The Wholesale Trade Division includes units mainly engaged in the purchase and onselling, the commission based buying, and the commission based selling of goods, without significant transformation, to businesses. Units are classified to the Wholesale Trade Division in the first instance if they buy goods and then onsell them (including on a commission basis) to businesses.

Wholesalers’ premises are usually a warehouse or office with little or no display of goods, large storage facilities and are not generally located or designed to attract a high proportion of walk-in customers. Wholesaling is often characterised by high value and/or bulk volume transactions, and customers are generally reached through trade-specific contacts.

The Wholesale Trade Division distinguishes two types of wholesalers:

- merchant wholesalers who take title to the goods they sell, including import/export merchants; and
- units whose main activity is the commission based buying and/or the commission based selling of goods, acting as wholesale agents or brokers, or business to business electronic markets, both of whom arrange the sale of goods on behalf of others for a commission or fee without taking title to the goods.

A unit which sells to both businesses and the general public will be classified to the Wholesale Trade Division if it operates from premises such as warehouses or offices with little or no display of goods, has large storage facilities, and is not generally located or designed to attract a high proportion of walk-in customers.

For units that have goods manufactured for them on commission and then sell those goods, the following treatment guidelines are to be followed:

- units that own the material inputs, own the final outputs but have the production done by others will be included in the Manufacturing Division;
- units that do not own the material inputs, own the final outputs but have the production done by others will not be included in the Manufacturing Division (these may be included in wholesale trade or other divisions); and
- units that do not own the material inputs, do not own the final outputs but undertake the production for others will be included in the Manufacturing Division.

As a result, units that have goods manufactured for them on commission will be included in the Wholesale Trade Division where they do not own the material inputs to the manufacturing process, but take title to the outputs and sell them in the manner prescribed above for typical wholesaling units.
331 AGRICULTURAL PRODUCT WHOLESALING

3311 Wool Wholesaling
This class consists of units mainly engaged in wholesaling wool.

Primary activities
- Wool wholesaling

Exclusions/References
Units mainly engaged in
- providing wool broking services are included in Class 3800 Commission-Based Wholesaling;
- providing wool classing (including reclassing or bulk classing) services are included in Class 0529 Other Agricultural and Fishing Support Services;
- providing wool dumping services are included in Class 5299 Other Transport Support Services n.e.c.; and
- providing wool testing services are included in Class 6925 Scientific Testing and Analysis Services.

3312 Cereal Grain Wholesaling
This class consists of units mainly engaged in wholesaling wheat or other cereal grains.

Primary Activities
- Cereal grain wholesaling
- Rice wholesaling
- Wheat wholesaling

Exclusions/References
Units mainly engaged in
- wholesaling milled or polished rice are included in Class 3609 Other Grocery Wholesaling.

3319 Other Agricultural Product Wholesaling
This class consists of units mainly engaged in wholesaling skins, hides or tallow, stock feed and other agricultural products not elsewhere classified.

Primary activities
- Farm produce wholesaling n.e.c.
- Feed wholesaling
- Flower, cut, wholesaling
- Hide wholesaling
- Leather wholesaling
- Livestock wholesaling
- Meat meal wholesaling
- Nursery stock, horticultural, wholesaling
- Seed, farm or garden, wholesaling
- Sugar, raw, wholesaling
- Tallow wholesaling
- Tobacco leaf wholesaling
- Tree or shrub, potted, wholesaling
- Vegetable oil meal wholesaling
Metal and Mineral Wholesaling

This class consists of units mainly engaged in wholesaling pig iron, ingot steel or semi-fabricated products of iron or steel such as sheet, strip, bars, rods, sections, structural steel or tubes; wholesaling minerals (including coal or coke) not elsewhere classified; or wholesaling metal waste or scrap.

Primary activities
- Aluminium or aluminium alloy wholesaling

Mineral, Metal and Chemical Wholesaling

332
Petroleum Product Wholesaling
This class consists of units mainly engaged in wholesaling petroleum or petroleum products, liquefied petroleum gas, heating oil or other fuel oils.

Primary activities
- Bitumen wholesaling
- Crude oil wholesaling
- Crude petroleum wholesaling
- Diesel oil wholesaling
- Distillate wholesaling
- Fuel oil wholesaling
- Heating oil dealing (wholesaling)
- Kerosene wholesaling
- Liquefied petroleum gas (LPG) wholesaling (in bulk or in containers)
- Oil or grease, industrial or lubricating, wholesaling
- Paraffin wholesaling
- Petroleum product wholesaling

Exclusions/References
- Providing livestock broking services are included in Class 3800 Commission-Based Wholesaling; and
- Wholesaling fence posts and fencing wire are included in Class 3339 Other Hardware Goods Wholesaling.

3322
Metal and Mineral Wholesaling
This class consists of units mainly engaged in wholesaling pig iron, ingot steel or semi-fabricated products of iron or steel such as sheet, strip, bars, rods, sections, structural steel or tubes; wholesaling minerals (including coal or coke) not elsewhere classified; or wholesaling metal waste or scrap.

Primary activities
- Aluminium or aluminium alloy wholesaling
Industrial and Agricultural Chemical Product Wholesaling

This class consists of units mainly engaged in wholesaling industrial or agricultural chemicals or chemical products, including waste or scrap.

Primary activities

- Acid wholesaling
- Adhesive wholesaling
- Agricultural chemical wholesaling
- Alcohol, industrial, wholesaling
- Bleaching compound wholesaling
- Chemical colour wholesaling
- Chemical wholesaling n.e.c.
- Cleanser, abrasive, wholesaling
- Detergent, industrial, wholesaling
- Dry-cleaning preparation wholesaling
- Dyestuff wholesaling
- Explosive wholesaling (except ammunition)
- Fertiliser wholesaling
- Gas, industrial, wholesaling (except liquefied petroleum gas)
- Gelatine wholesaling
- Herbicide wholesaling
- Industrial oil or fat wholesaling
- Insecticide wholesaling
- Liquefied gas wholesaling (except liquefied petroleum gas)
- Marine oil wholesaling
- Match wholesaling
- Methylated spirit wholesaling
- Oil treating compound wholesaling
- Pesticide wholesaling
- Photographic chemical wholesaling
- Pigment wholesaling
- Plastic block, rod, plate or other unfinished form wholesaling
DIVISION F – WHOLESALE TRADE
Subdivision 33 – Basic Material Wholesaling

Group Class Description

Industrial and Agricultural Chemical Product Wholesaling continued
  - Plastic film sheeting wholesaling
  - Plasticiser wholesaling
  - Polish wholesaling
  - Sheep dip wholesaling
  - Sheep lick wholesaling
  - Soap, industrial, wholesaling
  - Synthetic rubber wholesaling
  - Tanning requisite wholesaling
  - Water proofing compound wholesaling
  - Weedkiller wholesaling

Exclusions/References
  Units mainly engaged in
  - wholesaling pharmaceutical and toiletry goods are included in Class 3720 Pharmaceutical
    and Toiletry Goods Wholesaling; and
  - wholesaling liquefied petroleum gas (LPG) are included in Class 3321 Petroleum Product
    Wholesaling.

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TIMBER AND HARDWARE GOODS WHOLESALING

3331 Timber Wholesaling
This class consists of units mainly engaged in wholesaling timber (except firewood).

Primary activities
  - Plywood wholesaling
  - Timber dealing, wholesaling, (except firewood)
  - Veneer, wood, wholesaling

Exclusions/References
  Units mainly engaged in firewood wholesaling are included in Class 3739 Other Goods
  Wholesaling n.e.c.

3332 Plumbing Goods Wholesaling
This class consists of units mainly engaged in wholesaling plumbing goods.

Primary activities
  - Bath wholesaling
  - Bathroom or toilet fitting wholesaling
  - Downpipe or guttering wholesaling
  - Gas fitting wholesaling
  - Hot water system wholesaling
  - Pipes and pipe fitting wholesaling
  - Plumber's fitting wholesaling
  - Plumbing tool wholesaling
  - Sink and basin wholesaling
  - Tap wholesaling
  - Toilet wholesaling
  - Wash basin wholesaling
**DIVISION F – WHOLESALE TRADE**  
**Subdivision 33 – Basic Material Wholesaling**  
**Group Class Description**

### Plumbing Goods Wholesaling continued

**Exclusions/References**

Units mainly engaged in installing plumbing goods are included in Class 3231 Plumbing Services.

### Other Hardware Goods Wholesaling

This class consists of units mainly engaged in wholesaling other hardware goods (except timber or plumbing goods), including construction or building materials.

**Primary activities**

- Abrasive wholesaling (except abrasive cleansers)
- Awning wholesaling (except textile)
- Brick wholesaling
- Builders’ hardware dealing (wholesaling) n.e.c.
- Building material dealing (wholesaling) n.e.c.
- Building paper and paper board wholesaling
- Cement wholesaling
- Cloth hoist wholesaling
- Door or window wholesaling
- Earthenware construction goods wholesaling
- Fence post wholesaling (except timber)
- Fencing wire wholesaling
- Galvanised iron product wholesaling
- Garden tool wholesaling
- Hand tool wholesaling (including power operated)
- Insulating material wholesaling
- Lock wholesaling
- Mineral turpentine wholesaling
- Paint wholesaling
- Plaster wholesaling
- Plastic decorative laminated sheet wholesaling
- Plastic wood wholesaling
- Reinforcing wire wholesaling
- Roller shutter wholesaling
- Roofing material wholesaling
- Sand wholesaling
- Screening wire wholesaling
- Screens, window, wholesaling
- Stain wholesaling
- Stonemason’s tool wholesaling
- Swimming pool, below ground fibreglass, wholesaling
- Tile, ceramic, wholesaling
- Wall or ceiling board wholesaling
- Wallpaper wholesaling
- Wire netting wholesaling
Other Hardware Goods Wholesaling continued

- Wire or cable wholesaling (except electric cable)
- Woodworking tool wholesaling

Exclusions/References

Units mainly engaged in
- installing insulation, tiles or most other building components are included in the appropriate classes of Division E Construction;
- wholesaling abrasive cleansers are included in Class 3323 Industrial and Agricultural Chemical Product Wholesaling;
- wholesaling textile awnings are included in Class 3711 Textile Product Wholesaling;
- wholesaling non-ceramic floor tiles are included in Class 3731 Furniture and Floor Covering Wholesaling;
- wholesaling electric cable are included in Class 3494 Other Electrical and Electronic Goods Wholesaling; and
- wholesaling plumbing goods are included in Class 3332 Plumbing Goods Wholesaling.
**DIVISION F – WHOLESALE TRADE**
**Subdivision 34 – Machinery and Equipment Wholesaling**

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<td>This class consists of units mainly engaged in wholesaling agricultural machinery, agricultural implements, earth-moving or other construction machinery or equipment or parts for such equipment.</td>
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<td><strong>Primary activities</strong></td>
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<td>Other Specialised Industrial Machinery and Equipment Wholesaling</td>
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<td>This class consists of units mainly engaged in wholesaling specialised industrial machinery, parts or equipment not elsewhere classified.</td>
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<td>Units mainly engaged in</td>
</tr>
</tbody>
</table>
### Other Specialised Industrial Machinery and Equipment Wholesaling continued

- wholesaling electrical or electronic equipment are included in the appropriate classes of Group 349 Other Machinery and Equipment Wholesaling; and
- wholesaling industrial machinery and equipment used in a wide range of industries are included in Class 3499 Other Machinery and Equipment Wholesaling n.e.c.

### 349 OTHER MACHINERY AND EQUIPMENT WHOLESALING

#### 3491 Professional and Scientific Goods Wholesaling

This class consists of units mainly engaged in wholesaling scientific, medical or other professional equipment (except photographic equipment).

**Primary activities**

- Aeronautical equipment wholesaling
- Dental instrument or equipment wholesaling
- Draughting instrument wholesaling
- Mathematical instrument wholesaling
- Medical equipment wholesaling
- Navigation equipment wholesaling
- Optical instrument wholesaling
- Professional equipment wholesaling n.e.c.
- Scientific equipment wholesaling
- Surgical equipment wholesaling
- X-ray equipment or film wholesaling

**Exclusions/References**

Units mainly engaged in

- wholesaling cameras are included in Class 3494 Other Electrical and Electronic Good Wholesaling; and
- wholesaling binoculars or photographic film are included in Class 3499 Other Machinery and Equipment Wholesaling n.e.c.

#### 3492 Computer and Computer Peripheral Wholesaling

This class consists of units mainly engaged in wholesaling computers or computer peripheral equipment.

**Primary activities**

- Blank compact disc (CD) wholesaling
- Blank computer disc wholesaling
- Blank digital versatile disc (DVD) wholesaling
- Computer game wholesaling
- Computer peripheral wholesaling n.e.c.
- Computer software wholesaling
- Computer wholesaling
- Inkjet printer wholesaling
- Keyboard wholesaling
- Laser printer wholesaling

**Exclusions/References**

Units mainly engaged in
Computer and Computer Peripheral Wholesaling continued
- wholesaling telecommunication goods are included in Class 3493 Telecommunication Goods Wholesaling; and
- wholesaling pre-recorded audio or visual entertainment media such as CDs or DVDs are included in Class 3739 Other Goods Wholesaling n.e.c.

3493 Telecommunication Goods Wholesaling
This class consists of units mainly engaged in wholesaling telecommunication goods.

Primary activities
- Cellular telephone wholesaling
- Communication equipment wholesaling
- Facsimile (fax) machine wholesaling
- Mobile phone accessory wholesaling
- Mobile phone battery wholesaling
- Mobile phone wholesaling
- Modem wholesaling
- Telecommunication equipment parts wholesaling
- Telephone and electric cable ducting system wholesaling
- Telephone or telegraph equipment wholesaling
- Two-way radio equipment wholesaling

3494 Other Electrical and Electronic Goods Wholesaling
This class consists of units mainly engaged in wholesaling electrical or electronic goods not elsewhere classified.

Primary activities
- Air conditioning equipment, electric, wholesaling
- Alarm system, electric or electronic, wholesaling
- Battery, dry cell, wholesaling
- Bulb or tube, electric light, wholesaling
- Cable or wire, electric, wholesaling
- Camera wholesaling
- Cash register wholesaling
- Digital versatile disc (DVD) players wholesaling
- Electric fitting dealing (wholesaling) n.e.c.
- Electrical distribution equipment wholesaling
- Electrical goods wholesaling n.e.c.
- Electrical measuring or testing instrument wholesaling
- Electronic goods wholesaling n.e.c.
- Fan, electric, wholesaling
- Floor polisher wholesaling
- Generator, electricity, wholesaling
- Kitchen appliance, electric, wholesaling
- Light fitting, electric, wholesaling
- Motor, electric, wholesaling
Other Electrical and Electronic Goods Wholesaling continued

- Photocopier wholesaling
- Photographic equipment, electrical or electronic, wholesaling
- Radio or television part wholesaling
- Radio receiving set wholesaling
- Refrigeration equipment, wholesaling
- Scale, electrical or electronic, wholesaling
- Sewing machine wholesaling
- Shaver, electric, wholesaling
- Shop or office scale wholesaling
- Sound recording or reproducing equipment, wholesaling
- Stove or heater wholesaling
- Switchgear, electrical, wholesaling
- Television set wholesaling
- Vacuum cleaner wholesaling
- Video cassette recorder (VCR) wholesaling
- Washing machine wholesaling
- Welding equipment, electrical, wholesaling

Exclusions/References

- Units mainly engaged in wholesaling binoculars or photographic film are included in Class 3499 Other Machinery and Equipment Wholesaling n.e.c.

3499 Other Machinery and Equipment Wholesaling n.e.c.

This class consists of units mainly engaged in wholesaling machinery and equipment not elsewhere classified.

Primary activities

- Air conditioning equipment, non-electric, wholesaling
- Bearing wholesaling
- Binocular wholesaling
- Blank cassette wholesaling
- Boat wholesaling
- Compressor, air or gas, wholesaling
- Display or notice board wholesaling
- Fire protection equipment, wholesaling
- Furnace or furnace equipment, industrial, wholesaling (except electrical)
- Gas generator or equipment wholesaling
- Gas heater wholesaling
- Hairdressing equipment wholesaling
- Industrial brush wholesaling
- Internal combustion engine wholesaling (except motor vehicle engines)
- Jetski part wholesaling
- Jetski wholesaling
- Kerosene heater wholesaling
- Lubricating machinery or equipment wholesaling
- Machinery and equipment wholesaling n.e.c.
- Marine engine wholesaling
Other Machinery and Equipment Wholesaling n.e.c. continued

- Marine equipment wholesaling n.e.c.
- Material handling equipment wholesaling
- Oil heater wholesaling
- Photographic film wholesaling
- Photographic supply wholesaling n.e.c.
- Portable fire extinguisher wholesaling
- Pumping machinery or equipment wholesaling
- Scale, non-electrical or non-electronic, wholesaling
- Weighing machinery wholesaling n.e.c.
- Wire working machinery or equipment wholesaling

Exclusions/References

Units mainly engaged in
- wholesaling electrical or electronic equipment, including cameras, are included in Class 3494 Other Electrical and Electronic Goods Wholesaling; and
- wholesaling motor vehicle engines are included in Class 3504 Motor Vehicle New Parts Wholesaling.
MOTOR VEHICLE AND MOTOR VEHICLE PARTS WHOLESALING

3501 Car Wholesaling
This class consists of units mainly engaged in wholesaling new and used motor cars.

Primary Activities
- New car wholesaling
- Used car wholesaling

Exclusions/References
Units mainly engaged in wholesaling buses, trucks or other commercial vehicles are included in Class 3502 Commercial Vehicle Wholesaling.

3502 Commercial Vehicle Wholesaling
This class consists of units mainly engaged in wholesaling new or used commercial motor vehicles.

Primary activities
- Bus, wholesaling
- Commercial vehicle wholesaling n.e.c.
- Truck wholesaling

3503 Trailer and Other Motor Vehicle Wholesaling
This class consists of units mainly engaged in wholesaling other types of new or used motor vehicles, including motor cycles, and trailers.

Primary activities
- Box trailer wholesaling
- Caravan wholesaling
- Four-wheeled motor cycle wholesaling
- Horse float wholesaling
- Motor cycle wholesaling
- Motorhome wholesaling
- Scooter wholesaling
- Trailer wholesaling n.e.c.

3504 Motor Vehicle New Parts Wholesaling
This class consists of units mainly engaged in wholesaling new parts or accessories for motor vehicles and motor cycles.

Primary activities
- Automotive air conditioning wholesaling
- Automotive battery wholesaling
- Car radio or CD-player wholesaling
- Motor cycle accessory, new, wholesaling
- Motor cycle part, new, wholesaling
- Motor vehicle accessory, new, wholesaling
- Motor vehicle part, new, wholesaling
- Tyre wholesaling
Motor Vehicle Dismantling and Used Parts Wholesaling

This class consists of units mainly engaged in dismantling motor vehicles or motor cycles, or wholesaling used parts for motor vehicles and motor cycles.

Primary activities

- Motor cycle dismantling
- Motor vehicle dismantling
- Second hand motor cycle parts wholesaling
- Second hand motor vehicle parts wholesaling

Exclusions/References

Units mainly engaged in second hand car parts retailing are included in Class 3921 Motor Vehicle Parts Retailing.
DIVISION F – WHOLESALE TRADE
Subdivision 36 – Grocery, Liquor and Tobacco Product Wholesaling

360 GROCERY, LIQUOR AND TOBACCO PRODUCT WHOLESALING

3601 General Line Grocery Wholesaling
This class consists of units mainly engaged in wholesaling a wide range or general line of groceries encompassing a number of grocery types throughout this subdivision. These units wholesale at least three of the following grocery lines:
- meat, poultry and smallgoods
- dairy produce
- fish and seafood
- fruit and vegetables
- liquor or tobacco
- confectionery or soft drink

Primary activities
- General line grocery wholesaling

Exclusions/References
Units mainly engaged in wholesaling a specific grocery type are included in the appropriate classes of Group 360 Grocery, Liquor and Tobacco Product Wholesaling.

3602 Meat, Poultry and Smallgoods Wholesaling
This class consists of units mainly engaged in wholesaling fresh or frozen meat, bacon, ham, smallgoods, poultry or rabbit meat.

Primary activities
- Bacon wholesaling
- Frozen meat wholesaling
- Ham wholesaling
- Meat wholesaling (except canned)
- Poultry wholesaling (except canned)
- Rabbit meat wholesaling
- Sausage wholesaling
- Smallgoods wholesaling

Exclusions/References
Units mainly engaged in
- wholesaling canned meat, poultry and smallgoods are included in Class 3609 Other Grocery Wholesaling; and
- wholesaling meat, poultry and smallgoods in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

3603 Dairy Produce Wholesaling
This class consists of units mainly engaged in wholesaling dairy produce, ice cream and other frozen desserts.

Primary activities
- Butter wholesaling
- Cheese wholesaling
- Cream wholesaling
- Dairy product wholesaling
**Liquor and Tobacco Product Wholesaling**

This class consists of units mainly engaged in wholesaling beer, wine or spirits; or in wholesaling cigarettes, cigars or other tobacco products (except leaf tobacco).

**Dairy Produce Wholesaling continued**

- Frozen dessert wholesaling
- Ice cream wholesaling
- Milk wholesaling (except canned)

**Exclusions/References**

Units mainly engaged in
- wholesaling canned milk are included in Class 3609 Other Grocery Wholesaling; and
- wholesaling dairy products in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

**3604 Fish and Seafood Wholesaling**

This class consists of units mainly engaged in wholesaling fresh or frozen fish or other seafood (except canned).

**Primary activities**

- Crustacean wholesaling (including processed, except canned)
- Fish wholesaling
- Mollusc wholesaling (including processed, except canned)
- Seafood, fresh or frozen, wholesaling

**Exclusions/References**

Units mainly engaged in
- operating vessels which both catch and process fish or other seafood are included in the appropriate classes of Group 041 Fishing;
- cleaning, cooking or freezing crustaceans or molluscs (including shelling and bottling oysters) or in freezing filleted fish (including whole fin fish) are included in Class 1120 Seafood Processing;
- wholesaling canned fish or seafood are included in Class 3609 Other Grocery Wholesaling; and
- wholesaling fish or seafood in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

**3605 Fruit and Vegetable Wholesaling**

This class consists of units (including wholesaling units of marketing authorities) mainly engaged in wholesaling fresh fruit or vegetables.

**Primary activities**

- Fruit, fresh, wholesaling
- Vegetable, fresh, wholesaling

**Exclusions/References**

Units mainly engaged in
- washing and packing fruit or vegetables are included in Class 7320 Packaging Services; and
- wholesaling fruit and vegetables in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

**3606 Liquor and Tobacco Product Wholesaling**

This class consists of units mainly engaged in wholesaling beer, wine or spirits; or in wholesaling cigarettes, cigars or other tobacco products (except leaf tobacco).
Liquor and Tobacco Product Wholesaling continued

Primary activities
- Alcoholic beverage wholesaling
- Tobacco product wholesaling

Exclusions/References
Units mainly engaged in
- blending wine or spirits are included in the appropriate classes of Group 121 Beverage Manufacturing;
- breaking down bulk quantities and bottling without wholesaling are included in Class 7320 Packaging Services;
- wholesaling tobacco leaf are included in Class 3319 Other Agricultural Product Wholesaling; and
- wholesaling liquor and tobacco products in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

3609 Other Grocery Wholesaling
This class consists of units mainly engaged in wholesaling specific grocery or food items not elsewhere classified. This class also includes units that repack groceries such as flour, cereal foods or dried fruits and wholesale them.

Primary activities
- Aerated water wholesaling
- Biscuit wholesaling
- Bottled water wholesaling
- Canned food wholesaling
- Cereal food wholesaling
- Coffee wholesaling
- Condiment wholesaling
- Confectionery wholesaling
- Cooking oil or fat wholesaling
- Cordial, aerated or carbonated, wholesaling
- Egg and egg product wholesaling
- Fruit juice wholesaling
- Health food wholesaling
- Honey wholesaling
- Margarine wholesaling
- Milk, dried, condensed or concentrated, wholesaling
- Nuts wholesaling (roasted, salted or sugar coated)
- Potato crisp wholesaling
- Preserved fruit or vegetable wholesaling
- Rice, milled or polished, wholesaling
- Salt, household, wholesaling
- Seafood, canned, wholesaling
- Soft drink wholesaling
- Specialised food wholesaling n.e.c.
Other Grocery Wholesaling continued

- Specific cultural grocery wholesaling
- Tea wholesaling
- Vinegar wholesaling
- Yeast wholesaling

Exclusions/References

Units mainly engaged in wholesaling the above grocery products in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.
This class consists of units mainly engaged in wholesaling textiles or textile products not elsewhere classified.

**Primary activities**
- Awning, textile, wholesaling
- Bag or sack, textile, wholesaling
- Blanket wholesaling
- Blind, textile, wholesaling
- Canvas goods wholesaling n.e.c.
- Cordage wholesaling
- Elasticised fabric wholesaling
- Fabric, textile, wholesaling
- Felt wholesaling (except floor coverings)
- Glass fibre fabric wholesaling
- Lace wholesaling
- Linen wholesaling
- Narrow fabric wholesaling
- Netting, textile wholesaling
- Piece-goods wholesaling
- Rope wholesaling (except wire rope)
- Sail cloth wholesaling
- Sewing thread wholesaling
- Soft furnishing wholesaling
- String wholesaling
- Tarpaulin wholesaling
- Tent wholesaling
- Textile wholesaling n.e.c.
- Thread wholesaling
- Towel wholesaling
- Trimming, textile, wholesaling
- Yarn wholesaling

**Exclusions/References**
Units mainly engaged in
- wholesaling floor coverings are included in Class 3731 Furniture and Floor Covering Wholesaling; and
- wholesaling wire rope are included in Class 3339 Other Hardware Goods Wholesaling.

This class consists of units mainly engaged in wholesaling clothing or footwear.

**Primary activities**
- Clothing wholesaling
- Footwear wholesaling
- Hosiery wholesaling
DIVISION F – WHOLESALE TRADE
Subdivision 37 – Other Goods Wholesaling

Group Class Description

372 PHARMACEUTICAL AND TOILETRY GOODS WHOLESALING

3720 Pharmaceutical and Toiletry Goods Wholesaling
This class consists of units mainly engaged in wholesaling human pharmaceuticals, medicines, cosmetics, perfumes and toiletries. Also included are units mainly engaged in wholesaling veterinary drugs or medicines.

Primary activities
- Cosmetic wholesaling
- Drug wholesaling
- Medicine wholesaling
- Perfume wholesaling
- Toiletry wholesaling
- Veterinary drug wholesaling
- Veterinary medicine wholesaling

Exclusions/References
Units mainly engaged in wholesaling industrial chemical products are included in Class 3323 Industrial and Agricultural Chemical Product Wholesaling.

373 FURNITURE, FLOOR COVERING AND OTHER GOODS WHOLESALING

3731 Furniture and Floor Covering Wholesaling
This class consists of units mainly engaged in wholesaling furniture or floor coverings (except ceramic floor tiles).

Primary activities
- Blind wholesaling (except textile)
- Floor covering wholesaling (except ceramic floor tiles)
- Furniture wholesaling
- Mattress wholesaling

Exclusions/References
Units mainly engaged in
- wholesaling ceramic tiles are included in Class 3339 Other Hardware Goods Wholesaling; and
- wholesaling canvas blinds are included in Class 3711 Textile Product Wholesaling

372 Jewellery and Watch Wholesaling
This class consists of units mainly engaged in wholesaling watches or clocks (including parts), jewellery, precious stones or precious metals.

Primary activities
- Clock wholesaling
- Costume jewellery wholesaling
- Gemstone wholesaling
DIVISION F – WHOLESALE TRADE
Subdivision 37 – Other Goods Wholesaling

Group Class Description

3734 Toy and Sporting Goods Wholesaling
This class consists of units mainly engaged in wholesaling toys, bicycles or bicycle parts, firearms, ammunition, fireworks or sporting equipment (except tents, sports clothing or footwear).

Primary activities
- Ammunition wholesaling
- Bicycle parts wholesaling
- Bicycle wholesaling
- Playground equipment wholesaling
- Sporting goods wholesaling (except clothing or footwear)
- Toy wholesaling

Exclusions/References
Units mainly engaged in wholesaling sports clothing or sports footwear are included in Class 3712 Clothing and Footwear Wholesaling; and wholesaling tents are included in Class 3711 Textile Product Wholesaling.
DIVISION F – WHOLESALE TRADE
Subdivision 37 – Other Goods Wholesaling

Group 375 Class 3735 Description

**Book and Magazine Wholesaling**
This class consists of units mainly engaged in wholesaling books, periodicals and magazines.

*Primary Activities*
- Book wholesaling
- Magazine wholesaling
- Newspaper wholesaling
- Periodical wholesaling

Group 376 Class 3736 Description

**Paper Product Wholesaling**
This class consists of units mainly engaged in wholesaling paper stationery, greeting cards and paper or paper products not elsewhere classified.

*Primary activities*
- Greeting card wholesaling
- Paper or paper board container wholesaling
- Paper product wholesaling n.e.c.
- Paper stationery wholesaling
- Paper wholesaling

*Exclusions/References*
Units mainly engaged in wholesaling building paper and paper board are included in Class 3339 Other Hardware Goods Wholesaling.

Group 375 Class 3739 Description

**Other Goods Wholesaling n.e.c.**
This class consists of units mainly engaged in wholesaling travel goods, containers (except of paper or paper board), musical instruments, second-hand goods, or other goods not elsewhere classified.

*Primary activities*
- Artists’ supplies wholesaling
- Can, metal, wholesaling
- Cask wholesaling
- Coffin wholesaling
- Container wholesaling (except of paper or paper board)
- Crate, wooden, wholesaling
- Firewood wholesaling
- Fur, dyed or dressed, wholesaling
- Glass container wholesaling
- Leather good wholesaling (except clothing or footwear)
- Luggage wholesaling
- Musical instrument wholesaling
- Pet food wholesaling
- Pre-recorded audio media wholesaling
- Pre-recorded entertainment media wholesaling
- Pre-recorded video media wholesaling
- Second-hand bottle dealing (wholesaling)
- Second-hand goods wholesaling n.e.c.
- Sheet music wholesaling
**DIVISION F – WHOLESALE TRADE**

**Subdivision 37 – Other Goods Wholesaling**

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**Other Goods Wholesaling n.e.c. continued**

- Wholesale trade n.e.c.

**Exclusions/References**

Units mainly engaged in

- wholesaling paper and paper board containers are included in Class 3736 Paper Product Wholesaling; and
- wholesaling leather clothing or shoes are included in Class 3712 Clothing and Footwear Wholesaling.
### Commission-Based Wholesaling

This class consists of units mainly engaged in the sale of goods or services on behalf of one or more principals on a fee or commission basis. These activities include units who arrange the sale of goods on behalf of a principal, but do not take title to the goods.

**Primary activities**
- Auction service (except real estate)
- Auctioning livestock
- Export agent, wholesaler
- Goods wholesale broking n.e.c.
- Import agent, wholesaler
- Livestock agent
- Manufacturer’s sales agent
- Stock and station agent
- Stockyard operation
- Wholesaler’s sales agent
- Wool broking

**Exclusions/References**
Units mainly engaged in
- the arrangement of the purchase of travel and related services are included in Class 7220 Travel Agency and Tour Arrangement Services;
- the activities of real estate agents are included in Class 6720 Real Estate Services; and
- the broking of financial or insurance services are included in the appropriate classes of Subdivision 64 Auxiliary Finance and Insurance Services.