The Retail Trade Division includes units mainly engaged in the purchase and onselling, commission based buying, and commission based selling of goods, without significant transformation, to the general public. The Retail Trade Division also includes units that purchase and onsell goods to the general public using non-traditional means, including the internet. Units are classified to the Retail Trade Division in the first instance if they buy goods and then onsell them (including on a commission basis) to the general public.

Retail units generally operate from premises located and designed to attract a high volume of walk-in customers, have an extensive display of goods, and/or use mass media advertising designed to attract customers. The display and advertising of goods may be physical or electronic.

Physical display and advertising includes shops, printed catalogues, billboards and print advertisements. Electronic display and advertising includes catalogues, internet websites, television and radio advertisements and infomercials. While non-store retailers, by definition, do not possess the physical characteristics of traditional retail units with a physical shop-front location, these units share the requisite function of the purchasing and onselling of goods to the general public, and are therefore included in this division.

A unit which sells to both businesses and the general public will be classified to the Retail Trade Division if it operates from shop-front premises, arranges and displays stock to attract a high proportion of walk-in customers and utilises mass media advertising to attract customers.

The buying of goods for resale to the general public is a characteristic of Retail Trade units that distinguishes them from units in the Agriculture, Forestry and Fishing; Manufacturing; and Construction industries. For example, farms that sell their products, at or from, the point of production are not classified in Retail Trade, but rather in Agriculture as the production of agricultural output are these units primary activity. Units in all these industries provide their output to the market for sale. Similarly, units that both manufacture and sell their products to the general public are not classified in Retail Trade, but rather in Manufacturing.

Wholesale units also engage in the buying of goods for resale, but typically operate from a warehouse or office and neither the design nor the location of these premises is intended to solicit a high volume of walk-in traffic. In general, wholesale units have large storage facilities and small display area, while the reverse is true for retail units.

Units in Retail often undertake non-retail secondary activities, such as watch and jewellery stores, that undertake repairs of these goods as well as retailing new items. However, units whose primary activity is the provision of repair and maintenance services are excluded from this division, and are classified to the Other Services Division.
Motor Vehicle Parts Retailing

This class consists of units mainly engaged in retailing new or used parts or accessories for motor vehicles.

**3921**  
**MOTOR VEHICLE PARTS AND TYRE RETAILING**

Motor Vehicle Parts Retailing

This class consists of units mainly engaged in retailing new or used parts or accessories for motor vehicles.

Trailer and Other Motor Vehicle Retailing

This class consists of units mainly engaged in retailing caravans, trailers and other motor vehicles, including mobile homes or cabins.

**3913**  
**TRAILER AND OTHER MOTOR VEHICLE RETAILING**

Box trailer retailing  
Caravan retailing  
Horse float retailing  
Mobile home retailing  
Trailer retailing (except boat trailers)

Units mainly engaged in

- retailing boat trailers are included in Class 4245 Marine Equipment Retailing; and
- hiring of trailers or caravans are included in Class 6619 Other Motor Vehicle and Transport Equipment Rental and Hiring.

Motor Cycle Retailing

This class consists of units mainly engaged in retailing new or used motor cycles or scooters.

**3912**  
**MOTOR CYCLE RETAILING**

All terrain vehicle retailing  
Go-kart, motorised, retailing  
Motor cycle or scooter retailing  
Motorised minibike retailing

Units mainly engaged in

- wholesaling new or used motor cycles or scooters are included in Class 3503 Trailer and Other Motor Vehicle Wholesaling;  
- repairing motor cycles or scooters are included in Class 9419 Other Automotive Repair and Maintenance; and  
- retailing motor cycles or scooter parts or accessories are included in Class 3921 Motor Vehicle Parts Retailing.

Car Retailing

This class consists of units mainly engaged in retailing new or used cars.

**3911**  
**CAR RETAILING**

New car retailing  
Used car retailing

Units mainly engaged in wholesaling cars are included in Class 3501 Car Wholesaling.
Tyre Retailing

This class consists of units mainly engaged in retailing motor vehicle or motor cycle tyres (new or reconditioned) or tubes.

Primary activities
- Motor cycle or scooter tyre and tube retailing
- Tyre or tube, motor vehicle, retailing

Exclusions/References
Units mainly engaged in retreading, recapping or rerubbering motor vehicle tyres are included in Class 1914 Tyre Manufacturing.
**Fuel Retailing**

This class consists of units mainly engaged in retailing fuels, including petrol, LPG or lubricating oils.

**Primary activities**
- Automotive CNG retailing
- Diesel oil retailing
- Distillate retailing
- Engine oil retailing
- Kerosene retailing
- LPG, automotive, retailing
- Lubricating oil or grease retailing
- Petrol retailing
- Service station operation (mainly petrol retailing)

**Exclusions/References**
- Units mainly engaged in wholesaling of petroleum products are included in Class 3321 Petroleum Product Wholesaling; and
- automotive repairs and services are included in the appropriate classes of Group 941 Automotive Repair and Maintenance
411 SUPERMARKET AND GROCERY STORES
4110 Supermarket and Grocery Stores
This class consists of units mainly engaged in retailing groceries or non-specialised food lines (including convenience stores), whether or not the selling is organised on a self-service basis.

Primary activities
- Convenience store operation
- Grocery retailing
- Grocery supermarket operation

Exclusions/References
Units mainly engaged in retailing specialised food lines are included in the appropriate classes of Group 412 Specialised Food Retailing.

412 SPECIALISED FOOD RETAILING
4121 Fresh Meat, Fish and Poultry Retailing
This class consists of units mainly engaged in retailing fresh meat, fish or poultry.

Primary Activities
- Butcher’s shop operation (retail)
- Fish, fresh, retailing
- Meat, fresh, retailing
- Poultry, fresh, retailing
- Seafood, fresh, retailing

4122 Fruit and Vegetable Retailing
This class consists of units mainly engaged in retailing fresh fruit or vegetables.

Primary activities
- Fruit, fresh, retailing
- Greengrocery operation (retail)
- Vegetable, fresh, retailing

4123 Liquor Retailing
This class consists of units mainly engaged in retailing beer, wine or spirits for consumption off the premises only.

Primary activities
- Alcoholic beverage retailing (for consumption off the premises only)

Exclusions/References
Units mainly engaged in selling alcoholic beverages for consumption on the premises, such as hotels, bars and similar units (except hospitality clubs), are included in Class 4520 Pubs, Taverns and Bars.

4129 Other Specialised Food Retailing
This class consists of units mainly engaged in retailing specialised food lines, such as confectionery or smallgoods or bread and cakes (not manufactured on the same premises).

Primary activities
- Biscuit retailing (not manufactured on the same premises)
Other Specialised Food Retailing continued

- Bread retailing (not manufactured on the same premises)
- Bread vendor (not manufactured on the same premises)
- Cake retailing (not manufactured on the same premises)
- Confectionery retailing
- Non-alcoholic drinks retailing
- Pastry retailing (not manufactured on the same premises)
- Smallgoods retailing
- Specialised food retailing n.e.c.

Exclusions/References

Units mainly engaged in
- retailing a wide range of food lines are included in Class 4110 Supermarket and Grocery Stores;
- providing food services for immediate consumption for taking away or consumption in limited seating areas are included in Class 4512 Takeaway Food Services;
- manufacturing bakery products and selling those products from the same premises are included in Class 1174 Bakery Product Manufacturing (Non-factory based); and
- retailing food through vending machines or other non-store means (except mobile vans) are included in Class 4310 Non-Store Retailing.
FURNITURE, FLOOR COVERINGS, HOUSEWARE AND TEXTILE GOODS RETAILING

4211 Furniture Retailing
This class consists of units mainly engaged in retailing furniture, blinds or awnings.

Primary activities
- Antique reproduction furniture retailing
- Awning retailing
- Blind retailing
- Furniture retailing
- Mattress retailing

Exclusions/References
Units mainly engaged in
- the installation of household blinds or awnings are included in Class 3239 Other Building Installation Services;
- manufacturing blinds or awnings are included in the appropriate classes of Division C Manufacturing, according to the materials used in the manufacturing process;
- retailing second-hand or antique furniture are included in Class 4273 Antique and Used Goods Retailing; and
- retailing curtains are included in Class 4214 Manchester and Other Textile Goods Retailing.

4212 Floor Coverings Retailing
This class consists of units mainly engaged in retailing floor coverings (except ceramic floor tiles).

Primary activities
- Carpet retailing
- Floor coverings retailing (except ceramic floor tiles)
- Floor rug retailing
- Floor tile retailing (lino, vinyl, cork, carpet or rubber)
- Parquetry retailing

Exclusions/References
Units mainly engaged in
- laying floor coverings are included in the appropriate classes of Division E Construction;
- retailing ceramic floor tiles are included in Class 4231 Hardware and Building Supplies Retailing.

4213 Houseware Retailing
This class consists of units mainly engaged in retailing kitchenware, china, glassware, silverware or other houseware goods.

Primary activities
- Brushware retailing
- Chinaware retailing
- Cooking utensil retailing (except electric)
- Crockery retailing
Electrical, Electronic and Gas Appliance Retailing

This class consists of units mainly engaged in retailing electrical, electronic or gas appliances (except computers and computer peripherals).

Primary activities
- Air conditioner retailing
- Appliance, electric, retailing
- Barbecue retailing
- Camera retailing
- Compact disc player retailing
- Cooking utensil, electric, retailing
- Digital versatile disc (DVD) player retailing
- Electronic beeper retailing
- Fan, electric, retailing

Exclusions/References
Units mainly engaged in retailing electric cooking utensils are included in Class 4221 Electrical, Electronic and Gas Appliance Retailing.

Manchester and Other Textile Goods Retailing

This class consists of units mainly engaged in retailing fabrics, curtains or household textiles.

Primary activities
- Blanket retailing
- Curtain retailing
- Dressmaking requisites retailing
- Fabric, textile, retailing
- Household textile retailing
- Linen retailing
- Piece-goods retailing
- Soft furnishing retailing
- Yarn retailing

Exclusions/References
Units mainly engaged in retailing electric cooking utensils are included in Class 4221 Electrical, Electronic and Gas Appliance Retailing.

Houseware Retailing continued
- Cutlery retailing
- Enamelware retailing
- Glassware retailing
- Kitchenware retailing
- Picnicware retailing
- Plastic container retailing
- Silverware retailing

Exclusions/References
Units mainly engaged in retailing electric cooking utensils are included in Class 4221 Electrical, Electronic and Gas Appliance Retailing.

422

ELECTRICAL AND ELECTRONIC GOODS RETAILING

4221 Electrical, Electronic and Gas Appliance Retailing

This class consists of units mainly engaged in retailing electrical, electronic or gas appliances (except computers and computer peripherals).

Primary activities
- Air conditioner retailing
- Appliance, electric, retailing
- Barbecue retailing
- Camera retailing
- Compact disc player retailing
- Cooking utensil, electric, retailing
- Digital versatile disc (DVD) player retailing
- Electronic beeper retailing
- Fan, electric, retailing

Exclusions/References
Units mainly engaged in retailing electric cooking utensils are included in Class 4221 Electrical, Electronic and Gas Appliance Retailing.
Electrical, Electronic and Gas Appliance Retailing continued

- Floor polisher, electric, retailing
- Gas appliance retailing
- Heating equipment, electric or gas, retailing
- Mobile phone retailing
- Modern retailing
- Pager retailing
- Pocket calculator, electronic, retailing
- Projector retailing
- Radio receiving set retailing (except car radios)
- Refrigerator, retailing
- Shaver, electric, retailing
- Sound reproducing equipment retailing
- Stereo retailing
- Stove, retailing
- Television antennae retailing
- Television set retailing
- Two-way radio equipment retailing
- Vacuum cleaner retailing
- Video cassette recorder (VCR) retailing
- Washing machine retailing

Exclusions/References

Units mainly engaged in
- retailing computer or computer peripheral equipment are included in Class 4222
  Computer and Computer Peripheral Retailing;
- retailing CDs, DVDs or other entertainment media are included in Class 4242
  Entertainment Media Retailing;
- retailing car radios are included in Class 3921 Motor Vehicle Parts Retailing;
- installing heating, refrigeration or air conditioning equipment are included in Class 3233
  Air Conditioning and Heating Services;
- hiring household appliances are included in Class 6639 Other Goods and Equipment
  Rental and Hiring n.e.c.; and
- repairing and maintaining electrical, electronic and gas domestic appliances are included
  in Class 9421 Domestic Appliance Repair and Maintenance.

4222

Computer and Computer Peripheral Retailing

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

Primary activities

- Compact disc burner retailing
- Computer equipment retailing
- Computer game console retailing
- Computer hardware retailing
- Computer software retailing (except computer games)
- Printer retailing
- Visual display unit (VDU) retailing
Hardware and Building Supplies Retailing

This class consists of units mainly engaged in retailing hardware or building supplies.

**Primary activities**
- Carpenter's tool retailing
- Cement retailing
- Ceramic floor tile retailing
- Garden tool retailing
- Hardware retailing
- Lacquer retailing
- Lawn mower retailing
- Lock retailing
- Mineral turpentine retailing
- Nail retailing
- Paint retailing
- Plumbers' fittings retailing
- Plumbers' tools retailing
- Timber retailing
- Tool retailing
- Wallpaper retailing
- Woodworking tool retailing

**Exclusions/References**
- Units mainly engaged in retailing computer games are included in Class 4242 Entertainment Media Retailing.
- Units mainly engaged in wholesaling builders' hardware or supplies (except plumbing supplies) are included in Class 3339 Other Hardware Goods Wholesaling; and
- Wholesaling timber are included in Class 3351 Timber Wholesaling.
DIVISION G – RETAIL TRADE
Subdivision 42 – Other Store-Based Retailing

424 RECREATIONAL GOODS RETAILING

4241 Sport and Camping Equipment Retailing

This class consists of units mainly engaged in retailing sporting goods, camping equipment or bicycles.

Primary activities
- Ammunition retailing
- Bicycle retailing
- Camping equipment retailing
- Canoe retailing
- Equestrian equipment retailing
- Fishing tackle retailing
- Fitness equipment retailing
- Golfing equipment retailing
- Gun or rifle retailing
- Gymnasium equipment retailing
- Sailboard retailing
- Snow ski retailing
- Sporting equipment retailing (except clothing or footwear)
- Wetsuit retailing

Exclusions/References

Units mainly engaged in retailing sportswear are included in Class 4251 Clothing Retailing and Class 4252 Footwear Retailing; and retailing new or used boats are included in Class 4245 Marine Equipment Retailing.

4242 Entertainment Media Retailing

This class consists of units mainly engaged in retailing audio tapes, compact discs, computer games, digital versatile discs or video cassettes.

Primary activities
DIVISION G – RETAIL TRADE
Subdivision 42 – Other Store-Based Retailing

Group Class Description

Entertainment Media Retailing continued
- Audio cassette retailing
- Compact disc retailing
- Computer game retailing
- Digital versatile disc (DVD) retailing
- Video cassette retailing

Exclusions/References
Units mainly engaged in
- retailing second-hand records, tapes, CDs, DVDs or videos are included in Class 4273 Antique and Used Goods Retailing;
- retailing CD players, DVD players, VCRs or other appliances are included in Class 4221 Electrical, Electronic and Gas Appliance Retailing; and
- retailing computers and computer peripherals are included in Class 4222 Computer and Computer Peripheral Retailing.

4243 Toy and Game Retailing
This class consists of units mainly engaged in retailing toys or games (except computer games).

Primary activities
- Doll retailing
- Game retailing
- Toy retailing

Exclusions/References
Units mainly engaged in retailing computer games are included in Class 4242 Entertainment Media Retailing.

4244 Newspaper and Book Retailing
This class consists of units mainly engaged in retailing books, periodicals and newspapers.

Primary activities
- Book retailing
- Magazine retailing
- Newspaper retailing
- Periodical retailing
- Religious book retailing

Exclusions/References
Units mainly engaged in
- retailing stationery and writing goods are included in Class 4272 Stationery Goods Retailing; and
- retailing second-hand books are included in Class 4273 Antique and Used Goods Retailing.

4245 Marine Equipment Retailing
This class consists of units mainly engaged in retailing new or used boats or boat accessories.

Primary activities
- Boat retailing (including used)
- Boat trailer retailing
**DIVISION G – RETAIL TRADE**

**Subdivision 42 – Other Store-Based Retailing**

**Group Class Description**

---

**425 CLOTHING, FOOTWEAR AND PERSONAL ACCESSORY RETAILING**

**4251 Clothing Retailing**

This class consists of units mainly engaged in retailing clothing or clothing accessories.

**Primary activities**

- Clothing accessory retailing
- Clothing retailing
- Foundation garment retailing
- Fur clothing retailing
- Glove retailing
- Hosiery retailing
- Leather clothing retailing
- Millinery retailing
- Sports clothing retailing
- Work clothing retailing

**Exclusions/References**

Units mainly engaged in:

- retailing second-hand clothing are included in Class 4273 Antique and Used Goods Retailing; and
- retailing personal accessories (except clothing and footwear) are included in Class 4259 Other Personal Accessory Retailing.

**4252 Footwear Retailing**

This class consists of units mainly engaged in retailing boots, shoes or other footwear.

**Primary activities**

- Boot retailing
- Footwear retailing
- Shoe retailing
- Sports footwear retailing

**4253 Watch and Jewellery Retailing**

This class consists of units mainly engaged in retailing new watches and jewellery (except clocks and silverware).
**DEPARTMENT STORES**

**426**

**4260 Department Stores**

This class consists of units engaged in retailing a wide variety of goods, other than food or groceries, but the variety is such that no predominant activity can be determined. These units have predominant retail sales in at least four of the following six product groups:

- Clothing
- Furniture
- Kitchenware, china, glassware and other housewares
- Textile goods
- Electrical, electronic and gas appliances
- Perfumes, cosmetics and toiletries

The products primary to these headings, as well as other products, are normally sold by or displayed in separate departments or sections supervised by managers (with specialised product knowledge) within the store, and, generally, merchandising, advertising, customer
**Division G – Retail Trade**

**Subdivision 42 – Other Store-Based Retailing**

**Group Class Description**

---

**Department Stores continued**

Service, accounting and budgetary control functions are undertaken on a departmentalised basis.

*Primary activities*

- Department store operation

*Exclusions/References*

Units mainly engaged in:

- Retailing food and groceries on a departmentalised basis are included in Class 4110 Supermarket and Grocery Stores;
- Retailing clothing; furniture; kitchenware, china, glassware and other housewares; textile goods; electrical, electronic and gas appliances; or perfumes, cosmetics and toiletries on a specialised basis are included in the appropriate classes of Subdivision 42 Other Store-Based Retailing; and
- Retailing a wide variety of products that are not sold, displayed, managed or administered on a departmentalised basis (i.e. gift shops or souvenir shops) are included in Class 4279 Other Store-Based Retailing n.e.c.

427

**Pharmaceutical and Other Store-Based Retailing**

4271

**Pharmaceutical, Cosmetic and Toiletry Goods Retailing**

This class consists of units mainly engaged in retailing prescription drugs or patent medicines, cosmetics or toiletries.

*Primary activities*

- Cosmetic retailing
- Drug retailing
- Patent medicine retailing
- Perfume retailing
- Pharmacy, retail, operation
- Prescription, medicine, dispensing
- Toilet retailing

4272

**Stationery Goods Retailing**

This class consists of units mainly engaged in retailing stationery goods and writing materials.

*Primary activities*

- Artists’ supplies retailing
- Ink retailing
- Note book retailing
- Pen or pencil retailing
- Stationery retailing
- Writing material retailing

*Exclusions/References*

Units mainly engaged in retailing books or magazines are included in Class 4244 Newspaper and Book Retailing.
<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Description</th>
</tr>
</thead>
</table>
| 4273  | Antique and Used Goods Retailing | This class consists of units mainly engaged in retailing antiques or second-hand goods (except motor vehicles or motor cycles and parts). **Primary activities**
- Antique retailing
- Coin dealing (retailing)
- Disposals retailing
- Pawnbroking
- Second-hand book retailing
- Second-hand cloth retailing
- Second-hand electrical, electronic or computer equipment retailing
- Second-hand furniture retailing
- Second-hand goods retailing n.e.c.
- Second-hand jewellery retailing
- Second-hand record, tape, CD, DVD or videos retailing
- Second-hand sports card retailing
- Stamp, collectible, dealing (retailing)

**Exclusions/References**
Units mainly engaged in
- retailing second-hand motor vehicles are included in Class 3911 Car Retailing;
- retailing second-hand motor cycles are included in Class 3912 Motor Cycle Retailing;
- retailing second-hand motor vehicle or motor cycle parts are included in Class 3921 Motor Vehicle Parts Retailing; and
- providing auctioning services are included in Class 3800 Commission-Based Wholesaling.

| 4274  | Flower Retailing | This class consists of units mainly engaged in retailing cut flowers or display foliage. **Primary Activities**
- Cut flower retailing
- Display foliage retailing
- Dried flower retailing
- Florist, retail, operation

| 4279  | Other Store-Based Retailing n.e.c. | This class consists of units mainly engaged in retailing goods not elsewhere classified from store-based premises. **Primary activities**
- Art gallery operation (retail)
- Binocular retailing
- Bottled liquefied petroleum gas (LPG) retailing
- Briquette retailing
- Clock retailing
- Coal retailing
- Coke retailing
Other Store-Based Retailing n.e.c. continued

- Computer consumables (toners, inks) retailing
- Craft goods retailing
- Duty free store operation
- Firewood retailing
- Firework retailing
- Greeting card retailing
- Ice retailing
- Map retailing
- Musical instrument retailing
- Pet and pet accessory retailing
- Photographic chemical retailing
- Photographic film or paper retailing
- Pram retailing
- Religious goods (except books) retailing
- Specialty stores n.e.c.
- Store-based retailing n.e.c.
- Swimming pool retailing
- Tobacco product retailing
- Variety store operation

Exclusions/References

Units mainly engaged in

- retailing second-hand sports cards are included in Class 4273 Antique and Used Goods Retailing;
- retailing religious books are included in Class 4244 Newspaper and Book Retailing;
- retailing goods without the use of a shopfront or physical store presence are included in Class 4510 Non-Store Retailing; and
- retailing goods on a commission basis are included in Class 4320 Retail Commission-Based Buying and/or Selling.
### Division G – Retail Trade

#### Subdivision 43 – Non-Store Retailing and Retail Commission-Based Buying and/or Selling

<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>431</td>
<td>Non-Store Retailing</td>
</tr>
<tr>
<td>430</td>
<td></td>
<td>This class consists of units mainly engaged in retailing goods without the use of a shopfront or physical store presence, including milk vendors, sole e-commerce retailers and direct shopping units.</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Primary activities</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Direct mail retailing</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Direct selling of books</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Direct selling of cosmetics</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Direct selling of goods n.e.c.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Internet retailing</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Milk vending</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Mobile food retailing (except takeaway food)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Vending machine operation (except leasing)</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Exclusions/References</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Units mainly engaged in</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- the retailing of goods through means of a shopfront or physical store presence are included in the appropriate classes of subdivisions within the Retail Trade Division; and</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- providing mobile food services such as ice cream vending from a van are included in Class 4512 Takeaway Food Services.</td>
</tr>
<tr>
<td></td>
<td>432</td>
<td>Retail Commission-Based Buying and/or Selling</td>
</tr>
<tr>
<td>430</td>
<td></td>
<td>This class consists of units mainly engaged in selling goods to the general public 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 themselves.</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Primary activities</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Commission-based milk vending</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Commission buying service</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Commission retailing of books</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Commission retailing of cosmetics</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Commission retailing of health foods</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Commission selling service</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Exclusions/References</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Units mainly engaged in</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- the commission-based buying and selling of real estate are included in Class 6720 Real Estate Services;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- the broking of financial or insurance services are included in the appropriate classes of Subdivision 64 Auxiliary Finance and Insurance Services; and</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- providing auction services are included in Class 3800 Commission-Based Wholesaling.</td>
</tr>
</tbody>
</table>