>
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<td>Sauces merchant wholesalers</td>
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<td>Sauerkraut, manufacturing</td>
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<td>416120</td>
<td>Sauna heaters (except electric) merchant wholesalers</td>
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<td>321992</td>
<td>Sauna rooms, prefabricated, wood, manufacturing</td>
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<td>812190</td>
<td>Saunas or bath houses</td>
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<td>Sausage casings, collagen, made from purchased hides</td>
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<td>Sausage casings, natural, produced in slaughtering plants</td>
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<td>Saw blades, all types, manufacturing</td>
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<td>Sawdust and shavings, made from logs or bolts</td>
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<td>Sawdust, regrinding</td>
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<td>Saws, woodworking type, stationary, manufacturing</td>
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<td>Scaffolds, erecting and dismantling</td>
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<td>Scaffolds, metal, manufacturing</td>
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<td>Scale, non-electronic, repair</td>
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<td>339940</td>
<td>Scalers, for gummed tape, hand, manufacturing</td>
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<td>Scalers, nuclear radiation, manufacturing</td>
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333990 scales (i.e., apothecary, chemical, scientific), manufacturing
417910 scales merchant wholesalers
812990 scales, coin-operated, operation of
812190 scalp treatment service
333245 scarfing machines, woodworking type, manufacturing
333519 scarfing units, rolling mill machinery, manufacturing
333120 scarifiers, road, manufacturing
325130 scarlet 2 r lake, manufacturing
315990 scarves, made from purchased fabric
315190 scarves, made in knitting mills
315990 scarves, men's and boys', made from purchased fabric
315990 scarves, women's, misses' and girls', made from purchased fabric
336350 scattershield, engine, manufacturing
711512 scenery designers, theatrical, independent
487110 scenic and sightseeing bus transportation (scheduled), local
487110 scenic railroad, local, operation
485990 scheduled transportation for persons with special needs (elderly, disabled) using specially equipped vehicle as necessary
323119 schedules (e.g., radio, television, transportation), printing without publishing
313220 Schiffli machine embroideries, manufacturing
333248 Schiffli machinery, manufacturing
511120 scholarly journals, publishing and printing combined
511120 scholarly journals, publishing or publisher
813210 scholarship trusts
511120 scholastic magazines and periodicals, publishing and printing combined
511120 scholastic magazines and periodicals, publishing or publisher
316990 school bags, all materials, manufacturing
611110 school boards, elementary
611110 school boards, secondary
485410 school bus service
415120 school buses merchant wholesalers
722310 school cafeteria service
417930 school classroom equipment and supplies (except stationery) merchant wholesalers
611510 school for telephone operators
417930 school furniture merchant wholesalers
414420 school manuals merchant wholesalers
624210 school milk program
611710 school noon-hour supervision, service
611510 school of jewellery
541920 school photography (i.e., portrait photography) services
418210 school supplies (except furniture and fixtures) merchant wholesalers
453210 school supplies, retail
511130 school textbooks, publishing
<table>
<thead>
<tr>
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<th>Description</th>
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<tbody>
<tr>
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<td>school, technical, post-secondary non-university</td>
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<td>611620</td>
<td>schools and day camps, sports instructional</td>
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<td>611110</td>
<td>schools for persons with physical disabilities (elementary)</td>
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<tr>
<td>611110</td>
<td>schools for persons with physical disabilities (secondary)</td>
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<td>611710</td>
<td>school-yard monitoring services</td>
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<td>712115</td>
<td>science and technology museums</td>
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<td>science kits (e.g., microscopes, chemistry sets, natural science sets), manufacturing</td>
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<td>414460</td>
<td>science kits or sets merchant wholesalers</td>
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<td>scissors, electric, manufacturing</td>
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<td>scissors, non-powered, manufacturing</td>
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<td>scoops, metal, hand (except kitchen), manufacturing</td>
</tr>
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<td>scooters, children's, manufacturing</td>
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<td>339550</td>
<td>scoreboards, electric, manufacturing</td>
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<tr>
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<td>scoria mining</td>
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<td>scouring and combing textile fibres</td>
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<td>scouring cleansers (e.g., pastes, powders), manufacturing</td>
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<td>scouring cleansers merchant wholesalers</td>
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<td>scouring pads, soap impregnated, manufacturing</td>
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<td>scouts (e.g., hockey, baseball)</td>
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<td>332321</td>
<td>screen doors, metal frame, manufacturing</td>
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<tr>
<td>323113</td>
<td>screen printing labels and tags</td>
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<tr>
<td>323113</td>
<td>screen printing newspapers</td>
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<tr>
<td>323113</td>
<td>screen printing on clothing (e.g., caps, T-shirts)</td>
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<tr>
<td>448199</td>
<td>screen printing on clothing, while-you-wait for the customer</td>
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</tbody>
</table>
323113  screen printing on made up textile products, including apparel findings
323113  screen printing on metal
323113  screen printing paper documents (e.g., pictures, large-format banners), without publishing
323113  screen printing without publishing (except textile products, labels or newspaper)
325910  screen process inks, manufacturing
333990  screening and sifting machines, general industrial type, manufacturing
333120  screening machinery, portable, manufacturing
333130  screening machinery, stationary, manufacturing
212397  screening peat
326198  screening, window, plastics, manufacturing
332619  screening, woven, made from purchased wire
711513  screenplay writers, independent
323120  screens for printing, preparation services
337123  screens, privacy, wood, manufacturing
333310  screens, projection (i.e., motion picture, slide, overhead), manufacturing
333519  screw and nut slotting machines, metalworking, manufacturing
333920  screw conveyors, manufacturing
332720  screw eyes, metal, manufacturing
332210  screw jacks, manufacturing
333519  screwdowns and boxes machinery, metal, manufacturing
333990  screwdrivers and nut drivers, hand-held power-driven, manufacturing
332210  screwdrivers, non-powered, manufacturing
333519  screwdriving machines, manufacturing
332720  screws, metal, manufacturing
711513  script writers, independent
238220  scrubbers (i.e., for air-purification) installation
611620  scuba and skin diving instruction
339920  scuba diving equipment (except clothing), manufacturing
711511  sculptors (artistic)
611610  sculpture teachers, own account
327420  sculptures (e.g., gypsum, plaster of Paris), manufacturing
332210  scythes, manufacturing
212398  scythestone quarrying
114113  sea urchin and shrimp fishing
114113  sea worm gathering
541370  seafloor imaging services
311710  seafood and seafood products, canning or curing
311710  seafood and seafood products, fresh prepared or frozen, manufacturing
311710  seafood dinners (e.g., fish and chips), frozen, manufacturing
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>311710</td>
<td>seafood, fresh, chilled or frozen, manufacturing</td>
</tr>
<tr>
<td>114113</td>
<td>seal hunting (sealing)</td>
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<td>339940</td>
<td>seal presses, notary, hand, manufacturing</td>
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<td>335110</td>
<td>sealed beam lamps, manufacturing</td>
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<td>325520</td>
<td>sealing compounds for pipe threads and joints, manufacturing</td>
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<td>417230</td>
<td>seals, gaskets and packing merchant wholesalers</td>
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<tr>
<td>332999</td>
<td>seals, metal (except gaskets), manufacturing</td>
</tr>
<tr>
<td>333990</td>
<td>seam welding equipment, manufacturing</td>
</tr>
<tr>
<td>611690</td>
<td>search and rescue training</td>
</tr>
<tr>
<td>335120</td>
<td>searchlights, manufacturing</td>
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<td>721113</td>
<td>seasonal hotel</td>
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<tr>
<td>561730</td>
<td>seasonal property maintenance services (i.e., snow ploughing in winter, landscaping during other seasons)</td>
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<tr>
<td>321919</td>
<td>seasoning and planing purchased lumber</td>
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<td>415290</td>
<td>seat belts merchant wholesalers</td>
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<td>316990</td>
<td>seat belts, leather, manufacturing</td>
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<td>336360</td>
<td>seat belts, motor vehicle and aircraft, manufacturing</td>
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<td>811121</td>
<td>seat cover and auto upholstery shop (custom work)</td>
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<tr>
<td>336360</td>
<td>seat covers, fabric, motor vehicle and aircraft, manufacturing</td>
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<tr>
<td>321999</td>
<td>seat covers, rattan, manufacturing</td>
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<tr>
<td>337215</td>
<td>seat cushions and backs for wheelchairs, manufacturing</td>
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<tr>
<td>336410</td>
<td>seat ejector devices, aircraft, manufacturing</td>
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<tr>
<td>336360</td>
<td>seating for buses, railway cars and aircraft, manufacturing</td>
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<tr>
<td>337215</td>
<td>seats for metal household furniture, manufacturing</td>
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<tr>
<td>337215</td>
<td>seats, chair, wooden, manufacturing</td>
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<td>321999</td>
<td>seats, toilet, wood, manufacturing</td>
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<td>488310</td>
<td>seaway operation</td>
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<td>311710</td>
<td>seaweed processing (e.g., dulse)</td>
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<tr>
<td>111419</td>
<td>seaweed, grown under cover</td>
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<tr>
<td>325190</td>
<td>sebacic acid esters, manufacturing</td>
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<tr>
<td>325190</td>
<td>sebacic acid, manufacturing</td>
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<tr>
<td>418930</td>
<td>second hand clothing and furnishings merchant wholesalers</td>
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<tr>
<td>418930</td>
<td>second hand furniture and fixtures merchant wholesalers</td>
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<tr>
<td>522299</td>
<td>secondary market financing (i.e., buying, pooling and repackaging loans for sale to others)</td>
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<tr>
<td>331490</td>
<td>secondary refining (i.e., of purchased metal and scrap), non-ferrous metal (except aluminum, copper)</td>
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<tr>
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<td>secondary refining (i.e., of purchased metal and scrap), precious metals</td>
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<td>611110</td>
<td>secondary teachers, own account</td>
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<tr>
<td>418930</td>
<td>second-hand book merchant wholesalers</td>
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<tr>
<td>453310</td>
<td>second-hand clothing and shoe stores, retail</td>
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</tbody>
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419120 second-hand goods (except machinery and auto parts), wholesale agents and brokers
418930 second-hand goods (except machinery and automotive), merchant wholesalers
453310 second-hand merchandise, retail
611410 secretarial schools
561410 secretarial service
611110 sectarian schools (elementary)
332311 sections for prefabricated buildings, portable, metal, manufacturing
332311 sections for prefabricated metal buildings (except portable), manufacturing
321992 sections, prefabricated wood buildings, manufacturing
523120 securities brokers, offices
523990 securities custodians
523110 securities distributing (acting as a principal in dealing securities to investors)
523210 securities exchanges
523110 securities floor traders (acting as a principal in dealing securities to investors)
523110 securities flotation companies
523110 securities originating (acting as a principal in dealing new securities to investors)
911240 securities regulation commissions
523990 securities transfer agencies
526981 securitization vehicles
238210 security and fire systems, installation only
336211 security cars and trucks, armoured, assembled on purchased chassis
541690 security consulting services
416110 security systems merchant wholesalers
212397 sedge peat mining
237990 sediment control system construction
212315 sedimentary rock quarry
333130 sedimentation machinery, mineral, manufacturing
115110 seed bed preparation service
115110 seed cleaning service, agricultural
115110 seed drilling service, agricultural
322230 seed packets, made from purchased paper
418320 seed processing and packaging (except processing for the grower)
115110 seed processing for propagation
541380 seed testing laboratories
115110 seed treating service, chemical
325320 seed treatment preparations, manufacturing
333110 seeders, farm type, manufacturing
561730 seeding highway strips
561730 seeding lawns
418320 seeds (e.g., field, garden, flower) merchant wholesalers
311911 seeds and nuts, snack (e.g., canned, cooked, roasted, salted), manufacturing
419110 seeds, farm and garden, business-to-business (B2B) electronic markets, wholesale
419120  seeds, wholesale agents and brokers
526930  segregated funds (except pension), of life insurance carriers
526112  segregated pension funds, of life insurance carriers
541360  seismic brokerage consultant
541360  seismic brokerage services
541360  seismic geophysical surveying services
531390  seismic permit agent for oil and gas industries
541360  seismic surveys, oil and gas field, on a contract basis
213118  seismographic exploration (except surveying), oil and gas on a contract basis
334512  seismographs, manufacturing
334512  seismometers, manufacturing
334512  seismoscopes, manufacturing
212395  selenite mining
331490  selenium bar, sheet, strip and tubing, made from purchased metal or scrap
325189  selenium dioxide, manufacturing
331410  selenium smelting and primary refining
331490  selenium, recovering from scrap and/or alloying purchased metals
611620  self defence instruction
526989  self insurance for health and welfare
447190  self serve gas bar
114210  self-employed hunting business
624190  self-help action group
624190  self-help group homes for persons with social or personal problems
624190  self-help organizations, alcoholics and gamblers
417990  self-propelled golf carts merchant wholesalers
447190  self-serve gasoline stations
812310  self-service laundry and dry cleaning
531130  self-storage rental and leasing
419120  selling agents of fish and seafood
419120  selling agents of fur apparel
419120  selling agents of men's clothing
722511  selling alcoholic beverages, providing take-out services, operating a bar or presenting live entertainment, in addition to serving food and beverages
412110  selling heating oil to bulk stations for resale
444130  selling of additional product lines, such as paint, houseware and garden supplies, that are not normally arranged in separate departments
517919  selling of prepaid phone cards
517919  selling of prepaid telephone calling cards
454390  selling vacuums, door-to-door
541850  sells advertising on rented billboards
212114  semianthracite mine
212114  semianthracite surface mining
322111  semi-chemical wood pulp, manufacturing
333248 semiconductor assembly and packaging machinery, manufacturing
419110 semiconductor chips, business-to-business (B2B), electronic markets wholesale
334410 semiconductor circuit networks (i.e., solid-state integrated circuits), manufacturing
334410 semiconductor devices (e.g., wafers), manufacturing
417320 semiconductor devices merchant wholesalers
333248 semiconductor making machinery, manufacturing
417230 semiconductor manufacturing equipment merchant wholesalers
334512 semiconductor test equipment, manufacturing
236110 semi-detached houses, construction
333619 semi-diesel engines, manufacturing
334410 semifinished dice or wafers, semiconductor, manufacturing
416210 semi-finished iron and steel merchant wholesalers
611110 seminaries, below university grade
212398 semiprecious stones mining
336212 semi-trailers, manufacturing
911910 senate
624120 senior citizen centres
485990 senior citizen transportation service
236110 senior citizen's apartments, construction
624120 senior citizens associations
813410 senior citizens' club
333310 sensitometers, photographic, manufacturing
334512 sentinels, cardiac, manufacturing
333110 separators, grain and berry, farm type, manufacturing
238910 septic systems, replacement and repair
562990 septic tank cleaning and pumping services
416390 septic tanks (except concrete) merchant wholesalers
238910 septic tanks and weeping tile, installation
332420 septic tanks, heavy gauge metal, manufacturing
326198 septic tanks, plastics or fibreglass, manufacturing
327390 septic tanks, prefabricated concrete, manufacturing
334512 sequencing controls for electric heating equipment, manufacturing
335990 series capacitors (except electronic), manufacturing
621990 serological services, blood bank laboratory
212316 serpentine, crushed and broken stone, quarrying
212316 serpentine, dimension-quARRYING
325410 serums (except diagnostic substances), manufacturing
611310 service academies (college)
315249 service apparel, washable (e.g., maids’, nurses’, waitresses’), women’s, misses’ and girls’, made from purchased fabric
315220 service apparel, washable, men’s, cut and sewn from purchased fabric
518210 service bureaus, computer
417920 service establishment machinery, equipment and supplies merchant wholesalers
813910 service industries associations
417920 service industries machinery and equipment merchant wholesalers
237120 service lines, gas and oil, construction
419120 service machinery and equipment, wholesale agents and brokers
447190 service station (gasoline, lubricating oils and greases), retail
561722 service station cleaning and degreasing service
417990 service station equipment and supplies merchant wholesalers
238299 service station equipment installation contractors
238299 service station equipment maintenance and repair
213118 services to oil and gas extraction
813310 services to promote hunting and trapping
522390 servicing loans originated by others
237210 servicing of raw land for subsequent sale
213118 servicing oil and gas wells, on a contract basis
322291 serviettes or napkins, paper, made from purchased paper
517410 serving a business clientele (telecommunication carriers, private business networks, broadcasters)
337126 serving carts, household, metal, manufacturing
335312 servomotors, manufacturing
541490 set design, theatrical (except independent)
711512 set designers, independent
624190 settlement houses
541190 settlement offices, real estate
322130 set-up boxboard stock, manufacturing
418220 set-up paperboard boxes merchant wholesalers
237110 sewage collection and disposal line construction
237110 sewage treatment and disposal plants, construction
333310 sewage treatment equipment, manufacturing
221320 sewage treatment facilities
237110 sewage treatment plant, construction management
416390 sewer and water pipes merchant wholesalers
562990 sewer cleaning and rodding services
238220  sewer hook-ups and connections for buildings, contractors
237110  sewer mains, pipes and connections, construction
327120  sewer pipe and fittings, clay, manufacturing
331511  sewer pipe, cast iron, manufacturing
327330  sewer pipe, concrete, manufacturing
562990  sewer, storm and catch basin cleaning services
414130  sewing accessories merchant wholesalers
339990  sewing and mending kits, assembling
316990  sewing cases (except metal), manufacturing
611510  sewing instructor
321999  sewing machine cabinets and cases, wood, manufacturing
811412  sewing machine repair shops
443143  sewing machine stores, retail
333248  sewing machines and attachments, household, manufacturing
333248  sewing machines and attachments, industrial, manufacturing
337126  sewing machines cabinets, plastic, manufacturing
443143  sewing machines, household, retail
451130  sewing supplies, retail
414130  sewing thread (except industrial) merchant wholesalers
313110  sewing thread of any textile material (e.g., cotton, nylon, polyester, rayon, silk), manufacturing
453999  sex shops, retail
334511  sextants (except surveying), manufacturing
334512  sextants, surveying, manufacturing
314910  shades, outdoor, made from purchased fabrics
339110  shakers and stirrers, laboratory, manufacturing
321112  shakes (i.e., hand split shingles), manufacturing
212326  shale mining
211110  shale oil mining
327990  shale, expanded, manufacturing
313210  shantung fabrics, broad-woven, weaving
333245  shapers, woodworking type, manufacturing
524129  share insurance
812990  shared accommodation registry
811490  sharpening saws, lawn mowers, knives and scissors (without retail sales of new equipment)
333519  shaving machines, metalworking, manufacturing
325620  shaving preparations (e.g., creams, gels, lotions, powders), manufacturing
414520  shaving preparations merchant wholesalers
315990  shawls, made from purchased fabric
315190  shawls, made in knitting mills
333519 shearing machines, metal forming, manufacturing
333990 shears and nibblers, hand-held power-driven, manufacturing
332210 shears, non-powered, manufacturing
238130 sheathing (house, building, structure), wood, construction
322121 sheathing paper, made in paper mills
324122 sheathing, asphalt saturated, made from refined petroleum
112991 sheep and dairy, farming
115210 sheep dipping and shearing services
411110 sheep merchant wholesalers
333110 sheep shears, powered, manufacturing
315281 sheepskin linings, manufacturing
326140 sheet (i.e., board), polystyrene foam insulation, manufacturing
416390 sheet metal air ducts merchant wholesalers
238390 sheet metal countertops, fabricated at the site of construction
332329 sheet metal countertops, not fabricated at the site of construction
333519 sheet metal forming machines, manufacturing
419120 sheet metal products, iron and steel, agents and brokers
416390 sheet metal roofing materials merchant wholesalers
238160 sheet metal roofing, installation
416390 sheet metal trim merchant wholesalers
332329 sheet metal work (except stamped), manufacturing
418990 sheet music merchant wholesalers
512230 sheet music publishing
512230 sheet music, publishing and printing combined
332319 sheet piling, fabricated metal plate, manufacturing
331110 sheet pilings, plain, iron or steel, made in steel mills
327420 sheet rock, manufacturing
331221 sheet steel, made from purchased steel
331420 sheet, copper and copper alloy, made from purchased metal or scrap
326144 sheet, plastics, unlaminated, manufacturing
331110 sheet, steel, made in steel mills
326290 sheeting, rubber, manufacturing
314120 sheets and pillow cases, made from purchased fabrics
416210 sheets, galvanized or other coated merchant wholesalers
416330 shelf hardware merchant wholesalers
311119 shell crushing and grinding for animal feed
212398 shell mining
339990 shell novelties, manufacturing
331110 shell slugs, steel, made in steel mills
325510 shellac, manufacturing
416340  shellacs merchant wholesalers
114114  shellfish digging or fishing, freshwater
112510  shellfish farming
114113  shellfish, fishing, salt water
311710  shellfish, fresh prepared or frozen, manufacturing
337215  shelving angles and slotted bars, manufacturing
417910  shelving for office and store merchant wholesalers
238390  shelving, metal, constructed on site
337215  shelving, office and store, manufacturing
332619  shelving, wire, made from purchased wire
238350  shelving, wood, constructed on site
332810  sherardizing metals and metal products, for the trade
332999  shims, metal, manufacturing
321999  shims, railway, wood, manufacturing
113311  shingle bolts, cutting
321112  shingle mills, wood
416390  shingles (except wood) merchant wholesalers
417990  ship and boat machinery, equipment and parts merchant wholesalers
488390  ship breaking or dismantling done on a floating dry dock
418990  ship chandlers (i.e., outfitter) merchant wholesalers
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
488332  ship piloting service
488390  ship repair and maintenance (except in shipyards)
336611  ship repair, done in a shipyard
488390  ship scaling services
336611  ship scaling services, done at a shipyard
332319  ship sections, prefabricated metal, manufacturing
488320  ship tank and hold cleaning
483115  ship voyage chartering with operator for deep sea and coastal freight transportation
483115  ship voyage chartering with operator for deep sea and coastal passenger excursions
488519  shipping agents, freight forwarding
314910  shipping bags, made from purchased woven or knitted materials
332439  shipping barrels, drums, kegs and pails, light gauge metal, manufacturing
321920 shipping cases and drums, wood, wirebound, manufacturing
237990 shipping channel construction
813910 shipping company associations
811310 shipping container (cargo) repair service
532410 shipping containers, leasing
322211 shipping containers, made from purchased paperboard
326150 shipping pads and shaped cushioning, foam plastics (except polystyrene), manufacturing
326140 shipping pads and shaped cushioning, polystyrene foam, manufacturing
511140 shipping register, publishing
511140 shipping register, publishing and printing combined
323119 shipping registers, printing without publishing
418220 shipping supplies, paper and disposable plastics (e.g., cartons, gummed tapes) merchant wholesalers
419110 ships and aircrafts, business-to-business (B2B) electronic markets, wholesale
336360 ships and floating structure seats, manufacturing
417990 ships merchant wholesalers
517310 ship-to-shore broadcasting communications carriers
336611 shipyard
339910 shirt studs, precious metal and precious or semiprecious stones, manufacturing
315190 shirts and shorts, underwear, made in knitting mills
315220 shirts and t-shirts, men's and boys', cut and sewn from purchased fabric
315210 shirts, men's and boys', cut and sewn from material owned by others
448199 shirts, men's and boys', retail
315220 shirts, outerwear (except washable service type), unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
315249 shirts, outerwear, girls', cut and sewn from purchased fabric
315241 shirts, outerwear, infants', cut and sewn from purchased fabric
315190 shirts, outerwear, women's and girls', made in knitting mills
315249 shirts, outerwear, women's and misses', cut and sewn from purchased fabric
315220 shirts, underwear, men's and boys', cut and sewn from purchased fabric
315210 shirts, women's, misses' and girls', cut and sewn from materials owned by others
336330 shock absorbers, automotive, truck and bus, manufacturing
414120 shoe accessories merchant wholesalers
326290 shoe and boot parts (e.g., heels, soles, soling strips), rubber, manufacturing
322130 shoe board, manufacturing
322219 shoe boxes, set-up, made from purchased paperboard
811430 shoe clinic
326198 shoe cut stock, plastic, manufacturing
541490 shoe design services
321999 shoe display forms, all materials, manufacturing
417920 shoe heels merchant wholesalers
316990 shoe heels, bows, stays and trimming leather, manufacturing
316990 shoe kits (i.e., cases), all materials, manufacturing
333248 shoe making and repairing machinery, manufacturing
417920 shoe patterns merchant wholesalers
335210 shoe polishers, electric, manufacturing
811430 shoe rebuilding
417920 shoe repair equipment and supplies merchant wholesalers
417920 shoe repair findings merchant wholesalers
417920 shoe repair materials merchant wholesalers
811430 shoe repair shops
417920 shoe soles merchant wholesalers
326290 shoe soling strips, rubber, manufacturing
321999 shoe stretchers, manufacturing
321999 shoe trees, manufacturing
316210 shoes (except extension shoes), men's, manufacturing
316210 shoes, cleated or spiked, all materials, manufacturing
316210 shoes, theatrical, manufacturing
316210 shoes, wooden, manufacturing
812990 shoeshine service
713991 shooting clubs
339920 shooting equipment (except fire-arms, ammunition), manufacturing
713992 shooting ranges
213118 shooting wells, on a contract basis
511120 shoppers and real estate guides, publishing and printing
811310 shopping cart repair, service
531120 shopping centre operating
531120 shopping centres, property operation only
238990 shoring, construction
522299 short term inventory credit lending
311224 shortening, cooking and vegetable oils, made in oilseed crushing mills
311225 shortening, made from purchased fats and oils
315220 shorts (briefs), underwear, men's and boys', cut and sewn from purchased fabric
315220 shorts (e.g., bermuda, jamaica, gym), men's and boys', cut and sewn from purchased fabric
315249 shorts, outerwear (e.g., Bermuda, gym), girls', cut and sewn from purchased fabric
315249  shorts, outerwear (e.g., bermuda, gym), women's and misses', cut and sewn from purchased fabric
315220  shorts, outerwear, men's and boys', cut and sewn from purchased fabric
315190  shorts, outerwear, men's and boys', made in knitting mills
315190  shorts, outerwear, women's and girls', made in knitting mills
332810  shot peening metals and metal products, for the trade
332999  shot, lead, manufacturing
332999  shot, pellet, manufacturing
238110  shotcrete contractors
213118  shot-hole drilling service, oil and gas field, on a contract basis
315990  shoulder pads (e.g., coats, suits), made from purchased fabric
414130  shoulder pads merchant wholesalers
238910  shovels, power, manufacturing
411110  show horses, importing
337215  showcases (except refrigerated), manufacturing
314120  shower curtains, napkins, linens made from purchased materials (except plastic)
332910  shower heads, plumbing, manufacturing
332999  shower receptors, metal, manufacturing
332999  shower rods, metal, manufacturing
316210  shower sandals or slippers, rubber and plastic, manufacturing
332999  shower stalls, metal, manufacturing
326191  shower stalls, plastics or fibreglass, manufacturing
333110  shredders, farm type, manufacturing
212397  shredding peat mining
813110  shrines, religious
561910  shrink wrapping services
313310  shrinking broad-woven fabrics, for the trade
313310  shrinking purchased broad-woven fabrics (except wool and similar animal fibres)
313310  shrinking purchased broad-woven wool or similar fibre
313310  shrinking purchased narrow woven fabrics
313310  shrinking textile fabrics and products (including clothing), for the trade
334610  shrink-wrapped computer software, mass-reproducing
561730  shrub and tree services (e.g., bracing, planting, pruning, removal, spraying, surgery, trimming)
444220  shrubs and trees, ornamental, retail (except nurseries)
311710  shucking and packing fresh shellfish
334512  shunt instrument, manufacturing
488490  shunting of trailers in truck terminal
332321 shutters, door and window, metal, manufacturing
321911 shutters, door and window, wood and covered wood, manufacturing
238190 shutters, installation
326198 shutters, plastics, manufacturing
485990 shuttle services (except employee bus)
333248 shuttles for textile weaving machinery, manufacturing
332210 sickles, manufacturing
238170 siding (aluminum, steel, asbestos, cement, plastic, hardboard), installation
321111 siding mills, wood
238170 siding, contractors (installation and repair)
321111 siding, dressed lumber, manufacturing
326198 siding, plastics, manufacturing
238120 siding, precast concrete, installation
332329 siding, sheet metal, manufacturing
212398 sienna mining
325130 sienna pigments, manufacturing
333248 sieves and screening equipment, chemical processing type, manufacturing
333248 sieves and screening equipment, food manufacturing type, manufacturing
333990 sieves and screening equipment, general industrial type, manufacturing
332210 sieves, hand, 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
541899 sign painting and lettering services
332329 sign posts, metal, manufacturing
335920 signal and control cable, non-ferrous, manufacturing
334512 signal generators and averagers, manufacturing
336320 signalling devices, motor vehicle, manufacturing
334290 signalling equipment (i.e., traffic, pedestrian), manufacturing
335311 signalling transformers, electric, manufacturing
339950 signboards, wood, manufacturing
541190 signing agent certifying signatures (except lawyer or notary)
418990 signs (except electric) merchant wholesalers
541850 signs and displays space, rental service
323119 signs and notices, paper, printing (except quick, digital) without publishing
339950 signs and signboards, non-electric, of wood, manufacturing
339950 signs of plastic, wood or glass, manufacturing
325189 silica gel, manufacturing
327120 silica refractories, manufacturing
212323 silica sand, mining
325189 silica, amorphous, manufacturing
325189 silicofluorides, manufacturing
331110 silico-manganese ferro-alloys, manufacturing
327910 silicon carbide abrasives, manufacturing
334410 silicon wafers, chemically doped, manufacturing
334410 silicon waveguides, manufacturing
325190 silicone (except resins), manufacturing
325210 silicone resins, manufacturing
325210 silicone rubber, manufacturing
112999 silk (raw) production and silkworm farms
313310 silk carding
313210 silk fabrics, broad-woven, weaving
541430 silk screen design service (serigraphy)
333248 silk screen machinery for textiles, manufacturing
414130 silk thread merchant wholesalers
313110 silk yarn, spooling, throwing, twisting or winding purchased yarn
313110 silk yarns made from purchased yarn, manufacture of synthetic or artificial filament yarns
414130 silk yarns merchant wholesalers
313110 silk-type filament yarns (e.g., polyester, polypropylene, nylon, rayon, acrylic, modacrylic, etc.), throwing, twisting, texturizing or winding purchased yarn
313110 silk-type spun yarns, made from purchased fibre (e.g., acetate, acrylic, modacrylic, nylon, polyester, polypropylene, rayon)
313110 silk-type yarns made from purchased artificial or synthetic fibres
212326 sillimanite mining
327390 sills, concrete, manufacturing
321919 silo staves, wood, manufacturing
327390 silos, prefabricated concrete, manufacturing
332311 silos, prefabricated metal, manufacturing
332311 silos, prefabricated, metal, manufacturing and installation
331490 silver and silver alloy bar, sheet, strip and tubing, made from purchased metal or scrap
339910 silver articles, with or without precious stones, manufacturing
332999 silver beating (i.e., to manufacture leaf and foil)
325189 silver bromide, manufacturing
212220 silver bullion, produced at mine site
325189 silver chloride, manufacturing
212220 silver concentrates
332999 silver foil and leaf, made from purchased foil
331490 silver foil, made by rolling purchased metal or scrap
325189 silver nitrate, manufacturing
418920 silver ore merchant wholesalers
212220 silver ores mining and milling
333248 silver recovery equipment, electrolytic, manufacturing
331490 silver rolling, drawing or extruding, purchased metal or scrap
331410 silver smelting and primary refining
339910 silversmith
414410 silverware and plated ware merchant wholesalers
448310 silverware and plated ware, retail
811490 silverware cleaning, repairing and replating
339910 silverware, solid silver or clad, manufacturing
115310 silviculture
333310 simulation equipment, manufacturing
711130 singers, independent
813410 singing societies
812990 singing telegram services
236110 single-family home improvements, general contractors
236110 single-family homes, built on others' land, by general contractors
236110 single-family homes, built on own land, for sale, by operative builders
236110 single-family house construction, by operative builders
326191 sinks, plastics, manufacturing
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
562910 site remediation
541620 site remediation consulting services
541611 site selection consulting services
313310 sizing of fabric, for the trade
316210 skate boots, without blades or wheels, manufacturing
339920 skate covers, manufacturing
811490 skate sharpening
711151 skateboarders, independent
339920 skates, ice or roller (boots and blades or wheels assembled), manufacturing
339920 skating equipment, manufacturing
611620 skating instruction, ice or roller
713940 skating rinks, ice or roller
331110 skelp, iron or steel, made in steel mills
711511 sketch artists, independent
321999 skewers, wood, manufacturing
339920 ski bags, manufacturing
339920 ski boots, manufacturing
451112 ski equipment and supply specialty stores
532280 ski equipment rental
315249 ski jackets and pants, girls', cut and sewn from purchased fabric
315249 ski jackets and pants, women's and misses’, cut and sewn from purchased fabric
713920 ski lift and tow operation
721113 ski lodges and resorts
315190 ski pants and suits, men’s and boys’, made in knitting mills
315190 ski pants and suits, women’s and misses, made in knitting mills
315220 ski pants, men’s and boys’, cut and sewn from purchased fabric
332329 ski racks, outdoor, metal, manufacturing
532280 ski rental concessions
713920 ski resorts, without accommodations
561730 ski slope preparation
315249 ski suits, girls’, cut and sewn from purchased fabric
315220 ski suits, men’s and boys’, cut and sewn from purchased fabric
315249 ski suits, women’s and misses, cut and sewn from purchased fabric
237990 ski tow erection, general contractors
532410 skidder rental
332999 skids, metal, manufacturing
321920 skids, pallets and pallet containers, wood or wood and metal combination, manufacturing
711215 skiers, all types, independent
611620 skiing and snowboarding instruction
414470 skiing equipment merchant wholesalers
451112 skiing equipment, retail
811490 skin and scuba diving tank re-filling
561910 skin blister packaging services
414520 skin care preparations merchant wholesalers
451119 skin diving and scuba equipment, retail
339920 skin diving equipment (except clothing), manufacturing
339920 skin grafting equipment, manufacturing
561611 skip tracers services
315249 skirts (except leather, tennis), girls’, cut and sewn from purchased fabric
315249 skirts (except leather, tennis), women’s and misses’, cut and sewn from purchased fabric
414110 skirts merchant wholesalers
315241 skirts, infants’, cut and sewn from purchased fabric
315281 skirts, leather, women’s and misses’, manufacturing
315190 skirts, made in knitting mills
448120 skirts, retail
315210 skirts, women’s, misses’ and girls’, cut and sewn from materials owned by others
339920 skis and skiing equipment (except apparel), manufacturing
339920 skis, manufacturing
811310 ski-tows and lifts, maintenance and repair
481215 sky writing, using general purpose aircraft
238160 skylights, installation
332321 skylights, metal frame, manufacturing
331313 slab, primary aluminum, manufacturing
331110 slab, steel, made in steel mills
448120 slacks and pants, women's, retail
315190 slacks or pants, men's and boys', made in knitting mills
315190 slacks or pants, women's and girls', made in knitting mills
315249 slacks, girls', cut and sewn from purchased fabric
315210 slacks, men's and boys', cut and sewn from materials owned by others
315220 slacks, men's and boys', cut and sewn from purchased fabric
315249 slacks, women's and misses', cut and sewn from purchased fabric
315210 slacks, women's, misses' and girls', cut and sewn from materials owned by others
238140 slate (i.e., exterior work), contractors
416390 slate and slate products merchant wholesalers
327990 slate products, manufacturing
311611 slaughtering animals and preparing meat products
311615 slaughtering, dressing and packing small game
332210 sledgehammers, manufacturing
448199 sleep and lounge wear, men's and boys', retail
448199 sleep and lounge wear, women's and girls', retail
621499 sleep clinics
337215 sleeper mechanisms, for convertible beds, manufacturing
314990 sleeping bags, manufacturing
721111 sleeping car operation on a contract basis
315241 sleepwear or nightwear, infants', cut and sewn from purchased fabric
315220 sleepwear or nightwear, men's and boys', cut and sewn from purchased fabric
448130 sleepwear, children's, retail
315249 sleepwear, women's and misses', cut and sewn from purchased fabric
316990 sleeves and leggings, welders', leather, manufacturing
339930 sleighs (sleds) for children, manufacturing
333248 slicing machinery (i.e., food manufacturing type), manufacturing
313220 slide fastener tapes, weaving
332619 slings, lifting, made from purchased wire
212326 slip clay mining
414330 slip covers (furniture) merchant wholesalers
335312 slip rings for motors and generators, manufacturing
314120 slipcovers, all materials, made from purchased materials
316210 slipper socks, made from purchased socks
315110 slipper socks, made in knitting mills
316210 slippers, manufacturing
315249 slips, girls’, cut and sewn from purchased fabric
315249 slips, women’s and misses’, cut and sewn from purchased fabric
313220 slit fabrics (i.e., edged with selvedges), weaving
713299 slot machines parlours
333519 slotting machines, metalworking, manufacturing
314990 slubs and nubs (cutting up fibres for use in tweeds), manufacturing
327330 slumped brick, manufacturing
486990 slurry pipeline transport service
213118 slush pits and cellars, excavation of, on a contract basis
541940 small animal veterinary services
332999 small arms (e.g., revolvers), manufacturing
332999 small arms percussion caps and primers, ammunition (i.e., 30 mm. or less; 1.18 inch or less), manufacturing
332999 small arms, hand-held (e.g., pistols (except toy), rifles, machines guns, tranquilizer guns, shotguns, revolvers), manufacturing
111330 small berry fruit farming (e.g., blackberry, blueberry, currant, dewberry, loganberry, raspberry)
912910 small business administration, provincial
912910 small business support programs, provincial government
912110 small claims court, provincial government
811310 small electric motor repair
335210 small electrical appliance manufacturing
811411 small engine repair shops
311615 small game, processing fresh, frozen, canned or cooked
811411 small gas engines, repair (without retail sales of new equipment)
111190 small grains including mixed (except wheat) farming
522291 small loan companies (i.e., unsecured cash loans)
334110 smart boards, electronic, manufacturing
334110 smart card readers, manufacturing
236210 smelters, construction
331410 smelters, non-ferrous metals (except aluminum)
417230 smelting machinery and equipment merchant wholesalers
331410 smelting of non-ferrous metals (except aluminum), primary
333990 smelting ovens, manufacturing
332420 smelting pots and retorts, manufacturing
315249 smocks, women’s, misses’ and girls’, cut and sewn from purchased fabric
334290 smoke detectors, manufacturing
332999  smoke generators (i.e., ordnance), manufacturing
238210  smoke sensors electrical installation
453999  smoke shop
413160  smoked meat merchant wholesalers
418990  smokers' supplies merchant wholesalers
332319  smokestacks, fabricated metal boiler plate, manufacturing
337126  smoking stands, metal, manufacturing
337123  smoking stands, wood, manufacturing
333310  snack and confection vending machines, manufacturing
722512  snack bar
311919  snack food (e.g., cheese curls or puffs, pork rinds), manufacturing
722330  snack truck operation
335930  snap switches (i.e., electric wiring devices), manufacturing
811411  snow- and leaf-blower, repair service (without retail sales of new equipment)
336120  snow blowers and ploughs, special purpose motor vehicle (except graders), assembling on chassis of own manufacture
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
321111  snow fence lath, made from logs or bolts
333416  snow making machinery, manufacturing
238210  snow melting cable, electric, installation
238220  snow melting systems (hot water or glycol), installation
111219  snow pea farming, field and seed production
561799  snow ploughing services, parking lots and driveways (except combined with any other service)
488490  snow removal, highway
315220  snow suits, men's and boys', cut and sewn from purchased fabric
333110  snowblowers and throwers, residential type, manufacturing
711215  snowboarders, independent
321999  snowfence, in sections or rolls, wire and wood lath, manufacturing
441220  snowmobile dealers, also retailing parts and accessories
415290  snowmobile engines merchant wholesalers
333619  snowmobile engines, manufacturing
484229  snowmobile operation, freight
415290  snowmobile parts merchant wholesalers
336990  snowmobile parts, manufacturing
711214  snowmobile race tracks, operation of
711214  snowmobile racing teams
315220 snowmobile suits, men's and boys', cut and sewn from purchased fabric
315249 snowmobile suits, women's and misses', cut and sewn from purchased fabric
336215 snowmobile trailers (for transport of snowmobiles), manufacturing
336990 snowmobiles, manufacturing
415190 snowmobiles merchant wholesalers
441220 snowmobiles, retail
713991 snowmobiling clubs
333120 snowplough attachments (except lawn and garden type), manufacturing
339920 snowshoes, manufacturing
315249 snowsuits, girls', cut and sewn from purchased fabric
315241 snowsuits, infants', cut and sewn from purchased fabric
315249 snowsuits, women's and misses', cut and sewn from purchased fabric
335930 snubbers for CATV systems, manufacturing
325610 soap and cleaning compound manufacturing
327110 soap dishes, vitreous china and earthenware, manufacturing
332999 soap dispensers, metal, manufacturing
414520 soap, toilet (toiletries) merchant wholesalers
332999 soap-impregnated steel wool pads, manufacturing
325610 soaps (e.g., bar, chip, powder), manufacturing
713991 soccer clubs
339920 soccer equipment (except apparel), manufacturing
451119 soccer equipment, retail
911910 social assistance, cost-sharing, federal
722320 social catering services (weddings, parties)
813310 social change organizations
813410 social club
911910 social development services, federal government
531112 social housing projects, operators of
519130 social networking websites
813410 social organization, civic and fraternal
912910 social policy, provincial administration
541720 social science research and development services
541720 social science research, noncommercial
813310 social service advocacy organizations
624190 social service centres
911910 social service programs, federal administration
624120 social services, home-maker
813920 social workers' associations
624190 social workers' offices
541720 sociological research and development services
541720 sociological research, noncommercial
335930 sockets (lamp holders), manufacturing
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>332210</td>
<td>sockets and socket sets, manufacturing</td>
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<td>339110</td>
<td>socks, stump, manufacturing</td>
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<td>561730</td>
<td>sod laying services</td>
</tr>
<tr>
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<td>sod, retail</td>
</tr>
<tr>
<td>325181</td>
<td>soda ash (i.e., disodium carbonate), manufacturing</td>
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<tr>
<td>212398</td>
<td>soda ash mining</td>
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<tr>
<td>333416</td>
<td>soda fountain cooling and dispensing equipment, manufacturing</td>
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<tr>
<td>417920</td>
<td>soda fountain fixtures (except refrigerated) merchant wholesalers</td>
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<td>sodium acetate, manufacturing</td>
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</tr>
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</tr>
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<td>325189</td>
<td>sodium aluminum sulphate, manufacturing</td>
</tr>
<tr>
<td>325189</td>
<td>sodium antimoniate, manufacturing</td>
</tr>
<tr>
<td>325320</td>
<td>sodium arsenite insecticides, manufacturing</td>
</tr>
<tr>
<td>325189</td>
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</tr>
<tr>
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<td>sodium benzoate, manufacturing</td>
</tr>
<tr>
<td>325181</td>
<td>sodium bicarbonate (i.e., baking soda), manufacturing</td>
</tr>
<tr>
<td>325189</td>
<td>sodium bichromate and chromate, manufacturing</td>
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<td>sodium borate, manufacturing</td>
</tr>
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<td>sodium borohydride, manufacturing</td>
</tr>
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<td>sodium glutamate, manufacturing</td>
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<td>sodium molybdate, manufacturing</td>
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<td>sodium peroxide, manufacturing</td>
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<td>325189</td>
<td>sodium silicofluoride, manufacturing</td>
</tr>
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<td>sodium stannate, manufacturing</td>
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<td>325189</td>
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</tr>
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<td>325190</td>
<td>sodium sulphoxalate formaldehyde, manufacturing</td>
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<td>sodium tetraborate, manufacturing</td>
</tr>
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<td>sodium thiosulfate, manufacturing</td>
</tr>
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<td>sodium tungstate, manufacturing</td>
</tr>
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<td>sodium uranate, manufacturing</td>
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</table>

Statistics Canada – Catalogue no. 12-501-X
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>337121</td>
<td>sofas (including sofa beds), manufacturing</td>
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<tr>
<td>413210</td>
<td>soft drink beverages merchant wholesalers</td>
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<tr>
<td>332431</td>
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<td>311930</td>
<td>soft drink concentrates (i.e., soda fountain syrup), manufacturing</td>
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<td>soft drink stand</td>
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<td>soft drink vending machines, manufacturing</td>
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<td>soft drinks merchant wholesalers</td>
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<td>312110</td>
<td>soft drinks or soda pop, manufacturing</td>
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<tr>
<td>333246</td>
<td>soft plastics and rubber working machinery, manufacturing</td>
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<td>561990</td>
<td>soft water service (conditioning)</td>
</tr>
<tr>
<td>339920</td>
<td>softball equipment, manufacturing</td>
</tr>
<tr>
<td>451119</td>
<td>softball equipment, retail</td>
</tr>
<tr>
<td>321216</td>
<td>softboard, cellular fibre or hard pressed wood, manufacturing</td>
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<td>softeners, leather or textile, manufacturing</td>
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<td>518210</td>
<td>software as a service (SaaS)</td>
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<td>541514</td>
<td>software consulting, integration of multiple software packages within users’ systems</td>
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<td>541514</td>
<td>software installation services</td>
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<tr>
<td>541514</td>
<td>software programming, custom</td>
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<tr>
<td>511211</td>
<td>software publishers</td>
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<td>511211</td>
<td>software publishing exclusively on Internet</td>
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<tr>
<td>541514</td>
<td>software systems analysis and design, custom</td>
</tr>
<tr>
<td>325190</td>
<td>softwood distillates, manufacturing</td>
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<td>321919</td>
<td>softwood flooring, manufacturing</td>
</tr>
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<td>321212</td>
<td>softwood plywood composites, manufacturing</td>
</tr>
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<td>321212</td>
<td>softwood veneer or plywood, manufacturing</td>
</tr>
<tr>
<td>238910</td>
<td>soil compacting service, contractors</td>
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<tr>
<td>325320</td>
<td>soil conditioning preparations, manufacturing</td>
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<tr>
<td>331511</td>
<td>soil pipe, cast iron, manufacturing</td>
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<td>115110</td>
<td>soil preparation services (e.g., hoeing, ploughing, rototilling, weeding), agricultural</td>
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<td>562910</td>
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<tr>
<td>238910</td>
<td>soil test drilling (for building construction)</td>
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<tr>
<td>334512</td>
<td>soil testing and analysis instruments, manufacturing</td>
</tr>
<tr>
<td>325999</td>
<td>soil testing kits, manufacturing</td>
</tr>
<tr>
<td>541380</td>
<td>soil testing services</td>
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<td>444220</td>
<td>soil, top, retail</td>
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<td>solar cell (i.e., photovoltaic cell) merchant wholesalers</td>
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<td>334410</td>
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</tr>
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<td>237130</td>
<td>solar central receiving structure, construction</td>
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<td>333416</td>
<td>solar energy heating equipment (e.g., panels, mirrors), manufacturing</td>
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<td>541330</td>
<td>solar energy units (designing)</td>
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<td>221119</td>
<td>solar farms</td>
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<td>238160</td>
<td>solar reflecting coatings, application onto roofs</td>
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</tbody>
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238310 solar reflecting insulation film, contractors
416390 solar reflective film merchant wholesalers
334512 solarimeters, manufacturing
332311 solariums, prefabricated, metal, manufacturing
331490 solder wire, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
332210 soldering guns and irons, hand-held (including electric), manufacturing
333990 soldering non-electric equipment (except hand-held), manufacturing
335990 solenoid and coil windings, manufacturing
335315 solenoid switches industrial, manufacturing
332910 solenoid valves (except fluid power), industrial type, manufacturing
333410 solenoids for electronic applications, manufacturing
336320 solenoids, automotive, rebuilding, on a factory basis
813310 soliciting contributions or selling memberships for the support of their activities
322211 solid fibre boxes, made from purchased paper or paperboard
325410 solid pharmaceutical preparations (e.g., pills, capsules, tablets, suppositories, extracts, powders), manufacturing
711130 soloists, musical, independent
325130 solvent dyes, manufacturing
325999 solvents recovery service, on a contract or fee basis
324110 solvents, made in petroleum refineries
334511 sonar buoys, manufacturing
417320 sonar equipment merchant wholesalers
334511 sonar fish finders, manufacturing
334511 sonar systems and equipment, manufacturing
711513 song writers, independent
512230 songs, publisher or publishing
512230 songs, publishing
512230 songs, publishing and printing combined
325610 soot removing chemicals, manufacturing
311520 sorbets or sherbets, manufacturing
325190 sorbitol, manufacturing
111190 sorghum farming, field and seed production
813410 sororities (except residential)
721310 sorority houses
721310 sorority or fraternity residential houses
115110 sorting farm products (for the grower)
337215 sorting racks, mail, manufacturing
562920 sorting, cleaning, and baling of commingled non-metal recyclable materials (except hazardous)
532490 sound and lighting equipment rental
238910 sound barriers (earth mounds), construction
238990 sound barriers (fences), construction
512190 sound dubbing service for film or motion picture (except in sound recording studios)
512190 sound dubbing service, motion picture
238210 sound equipment installation
443143 sound equipment, components and parts, retail
416390 sound proofing materials merchant wholesalers
512240 sound recording studio
512240 sound recording studios (except combined with production and distribution)
512240 sound recording studios (except integrated record company)
512240 sound recording studios, operating on a contract or fee basis
512250 sound recordings, integrated production, reproduction, release and distribution
441310 sound systems or stereos, motor vehicle, retail
238310 soundproofing contractors
722512 soup and sandwich shop
332431 soup cans, manufacturing
311990 soup mixes, dry, made from purchased dry ingredients
311420 soup mixes, made in dehydration plants
413190 soups merchant wholesalers
311410 soups, frozen (except seafood), manufacturing
311511 sour cream substitutes, manufacturing
311511 sour cream, manufacturing
311515 soy beverages manufacturing
311224 soybean crushing mills
111110 soybean farming, field and seed production
325220 soybean fibres and filaments, manufacturing
311224 soybean oil mills
311224 soybean oil, cake and meal, made in crushing mills
311224 soybean oil, crude, manufacturing
311224 soybean oil, deodorized, made in crushing mills
311224 soybean oil, refined, made in crushing mills
325210 soybean plastics, manufacturing
311224 soybean protein concentrates, manufacturing
311224 soybean protein isolates, made in crushing mills
111110 soybeans (soya beans), growing
411120 soybeans merchant wholesalers
336410 space capsules, manufacturing
417990 space propulsion units and parts merchant wholesalers
911910 space research and development, federal government
334220 space satellites, communications equipment, manufacturing
332319  space simulation chambers, fabricated metal plate, manufacturing
339110  space suits, manufacturing
334511  space vehicle guidance systems and equipment, manufacturing
336410  space vehicle propulsion units, manufacturing
336410  space vehicles, complete, manufacturing
334511  spades and shovels, hand-held, manufacturing
413190  spaghetti merchant wholesalers
313210  spandex fabrics, broad-woven, weaving
325220  spandex fibre, filaments and yarn, manufacturing
327110  spark plug insulators, porcelain, manufacturing
334512  spark plug testing instruments, electric, manufacturing
336320  spark plugs, for internal combustion engines, manufacturing
321999  spars, wood, manufacturing
316990  spats, leather, manufacturing
326290  spatulas, rubber, manufacturing
711411  speakers' bureaus, agents or managers
912910  speaker's office, provincial
711512  speakers, independent
339920  spearguns, manufacturing
325999  spearmint oil, manufacturing
339920  spears, fishing, manufacturing
711512  special effect technicians, independent
512190  special effects for motion picture, post production
485990  special needs passenger transportation service
812990  special occasion greeting service
911910  special retraining programs, federal
621110  specialist physicians and surgeons
238299  specialized medical machinery, installation
481215  specialized services such as air ambulance, towing advertising banners, and aerial traffic reporting, or general air transportation of passengers and goods
213118  specialized services to contract oil and gas well drillers
237990  specialized trade activities related to civil engineering construction projects
237310  specialized trade activities related to highway, street, and bridge construction
237120  specialized trade activities related to oil and gas pipeline and related structures construction
237130  specialized trade activities related to power and communication line and related structures construction
237110  specialized trade activities related to water and sewer line and related structures construction
541920  specializing in a particular field of photography, such as aerial, commercial and industrial, portrait and special event
512190  specializing in motion picture or video post-production services, such as creating credits, producing computer graphics and animation
336510  special-purpose self-propelled railroad equipment (e.g., rail layers), manufacturing
541891  specialty advertising distribution services (creating and organizing the production of specialty advertising products)
481215  specialty flying services, using general purpose aircraft
413190  specialty food merchant wholesalers
419110  specialty food, business-to-business (B2B) electronic markets, wholesale
515210  specialty television (e.g., music, sports, news) channels
335311  specialty transformers, manufacturing
334512  specific ion measuring instruments, laboratory type, manufacturing
621990  specimen collection centres
238390  spectator seating installation, contractors
334512  spectrofluorometers, manufacturing
334512  spectrographs, manufacturing
334512  spectrometers (e.g., electron diffraction, mass, NMR, Raman), manufacturing
334512  spectrometers (e.g., liquid scintillation, nuclear), manufacturing
334512  spectrophotometers (e.g., atomic absorption, atomic emission, flame, fluorescence, infrared, Raman, visible), manufacturing
334512  spectrophotometers (e.g., atomic absorption, atomic emission, flame, fluorescence, infrared, Raman, visible), manufacturing
334512  spectrographs, manufacturing
334512  spectrometers (e.g., electron diffraction, mass, NMR, Raman), manufacturing
334512  spectrometers (e.g., liquid scintillation, nuclear), manufacturing
334512  spectrophotometers (e.g., atomic absorption, atomic emission, flame, fluorescence, infrared, Raman, visible), manufacturing
334512  spectrographs, manufacturing
236210  speculative builders (i.e., building on own land, for sale), industrial buildings
621340  speech clinicians, offices of
621340  speech defect clinics
541930  speech interpretation services, language
621340  speech pathologists, offices of
621340  speech therapy clinics
561410  speech writing service
333619  speed changers or reducers (i.e., power transmission equipment), manufacturing
611690  speed or improvement reading courses or schools
441310  speed shops, retail
711215  speed skaters, independent
334511  speed, pitch and roll navigational instruments and systems, manufacturing
334512  speedometers, manufacturing
711214  speedways, operation of
621990  sperm banks
445299  spice and herb stores, retail
111999  spice farming (except greenhouse grown)
311940  spice grinding and blending
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
</tr>
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<tr>
<td>311940</td>
<td>spices and spice mixtures, manufacturing</td>
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<td>413190</td>
<td>spices merchant wholesalers</td>
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<td>spiegeleisen ferro-alloys, manufacturing</td>
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<td>321999</td>
<td>spigots, wood, manufacturing</td>
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<td>331110</td>
<td>spike rods, made in steel mills</td>
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<td>332619</td>
<td>spikes, made from purchased wire</td>
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<td>237990</td>
<td>spillways, floodwater, construction</td>
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<td>111219</td>
<td>spinach farming, field, bedding plant and seed production</td>
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<td>333248</td>
<td>spindles for textile machinery, manufacturing</td>
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<td>333519</td>
<td>spinning machines, metalworking, manufacturing</td>
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<td>333248</td>
<td>spinning machines, textile, manufacturing</td>
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<td>332118</td>
<td>spinning unfinished metal products</td>
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<td>332619</td>
<td>spiral cloth, made from purchased wire</td>
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<td>445310</td>
<td>spirit (beverage), retail</td>
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<td>413220</td>
<td>spirits (e.g., distilled, neutral, brandy) merchant wholesalers</td>
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<td>333519</td>
<td>spline rolling machines, manufacturing</td>
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<td>splints, manufacturing</td>
</tr>
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<td>212398</td>
<td>spodumene mining</td>
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<td>321999</td>
<td>spokes, wood, manufacturing</td>
</tr>
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<td>sponge iron, manufacturing</td>
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<td>sponges merchant wholesalers</td>
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<td>326198</td>
<td>sponges, plastics, manufacturing</td>
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<td>326290</td>
<td>sponges, rubber, manufacturing</td>
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<td>332999</td>
<td>sponges, scouring, metal, manufacturing</td>
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<td>313310</td>
<td>sponging or shrinking textiles for tailors and dressmakers</td>
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<td>313310</td>
<td>sponging textile fabrics, for the trade</td>
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<td>spools (except for textile machinery), wood, manufacturing</td>
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<td>spools for textile machinery, manufacturing</td>
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<td>315220</td>
<td>sport and short coats, tailored (except fur, leather), men's and boys', cut and sewn from purchased fabric</td>
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<td>453999</td>
<td>sport cards, retail</td>
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<tr>
<td>813990</td>
<td>sport leagues (i.e., regulating bodies)</td>
</tr>
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<td>315220</td>
<td>sport shirts, men's and boys', cut and sewn from purchased fabric</td>
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<td>336110</td>
<td>sport utility vehicles assembling on chassis of own manufacture</td>
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<td>414470</td>
<td>sporting equipment, firearms and ammunition merchant wholesalers</td>
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<td>sporting equipment, manufacturing</td>
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<td>414470</td>
<td>sporting goods merchant wholesalers</td>
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<td>532280</td>
<td>sporting goods rental</td>
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<td>711412</td>
<td>sports agents</td>
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<td>448199</td>
<td>sports apparel stores, retail</td>
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<tr>
<td>316990</td>
<td>sports bags, manufacturing</td>
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<td>315220</td>
<td>sports clothing (except team uniforms), non-tailed, men's and boys', cut and sewn from purchased fabric</td>
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<tr>
<td>315249</td>
<td>sports clothing (except team uniforms), women's and misses', cut and sewn from purchased fabric</td>
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<td>Code</td>
<td>Description</td>
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<tr>
<td>315190</td>
<td>sports clothing, men's and boys', made in knitting mills</td>
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<tr>
<td>315190</td>
<td>sports clothing, women's and misses', made in knitting mills</td>
</tr>
<tr>
<td>713940</td>
<td>sports clubs, physical fitness facilities</td>
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<tr>
<td>414470</td>
<td>sports equipment merchant wholesalers</td>
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<tr>
<td>811490</td>
<td>sports equipment repair and maintenance (e.g., bicycles, golf clubs, snowboards, etc.), without retail sales of new equipment</td>
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<td>236220</td>
<td>sports facilities, recreational (e.g., arenas, indoor gymnasium and tennis courts), construction</td>
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<td>712119</td>
<td>sports hall of fame</td>
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<td>711319</td>
<td>sports organizers and operators with facilities</td>
</tr>
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<td>711215</td>
<td>sports professionals, independent</td>
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<tr>
<td>711319</td>
<td>sports stadiums or arenas, promoting events</td>
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<tr>
<td>713991</td>
<td>sports teams and leagues, recreational or youth</td>
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<td>711217</td>
<td>sports teams or clubs, professional, semi-professional, amateur (e.g., baseball, basketball, football, hockey, soccer)</td>
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<td>561590</td>
<td>sports ticket offices</td>
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<td>sports timekeepers</td>
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<td>453999</td>
<td>sports trading cards shop, retail</td>
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<td>711217</td>
<td>sports trainer and advisor</td>
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<td>711217</td>
<td>sports trainers, independent</td>
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<td>315289</td>
<td>sports uniforms, cut and sewn from purchased fabric</td>
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<td>448199</td>
<td>sportswear (except uniforms), women's, retail</td>
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<td>448199</td>
<td>sportswear, men's and boys' (except uniforms), retail</td>
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<td>419110</td>
<td>sportswear, women's and children's, business-to-business (B2B) electronic markets, wholesale</td>
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<td>325610</td>
<td>spot removers (except laundry presoaks), manufacturing</td>
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<td>333990</td>
<td>spot welding equipment, manufacturing</td>
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<td>336320</td>
<td>spotlights, vehicular, manufacturing</td>
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<td>332329</td>
<td>spouts, sheet metal, manufacturing</td>
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<td>333990</td>
<td>spray guns, pneumatic, manufacturing</td>
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<td>333110</td>
<td>sprayers and dusters, farm type, manufacturing</td>
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<td>333910</td>
<td>sprayers, manually-pumped units, general purpose type, manufacturing</td>
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<td>spreaders, farm type, manufacturing</td>
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<td>337121</td>
<td>spring cushions, manufacturing</td>
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<td>337910</td>
<td>spring filled mattresses, manufacturing</td>
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<tr>
<td>332720</td>
<td>spring pins, metal, manufacturing</td>
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<td>332720</td>
<td>spring washers, metal, manufacturing</td>
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<td>312110</td>
<td>spring waters, purifying and bottling</td>
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<td>333519</td>
<td>spring winding and forming machines, metalworking, manufacturing</td>
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<tr>
<td>332611</td>
<td>springs (except motor vehicle and railroad), heavy-gauge, manufacturing</td>
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332619 springs and spring units (except clock and watch), light gauge, made from purchased wire
337910 springs, assembled, bed and box, manufacturing
334512 springs, clock and watch, made from purchased wire
332611 springs, motor vehicle and railroad, heavy-gauge, manufacturing
332619 springs, precision (except clock and watch), heavy-gauge, manufacturing
416120 sprinkler systems merchant wholesalers
333990 sprinkler systems, automatic fire, manufacturing
238220 sprinkler systems, lawn and garden, installation
332910 sprinklers, lawn, manufacturing
417230 sprockets merchant wholesalers
333619 sprockets, power transmission equipment, manufacturing
213111 spudding in oil and gas wells on a contract basis
313230 spun laid nonwoven fabrics, manufacturing
313230 spunbonded fabrics, manufacturing
332210 squares, carpenter, metal, manufacturing
339920 squash equipment, manufacturing
111219 squash farming, field, bedding plant and seed production
711215 squash players, independent
336410 stabilizers, aircraft, manufacturing
325999 stabilizers, chemical preparations, manufacturing
332999 stabilizing bars, cargo, metal, manufacturing
333920 stackers, industrial truck type, manufacturing
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
711512 stage sets, erecting and dismantling
327215 stained glass and stained glass products, made from purchased glass
327214 stained glass and stained glass products, made in glass-making plants
711511 stained glass artists
238150 stained glass, installation
416210 stainless steel fabricated products merchant wholesalers
332420 stainless steel tanks for food manufacturing
331110 stainless steel, made in steel mills
325510 stains (except biological), manufacturing
325130 stains, biological, manufacturing
332329 stair railings, metal, manufacturing
332329 stair treads, metal, manufacturing
326290  stair treads, rubber, manufacturing
332329  staircases, metal, manufacturing
332329  stairs, metal, manufacturing
238120  stairs, precast concrete, installation
321919  stairs, prefabricated wood, manufacturing
327390  stairs, steps and landings, prefabricated concrete, manufacturing
333920  stairways and walkways, moving, manufacturing
238190  stairways, metal, installation
238350  stairways, wood, installation
321919  stairwork (e.g., newel posts, railings, staircases, stairs), wood, manufacturing
336211  stake bodies, truck, manufacturing
336212  stake trailer, manufacturing
321999  stakes, surveyors', wood, manufacturing
333110  stalk choppers (i.e., shredders), manufacturing
332329  stalls, metal, manufacturing
453999  stamp collection sets, retail
339940  stapling devices, hand operated (e.g., time, date, postmark, cancelling, shoe and textile marking), manufacturing
333519  stamping machines, metalworking, manufacturing
332118  stampings (except automotive, cans, coins), metal, unfinished, manufacturing
418990  stamps for collectors merchant wholesalers
453999  stamps philatelist, retail (except mail order)
334512  standards and calibration equipment for electrical measuring, manufacturing
334512  standing wave ratio measuring equipment, manufacturing
337215  stands and racks, merchandise display, wire, manufacturing
333920  stands, ground servicing aircraft, manufacturing
711512  standup comedians, independent
325189  stannic and stannous chloride, manufacturing
339940  staple removers, manufacturing
333990  staplers and nailers, hand-held power-driven, manufacturing
339940  staplers, office, manufacturing
416330  staples merchant wholesalers
331222  staples, spikes and tacks, iron or steel, made in wire drawing plants
332619  staples, wire, made from purchased wire
325520  starch glues, manufacturing
311221  starch manufacturing
311221  starches (i.e., root, rice, potato, grain, corn or vegetable) (except laundry), manufacturing
413190  starches merchant wholesalers
112310  started pullet farms
811119  starter and generator repair, automotive
336320  starters and starter parts, for internal combustion engine, manufacturing
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>335930</td>
<td>Starters for fluorescent lamps, manufacturing</td>
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<td>336410</td>
<td>Starters, aircraft, manufacturing</td>
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<td>335315</td>
<td>Starters, electric motor, manufacturing</td>
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<td>335312</td>
<td>Starting equipment, for street cars, manufacturing</td>
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<tr>
<td>335930</td>
<td>Starting switches, fluorescent lamp, manufacturing</td>
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<td>911410</td>
<td>State and official visits, organization of, federal government</td>
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<td>334410</td>
<td>Static converters, integrated circuit, manufacturing</td>
</tr>
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<td>334410</td>
<td>Static power supply converters for electronic applications, manufacturing</td>
</tr>
<tr>
<td>334512</td>
<td>Static pressure regulators, manufacturing</td>
</tr>
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<td>333247</td>
<td>Stationary log debarking machinery, log splitters, and similar machinery manufacturing</td>
</tr>
<tr>
<td>419120</td>
<td>Stationery and office supplies, wholesale agents and brokers</td>
</tr>
<tr>
<td>418210</td>
<td>Stationery and stationery supplies merchant wholesalers</td>
</tr>
<tr>
<td>419110</td>
<td>Stationery and stationery supplies, business-to-business (B2B) electronic markets, wholesale</td>
</tr>
<tr>
<td>327110</td>
<td>Stationery articles, pottery, manufacturing</td>
</tr>
<tr>
<td>322130</td>
<td>Stationery products, made in paperboard mills</td>
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<td>453210</td>
<td>Stationery stores, retail</td>
</tr>
<tr>
<td>322230</td>
<td>Stationery, made from purchased paper</td>
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<td>323119</td>
<td>Stationery, printing (except quick) on a job-order basis</td>
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<td>Statistical agency, federal government</td>
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<td>Stators, for motors, manufacturing</td>
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<td>327420</td>
<td>Statuary (e.g., gypsum, plaster of Paris), manufacturing</td>
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<td>Statuary merchant wholesalers</td>
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<td>327110</td>
<td>Statuary, clay and ceramic, manufacturing</td>
</tr>
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<td>Statuary, marble, manufacturing</td>
</tr>
<tr>
<td>238990</td>
<td>Statues, erection</td>
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<td>321920</td>
<td>Staves, barrel, sawed or split, manufacturing</td>
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<td>221330</td>
<td>Steam and air-conditioning supply</td>
</tr>
<tr>
<td>812190</td>
<td>Steam bath</td>
</tr>
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<td>561799</td>
<td>Steam cleaning of building exteriors</td>
</tr>
<tr>
<td>332410</td>
<td>Steam condensers, manufacturing</td>
</tr>
<tr>
<td>333310</td>
<td>Steam cookers, commercial type, manufacturing</td>
</tr>
<tr>
<td>336510</td>
<td>Steam engines (i.e., railroad locomotives), manufacturing</td>
</tr>
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<td>Steam fitting contractors</td>
</tr>
<tr>
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<td>Steam fittings and specialties, metal, manufacturing</td>
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<td>333416</td>
<td>Steam heating equipment, manufacturing</td>
</tr>
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<td>221330</td>
<td>Steam heating systems (i.e., suppliers of heat)</td>
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</tbody>
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812320  steam laundry
334512  steam pressure controls, residential and commercial type, manufacturing
221330  steam production and distribution
333990  steam separating machinery, manufacturing
221330  steam supply systems (including geothermal)
333310  steam tables, manufacturing
487110  steam train excursions, local
332910  steam traps, industrial type, manufacturing
333611  steam turbine generator set units, manufacturing
333611  steam turbines, manufacturing
417990  steamboats merchant wholesalers
335210  steamers and vaporizers, electric, manufacturing
488511  steamship agency
532410  steamship leasing (except financial) without operator
325190  stearic acid esters, manufacturing
325190  stearic acid salts, manufacturing
311614  stearin, animal, rendering
212398  steatite mining
327110  steatite porcelain insulators, manufacturing
331110  steel balls, made in steel mills
331221  steel basic shapes (except pipe, tube or wire), made from purchased steel
416210  steel billets merchant wholesalers
332431  steel cans, manufacturing
331222  steel chain, made in wire drawing plants
416210  steel concrete forms merchant wholesalers
416210  steel concrete hardware merchant wholesalers
332113  steel forgings, unfinished, made from purchased steel
331514  steel foundries
238130  steel framing (except structural) contractors
331514  steel investment foundries
332319  steel joists, manufacturing
416210  steel merchant wholesalers
331110  steel mills
236210  steel mills, construction
331210  steel pipe and tubing, made from purchased steel
416210  steel pipe merchant wholesalers
416210  steel plates, sheets and strips merchant wholesalers
416210  steel posts merchant wholesalers
331110  steel products (e.g., bar, plate, rod, sheet, structural shapes), made in steel mills
332319  steel railroad car racks (i.e., for transporting motor vehicles), manufacturing
416210  steel reinforcing rods merchant wholesalers
416210  steel rods, bars and angles merchant wholesalers
416210  steel sheet piling merchant wholesalers
327910  steel shot abrasives, manufacturing
416210 steel slabs merchant wholesalers
416210 steel strapping merchant wholesalers
331514 steel tube fittings, made from purchased steel
416210 steel wire cable and rope merchant wholesalers
416210 steel wire cloth (screening) merchant wholesalers
416210 steel wire rods merchant wholesalers
416210 steel wool merchant wholesalers
332999 steel wool, manufacturing
331110 steel, manufacturing
238160 steep slope roofing installation
238990 steeplejack work
311221 steepwater concentrate, manufacturing
336330 steering boxes, manual and power assist, manufacturing
336330 steering columns, automotive, truck and bus, manufacturing
336330 steering wheels, automotive, truck and bus, manufacturing
327215 stemware, made from purchased glass
325910 stencil inks, manufacturing
339940 stencil paper, manufacturing
339940 stencils, printing, manufacturing
561410 stenographic services (except court or stenographic reporting)
333310 stenography machines, manufacturing
561490 stenography services, public
561490 stenotype reporting services
332999 stepladders, metal, manufacturing
321999 stepladders, wood, manufacturing
321999 stereo cabinets, wood, manufacturing
811210 stereo equipment (including automotive), repair service
414210 stereo equipment merchant wholesalers
443143 stereo equipment, retail
325210 stereorubber, manufacturing
339110 sterilizers, hospital, surgical and laboratory type, manufacturing
339110 sterilizers, laboratory type, manufacturing
414410 sterling and silverplate table flatware and holloware merchant wholesalers
414410 sterling and silverplate table holloware merchant wholesalers
325410 steroids, uncompounded, manufacturing
488320 stevedoring service
311710 stew, fish and seafood, manufacturing
339920 sticks, sports (e.g., hockey, lacrosse), manufacturing
325130 stilbene dyes, manufacturing
324110 still gases, made in petroleum refineries
333248 stitchers and trimmers (i.e., bookbinding equipment), manufacturing
314990 stitching, decorative and novelty, on clothing owned by others
523120 stock brokers, offices
711214 stock car race tracks, operation of
523210 stock exchanges
112991 stock farming, livestock combination
512190 stock footage, film libraries
523120 stock option brokerages
523210 stock or commodities options exchanges
519190 stock photo agencies or libraries
112110 stock raising, dairy animal
561990 stock taking
321919 stock, chair, unfinished hardwood, manufacturing
561990 stocking shelves services in retail stores
315110 stockings, manufacturing
112110 stockyards (exclusively for fattening cattle)
488990 stockyards (exclusively holding for the purpose of transport)
238140 stone cutting and setting, construction
332210 stone cutting saw blades, manufacturing
238340 stone flooring, installation
212315 stone quarrying, limestone
313310 stone washing purchased mens' and boys' pants and jeans
313310 stone washing purchased womens' and girls' pants and jeans
333248 stone working machinery, manufacturing
327990 stone, cut products (e.g., blocks, statuary), manufacturing
332210 stonemasons' hand tools, non-powered, manufacturing
453999 stones, crystalline, rough, retail
448310 stones, precious, retail
339910 stones, preparation of real and imitation gems for settings, manufacturing
212326 stoneware clay mining
238140 stonework erection, contractors
337126 stools, household (except wood), manufacturing
337123 stools, household, wood, manufacturing
621990 stop smoking clinic
334512 stop watches, manufacturing
332910 stopcocks, drain, plumbing, manufacturing
321999 stoppers, cork, manufacturing
326290 stoppers, rubber, 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
484210 storage of household goods, combined with local trucking
493190 storage of household goods, for the trade
493120 storage plant, cold
493130 storage service, non-refrigerated agricultural produce
493120 storage service, refrigerated goods
327390 storage tanks, concrete, manufacturing
332420 storage tanks, heavy gauge metal, manufacturing
237120 storage tanks, natural gas or oil, construction
493190 storage, furniture (except used uncrated household furniture)
493110 storage, general
493190 storage, special (except farm product, cold storage, household goods)
337127 store cabinets, portable, manufacturing
541850 store display advertising services
417910 store equipment (except furniture) merchant wholesalers
417910 store fixtures (except refrigerated) merchant wholesalers
238190 store fronts, metal or metal frame, installation
332321 store fronts, prefabricated, metal, manufacturing
417910 store furniture merchant wholesalers
337127 store furniture, manufacturing
236220 storehouses, construction
332321 storm doors and windows, metal, manufacturing
321911 storm doors and windows, wood framed, manufacturing
237110 storm sewers, construction
444190 storm windows and sash, wood or metal, retail
711512 storytellers, independent
332329 stove boards, sheet metal, manufacturing
327120 stove lining, clay, manufacturing
332329 stove pipe and flues, sheet metal, manufacturing
416120 stoves, cooking (except electric) merchant wholesalers
416120 stoves, cooking (except electric), wholesale
335223 stoves, domestic, electric or non-electric, manufacturing
333416 stoves, heating, manufacturing
335223 stoves, ranges or ovens (e.g., coal, wood, oil, gas, domestic, cooking), manufacturing
333920 straddle carriers, mobile, manufacturing
332910 straightway (i.e., y-type) valves, industrial type, manufacturing
336390 strainers, oil, motor vehicle, manufacturing
333990 strainers, pipeline, manufacturing
332619 stranded wire, uninsulated, made from purchased wire
316990 strap work, harness, manufacturing
332999 strapping, metal, manufacturing
316990 straps, leather, manufacturing
541611 strategic planning consulting services
321999 straw baskets, manufacturing
315990 straw hats, manufacturing
418310 straw merchant wholesalers
111330 strawberries, growing
322219 straws, drinking, made from purchased paper or paperboard
488490 street cleaning service
511130 street guides, publishing and printing combined
416110 street lighting equipment merchant wholesalers
335120 street lighting fixtures and equipment (except traffic signals), manufacturing
323119 street map guides, printing without publishing
485110 street railway operation
237990 streetcar line construction
336510 streetcars and car equipment (urban transit), manufacturing
336120 street-cleaning motor vehicles (e.g., street flushers, sprinklers, sweepers), assembling on chassis of own manufacture
336211 street-cleaning motor vehicles (e.g., street flushers, sprinklers, sweepers), assembling on purchased chassis
713940 strength development centres
336211 stretch limousines, assembling on purchased chassis
339110 stretchers, medical, manufacturing
333519 stretching machines, metalworking, manufacturing
418990 string merchant wholesalers
314990 string, manufacturing
339990 stringed chordophones instruments and parts (e.g., banjos, cellos, electric or nonelectric guitars, harps, mandolins, ukuleles, violas, violins, zithers), manufacturing
339920 strings, tennis rackets, manufacturing
213119 strip mining for non-metallic minerals (except fuels), on a contract basis
212114 strip mining, bituminous coal (except on a contract basis)
213119 strip mining, metal, on a contract basis
416210 strip steel merchant wholesalers
331221 strip steel, made from purchased steel
331317 strip, aluminum, made from purchased aluminum
331420 strip, copper and copper alloy, made from purchased metal or scrap
331110 strip, galvanized iron or steel, made in steel mills
331110 strip, iron or steel, made in steel mills
416210 strip, metal merchant wholesalers
331490 strip, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
321919 strips, hardwood, flooring, manufacturing
334512 stroboscopes, manufacturing
335110 strobotrons, manufacturing
212398 strontianite mining
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>325189</td>
<td>Strontium carbonate, manufacturing</td>
</tr>
<tr>
<td>212398</td>
<td>Strontium minerals, mining</td>
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<tr>
<td>325189</td>
<td>Strontium nitrate, manufacturing</td>
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<tr>
<td>416390</td>
<td>Structural assemblies, prefabricated (except wood) merchant wholesalers</td>
</tr>
<tr>
<td>444190</td>
<td>Structural clay products, retail</td>
</tr>
<tr>
<td>327120</td>
<td>Structural clay tile, manufacturing</td>
</tr>
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<td>416210</td>
<td>Structural iron and steel merchant wholesalers</td>
</tr>
<tr>
<td>321114</td>
<td>Structural lumber and timber, treating</td>
</tr>
<tr>
<td>321215</td>
<td>Structural members, glued-laminated or pre-engineered wood, manufacturing</td>
</tr>
<tr>
<td>332319</td>
<td>Structural metal work, manufacturing</td>
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<tr>
<td>333519</td>
<td>Structural rolling mill machinery, metalworking, manufacturing</td>
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<tr>
<td>416210</td>
<td>Structural shapes and plates merchant wholesalers</td>
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<tr>
<td>331110</td>
<td>Structural shapes, iron and steel, made in steel mills</td>
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<tr>
<td>331317</td>
<td>Structural shapes, made from purchased aluminum</td>
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<tr>
<td>238120</td>
<td>Structural steel and precast concrete contractors</td>
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<td>238120</td>
<td>Structural steel erection, contractors</td>
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<td>332319</td>
<td>Structural steel, fabricated, manufacturing</td>
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<tr>
<td>339930</td>
<td>Structural toy sets, manufacturing</td>
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<td>321215</td>
<td>Structural wood members, prefabricated (e.g., arches, trusses, I-joists and parallel chord ceilings), manufacturing</td>
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<td>Structural wood product, manufacturing</td>
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<td>325410</td>
<td>Strychnine and derivatives (i.e., basic chemicals), manufacturing</td>
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<td>327990</td>
<td>Stucco and stucco products, manufacturing</td>
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<td>238140</td>
<td>Stucco application contractors</td>
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<td>416390</td>
<td>Stucco merchant wholesalers</td>
</tr>
<tr>
<td>321111</td>
<td>Stud mills</td>
</tr>
<tr>
<td>115210</td>
<td>Stud services, farm animal</td>
</tr>
<tr>
<td>238130</td>
<td>Stud walls, wood or steel, installation</td>
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<tr>
<td>611710</td>
<td>Student exchange programs</td>
</tr>
<tr>
<td>721310</td>
<td>Student residence</td>
</tr>
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<td>813410</td>
<td>Students' associations</td>
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<td>Students' club</td>
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<td>813410</td>
<td>Students' unions</td>
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<td>334220</td>
<td>Studio equipment, radio and television broadcasting, manufacturing</td>
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<tr>
<td>515120</td>
<td>Studio operation, television</td>
</tr>
<tr>
<td>532490</td>
<td>Studio property rental for motion picture film production</td>
</tr>
<tr>
<td>321919</td>
<td>Studs, made by resawing purchased lumber</td>
</tr>
<tr>
<td>332329</td>
<td>Studs, sheet metal, manufacturing</td>
</tr>
<tr>
<td>339930</td>
<td>Stuffed toys (including animals), manufacturing</td>
</tr>
<tr>
<td>711512</td>
<td>Stuntman, independent</td>
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<tr>
<td>561990</td>
<td>Styling wigs for the trade</td>
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<tr>
<td>325210</td>
<td>S-type rubber, manufacturing</td>
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<tr>
<td>325210</td>
<td>Styrene resins, manufacturing</td>
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325110 styrene, made from refined petroleum or natural gas liquids
324110 styrene, made in petroleum refineries
325210 styrene-acrylonitrile resins, manufacturing
325210 styrene-butadiene rubber, containing less than 50% styrene, manufacturing
325210 styrene-chloroprene rubber, manufacturing
325210 styrene-isoprene rubber, manufacturing
491110 sub post office
212115 subbituminous coal mining
212115 subbituminous coal preparation plant
531120 subcontracting operation of non-residential properties to a third party
531111 subcontracting operation of residential property to a third party
237210 subdividing and servicing land owned by others
531120 subleasing non-residential building
531120 subleasing of non-residential buildings (except mini-warehouses) to others
332999 submachine guns, manufacturing
237990 submarine rock removal, general contractors
722512 submarine sandwich shops
333519 subpresses, machine tool, manufacturing
334210 subscriber loop equipment, telephone, manufacturing
515210 subscription television, network
551114 subsidiary management offices
813310 substance abuse prevention advocacy groups
237130 substation and switching station construction
311515 substitute butter, cheese, and dry and condensed dairy products manufacturing
311511 substitute milk products manufacturing
336510 subway cars, manufacturing
237990 subway construction
237990 subway construction, general contractors
485110 subway systems, stand alone
313310 sueding textile fabrics, for the trade
311310 sugar (e.g., granulated, liquid, powdered), manufacturing
413190 sugar and chocolate preparation (confectionery) merchant wholesalers
111999 sugar beet farming
413190 sugar candy merchant wholesalers
333248 sugar refining machinery, manufacturing
325999 sugar substitutes (i.e., synthetic sweeteners blended with other ingredients), made from purchased synthetic sweeteners
311310 sugar, clarified, granulated and raw, made in sugarcane mills
311221 sugar, made by wet-milling corn
311310 sugar, manufacturing
111930 sugarcane farming
624190 suicide crisis centre
315990 suit and coat parts (e.g., coat fronts, pockets), made from purchased fabric
315210 suit and coat parts (e.g., coat fronts, pockets), men's and boys', cut and sewn from materials owned by others
315210 suit and coat parts (e.g., coat fronts, pockets), women's, misses' and girls', cut and sewn from materials owned by others
315990 suit trimmings, made from purchased fabric
332510 suitcase hardware, metal, manufacturing
316990 suitcases, all materials, manufacturing
315190 suits and jackets, made in knitting mills
315249 suits, coats, tailored jackets and skirts, women's and girls', cut and sewn from purchased fabric
315249 suits, custom tailoring, women
315241 suits, infants', cut and sewn from purchased fabric
315210 suits, men's and boys', cut and sewn from materials owned by others
315220 suits, men's and boys', cut and sewn from purchased fabric
315190 suits, men's and boys', made in knitting mills
448199 suits, non-tailored (e.g., jogging, snow, ski, warm-up), men's and boys', retail
315220 suits, non-tailored (e.g., jogging, snow, ski, warm-up), men's and boys', cut and sewn from purchased fabric
315249 suits, non-tailored (e.g., jogging, snow, ski, warm-up), women's and misses', cut and sewn from purchased fabric
315249 suits, tailored, girls', cut and sewn from purchased fabric
315249 suits, tailored, women's and misses', cut and sewn from purchased fabric
315210 suits, women's, misses' and girls', cut and sewn from materials owned by others
448199 suits, women's, retail
212398 sulfur, native, mining
339930 sulkies, baby (vehicles), manufacturing
325189 sulphides and sulphites, manufacturing
325189 sulphocyanides, manufacturing
325410 sulphonamides, uncompounded, manufacturing
325190 sulphonated derivatives, manufacturing
325189 sulphur chloride, manufacturing
325189 sulphur dioxide, manufacturing
325189 sulphur hexafluoride gas, manufacturing
325320 sulphur insecticides, manufacturing
418410 sulphur merchant wholesalers
211110 sulphur, extraction from natural gas
212398 sulphur, ground or otherwise treated
325189 sulphur, recovering or refining (except from sour natural gas)
311420 sulphured fruit and vegetables, manufacturing
418410 sulphuric acid merchant wholesalers
325189 sulphuric acid, manufacturing
325190 sumac extract, manufacturing
721113 summer resort hotel
<table>
<thead>
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<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>711111</td>
<td>summer theatres (except theatre-dinner)</td>
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<tr>
<td>238220</td>
<td>sump pump installation and servicing, contractors</td>
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<td>336390</td>
<td>sunroofs and parts, automotive, truck and bus, manufacturing</td>
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<td>236110</td>
<td>sun-room additions, residential</td>
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<td>325620</td>
<td>sunscreen and suntan lotions and oils, manufacturing</td>
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<td>315241</td>
<td>sunsuits, infants', cut and sewn from purchased fabric</td>
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<td>331110</td>
<td>superalloys, iron or steel, made in steel mills</td>
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<td>331490</td>
<td>superalloys, non-ferrous based, made from purchased metals or scrap</td>
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<td>superheaters for boilers, manufacturing</td>
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<td>supermarkets, grocery, retail</td>
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<td>325313</td>
<td>superphosphates, manufacturing</td>
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<td>532280</td>
<td>supplies rental and leasing for persons with disabilities, consumer</td>
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<td>332910</td>
<td>supply line assemblies, plumbing (i.e., flexible hose with fittings),</td>
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<td>manufacturing</td>
</tr>
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<td>483115</td>
<td>supply vessels to drilling rigs</td>
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<td>812330</td>
<td>supplying and laundering commercial and industrial uniforms, laboratory</td>
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<td>coats, safety gloves, and flame and heat resistant clothing</td>
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<td>115110</td>
<td>support activities for crop production</td>
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<td>115210</td>
<td>support activities related to raising companion animals</td>
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<td>213119</td>
<td>support services for iron ore mining</td>
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<td>213119</td>
<td>support services for lignite mining</td>
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<td>support services for metal (uranium or thorium) mining</td>
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<td>support services for other non ferrous metal ore (except uranium and thorium), mining</td>
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<td>support services to salt mining</td>
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<td>supports, orthopedic (e.g., abdominal, ankle, arch, kneecap), manufacturing</td>
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<td>911210</td>
<td>Supreme Court of Canada</td>
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<td>418410</td>
<td>surface active agents merchant wholesalers</td>
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<td>325610</td>
<td>surface active agents, manufacturing</td>
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<td>334512</td>
<td>surface area analyzers, manufacturing</td>
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<td>334512</td>
<td>surface burner controls, temperature, manufacturing</td>
</tr>
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<td>333120</td>
<td>surface mining machinery (except drilling), manufacturing</td>
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<td>333130</td>
<td>surface mining machinery, mineral beneficiation type, manufacturing</td>
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<td>333248</td>
<td>surface mount machinery, for making printed circuit boards, manufacturing</td>
</tr>
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<td>811192</td>
<td>surface treating, motor vehicle service</td>
</tr>
<tr>
<td>332113</td>
<td>surface-finishing the forgings produced, by such activities as deburring and</td>
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<tr>
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<td>grinding, without further processing them</td>
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<td>335990</td>
<td>surge suppressors, manufacturing</td>
</tr>
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<td>621110</td>
<td>surgeons' offices</td>
</tr>
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<td>115110</td>
<td>surgery on orchard trees and vines</td>
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<td>541940</td>
<td>surgery services, veterinary</td>
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<td>417930</td>
<td>Surgical and medical instruments merchant wholesalers</td>
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<td>339110</td>
<td>Surgical and orthopedic dressings, gauzes, sponges and stockinettes, manufacturing</td>
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<td>Surgical instrument repair</td>
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<td>339110</td>
<td>Surgical instruments (e.g., knives, probes, saws, clamps, forceps, retractors), manufacturing</td>
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<td>Surgical instruments for bone (e.g., plates, screws, rongeurs, drills), manufacturing</td>
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<td>Surgical support systems (e.g., heart-lung machines) (except iron lungs), manufacturing</td>
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<td>912110</td>
<td>Surrogate courts</td>
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<td>Surveillance systems, installation only</td>
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<td>334512</td>
<td>Surveying and geophysical instruments, manufacturing</td>
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<tr>
<td>541370</td>
<td>Surveying and mapping services (except geophysical)</td>
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<td>Surveying instrument repair</td>
</tr>
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<td>Surveyors' stakes, wood, manufacturing</td>
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<td>611690</td>
<td>Survival schools</td>
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<td>Sushi retailing</td>
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<td>Suspended (drop) ceiling installation on metal structures, including the installation of ceiling tiles</td>
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<td>Suspended ceilings, metal, manufacturing</td>
</tr>
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<td>Suspenders, made from purchased fabric</td>
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<td>Suspension kits, for raising and lowering automotive, truck and bus, manufacturing</td>
</tr>
<tr>
<td>213118</td>
<td>Swabbing wells, on a contract basis</td>
</tr>
<tr>
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<td>Swag lamps, manufacturing</td>
</tr>
<tr>
<td>333519</td>
<td>Swaging machines, metalworking, manufacturing</td>
</tr>
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<td>Swatches and samples, mounting for the trade</td>
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<td>Sway bars and assemblies, automotive, truck and bus, manufacturing</td>
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<td>Sweat bands, hat and cap, made from purchased fabric</td>
</tr>
<tr>
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<td>Sweat pants, men's, boys' and unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric</td>
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<td>Sweat shirts, girls', cut and sewn from purchased fabric</td>
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<tr>
<td>315220</td>
<td>Sweat shirts, men's and boys', cut and sewn from purchased fabric</td>
</tr>
<tr>
<td>315220</td>
<td>Sweat shirts, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric</td>
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<tr>
<td>315249</td>
<td>Sweat shirts, women's and misses', cut and sewn from purchased fabric</td>
</tr>
<tr>
<td>315249</td>
<td>Sweat suits and pants, girls', cut and sewn from purchased fabric</td>
</tr>
<tr>
<td>315249</td>
<td>Sweat suits and pants, women's and misses', cut and sewn from purchased fabric</td>
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</table>
315241  sweat suits, infants', cut and sewn from purchased fabric
315190  sweater jackets, made in knitting mills
315220  sweater jackets, men's and boys', cut and sewn from purchased fabric
315249  sweater jackets, women's, misses' and girls', cut and sewn from purchased fabric
315190  sweater vests, made in knitting mills
315220  sweater vests, men's and boys', cut and sewn from purchased fabric
448130  sweaters, children's, retail
315190  sweaters, knitting on a contract basis
315190  sweaters, made in knitting mills
315210  sweaters, men's and boys', cut and sewn from materials owned by others
315220  sweaters, men's and boys', cut and sewn from purchased fabric
448199  sweaters, men's and boys', retail
315241  sweaters, waterproof, infants', cut and sewn from purchased fabric
315210  sweaters, women's, misses' and girls', cut and sewn from materials owned by others
315249  sweaters, women's, misses' and girls', cut and sewn from purchased fabric
448120  sweaters, women's, retail
334512  sweep generators, manufacturing
417210  sweepers and snow removal equipment merchant wholesalers
418410  sweeping compounds merchant wholesalers
325610  sweeping compounds, absorbent, manufacturing
111219  sweet corn growing
111211  sweet potato farming, field and seed potato production
311990  sweetening syrups (except pure maple), made from purchased sweeteners
713991  swimming clubs
611620  swimming instruction
325999  swimming pool chemical preparations, manufacturing
561799  swimming pool cleaning and maintenance service
236220  swimming pool construction (indoor)
326198  swimming pool covers and liners, plastic, manufacturing
314910  swimming pool covers, made from purchased canvas
333310  swimming pool filter systems, manufacturing
238990  swimming pool screen enclosures, construction
713940  swimming pools
414470  swimming pools, equipment and supplies merchant wholesalers
238990  swimming pools, outdoor nonresidential-type, construction
339920  swimming pools, prefabricated, manufacturing
453999 swimming pools, retail
315249 swimsuits, girls', cut and sewn from purchased fabric
315220 swimsuits, men's and boys', cut and sewn from purchased fabric
315249 swimsuits, women's and misses', cut and sewn from purchased fabric
448199 swimwear stores, retail
448199 swimwear, men's and boys', retail
112991 swine and cattle, raising
112991 swine and poultry combination farms
337123 swings, porch, wood, manufacturing
335930 switch boxes and covers, electrical, manufacturing
335930 switch boxes, electric, manufacturing
335515 switchboards and parts, power, manufacturing
416110 switchboards merchant wholesalers
416110 switches (except electronic) merchant wholesalers
335930 switches (including outlet box mounting), manufacturing
335930 switches for electric wiring (e.g., snap, tumbler, pressure, pushbutton), manufacturing
335515 switches, electric power (except snap, push button, tumbler and solenoid), manufacturing
334410 switches, for electronic applications, manufacturing
334512 switches, pneumatic positioning remote, manufacturing
334512 switches, thermostatic, manufacturing
335515 switchgear and switchboard, and relay and industrial control apparatus manufacturing
335515 switchgear and switchgear accessories, manufacturing
334210 switching equipment, telephone, manufacturing
488210 switching services, railroad
339920 swivels (fishing equipment), manufacturing
332210 swords, non-precious and precious plated metal, manufacturing
212314 syenite (except nepheline) and granite, crushed and broken stone, quarrying
212314 syenite (except nepheline), dimension, quarrying
212314 syenite (except nepheline), quarrying
212220 sylvanite mining
711130 symphony orchestras
813110 synagogues
335312 synchronous motors and condensers, manufacturing
334512 synchrosopes, manufacturing
523910 syndicates, investment
311340 synthetic chocolate, marzipan or toffee, manufacturing
211141 synthetic crude oil production, in-situ
211142 synthetic crude oil production, mining
313210 synthetic fibre (e.g., nylon, polyester) fabrics, broad-woven, weaving
418410 synthetic organic chemicals merchant wholesalers
327990 synthetic precious or semiprecious stones for jewellery uses, manufacturing and working (except setting)
418410 synthetic resins (except rubber) merchant wholesalers
325210 synthetic rubber (i.e., vulcanizable elastomers), manufacturing
418410 synthetic rubber merchant wholesalers
418410 synthetic rubber resins merchant wholesalers
327990 synthetic stones, for gem stones and industrial use, manufacturing
325190 synthetic sweeteners (i.e., sweetening agents), manufacturing
413190 syrups (except for fountain use) merchant wholesalers
311990 syrups, corn (except wet milled), manufacturing
541514 systems analysis and design, computer services (software)
541514 systems engineering (system integration)

T

442298 table and floor lamps, retail
327110 table articles, coarse earthenware, manufacturing
327110 table articles, vitreous china, manufacturing
812330 table cover supply service
339910 table flatware, precious metal (except plated), manufacturing
442298 table linen, retail
414330 table linens merchant wholesalers
337110 table or counter tops (e.g., kitchen, bathroom, bar), plastic laminated, manufacturing
413150 table potatoes merchant wholesalers
311990 table syrups, artificially flavoured, manufacturing
339920 table tennis equipment, manufacturing
327990 table tops, marble, manufacturing
721120 table wagering games and other gambling activities, such as slot machines and sports betting
314120 tablecloths (except paper), made from purchased materials
414330 tablecloths merchant wholesalers
313240 tablecloths, made in lace mills
322291  tablecloths, paper, made from purchased paper
337123  tables, household, wood, manufacturing
322230  tablets (e.g., memo, note, writing), made from purchased paper
322121  tablets (e.g., memo, note, writing), made in paper mills
322230  tablets and pads, made from purchased newsprint
332999  tablets, metal, manufacturing
327215  tableware (e.g., tumblers, plates), made from purchased glass
327214  tableware (e.g., tumblers, plates), made in glass-making plants
326198  tableware, plastics (except foam), manufacturing
532280  tableware, rental
321999  tableware, wood, manufacturing
418210  tabulation cards merchant wholesalers
334512  tachometer generators, manufacturing
334512  tachometers, manufacturing
451119  tack shops
321999  tackle blocks, wood, manufacturing
416330  tacks merchant wholesalers
332619  tacks, metal, made from purchased wire
313210  taffeta fabrics, broad-woven, weaving
334511  taffrail logs, manufacturing
336410  tail assemblies and parts (empennage), aircraft, manufacturing
811490  tailor shops (except custom or merchant tailors), repair or alterations
315220  tailored dress and sport coats, men's and boys', cut and sewn from purchased fabric
332210  tailors' scissors, manufacturing
332210  tailors' shears, non-powered, manufacturing
417920  tailors' supplies merchant wholesalers
722512  take-out food, chicken
722512  take-out food, submarines
722512  take-out restaurants
722512  take-out service, prepared food (except caterers and mobile food services)
212398  talc mining
711411  talent agencies
325190  tall oil (except skimmings), manufacturing
311614  tallow, produced in rendering plants
334512  tallying meters (except clocks, electrical instruments, watches), manufacturing
333120  tampers, powered, manufacturing
336211  tank bodies for trucks, manufacturing
336510  tank freight cars, manufacturing
238990  tank lining contractors
315190  tank tops, men's and boys', made in knitting mills
315249  tank tops, outerwear, girls', cut and sewn from purchased fabric
315220  tank tops, outerwear, men's and boys', cut and sewn from purchased fabric
315249  tank tops, outerwear, women's and misses', cut and sewn from purchased fabric
315220  tank tops, underwear, men's and boys', cut and sewn from purchased fabric
315249  tank tops, underwear, women's and misses', cut and sewn from purchased fabric
315190  tank tops, women's and girls', made in knitting mills
336212  tank trailers, liquid and dry bulk, manufacturing
334512  tank truck meters, manufacturing
336211  tank trucks (e.g., fuel oil, milk, water), assembling on purchased chassis
484221  tank trucks local transportation (including refrigeration) of goods such as milk, water, chemicals and petroleum products
484231  tank trucks long distance transportation (including refrigeration) of goods such as milk, water, chemicals and petroleum products
532410  tanker leasing (except financial) without operator
417990  tanks and tank components merchant wholesalers
327110  tanks, flush, vitreous china, manufacturing
811119  tanks, gasoline, automobile, repair
332420  tanks, heavy gauge metal, manufacturing
336990  tanks, military (including factory rebuilding), manufacturing
811310  tanks, repairing (heavy gauge)
326198  tanks, storage, plastic or fibreglass, manufacturing
321920  tanks, wood, coopered, manufacturing
316110  tanneries, leather, manufacturing
333248  tannery machinery, manufacturing
325190  tannic acid (i.e., tannins), manufacturing
325189  tanning agents, inorganic, manufacturing
325190  tanning agents, synthetic organic, manufacturing
325190  tanning extracts and materials, natural, manufacturing
812190  tanning salon
417920  tanning studio equipment and supplies merchant wholesalers
331410  tantalum smelting and primary refining
711120  tap dance companies
334610  tape cleaners, magnetic, manufacturing
339940  tape dispensers, off, manufacturing
417910  tape dispensing machines merchant wholesalers
332210  tape measures, metal, manufacturing
334310  tape players and recorders, household type, manufacturing
443143  tape recorders and players, retail
561990  tape slitting for the trade (i.e., cutting plastic, leather, other materials into widths)
334110  tape storage units (e.g., drives, backups), computer peripheral equipment, manufacturing
322220  tapes (e.g., cellophane, masking, pressure sensitive), gummed, made from purchased paper or other materials
334512  tapes, surveyors’, manufacturing
313320  tapes, varnished and coated (except magnetic), made from purchased fabric
313220  tapes, weaving
442291  tapestries, household, retail
311221  tapioca, manufacturing
417230  tapping attachments merchant wholesalers
333519  tapping machines, metalworking, manufacturing
333519  taps and dies (i.e., machine tool accessory), manufacturing
325210  tar acid resins, manufacturing
325190  tar and tar oils, made by distillation of wood
322121  tar paper made in paper mills
324122  tar paper, building and roofing, made from purchased asphaltic materials and paper
324122  tar paper, building and roofing, made in paper mills
321142  tar sand mining for oil extraction
325190  tar, made by distillation of coal tar
324110  tar, made in petroleum refineries
336410  target drones, aircraft, manufacturing
339920  target shooting equipment (except small arms and ammunition), manufacturing
339920  targets, archery, rifle, shooting, manufacturing
336410  targets, trailer type, aircraft, manufacturing
911910  tariff board
541619  tariff consulting services
111219  taro farming, field and seed production
314910  tarpaulins, made from purchased fabrics
416390  tarred felts merchant wholesalers
237310  tarring roads
325190  tartaric acid, manufacturing
314990  tassels, textile, manufacturing
812190  tattoo parlours
561440  tax collection services on a contract or fee basis
913910  tax collection, local administration
541110  tax law attorneys, private practice
523910  tax liens dealing (i.e., acting as principals)
911910  tax sharing arrangements, federal administration
911910  tax violation investigation, federal
911910  taxation, federal government
485310  taxi dispatching service
541850  taxicab card advertising services
485310  taxicab fleet owners
485310  taxicab fleet owners and organizations that provide dispatch services regardless of whether drivers are hired, rent their cabs or are otherwise compensated

485310  taxicab operation
485310  taxicab owner-operator
485310  taxicab service
711511  taxidermists, independent
418990  taxidermy supplies merchant wholesalers
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
413190  tea merchant wholesalers
337126  tea wagons, metal, manufacturing
337123  tea wagons, wood, manufacturing
813920  teacher associations (except bargaining)
912910  teacher certification bureaus, provincial
912910  teacher development programs, provincial
611310  teachers’ colleges
611690  teaching financial education
333310  teaching machines (e.g., flight simulators), manufacturing
721310  teaching residence
315220  team and club jackets, men's and boys', cut and sewn from purchased fabric
315249  team and club jackets, women's and misses', cut and sewn from purchased fabric
332999  tear gas devices and equipment, manufacturing
325190  tear gas, manufacturing
313310  teaselling textile fabrics, for the trade
325410  technetium medicinal preparations, manufacturing
414420  technical and professional books merchant wholesalers
511130  technical books, publishing and printing combined
511130  technical books, publishing or publishers
541690  technical consultant services
611110  technical high schools
611210  technical institute, post-secondary
334410  technical laminates, manufacturing
511120  technical magazines and periodicals, publishing and printing combined
511120  technical magazines and periodicals, publishing or publisher
323119  technical manuals and papers (books), printing without publishing
511130  technical manuals and papers, publishing and printing combined
51130 technical manuals and papers, publishing or publishers
611210 technical school, post-secondary
non-university
711513 technical writers, independent
315249 teddies, girls', cut and sewn from purchased fabric
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
325610 teeth whiteners (e.g., pastes, gels), manufacturing
332810 teflon coating metals and metal products
517310 telecommunication network, facilities-based
541710 telecommunication research and development
517911 telecommunication resellers
237130 telecommunication transmission lines, construction
517310 telecommunications carriers, cellular telephone, facilities-based
541330 telecommunications engineering consulting
238210 telecommunications equipment installation, contractors
334512 telecommunications line testing equipment, manufacturing
541619 telecommunications management consulting services
417320 telegraph equipment merchant wholesalers
237130 telegraph line construction, general contractors
561420 telemarketing bureaus
561420 telemarketing service on a contract or fee basis
334512 telemetering instruments, industrial process type, manufacturing
517919 telemetry and tracking system operation on a contract or fee basis
416110 telephone and telegraph cable wire merchant wholesalers
334410 telephone and telegraph transformers, electronic component type, manufacturing
238210 telephone and telephone equipment installation, contractors
417910 telephone answering equipment merchant wholesalers
414220 telephone answering machines merchant wholesalers
334210 telephone answering machines, manufacturing
561420 telephone answering services
561722 telephone booths, cleaning and maintenance of
561420 telephone call centre
334210 telephone carrier line equipment, manufacturing
334210 telephone carrier switching equipment, manufacturing
517310 telephone carrier, facilities-based
517410 telephone communications carriers, satellite
517310 telephone companies, facilities-based
517310 telephone companies, incumbent local exchange carriers (ILECs) and facilities-based competitive service providers often providing a full range of telecommunication services to residential, business and wholesale customers
624190 telephone counselling service
323119 telephone directories, printing without publishing
511140 telephone directories, publishing
511140 telephone directories, publishing and printing combined
541870 telephone directory distribution services, door-to-door
417320 telephone equipment and apparatus merchant wholesalers
237130 telephone line construction, general contractors
237130 telephone line stringing
561420 telephone message service
454390 telephone selling of merchandise (retailing by home solicitation)
334210 telephone sets, refurbishing on a factory basis
561420 telephone solicitation service on a contract or fee basis
337123 telephone stands, wood, manufacturing
443143 telephone stores, retail
335920 telephone wire and cable, insulated, manufacturing
519190 telephone-based recorded information services
334210 telephones (except cellular telephones), manufacturing
334210 telephones, coin operated, manufacturing
334110 teleprinters (i.e., computer terminals), manufacturing
512190 teleproduction services
333310 telescopes, manufacturing
453999 telescopes, retail
334310 television (TV) sets, manufacturing
541840 television advertising representatives, independent
334220 television broadcast equipment, manufacturing
515120 television broadcasting network services
515120 television broadcasting stations
321999 television cabinets, wood, manufacturing
561310 television employment agencies
511120 television guides, publishing or publishers
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>326198</td>
<td>television housings, plastic, manufacturing</td>
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<td>517310</td>
<td>television operation, closed circuit</td>
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<td>television or radio transmitting antennas and ground equipment, manufacturing</td>
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<td>television picture tubes, manufacturing</td>
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<td>711512</td>
<td>television producers, independent</td>
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<td>515120</td>
<td>television programming originating in their own studios, from an affiliated network or from external sources</td>
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<td>417320</td>
<td>television receiving and transmitting tubes merchant wholesalers</td>
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<td>532210</td>
<td>television rental and leasing</td>
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<td>television repair shops</td>
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<td>443143</td>
<td>television sales and service, retail</td>
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<td>414210</td>
<td>television sets merchant wholesalers</td>
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<td>512120</td>
<td>television show syndicators</td>
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<td>512190</td>
<td>television tape services (e.g., editing, transfers)</td>
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<td>332319</td>
<td>television tower sections, prefabricated structural metal, manufacturing</td>
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<td>443143</td>
<td>television, radio and stereo stores</td>
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<tr>
<td>443143</td>
<td>television, radio, stereo and appliances stores</td>
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<td>331410</td>
<td>tellurium smelting and primary refining</td>
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<td>813310</td>
<td>temperance organizations</td>
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<td>334512</td>
<td>temperature controls, automatic, residential and commercial type, manufacturing</td>
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<td>temperature instruments (except glass and bimetal thermometers), industrial process type, manufacturing</td>
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<td>temperature sensors for motor windings, manufacturing</td>
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<td>tempered glass, made from purchased glass</td>
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<td>tempered glass, made in glass-making plants</td>
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<td>tempering metals and metal products, for the trade</td>
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<tr>
<td>813110</td>
<td>temples, religious</td>
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<td>561320</td>
<td>temporary employment services</td>
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<td>561320</td>
<td>temporary help service</td>
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<td>532490</td>
<td>temporary road signs, rental</td>
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<td>314910</td>
<td>temporary shelters (e.g., garages), woven fabrics, manufacturing</td>
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<td>532280</td>
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<td>tenant advocacy associations</td>
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<td>813990</td>
<td>tenant associations (except advocacy)</td>
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<td>tenders, baby (vehicles), manufacturing</td>
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<td>713991</td>
<td>tennis and squash clubs</td>
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<td>713940</td>
<td>tennis courts, outdoor and indoor</td>
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<td>414470</td>
<td>tennis equipment and supplies merchant wholesalers</td>
</tr>
<tr>
<td>339920</td>
<td>tennis equipment, manufacturing</td>
</tr>
<tr>
<td>451119</td>
<td>tennis goods and equipment, retail</td>
</tr>
<tr>
<td>711215</td>
<td>tennis players, independent</td>
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</tbody>
</table>
315220  tennis shirts, men's and boys', cut and sewn from purchased fabric
315190  tennis shirts, men's and boys', made in knitting mills
316210  tennis shoes, rubber or plastic sole with fabric upper, manufacturing
315190  tennis skirts, made in knitting mills
334512  tensile strength testing equipment, manufacturing
321999  tent poles, wood, manufacturing
811490  tent repair shops (without retail sales of new equipment)
451119  tent shops, retail
336215  tent trailers (hard top and soft top), manufacturing
415190  tent trailers merchant wholesalers
314910  tents, made from purchased fabrics
532280  tents, rental
721211  tents, tent trailers, travel trailers and recreational vehicles (RVs)
493130  terminal elevator service (storage only)
561710  termite control services
416210  terneplate merchant wholesalers
331110  terneplate, made in steel mills
331110  ternes, iron and steel, long or short, made in steel mills
325190  terpineol, manufacturing
416390  terra cotta merchant wholesalers
327390  terrazzo products, precast (except block, brick and pipe), manufacturing
238340  terrazzo work, contractors
238340  terrazzo, pouring, setting and finishing
912110  territorial courts
325190  tert-butylated bis (p-phenoxyphenyl) ether fluid, manufacturing
213117  test drilling for metal mining, on a contract basis
213117  test drilling for non-metallic minerals mining (except fuels), on a contract basis
334512  test equipment for electronic and electrical circuits and equipment, manufacturing
334512  test sets, ignition harness, manufacturing
334512  testers for checking hydraulic controls on aircraft, manufacturing
334512  testing equipment (e.g., abrasion, shearing strength, tensile strength, torsion), manufacturing
621510  testing laboratories, medical, analytic or diagnostic
541380  testing laboratory (except medical or dental)
541380  testing of activities in a laboratory or on-site
333990  testing, weighing and inspecting packaging machinery, manufacturing
325190  tetrachloroethylene, manufacturing
325190  tetraethyl lead, manufacturing
414420  textbook, dictionary and encyclopedia merchant wholesalers
314990  textile and wool waste, processing
313210  textile articles made in broadwoven fabric
        mills, weaving as primary activity
418990  textile bags merchant wholesalers
414130  textile binding merchant wholesalers
418410  textile chemicals merchant wholesalers
561990  textile cutting service
541490  textile design services
414130  textile fabric merchant wholesalers
451130  textile fabrics, retail
419120  textile fabrics, wholesale agents and brokers
325610  textile finishing assistants, manufacturing
333248  textile finishing machinery (e.g., bleaching,
        dyeing, mercerizing), manufacturing
561910  textile folding and packaging services
419110  textile for knitting, business-to-business
        (B2B) electronic markets, wholesale
327214  textile glass fibres, made in glass-making
        plants
327110  textile guides, porcelain, manufacturing
316990  textile leathers (e.g., apron picker leather,
        mill strapping), manufacturing
417230  textile machinery and equipment merchant
        wholesalers
238299  textile machinery installation
532490  textile machinery rental or leasing
333248  textile making machinery (except sewing
        machines), manufacturing
339940  textile marking stamps, manufacturing
313220  textile mills, narrow woven fabric
417230  textile printers’ supplies merchant
        wholesalers
325910  textile printing inks, manufacturing
313240  textile products (except apparel) made in
        lace or warp knitting mills
313220  textile products (except clothing), made in
        narrow woven fabric mills
323113  textile products, labels and newspaper
        screen printing
419110  textile raw materials, business-to-business
        (B2B) electronic markets, wholesale
322219  textile reels and bobbins, fibre, made from
        purchased paperboard
414130  textile ribbon merchant wholesalers
811310  textile roll covering repair service
325610  textile scouring agents, manufacturing
414330  textile sheets merchant wholesalers
414130  textile smallwear merchant wholesalers
414130  textile tape merchant wholesalers
493190  textile warehousing
313320  textile waterproofing, for the trade
337920  textile window blinds or shades and
        associated hardware (e.g., vertical and
        venetian), manufacturing
414130  textile yard goods merchant wholesalers
325220  texturizing cellulosic yarn, made in the same
        establishment
333248 texturizing machinery for textiles, manufacturing
325220 texturizing non-cellulosic yarn, made in the same establishment
313110 texturizing purchased monofilament yarn
213118 thawing and cleaning wellheads in oil fields
711111 theatre (except musical) companies
611610 theatre arts school
531120 theatre buildings (ownership and operation)
711111 theatre companies that operate their own facilities, primarily for the staging of their own productions
417920 theatre equipment and supplies (including projection equipment) merchant wholesalers
711311 theatre festival promoters, with facilities
711322 theatre festival promoters, without facilities
711311 theatre festivals with facilities
337127 theatre furniture, manufacturing
711311 theatre operators, promoting events
813920 theatre producers associations
711111 theatre production agencies
417920 theatre seats merchant wholesalers
417920 theatre supplies merchant wholesalers
531120 theatre, real estate operation
339990 theatrical accessories, manufacturing
711111 theatrical and other staged entertainment services
711321 theatrical booking agencies (except motion picture)
711111 theatrical companies, amateur
532490 theatrical equipment (except costumes), rental
711111 theatrical production, live
711321 theatrical promoters, without facilities
339990 theatrical scenery, manufacturing
711411 theatrical talent agents
561590 theatrical ticket agencies or offices
532280 theatrical wardrobes and costumes rental
541370 thematic mapping services
325410 theobromine and derivatives (i.e., basic chemicals), manufacturing
334512 theodolites or transits, surveying, manufacturing
333310 theodolites, manufacturing
611310 theological colleges or seminary (degree-granting)
417930 therapeutic beds merchant wholesalers
532490 therapeutic equipment rental, non-consumer
334512 therapeutic X-ray apparatus and tubes (e.g., medical, industrial, research), manufacturing
417930 therapy equipment merchant wholesalers
334512 thermal analysis instruments, laboratory type, manufacturing
212114 thermal coal, bituminous, mining
212115 thermal coal, subbituminous, mining
334512 thermal conductivity instruments and sensors, manufacturing
334512 thermal conductivity instruments, industrial process type, manufacturing
326140 thermal insulation, polystyrene foam, manufacturing
237130 thermal power plants, construction
541380 thermal testing, laboratories
334410 thermistors (except industrial process type), manufacturing
334512 thermistors, industrial process type, manufacturing
334512 thermocouples, manufacturing
335990 thermo-electric generators, manufacturing
333990 thermoform, blister and skin packaging machinery, manufacturing
333246 thermoforming machinery for plastics, manufacturing
541380 thermography services (testing for heat loss in buildings)
334512 thermogravimetric analyzers, manufacturing
417930 thermometers merchant wholesalers
334512 thermometers, filled system, industrial process type, manufacturing
334512 thermometers, liquid-in-glass and bimetal types (except medical), manufacturing
325210 thermoplastic resins and plastics materials, manufacturing
325210 thermosetting plastics resins, manufacturing
325210 thermosetting vulcanizable elastomers, manufacturing
811210 thermostat repair
332910 thermostatic traps, industrial type, manufacturing
334512 thermostats (e.g., air-conditioning, appliance, comfort heating, refrigeration), manufacturing
336390 thermostats, automotive, truck and bus, manufacturing
334512 thickness gauging instruments, ultrasonic, manufacturing
332999 thimbles, wire rope, manufacturing
334410 thin film integrated circuits, manufacturing
333248 thin layer deposition equipment, semiconductor, manufacturing
115110 thinning of crops, mechanical and chemical
325189 thiocyanate, manufacturing
325190 thioglycolic acid, manufacturing
325210 thiol rubber, manufacturing
212299 thorium ore mining
711213 thoroughbred and standardbreds race tracks
313220 thread and yarn, elastic, fabric-covered, manufacturing
313310 thread bleaching, dyeing and finishing
333519 thread cutting dies (i.e., a machine tool accessory), manufacturing
333248 thread making machinery, manufacturing
414130 thread merchant wholesalers
313110 thread mills
thread rolling machines, metalworking, manufacturing
thread, rubber (except fabric covered), manufacturing
threading machines, metalworking, manufacturing
threading toolholders, manufacturing
threading tools merchant wholesalers
threading machinery, farm type, manufacturing
threshing service, agricultural crop and plant
throwing cellulosic yarn, made in the same establishment
throwing non-cellulosic yarn, made in the same establishment
thrust power indicators, aircraft engine, manufacturing
thyristors, manufacturing
tick and flea powder or spray, manufacturing
ticket agencies, amusement (except theatrical)
ticket agencies, sports or transportation
ticket sales agency (e.g., theatrical, sports)
tie bolts, cutting
tie plates, iron or steel, made in steel mills
tie rods, tie rod ends and assemblies, manufacturing
tie shops, retail
tie wires, iron or steel, made in wire drawing plants
ties, concrete railroad, manufacturing
ties, men's and boys', hand sewn
ties, railroad, hewn, producing
ties, railroad, made from logs or bolts	tiffany lamps, manufacturing
tights, knitting	tile adhesives, manufacturing
tile and pipe, sewer, clay, manufacturing
tile carpets, wholesale agents and brokers	tile laying, ceramic	tile making machinery (except kilns), manufacturing	tile, acoustical, mineral wool, manufacturing	tile, clay or other ceramic (except refractory) merchant wholesalers	tile, clay or other ceramic (except refractory), wholesale agents and brokers
tile, cork, manufacturing	tile, roofing and drain, clay, manufacturing	tiles, hardwood, flooring, manufacturing	timber (product of logging camps)
timber and building materials, business-to-business (B2B) electronic markets	timber brokers, wholesale
<table>
<thead>
<tr>
<th>Industry Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>115310</td>
<td>timber cruising and valuation</td>
</tr>
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<td>113312</td>
<td>timber cutting and yarding on contract</td>
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<td>113311</td>
<td>timber pole cutting (e.g., telephone poles)</td>
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<tr>
<td>418910</td>
<td>timber poles merchant wholesalers</td>
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<tr>
<td>237990</td>
<td>timber removal underwater, general contractors</td>
</tr>
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<td>113310</td>
<td>timber tracts operations for the purpose of selling standing timber</td>
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<td>321111</td>
<td>timber, made from logs or bolts</td>
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<td>321215</td>
<td>timber, structural, glued-laminated or pre-engineered wood, manufacturing</td>
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<td>113311</td>
<td>timbers, mine, hewn, producing</td>
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<td>113311</td>
<td>timbers, round mine, cutting</td>
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<td>334512</td>
<td>time clocks and time recording devices, manufacturing</td>
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<td>334512</td>
<td>time cycle and program controllers, industrial process type, manufacturing</td>
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<td>334512</td>
<td>time locks, manufacturing</td>
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<td>time program controls, air-conditioning system type, manufacturing</td>
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<td>time recording devices (punch clocks) merchant wholesalers</td>
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<td>561590</td>
<td>time share exchange services</td>
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<td>time stamps, containing clock mechanisms, manufacturing</td>
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<td>416110</td>
<td>time switches merchant wholesalers</td>
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<td>time switches, electrical switchgear apparatus, manufacturing</td>
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<td>timers for industrial use, clockwork mechanism, manufacturing</td>
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<td>561590</td>
<td>time-share condominium exchanges</td>
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<td>236110</td>
<td>time-share condominiums, construction, by operative builders</td>
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<td>326220</td>
<td>timing belts, plastics, manufacturing</td>
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<td>timing instruments merchant wholesalers</td>
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<td>timing motors, synchronous, electric, manufacturing</td>
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<td>timing relay, mechanical and solid-state (except clockwork), manufacturing</td>
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<td>tin and tin alloy bar, sheet, strip and tubing, made from purchased metal or scrap</td>
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<td>416210</td>
<td>tin and tin alloys primary forms and basic shapes merchant wholesalers</td>
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<td>tin and tin base metals, shapes, forms merchant wholesalers</td>
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<td>tin chloride, manufacturing</td>
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<td>tin foil, made from purchased foil</td>
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<td>tin free steel, made in steel mills</td>
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<td>tin oxide, manufacturing</td>
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<td>332431</td>
<td>tin plate cans, manufacturing</td>
</tr>
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<td>tin plate merchant wholesalers</td>
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<td>331490</td>
<td>tin rolling, drawing or extruding, purchased metal or scrap</td>
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<tr>
<td>325189</td>
<td>tin salts, manufacturing</td>
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331410  tin smelting and primary refining
331490  tin, recovering from scrap and/or alloying purchased metals
331410  tin-based alloys, made in primary smelting and refining mills (except aluminum)
325410  tincture of iodine preparations, manufacturing
332210  tinniers’ snips, manufacturing
331110  tinplate, made in steel mills
339990  tinsel, manufacturing
332299  tinsmiths (i.e., artisans)
238220  tinsmiths, duct work, construction
238160  tinsmiths, roof work, construction
325999  tint and dye preparations, household type (except hair), manufacturing
325620  tints, dyes and rinses, hair, manufacturing
416330  tinware merchant wholesalers
442298  tinware stores, retail
415210  tire and tube repair materials merchant wholesalers
332619  tire chains, made from purchased wire
314990  tire cord and fabric, of all materials, manufacturing
336360  tire covers, made from purchased fabric
417230  tire customizing machine merchant wholesalers
333246  tire making machinery, manufacturing
333310  tire mounting machines, motor vehicle, manufacturing
333246  tire recapping machinery, manufacturing
326210  tire repair materials, manufacturing
811199  tire repairing
326210  tire retreading, recapping or rebuilding
333246  tire shredding machinery, manufacturing
441320  tire stores selling primarily to other businesses but also selling to household consumers
332910  tire valves and parts (e.g., tire valve cores), manufacturing
415210  tires and tubes (e.g., automobile, truck, motor vehicle) merchant wholesalers
415210  tires and tubes for motorcycle merchant wholesalers
326198  tires, plastics, manufacturing
326210  tires, solid rubber, manufacturing
419120  tires, wholesale agents and brokers
322121  tissue paper stock, manufacturing
418220  tissue paper, toilet and facial merchant wholesalers
322291  tissues, cleansing, made from purchased paper
327110  titania porcelain insulators, manufacturing
212299  titaniferous-magnetite ores, valued chiefly for titanium content, mining
331490  titanium and titanium alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<table>
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<tr>
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<th>Description</th>
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<tbody>
<tr>
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<td>titanium forgings, unfinished, made from purchased titanium</td>
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<td>512190</td>
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<td>tobacco hogsheads, manufacturing</td>
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<td>tobacco leaf processing and aging</td>
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<td>Description</td>
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<td>Toilet paper, made from purchased paper</td>
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<td>Toilet tank fittings, manufacturing</td>
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<td>Toiletries merchant wholesalers</td>
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<td>Toilet water (toiletries), manufacturing or rebuilding</td>
</tr>
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<td>Toners (except electrostatic, photographic), manufacturing</td>
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<td>Toners for photocopiers, laser printers and similar electrostatic printing devices, manufacturing</td>
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<td>Tong, oyster, manufacturing</td>
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<tr>
<td>321919</td>
<td>Tongue and groove lumber, made by resawing purchased lumber</td>
</tr>
<tr>
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<td>Tongues, boot and shoe, leather, manufacturing</td>
</tr>
<tr>
<td>332439</td>
<td>Tool boxes, light gauge metal, manufacturing</td>
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<td>Tool handles, turned and shaped wood, manufacturing</td>
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<td>Tools and accessories for machine tools, manufacturing</td>
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<td>332210</td>
<td>Tools, hand-held, non-powered (except kitchen type), manufacturing</td>
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</table>
333120 tooth, bucket and scarifier, manufacturing
414520 toothbrushes (except electric) merchant wholesalers
335210 toothbrushes, electric, manufacturing
414520 toothpaste merchant wholesalers
325610 toothpastes, gels and tooth powders, manufacturing
321999 toothpicks, wood, manufacturing
316990 top and heel lifts, boot and shoe, leather, manufacturing
418990 top soil merchant wholesalers
418990 top soil or potting soil merchant wholesalers
212326 topaz (nongem) mining
315220 topcoats, men's and boys', cut and sewn from purchased fabric
325410 topical pharmaceutical agents (e.g., antiseptics, antipruritics like corticosteroids and demulcents), manufacturing
325410 topical pharmaceutical agents (i.e., ointments, lip balms and zinc oxide creams), manufacturing
541370 topographic mapping and surveying services
332999 torpedo tubes, manufacturing
336350 torque converters, automotive, truck and bus, manufacturing
335312 torque motors, electric, manufacturing
334512 torsion testing equipment, manufacturing
311830 tortilla, manufacturing
334512 totalizing fluid meters, manufacturing
334512 totalizing meters (except aircraft), consumption registering, manufacturing
316990 tote bags, manufacturing
561520 tour operators
913910 tourism development programs, local
912910 tourism development programs, provincial government
721213 tourism farms
911910 tourism promotion programs, federal government
721213 tourist camp
721211 tourist camping park
721211 tourist camps (campground)
721192 tourist courts and cabins, accommodations
713999 tourist guide services
561590 tourist information bureaus
336410 tow targets, aircraft, manufacturing
488410 tow truck service
336211 tow trucks (including tilt and load), assembling on purchased chassis
336611 towboats or tugboats, building and repairing
327110 towel bar holders, vitreous china and earthenware, manufacturing
812330 towel supply service
325620 towlettes, premoistened, manufacturing
314120 towels and washcloths, made from purchased fabrics
414330 towels merchant wholesalers
### North American Industry Classification System (NAICS) Canada, NAICS 2017 Version 3.0

<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Industry Description</th>
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</thead>
<tbody>
<tr>
<td>322291</td>
<td>Towels, paper, made from purchased paper</td>
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<tr>
<td>322121</td>
<td>Towels, paper, made in paper mills</td>
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<td>237130</td>
<td>Towers, power distribution and communication, construction</td>
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<tr>
<td>336390</td>
<td>Towing bars and systems, manufacturing</td>
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<td>Town house and row-house (i.e., single-family type) construction, by general contractors</td>
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<td>Toy and game stores, retail</td>
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<td>326290</td>
<td>Toy inflatable rubber swimming pool rafts, manufacturing</td>
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<td>Toy furniture and household equipment, manufacturing</td>
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<td>339930</td>
<td>Toy guns and pistols, manufacturing</td>
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<td>Toy vehicles, miniature, manufacturing</td>
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<td>532280</td>
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<td>811490</td>
<td>Toys and dolls repairing</td>
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<tr>
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<td>Toys and hobby goods, wholesale agents and brokers</td>
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<td>Toys stores, electronic</td>
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<td>333519</td>
<td>Tracking and tapering machine tool attachments, manufacturing</td>
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<tr>
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<td>Track and field athletic equipment (except apparel and footwear), manufacturing</td>
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<td>Track and field equipment, retail</td>
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<td>711215</td>
<td>Track athletes, independent</td>
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<td>414470</td>
<td>Track sports equipment and supplies merchant wholesalers</td>
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<td>484229</td>
<td>Tracked vehicle freight transportation, local</td>
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<td>487110</td>
<td>Tracked vehicle, passenger, sightseeing operation</td>
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<tr>
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<td>Tracking missiles by telemetry and photography on a contract basis</td>
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<td>Trackless trolley buses (electric power from overhead or underground wires), manufacturing</td>
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<td>Traction apparatus, manufacturing</td>
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<td>Tractor (farm) repair</td>
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<td>Tractor mounted mining equipment merchant wholesalers</td>
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<td>Tractor rental (truck), without drivers</td>
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<td>Tractors and attachments, construction type, manufacturing</td>
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<td>Tractors and attachments, lawn and garden type, manufacturing</td>
</tr>
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</tbody>
</table>
333120  tractors, tracklaying, manufacturing
336120  tractors, truck, for highway use, assembled on chassis of own manufacture
813910  trade associations
323120  trade binding services
561920  trade fairs promoters
511120  trade journals, publishing and printing combined
511120  trade journals, publishing or publisher
511120  trade magazines and periodicals, publishing and printing combined
511120  trade magazines and periodicals, publishing or publisher
238390  trade show exhibit installation and dismantling
561920  trade show management
561920  trade show management
561920  trade show organizers
561920  trade show promoters
561920  trade show promoters
561920  trade show promoters
561920  trade show promoters
561920  trade show promoters
561920  trade show promoters
561920  trade show promoters
813930  trade unions
533110  trademark copyright licensing
533110  trademark holders
533110  trademark lessors
533110  trademark owners
334290  traffic advisory communication highway signs, manufacturing
541330  traffic consultants, engineering services
912110  traffic courts
519110  traffic reporting services (road)
238210  traffic signal installation
237310  traffic signalling and lighting installation contractors (if they are specialized in this activity only)
237990  trail building, general contractors
561990  trailer or camper equipment installation
415190  trailers for passenger automobiles merchant wholesalers
336212  trailers, fifth-wheel type, for transporting horses, manufacturing
532120  trailers, rental and leasing
419120  trailers, wholesale agents and brokers
611510  train engineer (locomotive) instruction
611430  training courses for executives, soft skills (e.g., leadership, teamwork, conflict resolution, communication, problem solving)
115210  training horses (except racehorses)
611420  training in computer programming, software packages, computerized business systems,
computer electronics technology, computer operations and local area network management
611690  training in raising small animals
315241  training pants (i.e., underwear), infants’, cut and sewn from purchased fabric
611430  training provided directly to individuals or through employers’ training programs
711213  training racehorses (race horse trainers)
611690  training recreational program leaders
624310  training services in sheltered workshops
339930  trains and equipment, toy, electric or mechanical, manufacturing
713992  trampoline facilities
485110  tramway operation, commuter
487110  tramways (except aerial), scenic and sightseeing
485110  tramways, aerial (except sightseeing and scenic)
325410  tranquilizers preparations, manufacturing
336350  transaxles, automotive, truck and bus, manufacturing
334220  transceivers (i.e., transmitter-receiver units), manufacturing
561410  transcription services
334512  transcutaneous electrical nerve stimulators (tens), manufacturing
334410  transducers (except pressure), manufacturing
484110  transfer (trucking) service, general freight, local
541330  transformer engineering services
335311  transformer parts, manufacturing
237130  transformer stations and substations, electric power, construction
334410  transformers, electronic component type, manufacturing
335311  transformers, for electronic meters, manufacturing
335311  transformers, ignition, for use on domestic fuel burners, manufacturing
335311  transformers, reactor, manufacturing
417320  transistors merchant wholesalers
334410  transistors, manufacturing
541850  transit advertising services
485110  transit system, mixed mode
485110  transit system, operation of
623991  transition homes for women
541930  translation services (translator)
335315  transmission accessories, electric, manufacturing
335311  transmission and distribution voltage regulators, manufacturing
316990  transmission belting, leather, manufacturing
326220  transmission belts, rubber, manufacturing
336390  transmission coolers, manufacturing
325999  transmission fluids, synthetic, manufacturing
<table>
<thead>
<tr>
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<th>Description</th>
</tr>
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<tbody>
<tr>
<td>221121</td>
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<td>221121</td>
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<td>Transmission repair and replacement, motor vehicle</td>
</tr>
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<td>332319</td>
<td>Transmission tower sections, prefabricated structural metal, manufacturing</td>
</tr>
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<td>332319</td>
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<td>911910</td>
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</tr>
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<td>Transportation and communications standards</td>
</tr>
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</tr>
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</tr>
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<td>Transportation by space vehicle</td>
</tr>
<tr>
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</tr>
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</tr>
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</tr>
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<td>Transportation guard services</td>
</tr>
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<td>Transportation licensing, federal administration</td>
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</tr>
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</tr>
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<td>Transportation of freight on bays and sounds of the oceans</td>
</tr>
<tr>
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<td>Transportation services for persons with disabilities</td>
</tr>
<tr>
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</tr>
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</tr>
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<td>484210</td>
<td>Transporting used institutional equipment</td>
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<tr>
<td>339920</td>
<td>Trap racks (clay targets)</td>
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</table>
212316 trap rock, crushed and broken stone, quarrying
212316 trap rock, dimension, quarrying
414470 trap shooting equipment and supplies merchant wholesalers
332619 traps, animal and fish, made from purchased wire
339920 traps, shooting equipment, manufacturing
713992 trapshooting facilities
333310 trash and garbage compactors, commercial type, manufacturing
562110 trash collection
335229 trash compactors, household, manufacturing
326219 trash containers, plastics, manufacturing
332319 trash racks, fabricated metal plate, manufacturing
561510 travel agencies
511130 travel guide, publishers or publishing exclusively on Internet
511130 travel guide, publishing and printing combined
561510 travel information services
561510 travel planning and arranging services
561520 travel tour services, tour operators
721211 travel trailer parks
415190 travel trailers (e.g., tent trailers) merchant wholesalers
624190 traveler's aid centres
334410 traveling wave tubes, manufacturing
522390 travellers' cheque issuance services
316990 travelling bags, all materials, manufacturing
212315 travertine, quarrying
114113 trawling and trolling, seafish
321920 trays, carrier, wood, manufacturing
335210 trays, warming, electric, manufacturing
332619 trays, wire, made from purchased wire
321999 trays, wood, wicker and bagasse, manufacturing
326210 tread rubber (e.g., camelback), manufacturing
339920 treadmills, manufacturing
911910 treasury board secretariat, federal government
912910 treasury board, provincial administration
812330 treated mats and rugs, supply service
812330 treated mops, dust cloths and tool covers, supply service
562110 treating and packaging hazardous waste for transport
238160 treating roofs (by spraying, painting or coating)
238160 treating roofs and installing skylights
321114 treating wood products with creosote or other preservatives
562210 treatment and filtration of hazardous industrial waste water
32114  treatment of wood products with organic compounds such as creosote, and water-borne inorganic compounds, such as chromated copper arsenate
11421  tree and shrub farming (except forestry), short rotation growing and harvesting cycle
11331  tree felling, bucking, cutting
41315  tree fruit (apples, pears, peaches, plums, cherries) merchant wholesalers
11133  tree fruit farming
33312  tree harvesting equipment, manufacturing
11142  tree nursery
11133  tree nut (e.g., almond, filbert, hazelnut, macadamia, pecan, pistachio, tung nut, walnut) groves and farms
31125  tree nut oils (e.g., tung, walnut), made from purchased oils
31124  tree nut oils (e.g., tung, walnut), made in crushing mills
11511  tree planting (except forestry services)
11531  tree planting (forestry services)
56173  tree removal services
11321  tree seeds gathering
33311  tree shakers (e.g., nuts, soft fruits, citrus), manufacturing
56173  tree surgery service
41113  trees, bushes and plants merchant wholesalers
32191  trellises, wood, manufacturing
33312  trenching machines, manufacturing
23799  trenching, underwater
23731  trestle bridge construction, general contractors
33231  trestles, steel, manufacturing
32522  tri-acetate fibres and yarns, manufacturing
54119  trial consulting services
91411  tribal courts
91411  tribal police
91411  tribe council
32519  trichloroethylene, manufacturing
32519  trichlorophenoxyacetic acid, manufacturing
33993  tricycles, children's toy (except metal), manufacturing
33699  tricycles, children's, metal, manufacturing
32519  tridecyl alcohol, manufacturing
23835  trim and finish, contractors
33232  trim, metal, manufacturing
32619  trim, motor vehicle, plastic mouldings and extrusions, manufacturing
32191  trim, wood and covered wood, manufacturing
31599  trimmings for clothing, made from purchased fabric
33991  trimmings, cane, umbrella, precious metals, manufacturing
33999  trimmings, feather, manufacturing
31322  trimmings, made in narrow fabric weaving mills
316990     trimmings, shoe, leather, manufacturing
326198     trims for appliances, plastic, manufacturing
325920     trinitrotoluene (TNT), manufacturing
325190     triphenyl and tricresyl phosphate, manufacturing
236110     triplexes, construction
333310     tripods, camera and projector, manufacturing
212398     tripoli mining
335311     tripping transformers
335315     trolley duct-feeders, manufacturing
335930     trolley line material, overhead, manufacturing
485110     trolley operation, commuter
487110     trolley operation, scenic and sightseeing (scheduled)
212398     trona mining
332999     trophies and holloware, precious plated metal, manufacturing
414410     trophies merchant wholesalers
332999     trophies, non-precious metal, manufacturing
339910     trophies, precious metal (except plated), manufacturing
321999     trophy bases, wood, manufacturing
453999     trophy shops, retail
112510     tropical aquarium fish farms, freshwater
411110     tropical fish merchant wholesalers
111422     tropical foliage and green plants, greenhouse grown
111330     tropical fruit farms
213111     troubleshooting, natural gas and oil well, on a contract basis
332329     troughs, elevator, sheet metal, manufacturing
332319     troughs, industrial, fabricated metal plate, manufacturing
335210     trouser pressers, electric, domestic, manufacturing
315190     trousers, made in knitting mills
315220     trousers, men's and boys', cut and sewn from purchased fabric
315249     trousers, women's and misses', cut and sewn from purchased fabric
332210     trowels, manufacturing
336211     truck bodies and cabs, manufacturing
336211     truck bodies, assembling on purchased chassis
415190     truck boxes (e.g., dump, utility, service) merchant wholesalers
488990     truck broker (without truck expenses)
336215     truck campers (i.e., slide-in campers), manufacturing
335315     truck controls, industrial battery, manufacturing
811111     truck engine repair shops
111219     truck farming
532120     truck finance leasing
454390     truck jobber (huckster)
488490     truck loading and unloading service
<table>
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<th>Description</th>
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<tr>
<td>811121</td>
<td>truck or trailer body repair</td>
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<td>532120</td>
<td>truck rental (except industrial), without drivers</td>
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<td>truck repair shops, general</td>
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<td>447190</td>
<td>truck stops</td>
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<td>336120</td>
<td>truck tractors for highway use, assembling on chassis of own manufacture</td>
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<td>truck tractors, for highway use, assembling on purchased chassis</td>
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<td>truck trailers merchant wholesalers</td>
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<td>488990</td>
<td>truck transportation brokers</td>
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<td>truck transportation of art objects, displays and exhibits</td>
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<td>811192</td>
<td>truck washing</td>
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<td>488490</td>
<td>truck weighing station operation</td>
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<td>truck, utility trailer and recreational vehicles (RVs) rental and leasing</td>
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<td>trucking (truckers) association</td>
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<td>trucking service, used goods, household, office or institutional</td>
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<td>trucking terminals, independent, with or without maintenance facilities</td>
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<td>484229</td>
<td>trucking wood building materials for housing construction, local</td>
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<td>trucking, automobiles, local</td>
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<td>484122</td>
<td>trucking, general freight, long distance, less than truckload</td>
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<tr>
<td>484239</td>
<td>trucking, hazardous materials, using specialized equipment, long distance</td>
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<td>415120</td>
<td>trucks and buses merchant wholesalers</td>
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<tr>
<td>419120</td>
<td>trucks and buses, wholesale agents and brokers</td>
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<tr>
<td>336120</td>
<td>trucks, heavy (except off-highway), assembling on chassis of own manufacture</td>
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<tr>
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<td>trucks, light duty, assembling on chassis of own manufacture</td>
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<td>trunks (i.e., luggage), all materials, manufacturing</td>
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<td>truss plates, fabricated metal plate, manufacturing</td>
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<td>321215</td>
<td>trusses, glue-laminated or pre-engineered wood, manufacturing</td>
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<td>321215</td>
<td>trusses, wood, metal-plate-connected, manufacturing</td>
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<td>trusses, wood, roof or floor, manufacturing</td>
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<td>522111</td>
<td>trust companies, depository</td>
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<td>523990</td>
<td>trust companies, non-depository</td>
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<tr>
<td>522111</td>
<td>trust company branches, chartered, providing personal and commercial banking</td>
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<td>522299</td>
<td>trust deeds, purchase and sale of</td>
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<tr>
<td>813210</td>
<td>trusts (e.g., religious, educational, charitable, philanthropic), awarding grants</td>
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<tr>
<td>523990</td>
<td>trusts administration</td>
</tr>
<tr>
<td>526989</td>
<td>trusts, estates, and agency accounts</td>
</tr>
<tr>
<td>448199</td>
<td>T-shirts shops</td>
</tr>
</tbody>
</table>
315190  t-shirts, made in knitting mills
315210  t-shirts, men's and boys', cut and sewn from materials owned by others
315249  t-shirts, outerwear, girls', cut and sewn from purchased fabric
315241  t-shirts, outerwear, infants', cut and sewn from purchased fabric
315220  t-shirts, outerwear, men's and boys', cut and sewn from purchased fabric
315220  t-shirts, outerwear, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
315249  t-shirts, outerwear, women's and misses', cut and sewn from purchased fabric
315249  t-shirts, underwear, girls', cut and sewn from purchased fabric
315241  t-shirts, underwear, infants', cut and sewn from purchased fabric
315220  t-shirts, underwear, men's and boys', cut and sewn from purchased fabric
315249  t-shirts, underwear, women's and misses', cut and sewn from purchased fabric
315190  t-shirts, women's and girls', made in knitting mills
315210  t-shirts, women's, misses' and girls', cut and sewn from materials owned by others
325610  tub and tile cleaning preparations, manufacturing
332910  tube and hose fittings, non-ferrous, fluid power, manufacturing
333519  tube rolling mill machinery, metalworking, manufacturing
331110  tube rounds, iron or steel, made in steel mills
331317  tube, aluminum, made from purchased aluminum
331110  tube, iron or steel, made in steel mills
326121  tube, non-rigid plastics, manufacturing
325410  tuberculin (i.e., tuberculo-protein derived), manufacturing
622310  tuberculosis hospital
332999  tubes, made from purchased metal pipe
331210  tubes, pipes or conduits (e.g., heavy riveted, lock joint, seamless, welded), made from purchased iron or steel
331420  tubing, copper and copper alloy, made from purchased metal or scrap
331490  tubing, made from purchased non-ferrous (except aluminum, copper) metal or scrap
326290  tubing, rubber (except extruded, lathe-cut, moulded), manufacturing
326290  tubing, rubber, manufacturing
331110  tubing, seamless steel, made in steel mills
313210  tubing, seamless, cotton, broad-woven, weaving
331110  tubing, wrought iron or steel, made in steel mills
332999  tubs, laundry and bath, metal, manufacturing
327390  tubs, laundry, concrete, manufacturing
238140  tuck pointing, contractors
333248  tufting machinery for textiles, manufacturing
532410  tugboat leasing (except financial) without operator
488339  tugboat service, harbour operations
326198  tumblers, plastics, manufacturing
332810  tumbling (i.e., cleaning and polishing) metals and metal products, for the trade
325189  tungstates (e.g., ammonium tungstate, sodium tungstate), manufacturing
331490  tungsten bar, sheet, strip and tubing, made from purchased metal or scrap
331490  tungsten carbide powder, made by metallurgical process
331410  tungsten carbide powder, made by primary refining
237990  tunnel construction
333920  tunnel kiln cars, manufacturing
238210  tunnel lighting contractors
332319  tunnel lining, fabricated metal plate, manufacturing
488490  tunnel operation, vehicular
332319  tunnels, wind, fabricated metal plate, manufacturing
315990  tuques, made from purchased fabric
315190  tuques, made in knitting mills
334512  turbidity instruments, industrial process type, manufacturing
334512  turbidometers, laboratory type, manufacturing
334512  turbine flow meters, industrial process type, manufacturing
333611  turbine generator set unit, manufacturing
334512  turbine meters, consumption registering, manufacturing
333611  turbines (except aircraft type), manufacturing
336390  turbocharger air coolers, manufacturing
111421  turf (sod) farming
561730  turf installation (except artificial)
112330  turkey and turkey egg production
112330  turkey production
325610  turkey red oil, manufacturing
812190  turkish baths
332720  tumbuckles, manufacturing
416320  turned or shaped wood products merchant wholesalers
333519  turning machines (i.e., lathes), metalworking, manufacturing
321919  turnings, furniture, unfinished wood, manufacturing
334512  turnstiles, equipped with counting mechanisms, manufacturing
418410  turpentine and resin, chemicals merchant wholesalers
325190  turpentine, made by distillation of pine gum or pine wood
212398  turquoise mining
333519 turret lathe, metalworking, manufacturing
112510 turtle and other freshwater animal aquaculture
112510 turtle and other salt water animal aquaculture
611690 tutors, private
315220 tuxedos, cut and sewn from purchased fabric
313210 twill fabrics, cotton or man-made fibre, broad-woven, weaving
314990 twine (except paper), manufacturing
418990 twine merchant wholesalers
314990 twine, paper, manufacturing
417230 twist drills merchant wholesalers
517310 two-way paging communications carriers
811210 two-way radio system repair
443143 two-way radios, home or auto, retail
323120 typesetting (i.e., computer-controlled, hand, machine), for the printing trade
333248 typesetting machinery, manufacturing
418210 typewriter and other office machine paper merchant wholesalers
417910 typewriters merchant wholesalers
333310 typewriters, manufacturing
561410 typing services

U

711511 Ukrainian eggs, hand-painting
212398 ulexite mining
335110 ultra violet lamps, manufacturing
336410 ultra-light aircraft, manufacturing
325130 ultramarine pigments, manufacturing
333519 ultrasonic boring, drilling and milling machines, metalworking, manufacturing
335990 ultrasonic cleaning equipment (except medical and dental), manufacturing
339110 ultrasonic dental equipment, manufacturing
333519 ultrasonic metal forming machines, manufacturing
334512 ultrasonic scanning devices, medical, manufacturing
334512 ultrasonic testing equipment (except medical), manufacturing
333990 ultrasonic welding equipment, manufacturing
335120 ultraviolet lamp fixtures, manufacturing
561710 ultraviolet radiation of mollusc, on contract
334512 ultraviolet-type analytical instruments, manufacturing
212398 umber mining
325130 umber, manufacturing
339910 umbrella handles and trimmings, precious metal
448150 umbrella stores, retail
339990 umbrellas (e.g., beach, garden), manufacturing
448199 underclothing, men's and boys', retail
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>324122</td>
<td>undercoating for motor vehicles, made from purchased asphaltic materials</td>
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<tr>
<td>811199</td>
<td>undercoating service, automotive</td>
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<td>448199</td>
<td>undergarments, women's, retail</td>
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<td>237130</td>
<td>underground cable (e.g., cable television, electricity, and telephone) laying</td>
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<td>333130</td>
<td>underground mining machinery, manufacturing</td>
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<td>238910</td>
<td>underground tank (except hazardous material) removal</td>
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<td>541380</td>
<td>underground utility lines (e.g., telephone, cablevision, hydro), locating on contract</td>
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<td>326150</td>
<td>underlay, carpet and rug, foam plastics (except polystyrene), manufacturing</td>
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<tr>
<td>326290</td>
<td>underlay, carpet and rug, foam rubber, manufacturing</td>
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<td>237310</td>
<td>underpass construction, general contractors</td>
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<td>238990</td>
<td>underpinning, construction</td>
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<td>417920</td>
<td>undertakers’ equipment and supplies merchant wholesalers</td>
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<tr>
<td>325410</td>
<td>undertaking one or more of several 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</td>
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<td>561990</td>
<td>underwater diving services</td>
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<tr>
<td>335120</td>
<td>underwater lighting fixtures (e.g., swimming pool), manufacturing</td>
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<td>334511</td>
<td>underwater navigational systems, manufacturing</td>
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<td>336612</td>
<td>underwater ROV (remotely operated vehicle), manufacturing</td>
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<td>414470</td>
<td>underwater sports equipment merchant wholesalers</td>
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<td>113312</td>
<td>underwater timber removal services</td>
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<td>315210</td>
<td>underwear and nightwear, men's and boys, cut and sewn from materials owned by others</td>
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<tr>
<td>315210</td>
<td>underwear and nightwear, women's, misses', and girls', cut and sewn from materials owned by others</td>
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<td>448130</td>
<td>underwear, children's, retail</td>
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<td>315249</td>
<td>underwear, girl's, cut and sewn from purchased fabric</td>
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<td>315241</td>
<td>underwear, infants' (e.g., slips, panties), cut and sewn from purchased fabric</td>
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<td>315190</td>
<td>underwear, made in knitting mills</td>
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<td>315220</td>
<td>underwear, men's and boys', cut and sewn from purchased fabric</td>
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<tr>
<td>315249</td>
<td>underwear, women's and misses', cut and sewn from purchased fabric</td>
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<td>414390</td>
<td>unfinished furniture merchant wholesalers</td>
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<td>418920</td>
<td>unfinished precious stones merchant wholesalers</td>
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</tbody>
</table>
315990  uniform hats and caps (except protective head gear), made from purchased fabric
315249  uniform shirts (except team athletic), women's and misses', cut and sewn from purchased fabric
315220  uniform shirts (except team athletic, washable service), men's and boys', cut and sewn from purchased fabric
315289  uniform shirts, team athletic, men's and boys', cut and sewn from purchased fabric
315289  uniform shirts, team athletic, women's and misses', cut and sewn from purchased fabric
315220  uniform shirts, washable service type, men's and boys', cut and sewn from purchased fabric
812330  uniform supply and laundering service
315220  uniforms (e.g., fire fighter, military, police), men's and boys', cut and sewn from purchased fabric
315249  uniforms (e.g., maids', military, nurses', police, waitresses'), women's, misses' and girls', made from purchased fabric
448199  uniforms (except athletic), men's and boys', retail
448199  uniforms (except athletic), women's, retail
448199  uniforms and work clothing, retail
315249  uniforms, dress, tailored (e.g., firefighter, military, police), women's and misses', cut and sewn from purchased fabric
315220  uniforms, non-tailored, men's and boys', cut and sewn from purchased fabric
315190  uniforms, non-tailored, men's and boys', made in knitting mills
315220  uniforms, non-tailored, washable service type, men's, cut and sewn from purchased fabric
315190  uniforms, non-tailored, women's and girls', made in knitting mills
315249  uniforms, non-tailored, women's, misses' and girls', cut and sewn from purchased fabric
813930  union organizations
315190  union suit or long underwear (longjohn's), men's and boys', made in knitting mills
315220  union suits, men's and boys', cut and sewn from purchased fabric
526989  union trust funds
332910  unions, pipe, metal (except made from purchased pipe), manufacturing
414110  unisex clothing merchant wholesalers
448140  unisex clothing stores, retail
812116  unisex hair stylist shops
812116  unisex hairdressers
316210  unisex sabot, manufacturing
416110  unit substations merchant wholesalers
813210  united fund councils
919110  United Nations, office in Canada
336410  universal joints, aircraft, manufacturing
<table>
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<td>university teachers, own account</td>
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<td>unleavened bread, made in commercial bakeries</td>
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<td>unpolished rice merchant wholesalers</td>
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<td>unprocessed crude vegetables and fruits merchant wholesalers</td>
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<td>unprocessed or shelled only nuts merchant wholesalers</td>
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<td>unshelled beans merchant wholesalers</td>
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<td>unshelled nuts and seeds merchant wholesalers</td>
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<td>untreated wooden poles and pilings merchant wholesalers</td>
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<td>upholstered household furniture manufacturing</td>
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<td>upholstery springs and spring units, made from purchased wire</td>
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<td>upset forgings, unfinished, made from purchased iron or steel</td>
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<td>uranium smelting and primary refining</td>
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<td>uranium, enriched, manufacturing</td>
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<td>485110</td>
<td>urban and suburban passenger transit system operation</td>
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<td>urban community council</td>
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<td>913130</td>
<td>urban community police force</td>
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<td>urban mortgage company</td>
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<td>urban transit system</td>
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<td>urea, manufacturing</td>
</tr>
<tr>
<td>326150</td>
<td>urethane foam products, manufacturing</td>
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<td>NAICS Code</td>
<td>Description</td>
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<td>urethane slabjacking contractors</td>
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<td>urethane soil stabilization contractors</td>
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<td>urgent medical care centres and clinics (except hospitals)</td>
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<td>urinals merchant wholesalers</td>
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<td>USB flash drives (e.g., thumbdrives, jumpdrives), manufacturing</td>
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<td>used (recycled) auto parts, wholesale agents and brokers</td>
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<td>used or second-hand motor vehicle dealers (e.g., automobiles, pickups, vans), retail</td>
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<td>used plastic milk jugs and similar plastic containers merchant wholesalers</td>
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<td>used rare collector's items (e.g., autograph, coins, card, stamps) shops</td>
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<td>used sporting goods and equipment, retail</td>
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<td>used uncrated goods, moving and storage</td>
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<td>using some form of intervention in the aquaculture rearing or growing process to enhance production</td>
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<td>utensils and cutlery (e.g., spoons, knives, forks), precious metal (except plated), manufacturing</td>
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</tr>
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<td>NAICS Code</td>
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<td>-------------</td>
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<td>vacuum cleaners retail sales and service</td>
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<td>vacuum cleaners, industrial and commercial type, manufacturing</td>
</tr>
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</tr>
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<td>vacuum pumps (except laboratory), manufacturing</td>
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<td>vacuum tanks, heavy gauge metal, manufacturing</td>
</tr>
<tr>
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<td>vacuum truck services in oilfield</td>
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<tr>
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<td>vacuum tube blanks, glass, made from purchased glass</td>
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<tr>
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<td>vacuum tube blanks, glass, made in glass-making plants</td>
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<td>vacuum tubes, manufacturing</td>
</tr>
<tr>
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<td>vacuuming of airport runways</td>
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<td>valet apparel services, laundry and drycleaning</td>
</tr>
<tr>
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<td>valet parking services</td>
</tr>
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<td>812320</td>
<td>valet service, cleaning and pressing clothing</td>
</tr>
<tr>
<td>325190</td>
<td>valonia extract, manufacturing</td>
</tr>
<tr>
<td>321999</td>
<td>valve discs, cork, manufacturing</td>
</tr>
<tr>
<td>333519</td>
<td>valve grinding machines, metalworking, manufacturing</td>
</tr>
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<td>417230</td>
<td>valves and fittings (except plumbers') merchant wholesalers</td>
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416120  valves and fittings, plumbers' merchant wholesalers
332910  valves, for water works and municipal water systems, manufacturing
332910  valves, hydraulic and pneumatic, fluid power, manufacturing
332910  valves, industrial type (e.g., gate, globe, check, pop safety, relief), manufacturing
316990  vamps, leather, manufacturing
336215  van and mini-van conversions, on purchased chassis
336211  van bodies (cube), manufacturing
811121  van conversions on a custom basis
484210  van lines, moving and storage service
212291  vanadium ore mining
325190  vanillin, synthetic, manufacturing
337126  vanities, household, metal, manufacturing
316990  vanity cases (except leather and precious metal), manufacturing
31690  vanity cases, leather, manufacturing
337123  vanity dressers, manufacturing
485990  vanpool operation
336110  vans, commercial and passenger, light duty, assembling on chassis of own manufacture
335210  vaporizers, electric, manufacturing
334512  vapour heating controls, manufacturing
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
416340  varnishes, stains, lacquers and shellacs merchant wholesalers
332810  varnishing metals and metal products
327420  vases or urns (e.g., gypsum, plaster of Paris), manufacturing
327215  vases, made from purchased glass
327110  vases, pottery (e.g., china, earthenware and stoneware), manufacturing
325130  vat dyes, synthetic, manufacturing
332420  vats, heavy gauge metal, manufacturing
332493  vats, light gauge metal, manufacturing
711111  vaudeville companies
332999  vault doors and linings, metal, manufacturing
332999  vaults (except burial), metal, manufacturing
417910  vaults and safes merchant wholesalers
238299  vaults, safes and banking machine, installation contractor
326220  V-belts, plastics, manufacturing
326220  V-belts, rubber, manufacturing
413160  veal (except frozen packaged) merchant wholesalers
111219 vegetable (e.g., asparagus, bok choy, pumpkin, rhubarb, squash), farming
111219 vegetable (e.g., broccoli, Brussels sprout, cabbage, carrot, cauliflower), farming
111219 vegetable (e.g., celery, cucumber, lettuce, radish, rutabaga), farming
111219 vegetable (e.g., spinach, tomato, table turnip), farming
325410 vegetable alkaloids (i.e., caffeine, codeine, morphine, nicotine and derivatives), basic chemicals, manufacturing
413150 vegetable and fruit importers or shippers, merchant wholesalers
111219 vegetable bedding plants, growing of
418310 vegetable cake and meal merchant wholesalers
311225 vegetable cooking and table oils, made from purchased oils
413190 vegetable cooking oil merchant wholesalers
111219 vegetable farming, other than potato (except field crops)
111419 vegetable farming, under cover
411190 vegetable fibres merchant wholesalers
111419 vegetable food crops grown in greenhouses
413190 vegetable juices merchant wholesalers
333248 vegetable oil processing machinery, manufacturing
413150 vegetable packing shed merchant wholesalers
111219 vegetable seed growing
413190 vegetable shortening merchant wholesalers
311990 vegetables, fresh (i.e., cut, peeled, polished or sliced), manufacturing
561990 vehicle license issuing on a contract or fee basis
321919 vehicle stock, hardwood, manufacturing
339930 vehicles (except bicycles), children's, manufacturing
336320 vehicular lighting fixtures, manufacturing
313210 velvet fabrics, cotton, man-made fibre or silk, broad-woven, weaving
454210 vending machine merchandise, non-store, retail
811310 vending machine service and repair
238299 vending machines installation
333310 vending machines, manufacturing
532490 vending machines, rental only
333245 veneer and plywood forming machinery, manufacturing
333248 veneer drying machinery, manufacturing
113311 veneer logs, logging
416320 veneer merchant wholesalers
321211 veneer mills, hardwood
321212 veneer mills, softwood
321999 veneer work, inlaid, manufacturing
321211 veneer, hardwood, manufacturing
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
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<tr>
<td>321920</td>
<td>veneer, manufacturing and converting into containers (e.g., fruit or vegetable baskets, boxes, hampers, bushel baskets)</td>
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<td>venetian blinds (wood), manufacturing</td>
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<td>561722</td>
<td>venetian blinds cleaning</td>
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<td>venetian blinds, metal, manufacturing</td>
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<td>238390</td>
<td>ventilated wire shelving (i.e., closet organizing-type) installation</td>
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<td>ventilating work, contractors</td>
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<td>ventilators, sheet metal, manufacturing</td>
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<td>venture capital companies</td>
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<td>212316</td>
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<td>verde' antique, dimension-quarrying</td>
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<td>212398</td>
<td>vermiculite mining</td>
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<td>very small aperture terminal (VSAT) services</td>
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<td>vestments (e.g., academic, clerical or church), cut and sewn from purchased fabric</td>
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<td>vests, non-tailored, men's and boys', cut and sewn from purchased fabric</td>
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<td>vests, non-tailored, women's and misses', cut and sewn from purchased fabric</td>
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<td>315220</td>
<td>vests, tailored, men's and boys', cut and sewn from purchased fabric</td>
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<td>vests, tailored, women's and misses', cut and sewn from purchased fabric</td>
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<td>veterans' organization</td>
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<td>veterans' rights associations</td>
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<td>veterinarians' instruments, manufacturing</td>
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<td>541940</td>
<td>veterinarians, offices of</td>
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<td>541940</td>
<td>veterinary clinics</td>
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<td>veterinary operating tables, manufacturing</td>
</tr>
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<td>541940</td>
<td>veterinary practices or clinics</td>
</tr>
<tr>
<td>NAICS Code</td>
<td>Description</td>
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<td>veterinary research and development laboratories</td>
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<td>veterinary testing laboratories</td>
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<td>vibrating beds or chairs, rental</td>
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<td>video archives</td>
</tr>
<tr>
<td>443143</td>
<td>video camera stores, retail</td>
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<td>334310</td>
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<td>video cassette recorders (VCR), manufacturing</td>
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<td>video cassette rental</td>
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<td>video cassettes, blank, manufacturing</td>
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<td>334610</td>
<td>video cassettes, pre-recorded, mass-reproducing</td>
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<td>video conference equipment merchant wholesalers</td>
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<td>video disc players merchant wholesalers</td>
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<td>video game arcades (except gambling machines)</td>
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<td>video game software cartridges, mass-reproducing</td>
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<td>video games (plug and play), retail</td>
</tr>
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<td>NAICS code</td>
<td>Description</td>
</tr>
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<td>------------</td>
<td>-------------</td>
</tr>
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<td>video on demand (VOD) channels</td>
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<td>video photography services, portrait</td>
</tr>
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<td>video recorder and player rental and leasing</td>
</tr>
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<td>video recorder or player repair</td>
</tr>
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<td>video recorders, retail</td>
</tr>
<tr>
<td>532280</td>
<td>video rentals from kiosk</td>
</tr>
<tr>
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<td>video store rental of tapes machines</td>
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</tr>
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</tr>
<tr>
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</tr>
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<td>541920</td>
<td>video taping services (e.g., weddings, special events)</td>
</tr>
<tr>
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<td>video, film and tape conversion services (i.e., transfer between formats)</td>
</tr>
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<td>videotheques</td>
</tr>
<tr>
<td>311940</td>
<td>vinegar and cider vinegar, manufacturing</td>
</tr>
<tr>
<td>111330</td>
<td>vineyards</td>
</tr>
<tr>
<td>325190</td>
<td>vinyl acetate (except resins), manufacturing</td>
</tr>
<tr>
<td>326114</td>
<td>vinyl and vinyl copolymer film and un laminated sheet, manufacturing</td>
</tr>
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<td>vinyl chloride (chloroethylene), manufacturing</td>
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<td>313320</td>
<td>vinyl coated fabrics, manufacturing</td>
</tr>
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<td>444190</td>
<td>vinyl doors and windows, retail</td>
</tr>
<tr>
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<td>vinyl fibres and filaments, manufacturing</td>
</tr>
<tr>
<td>326198</td>
<td>vinyl floor coverings, manufacturing</td>
</tr>
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<td>238330</td>
<td>vinyl floor tile and sheet installation, contractors</td>
</tr>
<tr>
<td>325210</td>
<td>vinyl resins, manufacturing</td>
</tr>
<tr>
<td>238170</td>
<td>vinyl siding, soffit and fascia, installation</td>
</tr>
<tr>
<td>416390</td>
<td>vinyl snow fence merchant wholesalers</td>
</tr>
<tr>
<td>326196</td>
<td>vinyl window and door manufacturing</td>
</tr>
<tr>
<td>325220</td>
<td>vinylidene chloride fibres and filaments, manufacturing</td>
</tr>
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<td>325210</td>
<td>vinylidene resins, manufacturing</td>
</tr>
<tr>
<td>418990</td>
<td>violins merchant wholesalers</td>
</tr>
<tr>
<td>325410</td>
<td>viral in vitro diagnostic test substances, manufacturing</td>
</tr>
<tr>
<td>713299</td>
<td>virtual gambling website operators</td>
</tr>
<tr>
<td>451120</td>
<td>virtual reality game equipment, household, retail</td>
</tr>
<tr>
<td>334110</td>
<td>virtual reality helmets, manufacturing</td>
</tr>
<tr>
<td>325410</td>
<td>virus vaccines, manufacturing</td>
</tr>
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<td>325220</td>
<td>viscose fibres, bands, strips and yarn, manufacturing</td>
</tr>
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</table>
325220  viscos rayon fibres and filaments, manufacturing
334512  viscosimeters (except industrial process type), manufacturing
334512  viscosity instruments, industrial process type, manufacturing
332210  vises (except machine attachments), manufacturing
333519  vises (i.e., machine tool accessory), manufacturing
337214  visible records equipment (e.g., filing cabinets, boxes and cases), office (except wood), manufacturing
337213  visible records equipment (e.g., filing cabinets, boxes and cases), wood office, manufacturing
621610  visiting nurse associations
911320  visitor admissions services
561590  visitor information centres or bureaus
541430  visual communication, design consultants
325410  vitamin preparations, manufacturing
446191  vitamin stores, retail
414510  vitamins merchant wholesalers
325410  vitamins, uncompounded, manufacturing
711130  vocalist, independent
611510  vocational apprenticeship training
611510  vocational correspondence schools
611710  vocational counselling (except rehabilitation)
611710  vocational guidance centres
611110  vocational high schools
624310  vocational rehabilitation counselling and training services
611510  vocational schools (except high schools, data processing or business)
561420  voice mail box services
517310  voice over Internet Protocol (VoIP) services providers, facilities-based
517911  voice over Internet protocol (VoIP) services, access-independent (non-managed)
313210  voiles fabrics, cotton, man-made fibre or silk, broad-woven, weaving
212398  volcanic ash mining
212316  volcanic rock, crushed and broken stone, quarrying
212316  volcanic rock, dimension, quarrying
212316  volcanic rock, quarrying
416110  voltage regulators (except motor vehicle) merchant wholesalers
336320  voltage regulators, automotive, rebuilding, on a factory base
336320  voltage regulators, for internal combustion engines, manufacturing
334410  voltage regulators, integrated circuit, manufacturing
334512  voltimeters, manufacturing
813920  voluntary health care standards associations
813210  voluntary health organization
561310 volunteer employment centre
913140 volunteer fire-fighter
417920 voting machines merchant wholesalers
333310 voting machines, manufacturing
322219 vulcanized fibre products, made from purchased paperboard
325210 vulcanized oils, manufacturing
333246 vulcanizing machinery, manufacturing

W

339920 wading pools, plastic coated fabric
332999 wads, ammunition, manufacturing
333248 wafer processing equipment, semiconductor, manufacturing
339930 wagons and sleighs (toys), manufacturing
321919 wainscoting, wood, manufacturing
315990 waistbands, trouser, made from purchased fabric
561420 wake-up call services
339930 walkers, baby, manufacturing
339990 walking sticks, manufacturing
238310 wall cavities and attic space, insulating
334512 wall clocks, manufacturing
238320 wall covering or removal contractors
335930 wall plates, electrical, manufacturing
416390 wallboard (except wooden) merchant wholesalers
321216 wallboard, cellular fibre or hard pressed wood, manufacturing
327420 wallboard, gypsum, manufacturing
316990 wallets (except metal), manufacturing
321999 wall-mounted hat and coat racks, wood, manufacturing
325610 wallpaper cleaners, manufacturing
444120 wallpaper stores
322220 wallpaper, made from purchased paper or other materials
712115 war museums
316990 wardrobe bags (i.e., luggage), manufacturing
337123 wardrobes, household, wood, manufacturing
236220 warehouse (e.g., commercial, industrial, manufacturing, public or private) construction
452910 warehouse club or store (food and general merchandise), retail
452910 warehouse club or store, primarily food, retail
238220 warehouse refrigeration, installation
493120 warehouse service, refrigerated
417230 warehouse trucks and supplies merchant wholesalers
332311 warehouses, prefabricated, metal, manufacturing
813910 warehousing association
493110 warehousing of goods at foreign trade zones
493190  warehousing service, furniture and household goods (except used uncrated goods)
493110  warehousing, general
531130  warehousing, self-storage
334511  warfare countermeasures equipment, manufacturing
416120  warm air furnaces merchant wholesalers
416120  warm air heating and cooling equipment merchant wholesalers
238220  warm air heating systems, installation
315249  warm-up suits, girls’, cut and sewn from purchased fabric
315220  warm-up suits, men’s and boys’, cut and sewn from purchased fabric
315249  warm-up suits, women’s and misses’, cut and sewn from purchased fabric
414130  warp knit fabrics merchant wholesalers
333248  warping machinery, manufacturing
524129  warranty insurance, automobile
524129  warranty insurance, home
315220  washable service apparel (e.g., barbers’, hospital, professional), men’s and boys’, cut and sewn from purchased fabric
315249  washable service apparel (e.g., maids’, nurses’, waitresses’), women’s, misses’ and girls’, cut and sewn from purchased fabric
315210  washable service apparel, men’s and boys’, cut and sewn from materials owned by others
315210  washable service apparel, women’s, misses’ and girls’, cut and sewn from materials owned by others
321999  washboards, wood and part wood, manufacturing
314120  washcloths, made from purchased fabrics
236210  washeries construction, mining, general contractors
212114  washeries, anthracite
532210  washers and dryers, rental
333130  washers, aggregate and sand, stationary, manufacturing
416330  washers, hardware merchant wholesalers
332720  washers, metal, manufacturing
812320  washerwomen, own account
335229  washing machines, household (including coin-operated), manufacturing
443143  washing machines, household, retail
333310  washing machines, laundry (except household type), manufacturing
561722  washroom sanitation service
562110  waste collection
562110  waste collection, solid
562210  waste disposal facilities
562110  waste transfer stations
562210  waste treatment and disposal
<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>562210</td>
<td>waste treatment facilities combined with collection and/or local hauling of waste</td>
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<tr>
<td>322219</td>
<td>wastebaskets, fibre, made from purchased paperboard</td>
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<td>watch bands or straps (except metal), manufacturing</td>
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<tr>
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<td>watch cases, manufacturing</td>
</tr>
<tr>
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<td>watch crystals, made from purchased glass</td>
</tr>
<tr>
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</tr>
<tr>
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</tr>
<tr>
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</tr>
<tr>
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<td>watchbands, precious metal, manufacturing</td>
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<td>watchcases merchant wholesalers</td>
</tr>
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<td>watches and parts (except crystals), manufacturing</td>
</tr>
<tr>
<td>414410</td>
<td>watches merchant wholesalers</td>
</tr>
<tr>
<td>237110</td>
<td>water and steam systems valves merchant wholesalers</td>
</tr>
<tr>
<td>221310</td>
<td>water board, local government</td>
</tr>
<tr>
<td>327110</td>
<td>water closet bowls, vitreous china, manufacturing</td>
</tr>
<tr>
<td>332999</td>
<td>water closets, metal, manufacturing</td>
</tr>
<tr>
<td>221310</td>
<td>water collection, treatment and distribution systems</td>
</tr>
<tr>
<td>453999</td>
<td>water conditioning equipment, retail</td>
</tr>
<tr>
<td>561990</td>
<td>water conditioning service</td>
</tr>
<tr>
<td>333416</td>
<td>water coolers, manufacturing</td>
</tr>
<tr>
<td>221310</td>
<td>water cooperatives</td>
</tr>
<tr>
<td>325410</td>
<td>water decontamination or purification tablets, manufacturing</td>
</tr>
<tr>
<td>237110</td>
<td>water desalination plant construction</td>
</tr>
<tr>
<td>221310</td>
<td>water distribution for irrigation</td>
</tr>
<tr>
<td>221310</td>
<td>water filtration plant operation</td>
</tr>
<tr>
<td>334512</td>
<td>water heater controls, manufacturing</td>
</tr>
<tr>
<td>238220</td>
<td>water heater installation</td>
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<tr>
<td>333310</td>
<td>water heaters (except boilers), commercial type, manufacturing</td>
</tr>
<tr>
<td>416120</td>
<td>water heaters (except electric) merchant wholesalers</td>
</tr>
<tr>
<td>335229</td>
<td>water heaters, household (including non-electric), manufacturing</td>
</tr>
<tr>
<td>326220</td>
<td>water hoses, plastic, manufacturing</td>
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<td>water hoses, rubber, manufacturing</td>
</tr>
<tr>
<td>334512</td>
<td>water leak detectors, manufacturing</td>
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<tr>
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<td>water main line construction, general contractors</td>
</tr>
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<td>237110</td>
<td>water mains and hydrants, construction</td>
</tr>
<tr>
<td>416120</td>
<td>water meters merchant wholesalers</td>
</tr>
<tr>
<td>334512</td>
<td>water meters, consumption registering, manufacturing</td>
</tr>
<tr>
<td>238220</td>
<td>water meters, installation</td>
</tr>
<tr>
<td>325190</td>
<td>water pigments for finishing leather, manufacturing</td>
</tr>
<tr>
<td>331511</td>
<td>water pipe, cast iron, manufacturing</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
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<td>--------</td>
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<tr>
<td>238299</td>
<td>water pipes, insulating</td>
</tr>
<tr>
<td>238220</td>
<td>water piping systems (except water well), installation</td>
</tr>
<tr>
<td>912910</td>
<td>water pollution control programs, provincial</td>
</tr>
<tr>
<td>335210</td>
<td>water pulsating devices, electric, domestic, manufacturing</td>
</tr>
<tr>
<td>238220</td>
<td>water pump installation and servicing, contractors</td>
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<tr>
<td>334512</td>
<td>water quality monitoring and control systems, manufacturing</td>
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<td>water repellency finishing of textile fabrics and products, for the trade</td>
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<tr>
<td>325510</td>
<td>water repellent coatings for wood, concrete and masonry, manufacturing</td>
</tr>
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<td>water sampling station installation</td>
</tr>
<tr>
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<td>water selling, home distribution, retail</td>
</tr>
<tr>
<td>713999</td>
<td>water slides, on a concession basis</td>
</tr>
<tr>
<td>416120</td>
<td>water softeners merchant wholesalers</td>
</tr>
<tr>
<td>238220</td>
<td>water softeners, installation</td>
</tr>
<tr>
<td>325999</td>
<td>water softeners, manufacturing</td>
</tr>
<tr>
<td>532210</td>
<td>water softeners, rental</td>
</tr>
<tr>
<td>561990</td>
<td>water softening and conditioning services</td>
</tr>
<tr>
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<td>water softening compounds merchant wholesalers</td>
</tr>
<tr>
<td>416120</td>
<td>water softening equipment (except commercial) merchant wholesalers</td>
</tr>
<tr>
<td>333310</td>
<td>water softening equipment, manufacturing</td>
</tr>
<tr>
<td>417920</td>
<td>water sterilization equipment merchant wholesalers</td>
</tr>
<tr>
<td>237110</td>
<td>water storage tanks and towers, construction</td>
</tr>
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<td>221310</td>
<td>water supply and irrigation systems</td>
</tr>
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<td>221310</td>
<td>water supply pipelines, long distance</td>
</tr>
<tr>
<td>221310</td>
<td>water supply systems, operation</td>
</tr>
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<td>238220</td>
<td>water system balancing and testing, contractors</td>
</tr>
<tr>
<td>335229</td>
<td>water tank heaters, domestic, oil, manufacturing</td>
</tr>
<tr>
<td>332420</td>
<td>water tanks, heavy gauge metal, manufacturing</td>
</tr>
<tr>
<td>483115</td>
<td>water taxi service, coastal waters</td>
</tr>
<tr>
<td>483213</td>
<td>water taxi service, inland waterways</td>
</tr>
<tr>
<td>483115</td>
<td>water transportation of freight to noncontiguous territories</td>
</tr>
<tr>
<td>332910</td>
<td>water traps, manufacturing</td>
</tr>
<tr>
<td>333310</td>
<td>water treatment and purification equipment, manufacturing</td>
</tr>
<tr>
<td>237110</td>
<td>water treatment plant construction</td>
</tr>
<tr>
<td>333611</td>
<td>water turbines, manufacturing</td>
</tr>
<tr>
<td>237110</td>
<td>water well drilling (except water intake wells in oil and gas fields)</td>
</tr>
<tr>
<td>333310</td>
<td>water well drilling machinery, manufacturing</td>
</tr>
<tr>
<td>237110</td>
<td>water well pumps and well piping systems, installation</td>
</tr>
<tr>
<td>312110</td>
<td>water, purifying and bottling</td>
</tr>
<tr>
<td>414390</td>
<td>waterbeds merchant wholesalers</td>
</tr>
<tr>
<td>442110</td>
<td>waterbeds-retail</td>
</tr>
<tr>
<td>441220</td>
<td>watercraft, retail</td>
</tr>
</tbody>
</table>
488310  waterfront terminal operation
326198  watering cans, plastics, manufacturing
325610  waterless hand soaps, manufacturing
237990  waterpark construction
541320  waterpark designing and planning
541690  waterproof consulting services
313320  waterproofing fabrics, for the trade
313320  waterproofing, coating, impregnating, etc. of apparel products for others
238390  waterproofing, contractors
315249  water-resistant or water-repellent overcoats (except fur, leather), women's and misses', cut and sewn from purchased fabric
334512  watt-hour and time switch meters, combined, manufacturing
325190  wattle extract, manufacturing
334512  wattmeters, manufacturing
713940  wave pools
334512  waveform measuring and/or analyzing equipment, manufacturing
712119  wax museums
325610  wax removers, manufacturing
322220  waxed paper for non-packaging applications, made from purchased paper
322220  waxed paper for packaging applications, made from purchased paper
418220  waxed paper merchant wholesalers
418410  waxes merchant wholesalers
324190  waxes, petroleum, made from refined petroleum
324110  waxes, petroleum, made in petroleum refineries
325610  waxes, polishing (e.g., floor, furniture), manufacturing
811192  waxing and polishing, automotive
112210  weanling pig operations
336990  weapons, self-propelled, manufacturing
541990  weather forecasting services
332321  weather strip, metal, manufacturing
416390  weather stripping materials merchant wholesalers
334512  weather tracking equipment, manufacturing
335920  weatherproof wire and cable, non-ferrous
238390  weatherstripping installation
314990  weatherstripping made from purchased textiles
326290  weatherstripping, rubber, manufacturing
313220  weaving and finishing narrow fabrics
313210  weaving broad-woven felts
313220  weaving fabrics (e.g., fibreglass, silk, man-made fibre), narrow woven (i.e., 30 cm/12 in. or less in width)
313210  weaving fabrics (except wool and similar animal fibre), more than 30 cm (12 inches) in width
333248  weaving machinery, manufacturing
313220 weaving narrow fabrics
519130 web broadcasting
519130 web communities, operating
518210 Web hosting
541514 Web page design and development
541430 Web page layout design (without programming)
519130 web search portals, operating
321999 webbing, cane, reed and rattan, manufacturing
313220 webbing, narrow woven, weaving
812990 wedding chapels (except churches)
315249 wedding dresses, women's and misses', cut and sewn from purchased fabric
541920 wedding photography services
561730 weed control and fertilizing services (except for crops)
115110 weed control service, chemical, agriculture
333110 weeding machines, farm type, manufacturing
414130 weft knit fabrics merchant wholesalers
811210 weighing equipment repair and maintenance (i.e., electronic scales)
561990 weighing services (except connected to transportation)
812190 weight control clinic
713940 weight training centres
812190 weight-reduction centres (non-medical)
561590 welcome centres
541899 welcoming services (i.e., advertising services)
331222 welded wire fabric, iron or steel, made in wire drawing plants
316990 welders' aprons, leather, manufacturing
339110 welders' hoods, manufacturing
417930 welding clothing and gloves merchant wholesalers
453999 welding clothing and gloves, retail
238190 welding contractors, operating at site of construction
417230 welding electrodes and wire merchant wholesalers
333990 welding electrodes, manufacturing
444130 welding equipment and supplies, retail
532490 welding equipment, rental
811310 welding equipment, repair and maintenance
541380 welding inspection service
417230 welding machinery and equipment merchant wholesalers
444130 welding machinery, equipment and supplies selling primarily to businesses, but also selling to household consumer
333519 welding positioners (i.e., jigs), manufacturing
811310 welding repair services (except construction)
331490 welding rod, uncoated, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
811310 welding shop
333990 welding wire or rod (i.e., coated or cored), manufacturing
332319 weldments, manufacturing
912910 welfare administration, nonoperating, provincial
624190 welfare centre
331210 well casing (e.g., heavy riveted, lock joint, welded, wrought), made from purchased iron or steel
331110 well casings, iron or steel, made in steel mills
213118 well foundation building, at oil and gas wells, on a contract basis
211110 well head condensate (natural gas liquid), extracting
213118 well plugging and abandoning, oil and gas wells, on a contract basis
417210 well points (drilling equipment) merchant wholesalers
213118 well pumping, oil and gas, on a contract basis
213118 wells, cleaning out, bailing, swabbing, oil field
332329 wells, light, sheet metal, manufacturing
316990 welting, leather (i.e., shoe cut stock), manufacturing
448140 western wear retail
335910 wet and dry batteries, manufacturing
311221 wet corn milling
413190 wet corn milling products merchant wholesalers
313230 wet laid nonwoven fabrics, manufacturing
322130 wet machine board mills
339920 wet suits, rubber, manufacturing
325610 wetting agents, manufacturing
311710 whale meat production (factory ship)
311710 whale slaughtering
487210 whale watching excursions
337123 whatnot shelves, wood, manufacturing
111140 wheat (i.e., spring, winter and durum) growing or farming
411120 wheat board
419120 wheat brokers, wholesale
111140 wheat cereal grain farming
111140 wheat farming, field and seed production
411120 wheat merchant wholesalers
811119 wheel alignment, automotive
336370 wheel centres and trim, motor vehicle, metal, stamping
339110 wheel chairs, other specialized chairs, and parts for persons with disabilities, manufacturing
334511 wheel position indicators and transmitters, aircraft, manufacturing
332210 wheel pullers, hand tools, manufacturing
336390 wheel side rings, lock rings, rims, weights and spacers, manufacturing
333519 wheel turning equipment (i.e., machine tool accessory), manufacturing
333920 wheelbarrows, manufacturing
336390 wheels (i.e., rims), automotive, truck and bus, manufacturing
327910 wheels, abrasive, manufacturing
336410 wheels, aircraft, manufacturing
331110 wheels, car and locomotive, iron or steel, made in steel mills
327910 whetstones, manufacturing
311515 whey, condensed, dried, evaporated and powdered, manufacturing
311515 whey, raw, liquid, manufacturing
311515 whipped topping, dry mix, manufacturing
311410 whipped topping, frozen, manufacturing
311511 whipped toppings (except frozen or dry mix), manufacturing
335210 whippers and mixers, household type, electric, manufacturing
311511 whipping cream, manufacturing
316990 whips, horse, manufacturing
316990 whiptocks, manufacturing
339110 whirlpool baths (i.e., hydrotherapy equipment), manufacturing
417930 whirlpool baths merchant wholesalers
453999 whirlpool baths, retail
332210 whisks (i.e., kitchen utensils), fabricated metal, manufacturing
493190 whisky warehousing
325130 white extender pigments (e.g., barytes, blanc fixe, whiting), manufacturing
331529 white metal castings (except die castings), unfinished, manufacturing
417910 whiteprinting equipment merchant wholesalers
238320 whitewashing, contractors
114113 whiting fishing
212315 whiting mining, crushed and broken stone, quarrying
325130 whiting, manufacturing
419120 wholesale agents and brokers of ceramic floor and wall tiles
413160 wholesale butchers
561520 wholesale tour operators
813910 wholesalers’ associations
417990 wholesalers of aircraft and non-electronic aircraft equipment, fishing and pleasure boats, playground and amusement park equipment, engines (except motor vehicle), and locomotives
416110 wholesalers of electrical generation and transmission equipment
414390 wholesaling a combination of home furnishings with none predominating
417320 wholesaling telephones, intercoms, pagers and public address systems
313220 wicks, manufacturing
334210 wide (WAN) and local area network (LAN) communication equipment (e.g., bridges, gateways, routers), manufacturing
311611 wieners, sausages, luncheon meats and other prepared meat products (except poultry), produced in slaughtering plants
311614 wieners, sausages, luncheon meats and other processed meat products (except poultry and small game), made from purchased meat
448150 wig, toupee and wiglet stores, retail
418990 wigs and hairpieces merchant wholesalers
339990 wigs, wiglets, toupees, hair pieces and braids, manufacturing
113210 wild berry picking
112999 wild boar, raising
113210 wild rice gathering
111190 wild rice, farming
721213 wilderness camps (except hunting and fishing camps)
711511 wildlife artists, independent
911910 wildlife conservation programs, federal
912910 wildlife conservation programs, provincial government
813310 wildlife preservation advocacy organizations
321999 willow ware (except furniture), manufacturing
417230 winches merchant wholesalers
333920 winches, manufacturing
334512 wind direction indicators, manufacturing
237130 wind energy equipment, construction
339990 wind instruments and parts (e.g., bugles, accordions, clarinets, cornets, flutes, trombones, trumpets), manufacturing
417110 wind machines (frost protection equipment) merchant wholesalers
335312 wind power electric generators, manufacturing
333611 wind powered turbine-generator sets, manufacturing
333611 wind turbines (i.e., windmills), manufacturing
315249 windbreakers (except leather), girls', cut and sewn from purchased fabric
315220 windbreakers (except leather), men's and boys', cut and sewn from purchased fabric
315249 windbreakers (except leather), women's and misses', cut and sewn from purchased fabric
315281 windbreakers, leather, women's and girls', manufacturing
333248 winding machinery for textiles, manufacturing
333110 windmills, farm type, manufacturing
321911 window and door frames and sash, wood and covered wood, manufacturing
337215 window backs, store and lunchroom, prefabricated, wood, manufacturing
561721 window cleaning or washing services
325610 window cleaning preparations, manufacturing
541899 window dressing or trimming services
332321 window moulding and trim (except motor vehicle), metal, manufacturing
238150 window panes or sheets, installation
332619 window screening, made from purchased wire
332321 window screens, metal frame, manufacturing
321911 window screens, wood framed, manufacturing
811490 window shade repair shops (without retail sales of new equipment)
238390 window shades and blinds installation, contractors
414390 window shades and blinds merchant wholesalers
337920 window shades or blinds, textile (except canvas), manufacturing
326130 window sheeting, laminated plastics, manufacturing
326114 window sheeting, un laminated plastics, manufacturing
811122 window tinting, automotive
442291 window treatment stores (e.g., curtains, draperies), retail
321919 window trim, wood and covered wood mouldings, manufacturing
321911 window units, wood and covered wood, manufacturing
332329 window wells, sheet metal, manufacturing
416390 windows and doors (except wooden) merchant wholesalers
326196 windows and window frames, plastics, manufacturing
321911 windows, louvre, wood, manufacturing
414220 window-type electric air-conditioners merchant wholesalers
336320 windshield washer pumps, automotive, truck and bus, manufacturing
336390 windshield wiper blades and refills, manufacturing
336320 windshield wiper systems, automotive, truck and bus, manufacturing
326198 windshields, plastics, manufacturing
314990 windsocks (except wind direction indicators), manufacturing
312130 wine (grape, berry or other fruit), manufacturing
445310 wine and liquor stores (60% or more sold to businesses)
419110 wine and spirits, business-to-business (B2B) electronic markets, wholesale
722410 wine bars
312130 wine concentrate, made in a winery
541690 wine consulting services
<table>
<thead>
<tr>
<th>NAICS 2017 Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>413220</td>
<td>Wine coolers, alcoholic merchant wholesalers</td>
</tr>
<tr>
<td>339990</td>
<td>Wine making equipment, manufacturing</td>
</tr>
<tr>
<td>453992</td>
<td>Wine making supplies, retail</td>
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<tr>
<td>541990</td>
<td>Wine stewardship (i.e., sommelier) services</td>
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<tr>
<td>453992</td>
<td>Wine storage cooler (wine making equipment), retail</td>
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<td>445310</td>
<td>Wine stores, retail</td>
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<td>312130</td>
<td>Wines (e.g., ice, vermouth, fortified, non-alcoholic, sparkling, cooler), manufacturing</td>
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<tr>
<td>316210</td>
<td>Winter boots, rubber and plastic protective footwear, manufacturing</td>
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<td>336390</td>
<td>Winterfronts, motor vehicle, manufacturing</td>
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<td>325999</td>
<td>Wintergreen oil, manufacturing</td>
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<td>336390</td>
<td>Wipers, windshield, automotive, truck and bus, manufacturing</td>
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<td>313230</td>
<td>Wipes, nonwoven fabric, manufacturing</td>
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<tr>
<td>314990</td>
<td>Wiping rags, manufacturing</td>
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<td>333248</td>
<td>Wire and cable insulating machinery, manufacturing</td>
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<td>416210</td>
<td>Wire bale ties merchant wholesalers</td>
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<tr>
<td>331222</td>
<td>Wire cages, iron or steel, made in wire drawing plants</td>
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<tr>
<td>331222</td>
<td>Wire carts (e.g., household, grocery, industrial), iron or steel, made in wire drawing plants</td>
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<td>331222</td>
<td>Wire cloth, iron or steel, made in wire drawing plants</td>
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<tr>
<td>331490</td>
<td>Wire cloth, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap</td>
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<td>333519</td>
<td>Wire drawing and straightening dies, metalworking, manufacturing</td>
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<td>333519</td>
<td>Wire drawing machines, metalworking, manufacturing</td>
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<tr>
<td>416390</td>
<td>Wire fences and accessories merchant wholesalers</td>
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<tr>
<td>416390</td>
<td>Wire fences, gates and accessories merchant wholesalers</td>
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<td>331110</td>
<td>Wire products, iron or steel, made in steel mills</td>
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<tr>
<td>416210</td>
<td>Wire reinforcement mesh merchant wholesalers</td>
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<td>416210</td>
<td>Wire rods merchant wholesalers</td>
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<td>333920</td>
<td>Wire rope hoists, manufacturing</td>
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<td>416210</td>
<td>Wire rope merchant wholesalers</td>
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<td>416210</td>
<td>Wire screening merchant wholesalers</td>
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<td>331490</td>
<td>Wire screening, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap</td>
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<td>519110</td>
<td>Wire services, news</td>
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<td>332619</td>
<td>Wire ties (for vegetable bags), manufacturing</td>
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<td>331317</td>
<td>Wire, aluminum, made in wire drawing plants</td>
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331420  wire, copper and copper alloy, made in wire drawing plants
335920  wire, copper, electric, manufacturing
331221  wire, flat, rolled strip, made from purchased iron or steel
331222  wire, iron or steel (e.g., armoured, bare or insulated), made in wire drawing plants
331222  wire, iron or steel, electric, made in wire drawing plants
331420  wire, mechanical, copper and copper alloy, made in wire drawing plants
331490  wire, non-ferrous metal (except aluminum, copper), made in wire drawing plants
331420  wire, uninsulated, copper and copper alloy, made in wire drawing plants
517310  wireless data communications carriers, facilities-based
517310  wireless telephone communications carriers
517310  wireless video service
335110  wires, lead-in, for electric bulbs, manufacturing
416110  wiring devices and related electrical supplies merchant wholesalers
336320  wiring harness and ignition sets, for internal combustion engines, manufacturing
325190  witch hazel extract, manufacturing
212398  withrite mining or quarrying
414110  women's (ladies') and children's handkerchiefs merchant wholesalers
414110  women's (ladies) and children's sportswear merchant wholesalers
414110  women's (ladies'), misses' and children purses merchant wholesalers
419120  women's and children hosiery, underwear and accessories wholesale agents and brokers
419120  women's and children outerwear, wholesale agents and brokers
414110  women's and children's caps and gowns merchant wholesalers
414110  women's and children's caps merchant wholesalers
414110  women's and children's hospital gowns merchant wholesalers
414110  women's and children's karate uniforms merchant wholesalers
414110  women's and children's leather and sheep-lined clothing merchant wholesalers
414110  women's and children's raincoats merchant wholesalers
414110  women's and children's robes and gowns merchant wholesalers
414110  women's and children's uniforms merchant wholesalers
414110  women's and children's waterproof outergarments merchant wholesalers
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<th>NAICS Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>315249</td>
<td>women's and girls' cut and sew blouse and shirt manufacturing</td>
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<td>315249</td>
<td>women's and girls' cut and sew dress manufacturing</td>
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<tr>
<td>315249</td>
<td>women's and girls' cut and sew lingerie, loungewear and nightwear manufacturing</td>
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<tr>
<td>315249</td>
<td>women's and girls' cut and sew suit, coat, tailored jacket and skirt manufacturing</td>
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<tr>
<td>315249</td>
<td>women's and girls' sweaters, cardigans, pullovers and similar garments, made from purchased knitted fabrics</td>
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<td>414110</td>
<td>women's and misses' beachwear merchant wholesalers</td>
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<td>315249</td>
<td>women's and misses' pant outfits, cut and sewn from purchased fabric</td>
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<td>414110</td>
<td>women's and misses' personal wear belts merchant wholesalers</td>
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<td>315249</td>
<td>women's and misses' tennis skirts, cut and sewn from purchased fabric</td>
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<td>813410</td>
<td>women's auxiliary</td>
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<td>448120</td>
<td>women's clothing stores</td>
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<tr>
<td>448120</td>
<td>women's clothing, retail</td>
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<tr>
<td>316210</td>
<td>women's footwear (except orthopedic extension shoes), manufacturing</td>
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<tr>
<td>622111</td>
<td>women's hospital</td>
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<td>448120</td>
<td>women's ready-to-wear store, retail</td>
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<td>414110</td>
<td>women's, children's and infants' coats merchant wholesalers</td>
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<tr>
<td>414110</td>
<td>women's, children's and infants' coordinate sets merchant wholesalers</td>
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<tr>
<td>414110</td>
<td>women's, children's and infants' mittens merchant wholesalers</td>
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<tr>
<td>414110</td>
<td>women's, children's and infants' nightwear merchant wholesalers</td>
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<td>414110</td>
<td>women's, children's, and infants' clothing accessories merchant wholesalers</td>
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<tr>
<td>414110</td>
<td>women's, children's, and infants' outerwear merchant wholesalers</td>
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<tr>
<td>414110</td>
<td>women's, girls' and infants' furnishings (except shoes) merchant wholesalers</td>
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<td>414110</td>
<td>women's, misses' and children's clothing accessories merchant wholesalers</td>
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<td>414110</td>
<td>women's, misses' and children's coats merchant wholesalers</td>
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<td>414110</td>
<td>women's, misses' and children's gloves merchant wholesalers</td>
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<td>414110</td>
<td>women's, misses' and children's hosiery merchant wholesalers</td>
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<td>414110</td>
<td>women's, misses' and children's panty-hose merchant wholesalers</td>
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<tr>
<td>414110</td>
<td>women's, misses' and children's scarves and neckwear merchant wholesalers</td>
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<td>414110</td>
<td>women's, misses' and children's sleepwear merchant wholesalers</td>
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<tr>
<td>414110</td>
<td>women's, misses' and children's suits and pant suits merchant wholesalers</td>
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</tbody>
</table>
414110  women's, misses' and children's underwear
         merchant wholesalers
315210  women's, misses' and girls' clothing
         contractors
325190  wood alcohol, natural, manufacturing
325190  wood alcohol, synthetic, manufacturing
337127  wood chairs, folding and stacking, auditorium
         or theatre (portable), manufacturing
418910  wood chips merchant wholesalers
113311  wood chips produced in the forest
321111  wood chips, made in sawmill
332210  wood cutting saw blades, manufacturing
325190  wood distillates, manufacturing
321911  wood doors, window units and frames,
         covered with metal or plastic
321114  wood fence parts (i.e., pickets, poling, posts,
         rails), treating
416320  wood fencing merchant wholesalers
416320  wood fibre board merchant wholesalers
325510  wood fillers, manufacturing
238330  wood floor finishing (e.g., coating, sanding)
238330  wood flooring, finished, installation
442210  wood flooring, installation combined with
         selling
321999  wood flour, manufacturing
238130  wood frame components (e.g., truss),
         fabrication on site
454319  wood fuel dealers, retail
337123  wood furniture, household (i.e., porch, lawn,
         garden, beach), manufacturing
321999  wood heel blocks, manufacturing
321999  wood heels, finished, manufacturing
321215  wood I-joists, manufacturing
321919  wood millwork products covered with another
         material such as plastic
321999  wood novelty items, manufacturing
337213  wood office furniture (e.g., benches, chairs,
         stools, desks, table), manufacturing
325190  wood oils, manufacturing
416320  wood paneling merchant wholesalers
321999  wood pellets, briquettes and firelogs made
         from compressed sawdust or shavings
561990  wood piling (non logging)
322111  wood pulp (e.g., mechanical,
         thermo-mechanical (TMP), semi-chemical),
         manufacturing
418990  wood pulp merchant wholesalers
419110  wood pulp, business-to-business (B2B)
         electronic markets, wholesale
322112  wood pulp, sulphate and soda,
         manufacturing
322112  wood pulp, sulphite, manufacturing
416320  wood roofing materials merchant
         wholesalers
418990  wood shavings for horse and livestock
         bedding merchant wholesalers
561910  wood shavings, bailing
321919  wood shutters (except door and window) ,
         manufacturing
416320  wood siding merchant wholesalers
238170  wood siding, installation
416340  wood stains merchant wholesalers
325510  wood stains, manufacturing
333416  wood stoves, manufacturing
418410  wood treating preparations merchant
         wholesalers
321911  wood window and door frames and sash,
         manufacturing
416320  wood-based composite board products
         merchant wholesalers
442298  woodburning stoves, retail
811310  wooden barrels, vats and other coopers'
         products, repairing
321920  wooden boxes for ammunition or shell,
         manufacturing
416320  wooden doors and windows merchant
         wholesalers
416320  wooden fence posts merchant wholesalers
416320  wooden flooring merchant wholesalers
337123  wooden household furniture, made to
         individual order
339990  wooden mirror and picture frames,
         manufacturing
416320  wooden moulding merchant wholesalers
416320  wooden overhead doors sales, installation
         and service, merchant wholesalers
416390  wooden prefabricated structural assemblies
         merchant wholesalers
416320  wooden railings merchant wholesalers
416320  wooden shingles and shakes merchant
         wholesalers
321920  wooden shipping and packing cases,
         manufacturing
416320  wooden stairs merchant wholesalers
339930  wooden toys, manufacturing
416320  wooden wallboard merchant wholesalers
416320  wooden windows and sashes merchant
         wholesalers
416320  woodendoor and window frames merchant
         wholesalers
321999  woodenware, kitchen and household,
         manufacturing
321919  woodwork, interior and ornamental (e.g.,
         windows, doors, sash, cornices, mantels),
         manufacturing
532490  woodworking machinery and equipment
         rental
333245  woodworking machines (except hand-held),
         manufacturing
493130  wool and mohair warehousing
333248  wool and worsted finishing machinery,
         manufacturing
313210  wool fabrics, broad-woven, weaving
115210  wool grading service
<table>
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<th>Description</th>
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<tbody>
<tr>
<td>112410</td>
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<td>wool tops and noils merchant wholesalers</td>
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<td>wool tops and noils, manufacturing</td>
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<td>woolen and worsted piece goods merchant wholesalers</td>
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<td>414130</td>
<td>woolen and worsted yarns merchant wholesalers</td>
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<td>313110</td>
<td>woolen-type yarns made from purchased fibre</td>
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<td>313110</td>
<td>woolen-type yarns made from purchased yarn, manufacturing</td>
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<td>311940</td>
<td>Worcestershire sauce, manufacturing</td>
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<td>word processing machines, dedicated, manufacturing</td>
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<td>word processing service</td>
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<td>337127</td>
<td>work benches, industrial, manufacturing</td>
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<td>work boots and shoes, manufacturing</td>
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<td>work boots and shoes, retail</td>
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<td>316210</td>
<td>work boots and shoes, women's, manufacturing</td>
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<td>work clothing supply services, industrial</td>
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<td>work clothing, men's and boys', retail</td>
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<td>624310</td>
<td>work experience centres</td>
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<td>315190</td>
<td>work gloves and mittens, made in knitting mills</td>
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<td>315990</td>
<td>work gloves, leather, manufacturing</td>
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<td>315220</td>
<td>work pants (except dungarees, jeans), men's and boys', cut and sewn from purchased fabric</td>
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<td>work platforms, elevated, manufacturing</td>
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<td>911240</td>
<td>work safety and health program administration, federal government</td>
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<td>912150</td>
<td>work safety and health program administration, provincial</td>
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<td>315220</td>
<td>work shirts, men's and boys', cut and sewn from purchased fabric</td>
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<td>workers' camp or hostel (at work site)</td>
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<td>524129</td>
<td>workmen's compensation, insurance</td>
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<td>workshop for persons with disabilities</td>
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<td>624310</td>
<td>workshops for persons with developmental disabilities</td>
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<td>world peace and understanding advocacy groups</td>
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<td>114210</td>
<td>worm gathering</td>
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<td>worms merchant wholesalers</td>
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<td>worsted fabrics, broad-woven, weaving</td>
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<td>313110</td>
<td>worsted-type (combed) fibres yarns made from purchased yarns</td>
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<td>313110</td>
<td>worsted-type yarns (combed), either with wool or artificial or synthetic fibres, manufacturing</td>
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<td>414130</td>
<td>woven cheesecloth merchant wholesalers</td>
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<td>woven labels merchant wholesalers</td>
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<td>woven textiles merchant wholesalers</td>
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<td>NAICS Code</td>
<td>Description</td>
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<tr>
<td>333990</td>
<td>wrapping (i.e., packaging) machinery, manufacturing</td>
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<td>418220</td>
<td>wrapping or coarse paper and products merchant wholesalers</td>
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<td>418220</td>
<td>wrapping paper (except giftwrap) merchant wholesalers</td>
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<td>488410</td>
<td>wrecker service (towing), motor vehicle</td>
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<td>wrecking, buildings or other structures, contractors</td>
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<td>wrenches, hand tools, non-powered, manufacturing</td>
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<td>711215</td>
<td>wrestlers, independent</td>
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<td>711319</td>
<td>wrestling promoters, with facilities</td>
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<td>335229</td>
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<td>315190</td>
<td>wristlets, made in knitting mills</td>
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<td>711513</td>
<td>writers, independent</td>
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<td>813410</td>
<td>writing clubs</td>
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<td>418210</td>
<td>writing ink merchant wholesalers</td>
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<td>322230</td>
<td>writing paper and envelopes, boxed sets, made from purchased paper</td>
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<tr>
<td>322230</td>
<td>writing paper, cut sheet, made from purchased paper</td>
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<td>337126</td>
<td>wrought iron furniture, manufacturing</td>
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<td>332999</td>
<td>wrought iron or steel pipe and tubing, made from purchased metal pipe</td>
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<td>331110</td>
<td>wrought iron or steel pipe and tubing, made in steel mills</td>
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<td>212398</td>
<td>wurtzilite mining</td>
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<tbody>
<tr>
<td>325320</td>
<td>xanthone insecticides, manufacturing</td>
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<td>334512</td>
<td>X-ray apparatus and tubes (e.g., control, industrial, medical, research), manufacturing</td>
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<td>325999</td>
<td>X-ray films and plates, sensitized, manufacturing</td>
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<td>334512</td>
<td>X-ray generators, manufacturing</td>
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<td>541380</td>
<td>X-ray inspection service</td>
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<td>334512</td>
<td>X-ray irradiation equipment, manufacturing</td>
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<td>X-ray laboratories, medical</td>
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<td>417930</td>
<td>X-ray machines and related equipment and supplies merchant wholesalers</td>
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<td>X-ray tubes, manufacturing</td>
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<td>621510</td>
<td>X-ray, MRI, cat/ct scan, ultrasound and other medical imaging centres with medical doctors</td>
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<tr>
<td>621510</td>
<td>X-ray, MRI, cat/ct scan, ultrasound and other medical imaging centres without medical doctors</td>
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<td>X-Y recorders (i.e., plotters (except computer peripheral equipment)), manufacturing</td>
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<tr>
<td>325110</td>
<td>xylene, made from refined petroleum or natural gas liquids</td>
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<td>324110</td>
<td>xylene, made in petroleum refineries</td>
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Y

713930  yacht basins
713991  yacht clubs, without marinas
417990  yacht merchant wholesalers
441220  yacht sales retail
532280  yachts rental
336612  yachts, built in boat yard
336611  yachts, built in shipyards
111211  yam and sweet potato farming
451130  yard goods (textile fabric), retail
332210  yardsticks, metal, manufacturing
321999  yardsticks, wood, manufacturing
414130  yarn and thread merchant wholesalers
333248  yarn texturizing machinery, manufacturing
327214  yarn, fibreglass, made in glass-making plants
325220  yarn, monofilament, man-made, manufacturing
325220  yarn, monofilament, man-made, manufacturing and texturizing
325220  yarn, non-cellulosic fibres and filaments, manufacturing
325220  yarn, non-cellulosic fibres and filaments, manufacturing and texturizing
419110  yarns for knitting, business-to-business (B2B) electronic markets, wholesale
511190  yearbooks (i.e., high school, college, university), publishing or publisher
511190  yearbooks (i.e., high school, college, university), publishing or publisher exclusively on Internet
323119  yearbooks, printing without publishing
511190  yearbooks, publishing and printing combined
413190  yeast merchant wholesalers
311814  yeast raised goods, made in commercial bakeries
611690  yoga instruction, camps or schools
311511  yogurt (except frozen), manufacturing
311515  yogurt mix, manufacturing
311520  yogurt, frozen, manufacturing
813410  young peoples organization, fraternal
624110  youth centre (if community centre)
624110  youth centres
813410  youth civic organizations
813410  youth farming organizations
721198  youth hostels or tourist lodges, accommodations
624110  youth self-help organizations
813410  youth social club

Z

325220  zein fibres and filaments, manufacturing
325189  zinc ammonium chloride, manufacturing
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 merchant wholesalers
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
416210 zinc merchant wholesalers
418920 zinc ore merchant wholesalers
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
212231 zincite and zinc blende (sphalerite), mining
813310 zionist organization
713992 zip lining facilities
333248 zipper making machinery, manufacturing
313220 zipper tape, weaving
414130 zippers merchant wholesalers
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
111219 zucchini farming, field, bedding plant and seed production
311821 zwieback and rusk, manufacturing