Class	Primary Activity
1300	L.N.G. production
1300	<pre>L.P.G., natural, production (except in conjunction with petroleum refining)</pre>
2643	Labels, paper, mfg (except commission printing)
2643	Labels, pressure sensitive, mfg (except commission printing)
2349	Labels, printed cloth, mfg
2348	Labels, woven cloth, mfg
474 5 8153	<pre>Laboratory chemicals wholesaling n.e.c. Laboratory, dental, operation (dentures fabrication only)</pre>
2541	Laboratory furniture mfg (except sheet metal)
3152	Laboratory furniture, sheet metal, mfg
2850	Laboratory glassware mfg
6336	Laboratory operation (providing chemical, food, electrical engineering or other technical services)
8151 8491	Laboratory, pathology, operation Labour supply service (supply of contract labour, except provision of specific services)
2356	Lace fabrics mfg
4774	Lace wholesaling
2348	Lacing, narrow woven, mfg
4728	Lacquers dealing
2762	Lacquers mfg
2754	Lactic acids mfg
2125	Lactose mfg
2538	Ladders, wooden, mfg
2754 4122	Lake colours mfg Lake construction
5309	Lake cruise operation
5309	Lake transport service
3472	Laminated decorative plastic sheets, rigid, mfg
2850	Laminated sheet glass mfg
3471	Laminated sheeting of plastic with paper or metal foil mfg
2533	Laminates, decorative plastic, mfg (on boards or other substrates)
2780	Laminates of paper or paperboard and metal foil, bituminous, mfg
3471	Laminates of paper or paperboard and metal foil, non-bituminous, mfg
2755	Lampblack mfg
3168	Lamps, carbide, mfg
3357	Lamps, electric filament, mfg
3357 3357	Lamps, incandescent electric, mfg Lamps, infra-red or ultra-violet, mfg
3168	Lamps, kerosene, mfg
3357	Lamps or lamp parts, electric, mfg
3168	Lamps or lamp parts mfg (except electric)
2850	Lampshades, glass, mfg
3357	Lampshades mfg (except glass)
3357	Lampstands mfg
4751	Land broking (agricultural or pastoral)
4248	Land clearing (except rural)

Class	Primary Activity
0206	Land clearing service (rural)
6322	Land development or subdivision (except construction)
4248	Land reclamation
6335	Land surveying service
6161	Land trust (except trust management on a commission or fee basis)
6172 4122	Land trust management (on a commission or fee basis)
4249	Landscape gardening
	Lane marking service (eg on roadways, carparks, asphalt surfaces)
2342	Lanolin mfg (except toilet lanolin)
2763	Lanolin, toilet, mfg
3482	Lapidary work
3364	Lapping machines mfg
2140	Lard, refined, mfg
2117	Lard rendering (except refining)
4769	Lard wholesaling
3364	Lathes, woodworking or metal-working, mfg
9340	Laundry agency operation
2765	Laundry bleaches mfg
2765	Laundry blue mfg
2765	Laundry detergents or soaps mfg
4795	Laundry detergents or soaps wholesaling
3369	Laundry machinery mfg (except household)
4736	Laundry machinery or equipment wholesaling (except domestic)
9340	Laundry service
2765	Laundry starch preparations (eg spray starch) mfg
3168	Laundry trolleys or basket carriers mfg
3168	Laundry tubs, cast iron, mfg (porcelain enamelled)
3153	Laundry tubs, pressed metal, mfg
0196	Lavender growing
2768	Lavender oil distilling
7120	Law court operation
3485 3353	Lawn bowling equipment mfg (except clothing or footwear) Lawn mowers mfg
4853	Lawn mowers, repair, maintenance or servicing
4853	Lawn mowers retailing or repairing
4782	Lawn mowers wholesaling
9364	Lawn mowing service
0195	Lawn seed growing
8471	Lawyers association operation
4122	Laying, cable
4232	Laying, concrete block
4249	Laying of carpet or carpet tiles
4234	Laying of ceramic, concrete or cut stone tiles
4249	Laying of explosives
4249	Laying of floor covering n.e.c.
4121	Laying of hot-mix bituminous paving
4249	Laying of linoleum or linotiles
4249	Laying of parquetry
4242	Laying of stormwater or sewerage drains (connecting individual houses or other buildings to the mains system)

Class	Primary Activity
4122	Laying, pipe
4231	Laying, terrazzo
4234	Laying, tile (using ceramic, concrete or cut stone tiles)
2755	Lead arsenate mfg
2755	Lead chromate mfg
1126	Lead ores beneficiating or dressing
1126	Lead ores mining
2952	<pre>Lead recovery (from drosses, ashes or other waste materials, except from scrap)</pre>
2957	Lead recovery (from scrap)
2952	Lead, refined, mfg
2952	Lead smelting (except secondary recovery from scrap)
4744	Lead wholesaling
0304	Leaf gathering
0193	Leaf, tobacco, drying
2190	Leaf, tobacco, redrying
3452	<pre>Leashes, leather or leather substitute, mfg Leasing - see also Charter; Hire; Renting; Chapt.5, Vol.1</pre>
6156	Leasing (financial service basis only; except real property)
6390	Leasing of agricultural machinery or equipment (from own
	stocks; without operators; for periods less than one year)
4731	Leasing of agricultural machinery or equipment (not manufactured by the same establishment; from own stocks; without operators; for periods of one year or more)
	Leasing of aircraft - see Aircraft, leasing, hiring or renting
	Leasing of boats - see Boats, leasing, hiring or renting
	Leasing of buses - see Buses, leasing, hiring or renting
6390	Leasing of business machines or equipment (from own stocks; without operators; for periods less than one year)
4734	Leasing of business machines or equipment (not manufactured by the same establishment from own stock; without operators; for periods of one year or more) Leasing of cars - see Cars, leasing, hiring or renting
6390	Leasing of cars - see cars, leasing, hiring of renting Leasing of coin-operated amusement machines (from own stocks; for periods less than one year)
4736	Leasing of coin-operated amusement machines (not manufactured by the same establishment; from own stocks; for periods of one year or more)
6390	Leasing of commercial refrigeration equipment (from own stocks; for periods less than one year)
4735	Leasing of commercial refrigeration equipment (not manufactured by the same establishment; from own stocks; for periods of one year or more)
6390	Leasing of construction machinery (from own stocks; without operators; for periods less than one year)
4731	Leasing of construction machinery or equipment (not manufactured by the same establishment; from own stocks; without operators; for periods of one year or more)

Class	Primary Activity
6390	Leasing of dental equipment (from own stocks; for periods less than one year)
4733	Leasing of dental equipment (not manufactured by the same establishment; from own stocks; for periods of one year or more)
6390	Leasing of earthmoving machinery or equipment (from own stocks; without operators; for periods less than one year)
4731	Leasing of earthmoving machinery or equipment (not manufactured by the same establishment; from own stocks; without operators; for periods of one year or more)
6390	Leasing of electrical computers (from own stocks; without operators; for periods less than one year)
4734	Leasing of electronic computers (not manufactured by the same establishment; from own stocks; without operators; for periods of one year or more)
6390	Leasing of excavating machinery or equipment (from own stocks; without operators; for periods less than one year)
4731	Leasing of excavating machinery or equipment (not manufactured by the same establishment; from own stocks; without operators; for periods of one year or more)
6390	Leasing of industrial communications equipment (from own stocks; without operators; for periods less than one year)
4735	Leasing of industrial communications equipment (not manufactured by the same establishment; from own stocks; without operators; for periods of one year or more)
6390	Leasing of industrial electrical equipment (from own stocks; for periods less than one year)
4735	Leasing of industrial electrical equipment (not manufactured by the same establishment; from own stocks; for periods of one year or more)
6390	Leasing of industrial electronic equipment (from own stocks; without operators; for periods less than one year)
4735	Leasing of industrial electronic equipment not manufactured by the same establishment; from own stocks; without operators; for periods of one year or more)
6390	Leasing of industrial machinery or equipment (from own stocks; without operators; for periods less than one year; except transport equipment)
4736	Leasing of industrial machinery or equipment (not manufactured by the same establishment; from own stocks; without operators; for periods of one year or more) n.e.c.
6390	Leasing of medical equipment (from own stocks; for periods less than one year)

Class	Primary Activity
4733	Leasing of medical equipment (not manufactured by the same establishment; from own stocks; for periods of one year or more)
6163	Leasing of milk-run licence
	<pre>Leasing of motor vehicles - see also Motor vehicles, leasing, hiring or renting</pre>
4861	Leasing of motor vehicles (not manufactured by the same establishment; from own stocks; without drivers; for periods of one year or more)
6390	Leasing of office machines or equipment (from own stocks; without operators; for periods less than one year)
4734	Leasing of office machines or equipment (not manufactured by the same establishment; from own stocks; without operators; for periods of one year or more)
6390	Leasing of plant or equipment (from own stocks; without operators; for periods less than one year; except transport equipment)
6390	Leasing of professional equipment (from own stocks; for periods less than one year)
4733	Leasing of professional equipment (not manufactured by the same establishment; from own stocks; for periods of one year or more)
6390	Leasing of scientific equipment (from own stocks; for periods less than one year)
4733	Leasing of scientific equipment (not manufactured by the same establishment; from own stocks; for periods of one year or more)
6390	Leasing of ships - see Ships, leasing, hiring or renting Leasing of surgical equipment (from own stocks; for periods less than one year)
4733	Leasing of surgical equipment (not manufactured by the same establishment; from own stocks; for periods of one year or more)
	Leasing of taxi cabs - see Taxi cab, leasing, hiring or renting
6163	Leasing of taxi cab plate (without vehicles)
5744 	Leasing of transport containers Leasing of trucks - see Trucks, leasing, hiring or renting
6390	Leasing of vending machines (from own stocks; for periods less than one year)
4736	Leasing of vending machines (not manufactured by the same establishment; from own stocks; for periods of one year or more)
6390	Leasing of veterinary equipment (from own stocks; for periods less than one year)
4733	Leasing of veterinary equipment (not manufactured by the same establishment; from own stocks; for periods of one year or more)
6390	Leasing of X-ray equipment (from own stocks; for periods less than one year)

Class	Primary Activity
4733	Leasing of X-ray equipment (not manufactured by the same establishment; from own stocks; for periods of one
6156	year or more) Leasing or hiring of office furniture, including filing
3152	cabinets, financial leasing Leasing or hiring of office furniture, of sheet metal, including filing cabinets (manufactured by the same establishment; for periods of one year or more)
6322	Leasing or renting of agricultural or pastoral properties (as owner or leaseholder)
4751	Leasing or renting of agricultural or pastoral properties (except as owner or leaseholder)
6310	Leasing or renting of real estate (except agricultural or pastoral properties, or as owner or leaseholder)
6322	Leasing or renting of real estate (non-residential; as owner or leaseholder)
6321	Leasing or renting of real estate (residential; as owner or leaseholder)
3452 4897	Leather bags mfg Leather bags retailing
4796	Leather bags wholesaling
2456	Leather clothing mfg
4843	Leather clothing, mens or boys, retailing
4771	Leather clothing, mens or boys, wholesaling
4844 4772	Leather clothing, womens or girls, retailing Leather clothing, womens or girls, wholesaling
2768	Leather dressings or finishes mfg
4897	Leather goods retailing (except apparel)
4796	Leather goods wholesaling (except clothing or footwear)
3451	Leather mfg
3452	Leather or leather substitute goods mfg n.e.c.
3452	Leather packing, industrial, mfg
2456	Leather suits, coats or uniforms mfg
3451 4752	Leather tanning, currying, dressing, finishing or dyeing Leather wholesaling
3369	Leather wholesaling Leather working machinery mfg
4736	Leather working machinery or equipment wholesaling
2643	Ledger sheets mfg (except commission printing)
0144	Leeks growing
6371	Legal aid service
7130 3452	Legation operation (foreign government)
2768	Leggings, leather, mfg Lemon oil mfg
0136	Lemons growing
8251	Lending library service
3341	Lens grinding (optical; except spectacle lens grinding)
3481	Lens grinding (spectacle)
3481	Lenses, contact, mfg
3369	Letter folding machines mfg
6384 2767	Letter writing service Letterpress ink mfg
0144	Lettuce growing
1124	Leucoxene mining
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Class	Primary Activity
4248	Levelling (construction sites)
3161	Levels, carpenters, mfg
2541	Library furniture mfg (except sheet metal)
3152	Library furniture, sheet metal, mfg
8251	Library service
8251	Library service, lending
8251	Library service, mobile
8251	Library service, municipal
8251	Library service, national
8251	Library service, phonograph record
8251	Library service, public
9233 9232	<pre>Licensed hotel or motel operation (mainly accommodation) Licensed hotel or motel operation (mainly drinking place)</pre>
2173	Licorice candy mfg
6231	Life insurance
2456	Life jackets mfg
6231	Life re-insurance
5724	Lift-span bridge operation
3474	Light diffusers, plastic, mfg
4735	Light fittings, electric, dealing
3233	Light fittings, vehicle, mfg
3357	Light globes, electric, mfg
4735	Light globes, electric, wholesaling
2770	Lighter fluid mfg
5724	Lighterage service Lightning arrestors mfg
3357 1202	Lighthing affectors mig
2884	Lime, quick, hydrated or agricultural, mfg
0136	Limes growing
1501	Limestone quarrying (except as a construction material)
1404	Limestone quarrying (for construction purposes; except as an integral part of constuction activities)
1111	Limonite mining
3352	Line printers mfg (computer peripherals)
9340 4847	Linen hire service Linen, household, retailing
4774	Linen, household, wholesaling
2443	Lingerie, knitted, mfg (from fabrics knitted at the same
2445	establishment)
2455	Lingerie mfg (except from fabrics knitted at the same establishment)
4772	Lingerie wholesaling
4844	Lingerie retailing
3473	Lino tiles mfg
4848	Lino tiles retailing
4784	Lino tiles wholesaling
4249	Linoleum or linotile laying
3473	Linoleum or plastic floor coverings mfg
4848	Linoleum retailing
4784	Linoleum wholesaling Linotype setting service
2645 0181	Linseed growing
2140	Linseed growing Linseed oil, meal or cake mfg

Class	Primary Activity
4754	Linseed wholesaling
2766	Lipsticks mfg
4745	Liquefied gases wholesaling (except liquefied petroleum gas)
3620	Liquefied petroleum gas distribution (through mains system)
4741	Liquefied petroleum gas (L.P.G.) dealing (in bulk or containers)
1300	Liquefied petroleum gas, natural, production (except in conjunction with petroleum refining)
3620	Liquefied petroleum gas reforming (for distribution through mains system)
2770	Liquefied petroleum gases mfg (in conjunction with petroleum refining)
2189	Liqueurs mfg
4767	Liqueurs wholesaling
2768	Liquid polishes mfg
2755	Litharge mfg
1505	Lithium ore mining
2767	Lithographic ink mfg
3369	Lithographic platemaking equipment mfg
2645 2755	Lithographic platemaking service Lithopone mfg
2115	Liver meal mfg (except poultry)
4751	Livestock buying or selling agents
0206	Livestock dipping service
0206	Livestock drafting or droving service Livestock insurance
6234 0196	Livestock insurance Livestock raising n.e.c.
4751	Livestock wholesaling
3168	Livestock yarding equipment, metal, mfg n.e.c.
3362	Loader attachments mfg (for construction or earthmoving machinery)
0431 0431	Lobster, rock, fishing Lobster, rock, fishing and processing (aboard vessel at
	sea)
7113	Local Government administration
2541	Lockers mfg (except sheet metal)
3152	Lockers, sheet metal, mfg
4728	Locks dealing
3168	Locks mfg Locksmith service (not manufacturing)
4853 3243	Locomotive tenders, railway, mfg
324 3	Locomotive tenders, railway, mig
3243	Locomotives, electric, mfg
3243	Locomotives, railway, mfg
5111	Log haulage service, road, long distance, interstate
5112	Log haulage service, road, long distance, instrastate
5113	Log haulage service, road, short distance
0136	Loganberries growing
0303	Logging
5121	Long distance bus transport
5111 5112	Long distance road freight transport (interstate) Long distance road freight transport (intrastate)
STIZ	Long distance road freight transport (intrastate)

Class	Primary Activity
3369	Looms mfg
0136	Loquats growing
6234	Loss of profits insurance
9142	Lottery agency operation
9142	Lottery operation
3352	Loudspeaker parts mfg
3351	Loudspeakers mfg
4735	Loudspeakers, public address equipment repair or maintenance
2541	Lounge suites mfg
4849	Lounge suites retailing
4783	Lounge suites wholesaling
2534	Louvre doors, wooden, mfg (except small cupboard type)
3369	Lubricating machinery (except hand operated and hand powered) mfg
4736	Lubricating machinery or equipment wholesaling
2770	Lubricating oil or grease base stock mfg
4741	Lubricating oils blending
4864	Lubricating oils or greases retailing
4864	Lubricating service, motor vehicle
2175	Lucerne cubes mfg
0196	Lucerne growing
2175	Lucerne meal mfg
4897	Luggage retailing
4796	Luggage wholesaling
0181	Lupins growing